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

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**GOSPER COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for 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: Pam Bogle, Gosper County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

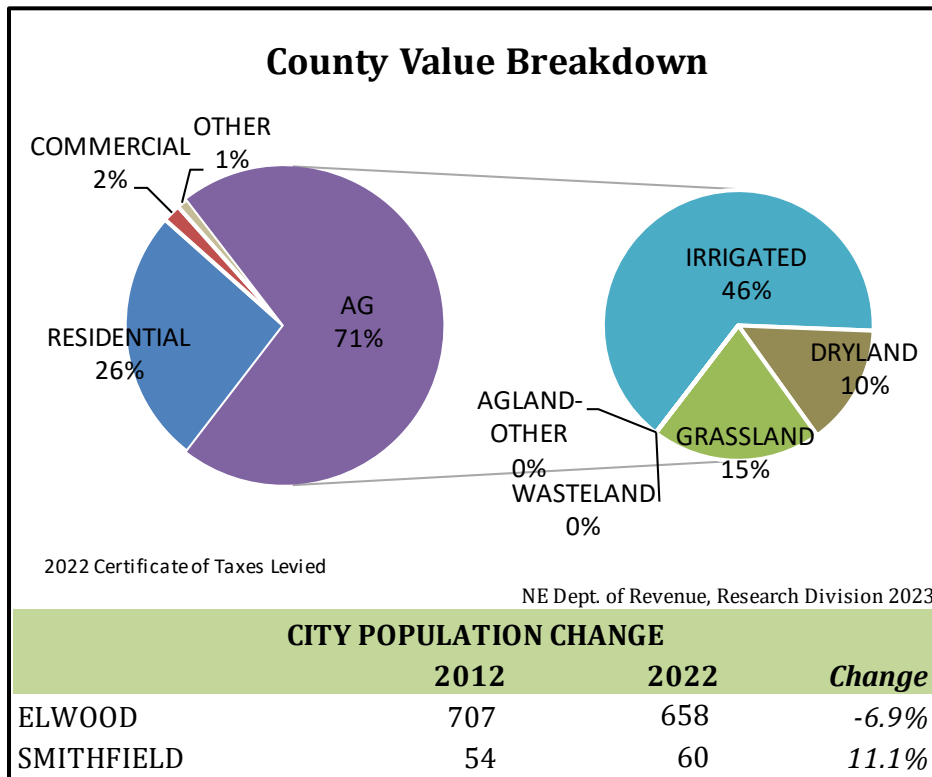
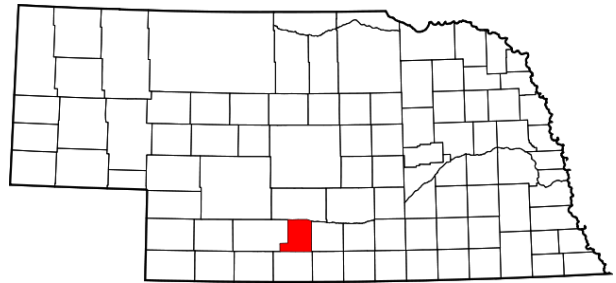
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 458 square miles, Gosper County has 1,824 residents, per the Census Bureau Quick Facts for 2021, a 4% population decline from the 2020 U.S. Census. Reports indicate that 81% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$188,663 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02). 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 County convene in and around the county seat of Elwood. According to the U.S. Census Bureau, there are 58 employer establishments with total employment of 177, a 4% increase in total employment from the prior year.

Agricultural land is the single largest contributor to the county's valuation

base by an overwhelming majority. Grass and irrigated land make up a majority of the land in the county. Gosper County is included in the Tri Basin Natural Resources District (NRD).

# 2023 Residential Correlation for Gosper County

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## *Assessment Actions*

Properties in Elwood were given a 20% increase to lot values and 18% increase in improvements. The first acre value for acreages was increased to \$25,000. Additional acres increased to \$2,000. Rural residential dwellings received a 15% increase in value. Lake lot values were increased by 17% and lake improvements by 10%. Improvements in Smithfield received a 10% increase.

## *Assessment Practice Review*

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

The Gosper County Assessor qualifies an average percentage of residential sales. Review of both qualified and non-qualified sales show no apparent bias in the qualification determinations by the county assessor. Lot values for the entire residential class have been updated between 2019 and 2023. The county assessor meets the six-year inspection requirements as the county assessor, deputy county assessor and part-time lister review the residential properties in the county; all have been physically inspected since 2020. Depreciation for all residential property is dated 2022 and costing is from 2021.

Residential properties in Gosper County are identified in four valuation groups which adequately represents the local economic differences. Elwood is a more active residential market than Smithfield, and lake and rural residential parcels both have strong locational influences. The county assessor has written a valuation methodology.

## *Description of Analysis*

Residential property in Gosper County is classified into four valuation groups.

<b>Valuation Group</b>	<b>Description</b>
1	Elwood
2	Smithfield
3	Lake
4	Rural Residential

All three measures of central tendency are within the acceptable range for the statistical sample in the study period. The COD and PRD are both high but the hypothetical removal of two low dollar sales results in improved qualitative statistics. Analysis of the sales price strata does not demonstrate a pattern of regressivity.

When stratified by valuation group, all three subclasses are within range, there are no sales in Valuation Group 2. The most sales occur in the county seat in Valuation Group 1 and all three

## 2023 Residential Correlation for Gosper County

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measures of central tendency are within range. The COD is near the top of the IAAO recommended range for Valuation Groups 1 and 4. The PRD is within the IAAO recommended range for Valuation Groups 3 and 4. The PRD is high for Valuation Group 1 and is impacted by the previously mentioned low dollar sales.

A review of both the statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied (CTL) Report demonstrate that the population changed in a similar manner to the sales.

### *Equalization and Quality of Assessment*

Assessments are uniform and proportionate across the residential class of property. All residential property in Gosper County is subject to the same appraisal techniques and complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	28	94.25	100.21	93.48	20.54	107.20
3	23	93.28	90.27	87.90	25.89	102.70
4	19	93.75	92.72	90.71	21.54	102.22
____ALL____	70	93.52	94.91	90.04	22.64	105.41

### *Level of Value*

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

## 2023 Commercial Correlation for Gosper County

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### *Assessment Actions*

Lake commercial properties were physically reviewed in 2022. Commercial properties in the entire county received a 10% increase this year, along with new costing, depreciation tables and lot values.

### *Assessment Practice Review*

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

Commercial properties in the entire county were inspected in 2021 and in 2022 lake commercial properties were reviewed. The 2022 costing and depreciation were applied to the commercial class this year and lot values were updated as well.

Commercial usability rates for Gosper County are within the average range. Examination of the sales which were non-qualified showed sufficient documentation for removal from the statistical measurement and no bias was detected in the qualification process.

There is one valuation group for commercial property in the county as there are too little market activity to warrant locational stratification.

### *Description of Analysis*

With few sales, only one measure of central tendency, the mean, is within the acceptable range. The COD meets IAAO standards. The PRD is high, while the median and weighted mean are low. Although the small sample indicates the values in Gosper County may be low, a review of commercial valuation changes compared to the region reveals that properties in Gosper County have increased 66% since 2016 which is double the regional average change for the same timeframe. The assessment actions this year show the county assessor is actively reviewing and adjusting local commercial values.

History Chart 1 – Real Property Valuations – Cumulative Percent Change 2012-2022 included in this report demonstrates that the residential and commercial properties in Gosper County have changed at a similar rate the past 10 years, both increasing around 7% annually.

Review of the statistical sample and the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicates that the population and the sales changed in a similar manner, reflective of the reappraisal in Gosper County this year.

## **2023 Commercial Correlation for Gosper County**

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

While the statistical sample size is considered unreliable for measurement purposes, review of the assessment practices, assessment actions and population change data demonstrate that the assessment practices are uniform and equalized. The quality of assessment for the commercial class of real property in Gosper County complies with generally accepted mass appraisal techniques.

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

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

## 2023 Agricultural Correlation for Gosper County

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### *Assessment Actions*

Agricultural homes received a 15% increase in value based on market analysis. Home site increased with the rural residential first acre to \$25,000. Farm site acres were increased from \$1,500 to \$2,000 an acre.

Irrigated land in both Market Areas 1 and 4 received a 10% increase based on market analysis.

### *Assessment Practice Review*

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

The Gosper County Assessor qualifies an average percentage of agricultural sales. Review of assessment practices indicates that when sales are excluded from sales measurement, sufficient documentation is provided to explain the reason for disqualification.

Agricultural land in Gosper County is identified in two market areas. The northeast portion of the county is flat, rich farmland with accessible irrigation and shallow well depths. Market Area 4, which comprises the southwest portion of the county, is rougher land and well depths can be extreme.

Depreciation tables for agricultural homes were updated to 2022; costing is dated 2021. Lot values were updated this year and agricultural homes and outbuildings were physically reviewed in 2021.

### *Description of Analysis*

All three measures of central tendency are within the acceptable range for the overall agricultural class of land. The COD is within the IAAO acceptable range.

Observation of the agricultural sales by 80% Majority Land Use (MLU), shows that most of the the irrigated land sales are in Market Area 1 and are within the acceptable range for all three measures of central tendency. There are only a few irrigated land sales in Market Area 4 with a low median. The county assessor made the same value changes to both market areas for irrigated land and a comparison to neighboring county values shows the irrigated values for Market Area 4 are in line with values in the region.

There are few dryland sales for the county in the study period and they only occur in Market Area 4. The median is high but the mean and weighted mean are within the acceptable range. Review of the Average Acre Value Comparison chart also shows that dryland values in Gosper County align with average values for the area.

Grassland sales are within the acceptable range for both market areas, with far more sales occurring in Market Area 4 for the study period. All three measures of central tendency are within the acceptable range for grassland sales in Market Area 4.

## 2023 Agricultural Correlation for Gosper County

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The changes made to irrigated land are demonstrated in the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL), which is included in this report.

### *Equalization and Quality of Assessment*

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

Agricultural land values are equalized to neighboring counties and the quality of assessment of agricultural land in Gosper County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	18	71.20	69.65	68.25	16.11	102.05
1	13	71.60	72.70	69.93	14.18	103.96
4	5	56.19	61.71	59.89	21.04	103.04
<u>    Dry    </u>						
County	7	76.22	72.65	72.08	08.50	100.79
4	7	76.22	72.65	72.08	08.50	100.79
<u>    Grass    </u>						
County	12	70.67	73.03	71.68	09.38	101.88
1	3	69.64	79.80	75.88	14.96	105.17
4	9	71.69	70.77	70.32	07.17	100.64
<u>    ALL    </u>	<u>63</u>	71.60	71.90	69.87	14.92	102.91

### *Level of Value*

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

## 2023 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.




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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2023 Commission Summary for Gosper County

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### Residential Real Property - Current

Number of Sales	70	Median	93.52
Total Sales Price	\$16,416,310	Mean	94.91
Total Adj. Sales Price	\$16,416,310	Wgt. Mean	90.04
Total Assessed Value	\$14,781,225	Average Assessed Value of the Base	\$172,103
Avg. Adj. Sales Price	\$234,519	Avg. Assessed Value	\$211,160

### Confidence Interval - Current

95% Median C.I	86.80 to 97.02
95% Wgt. Mean C.I	83.78 to 96.30
95% Mean C.I	88.16 to 101.66
% of Value of the Class of all Real Property Value in the County	24.59
% of Records Sold in the Study Period	5.26
% of Value Sold in the Study Period	6.45

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	73	93	93.31
2021	79	93	93.23
2020	73	95	95.18
2019	64	96	95.62

## 2023 Commission Summary for Gosper County

### Commercial Real Property - Current

Number of Sales	9	Median	88.14
Total Sales Price	\$747,800	Mean	95.48
Total Adj. Sales Price	\$747,800	Wgt. Mean	87.11
Total Assessed Value	\$651,419	Average Assessed Value of the Base	\$149,689
Avg. Adj. Sales Price	\$83,089	Avg. Assessed Value	\$72,380

### Confidence Interval - Current

95% Median C.I	72.70 to 109.05
95% Wgt. Mean C.I	76.66 to 97.56
95% Mean C.I	69.10 to 121.86
% of Value of the Class of all Real Property Value in the County	1.80
% of Records Sold in the Study Period	8.04
% of Value Sold in the Study Period	3.89

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	7	100	90.36
2021	10	100	94.73
2020	7	100	103.98
2019	8	100	98.29

**37 Gosper**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 70  
Total Sales Price : 16,416,310  
Total Adj. Sales Price : 16,416,310  
Total Assessed Value : 14,781,225  
Avg. Adj. Sales Price : 234,519  
Avg. Assessed Value : 211,160

MEDIAN : 94  
WGT. MEAN : 90  
MEAN : 95  
COD : 22.64  
PRD : 105.41

COV : 30.37  
STD : 28.82  
Avg. Abs. Dev : 21.17  
MAX Sales Ratio : 177.60  
MIN Sales Ratio : 40.68

95% Median C.I. : 86.80 to 97.02  
95% Wgt. Mean C.I. : 83.78 to 96.30  
95% Mean C.I. : 88.16 to 101.66

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	14	106.77	114.44	110.49	16.25	103.57	91.42	154.18	96.75 to 133.98	219,786	242,832
01-JAN-21 To 31-MAR-21	3	136.43	135.16	134.46	21.04	100.52	91.46	177.60	N/A	223,300	300,255
01-APR-21 To 30-JUN-21	9	103.03	101.84	95.02	10.92	107.18	73.86	121.38	93.39 to 114.55	219,389	208,462
01-JUL-21 To 30-SEP-21	12	93.66	96.37	95.97	09.90	100.42	77.74	131.48	86.80 to 103.37	301,834	289,660
01-OCT-21 To 31-DEC-21	6	76.03	66.35	68.51	14.49	96.85	41.14	77.80	41.14 to 77.80	221,233	151,574
01-JAN-22 To 31-MAR-22	3	81.49	90.74	79.69	16.11	113.87	75.67	115.06	N/A	287,333	228,971
01-APR-22 To 30-JUN-22	10	66.03	71.14	62.65	32.12	113.55	40.68	157.12	41.41 to 82.21	221,900	139,014
01-JUL-22 To 30-SEP-22	13	91.38	90.88	80.40	21.73	113.03	50.67	164.33	65.40 to 106.18	204,962	164,788
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	38	100.18	107.39	103.31	16.17	103.95	73.86	177.60	94.04 to 109.04	245,879	254,013
01-OCT-21 To 30-SEP-22	32	76.90	80.10	72.51	25.80	110.47	40.68	164.33	65.40 to 84.49	221,028	160,273
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	30	93.52	95.89	94.32	18.46	101.66	41.14	177.60	86.80 to 103.03	253,127	238,743
<u>ALL</u>	70	93.52	94.91	90.04	22.64	105.41	40.68	177.60	86.80 to 97.02	234,519	211,160

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	28	94.25	100.21	93.48	20.54	107.20	62.81	164.33	82.21 to 109.04	149,729	139,964
3	23	93.28	90.27	87.90	25.89	102.70	41.14	177.60	73.86 to 103.37	349,735	307,410
4	19	93.75	92.72	90.71	21.54	102.22	40.68	151.19	77.80 to 108.44	220,001	199,570
<u>ALL</u>	70	93.52	94.91	90.04	22.64	105.41	40.68	177.60	86.80 to 97.02	234,519	211,160

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	70	93.52	94.91	90.04	22.64	105.41	40.68	177.60	86.80 to 97.02	234,519	211,160
06											
07											
<u>ALL</u>	70	93.52	94.91	90.04	22.64	105.41	40.68	177.60	86.80 to 97.02	234,519	211,160

**37 Gosper  
RESIDENTIAL**

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

Qualified

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

Number of Sales : 70  
 Total Sales Price : 16,416,310  
 Total Adj. Sales Price : 16,416,310  
 Total Assessed Value : 14,781,225  
 Avg. Adj. Sales Price : 234,519  
 Avg. Assessed Value : 211,160

MEDIAN : 94  
 WGT. MEAN : 90  
 MEAN : 95  
 COD : 22.64  
 PRD : 105.41

COV : 30.37  
 STD : 28.82  
 Avg. Abs. Dev : 21.17  
 MAX Sales Ratio : 177.60  
 MIN Sales Ratio : 40.68

95% Median C.I. : 86.80 to 97.02  
 95% Wgt. Mean C.I. : 83.78 to 96.30  
 95% Mean C.I. : 88.16 to 101.66

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	70	93.52	94.91	90.04	22.64	105.41	40.68	177.60	86.80 to 97.02	234,519	211,160
Greater Than 14,999	70	93.52	94.91	90.04	22.64	105.41	40.68	177.60	86.80 to 97.02	234,519	211,160
Greater Than 29,999	70	93.52	94.91	90.04	22.64	105.41	40.68	177.60	86.80 to 97.02	234,519	211,160
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	159.26	159.26	159.82	03.19	99.65	154.18	164.33	N/A	47,250	75,515
60,000 TO 99,999	9	106.18	109.70	109.72	18.25	99.98	75.18	157.12	91.38 to 129.56	81,056	88,930
100,000 TO 149,999	7	97.69	100.39	99.28	12.87	101.12	70.06	121.38	70.06 to 121.38	129,786	128,850
150,000 TO 249,999	29	84.49	88.00	87.01	25.27	101.14	40.68	177.60	76.92 to 96.73	185,338	161,255
250,000 TO 499,999	17	98.96	94.75	95.37	18.27	99.35	41.41	136.43	75.63 to 108.44	328,795	313,585
500,000 TO 999,999	6	76.55	78.74	78.52	09.27	100.28	65.40	93.28	65.40 to 93.28	619,917	486,755
1,000,000 +											
<b>ALL</b>	<b>70</b>	<b>93.52</b>	<b>94.91</b>	<b>90.04</b>	<b>22.64</b>	<b>105.41</b>	<b>40.68</b>	<b>177.60</b>	<b>86.80 to 97.02</b>	<b>234,519</b>	<b>211,160</b>

**37 Gosper**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 9  
Total Sales Price : 747,800  
Total Adj. Sales Price : 747,800  
Total Assessed Value : 651,419  
Avg. Adj. Sales Price : 83,089  
Avg. Assessed Value : 72,380

MEDIAN : 88  
WGT. MEAN : 87  
MEAN : 95  
COD : 22.65  
PRD : 109.61

COV : 35.94  
STD : 34.32  
Avg. Abs. Dev : 19.96  
MAX Sales Ratio : 180.63  
MIN Sales Ratio : 68.85

95% Median C.I. : 72.70 to 109.05  
95% Wgt. Mean C.I. : 76.66 to 97.56  
95% Mean C.I. : 69.10 to 121.86

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	2	124.74	124.74	84.60	44.81	147.45	68.85	180.63	N/A	43,650	36,929	
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20	2	102.03	102.03	97.36	06.89	104.80	95.00	109.05	N/A	133,750	130,225	
01-OCT-20 To 31-DEC-20												
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21												
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	4	77.10	79.41	79.21	07.17	100.25	72.70	90.74	N/A	82,000	64,955	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	1	88.14	88.14	88.14	00.00	100.00	88.14	88.14	N/A	65,000	57,294	
01-JUL-22 To 30-SEP-22												
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	4	102.03	113.38	94.22	30.83	120.34	68.85	180.63	N/A	88,700	83,577	
01-OCT-20 To 30-SEP-21												
01-OCT-21 To 30-SEP-22	5	79.13	81.15	80.69	07.86	100.57	72.70	90.74	N/A	78,600	63,423	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	2	102.03	102.03	97.36	06.89	104.80	95.00	109.05	N/A	133,750	130,225	
01-JAN-21 To 31-DEC-21	4	77.10	79.41	79.21	07.17	100.25	72.70	90.74	N/A	82,000	64,955	
<u>ALL</u>	9	88.14	95.48	87.11	22.65	109.61	68.85	180.63	72.70 to 109.05	83,089	72,380	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	9	88.14	95.48	87.11	22.65	109.61	68.85	180.63	72.70 to 109.05	83,089	72,380	
<u>ALL</u>	9	88.14	95.48	87.11	22.65	109.61	68.85	180.63	72.70 to 109.05	83,089	72,380	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	9	88.14	95.48	87.11	22.65	109.61	68.85	180.63	72.70 to 109.05	83,089	72,380	
04												
<u>ALL</u>	9	88.14	95.48	87.11	22.65	109.61	68.85	180.63	72.70 to 109.05	83,089	72,380	

**37 Gosper**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 9  
 Total Sales Price : 747,800  
 Total Adj. Sales Price : 747,800  
 Total Assessed Value : 651,419  
 Avg. Adj. Sales Price : 83,089  
 Avg. Assessed Value : 72,380

MEDIAN : 88  
 WGT. MEAN : 87  
 MEAN : 95  
 COD : 22.65  
 PRD : 109.61

COV : 35.94  
 STD : 34.32  
 Avg. Abs. Dev : 19.96  
 MAX Sales Ratio : 180.63  
 MIN Sales Ratio : 68.85

95% Median C.I. : 72.70 to 109.05  
 95% Wgt. Mean C.I. : 76.66 to 97.56  
 95% Mean C.I. : 69.10 to 121.86

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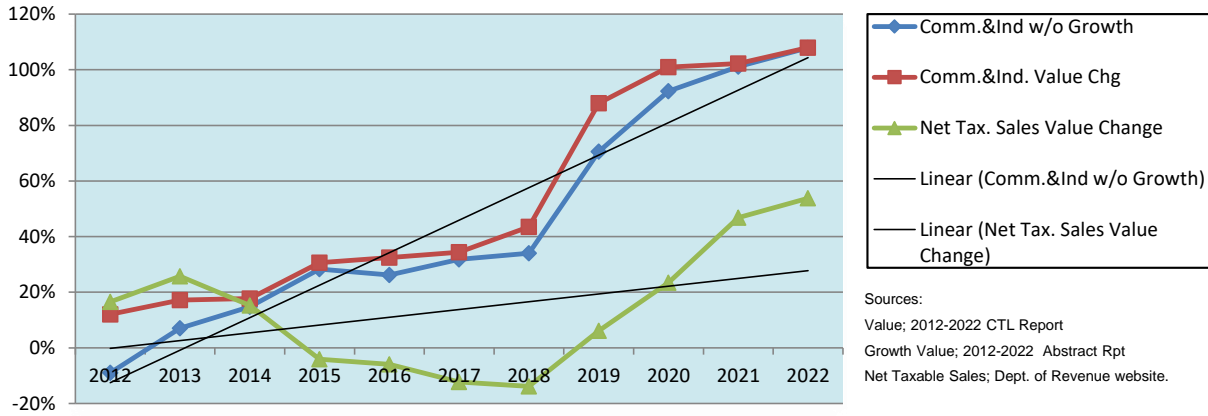
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	180.63	180.63	180.63	00.00	100.00	180.63	180.63	N/A	12,300	22,217
Less Than 30,000	1	180.63	180.63	180.63	00.00	100.00	180.63	180.63	N/A	12,300	22,217
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	9	88.14	95.48	87.11	22.65	109.61	68.85	180.63	72.70 to 109.05	83,089	72,380
Greater Than 14,999	8	83.64	84.83	85.55	13.03	99.16	68.85	109.05	68.85 to 109.05	91,938	78,650
Greater Than 29,999	8	83.64	84.83	85.55	13.03	99.16	68.85	109.05	68.85 to 109.05	91,938	78,650
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	180.63	180.63	180.63	00.00	100.00	180.63	180.63	N/A	12,300	22,217
15,000 TO 29,999											
30,000 TO 59,999	1	109.05	109.05	109.05	00.00	100.00	109.05	109.05	N/A	45,000	49,074
60,000 TO 99,999	5	79.13	79.91	79.81	09.44	100.13	68.85	90.74	N/A	73,600	58,738
100,000 TO 149,999	1	75.06	75.06	75.06	00.00	100.00	75.06	75.06	N/A	100,000	75,064
150,000 TO 249,999	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	222,500	211,375
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>9</b>	<b>88.14</b>	<b>95.48</b>	<b>87.11</b>	<b>22.65</b>	<b>109.61</b>	<b>68.85</b>	<b>180.63</b>	<b>72.70 to 109.05</b>	<b>83,089</b>	<b>72,380</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	5	90.74	105.44	92.23	25.30	114.32	72.70	180.63	N/A	88,560	81,675
346	1	79.13	79.13	79.13	00.00	100.00	79.13	79.13	N/A	85,000	67,264
352	1	68.85	68.85	68.85	00.00	100.00	68.85	68.85	N/A	75,000	51,640
410	1	75.06	75.06	75.06	00.00	100.00	75.06	75.06	N/A	100,000	75,064
472	1	109.05	109.05	109.05	00.00	100.00	109.05	109.05	N/A	45,000	49,074
<b>ALL</b>	<b>9</b>	<b>88.14</b>	<b>95.48</b>	<b>87.11</b>	<b>22.65</b>	<b>109.61</b>	<b>68.85</b>	<b>180.63</b>	<b>72.70 to 109.05</b>	<b>83,089</b>	<b>72,380</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
2011	\$ 7,501,160	\$ 79,088	1.05%	\$ 7,422,072		\$ 5,953,068	
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%
2017	\$ 10,081,819	\$ 197,043	1.95%	\$ 9,884,776	-0.51%	\$ 5,223,956	-6.73%
2018	\$ 10,764,057	\$ 711,551	6.61%	\$ 10,052,506	-0.29%	\$ 5,129,010	-1.82%
2019	\$ 14,097,216	\$ 1,304,978	9.26%	\$ 12,792,238	18.84%	\$ 6,318,026	23.18%
2020	\$ 15,069,713	\$ 642,330	4.26%	\$ 14,427,383	2.34%	\$ 7,349,938	16.33%
2021	\$ 15,171,027	\$ 84,000	0.55%	\$ 15,087,027	0.11%	\$ 8,738,256	18.89%
2022	\$ 15,599,350	\$ 5,560	0.04%	\$ 15,593,790	2.79%	\$ 9,155,230	4.77%
<b>Ann %chg</b>	<b>6.38%</b>			<b>Average</b>	<b>1.22%</b>	2.81%	<b>4.73%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-8.98%	12.06%	16.54%
2013	7.04%	17.15%	25.77%
2014	14.83%	17.72%	15.29%
2015	28.30%	30.66%	-4.09%
2016	26.20%	32.45%	-5.92%
2017	31.78%	34.40%	-12.25%
2018	34.01%	43.50%	-13.84%
2019	70.54%	87.93%	6.13%
2020	92.34%	100.90%	23.46%
2021	101.13%	102.25%	46.79%
2022	107.89%	107.96%	53.79%

County Number	37
County Name	Gosper



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

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

Qualified

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

Number of Sales : 63  
Total Sales Price : 60,296,324  
Total Adj. Sales Price : 60,296,324  
Total Assessed Value : 42,131,824  
Avg. Adj. Sales Price : 957,085  
Avg. Assessed Value : 668,759

MEDIAN : 72  
WGT. MEAN : 70  
MEAN : 72  
COD : 14.92  
PRD : 102.91

COV : 19.00  
STD : 13.66  
Avg. Abs. Dev : 10.68  
MAX Sales Ratio : 110.70  
MIN Sales Ratio : 45.45

95% Median C.I. : 67.15 to 76.11  
95% Wgt. Mean C.I. : 65.58 to 74.17  
95% Mean C.I. : 68.53 to 75.27

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	6	72.03	71.43	72.85	09.22	98.05	56.19	81.40	56.19 to 81.40	1,667,500	1,214,716
01-JAN-20 To 31-MAR-20	3	74.72	73.30	71.92	03.21	101.92	68.98	76.19	N/A	1,346,667	968,475
01-APR-20 To 30-JUN-20	5	71.69	72.16	72.66	07.24	99.31	64.43	81.43	N/A	668,172	485,510
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	11	76.63	80.49	78.01	10.54	103.18	58.62	110.70	73.21 to 87.82	851,901	664,599
01-JAN-21 To 31-MAR-21	5	95.71	86.03	88.11	15.67	97.64	64.57	104.19	N/A	773,007	681,080
01-APR-21 To 30-JUN-21	7	79.09	77.42	77.88	07.50	99.41	58.45	88.54	58.45 to 88.54	767,298	597,600
01-JUL-21 To 30-SEP-21	7	64.56	66.44	61.61	10.08	107.84	55.19	83.08	55.19 to 83.08	434,121	267,480
01-OCT-21 To 31-DEC-21	9	61.58	66.03	61.41	13.90	107.52	53.17	88.17	54.92 to 74.13	1,330,203	816,841
01-JAN-22 To 31-MAR-22	4	62.82	62.79	63.84	07.56	98.36	56.29	69.25	N/A	835,012	533,030
01-APR-22 To 30-JUN-22	5	48.34	51.48	50.34	08.92	102.26	45.45	58.69	N/A	1,074,540	540,959
01-JUL-22 To 30-SEP-22	1	94.92	94.92	94.92	00.00	100.00	94.92	94.92	N/A	580,000	550,522
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	14	72.47	72.09	72.60	07.49	99.30	56.19	81.43	67.15 to 79.55	1,241,847	901,519
01-OCT-20 To 30-SEP-21	30	76.48	77.42	77.48	13.72	99.92	55.19	110.70	70.31 to 83.08	721,529	559,051
01-OCT-21 To 30-SEP-22	19	59.79	63.04	59.91	15.40	105.22	45.45	94.92	54.92 to 70.96	1,119,188	670,474
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	19	76.19	77.16	75.48	08.91	102.23	58.62	110.70	71.69 to 81.43	881,672	665,450
01-JAN-21 To 31-DEC-21	28	70.64	72.55	69.34	15.78	104.63	53.17	104.19	63.35 to 79.09	865,957	600,448
<u>ALL</u>	63	71.60	71.90	69.87	14.92	102.91	45.45	110.70	67.15 to 76.11	957,085	668,759

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	24	74.79	76.48	72.59	17.58	105.36	45.45	110.70	67.40 to 86.51	1,379,546	1,001,406
4	39	70.31	69.08	66.57	12.81	103.77	48.30	88.54	63.35 to 75.59	697,108	464,053
<u>ALL</u>	63	71.60	71.90	69.87	14.92	102.91	45.45	110.70	67.15 to 76.11	957,085	668,759

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

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

Qualified

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

Number of Sales : 63  
 Total Sales Price : 60,296,324  
 Total Adj. Sales Price : 60,296,324  
 Total Assessed Value : 42,131,824  
 Avg. Adj. Sales Price : 957,085  
 Avg. Assessed Value : 668,759

MEDIAN : 72  
 WGT. MEAN : 70  
 MEAN : 72  
 COD : 14.92  
 PRD : 102.91

COV : 19.00  
 STD : 13.66  
 Avg. Abs. Dev : 10.68  
 MAX Sales Ratio : 110.70  
 MIN Sales Ratio : 45.45

95% Median C.I. : 67.15 to 76.11  
 95% Wgt. Mean C.I. : 65.58 to 74.17  
 95% Mean C.I. : 68.53 to 75.27

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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	10	72.43	75.19	70.73	12.54	106.31	54.92	110.70	65.84 to 79.84	1,509,942	1,068,040
1	10	72.43	75.19	70.73	12.54	106.31	54.92	110.70	65.84 to 79.84	1,509,942	1,068,040
<b>Grass</b>											
County	9	69.25	71.53	70.94	08.91	100.83	63.35	100.52	64.43 to 73.21	539,402	382,673
1	3	69.64	79.80	75.88	14.96	105.17	69.25	100.52	N/A	488,277	370,499
4	6	65.86	67.40	68.81	05.00	97.95	63.35	73.21	63.35 to 73.21	564,965	388,761
<b>ALL</b>	<b>63</b>	<b>71.60</b>	<b>71.90</b>	<b>69.87</b>	<b>14.92</b>	<b>102.91</b>	<b>45.45</b>	<b>110.70</b>	<b>67.15 to 76.11</b>	<b>957,085</b>	<b>668,759</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	18	71.20	69.65	68.25	16.11	102.05	48.30	110.70	56.19 to 79.09	1,464,208	999,251
1	13	71.60	72.70	69.93	14.18	103.96	53.17	110.70	58.62 to 79.84	1,687,365	1,179,963
4	5	56.19	61.71	59.89	21.04	103.04	48.30	79.55	N/A	884,000	529,398
<b>Dry</b>											
County	7	76.22	72.65	72.08	08.50	100.79	58.45	83.08	58.45 to 83.08	515,358	371,447
4	7	76.22	72.65	72.08	08.50	100.79	58.45	83.08	58.45 to 83.08	515,358	371,447
<b>Grass</b>											
County	12	70.67	73.03	71.68	09.38	101.88	63.35	100.52	64.56 to 74.13	499,801	358,262
1	3	69.64	79.80	75.88	14.96	105.17	69.25	100.52	N/A	488,277	370,499
4	9	71.69	70.77	70.32	07.17	100.64	63.35	84.64	64.43 to 74.13	503,643	354,183
<b>ALL</b>	<b>63</b>	<b>71.60</b>	<b>71.90</b>	<b>69.87</b>	<b>14.92</b>	<b>102.91</b>	<b>45.45</b>	<b>110.70</b>	<b>67.15 to 76.11</b>	<b>957,085</b>	<b>668,759</b>

## Gosper County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	5,473	5,473	4,510	3,630	n/a	3,410	3,190	3,025	5,199
Dawson	1	4,546	4,551	4,229	3,989	3,703	3,553	3,394	3,426	4,330
Dawson	2	3,399	3,396	3,399	2,941	n/a	1,688	1,556	1,524	3,203
Phelps	1	5,798	5,798	4,700	4,298	4,100	4,000	3,900	3,504	5,434
Gosper	4	4,532	4,532	3,849	3,237	2,983	n/a	2,767	2,589	3,835
Phelps	2	4,800	4,700	4,400	4,200	4,097	3,999	3,900	3,500	4,416
Harlan	2	5,054	5,061	5,612	2,944	n/a	3,048	2,888	2,889	4,498
Furnas	1	4,075	4,073	3,300	3,105	n/a	2,280	2,185	2,185	3,661
Frontier	1	3,175	3,170	3,098	3,123	3,075	3,075	3,020	2,974	3,145

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1,820	1,730	1,635	1,500	1,280	1,215	1,215	1,714
Dawson	1	n/a	2,277	2,277	2,065	2,054	1,854	1,602	1,587	2,021
Dawson	2	n/a	1,386	1,385	1,236	1,236	1,077	917	757	1,169
Phelps	1	2,500	2,500	2,400	2,200	2,100	2,000	1,800	1,550	2,390
Gosper	4	n/a	1,744	1,626	1,525	n/a	1,177	1,156	1,156	1,613
Phelps	2	n/a	2,089	1,899	1,700	1,466	1,324	1,200	1,099	1,739
Harlan	2	3,100	2,328	1,961	1,517	1,460	1,619	1,720	1,720	2,166
Furnas	1	1,910	1,910	1,310	1,310	1,310	n/a	1,195	1,195	1,676
Frontier	1	1,275	1,275	1,225	1,225	1,175	n/a	1,125	1,125	1,252

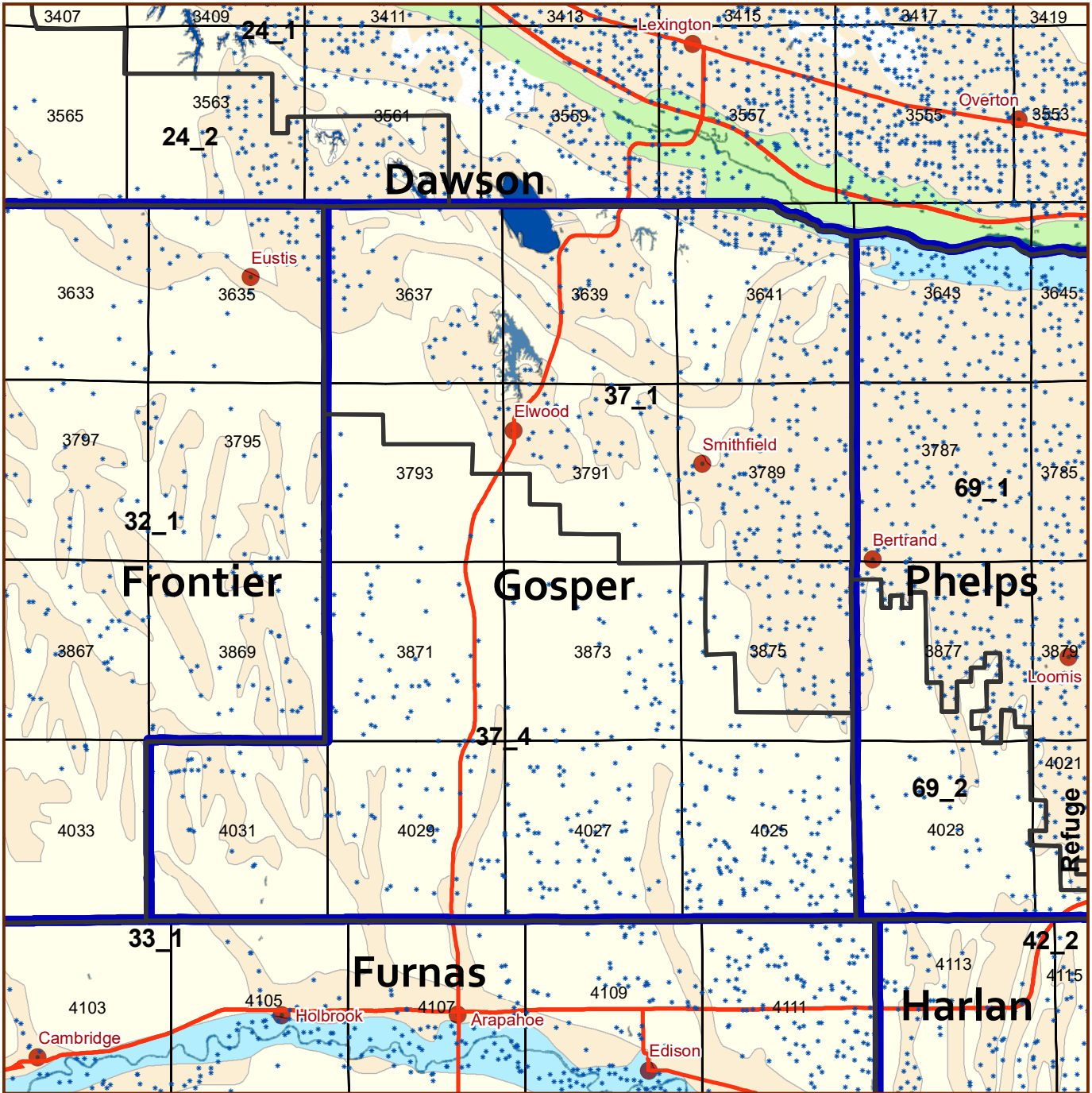
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	975	983	975	975	1,269	n/a	975	1,334	977
Dawson	1	1,108	1,108	1,097	1,051	1,015	1,005	979	969	1,082
Dawson	2	757	757	608	607	608	n/a	608	n/a	621
Phelps	1	1,343	1,299	1,250	1,197	1,150	1,101	903	1,000	1,237
Gosper	4	910	911	910	1,252	1,252	n/a	911	1,252	911
Phelps	2	1,350	1,300	1,250	1,200	n/a	1,103	1,050	1,000	1,195
Harlan	2	1,060	1,060	1,060	1,060	1,060	1,060	n/a	1,060	1,060
Furnas	1	824	825	825	825	825	n/a	825	n/a	825
Frontier	1	685	685	685	n/a	685	685	685	685	685

County	Mkt Area	CRP	TIMBER	WASTE
Gosper	1	n/a	n/a	100
Dawson	1	n/a	n/a	50
Dawson	2	n/a	n/a	50
Phelps	1	1,005	1,000	35
Gosper	4	n/a	n/a	100
Phelps	2	n/a	1,000	35
Harlan	2	n/a	n/a	100
Furnas	1	825	825	75
Frontier	1	1,188	n/a	n/a

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

# GOSPER COUNTY



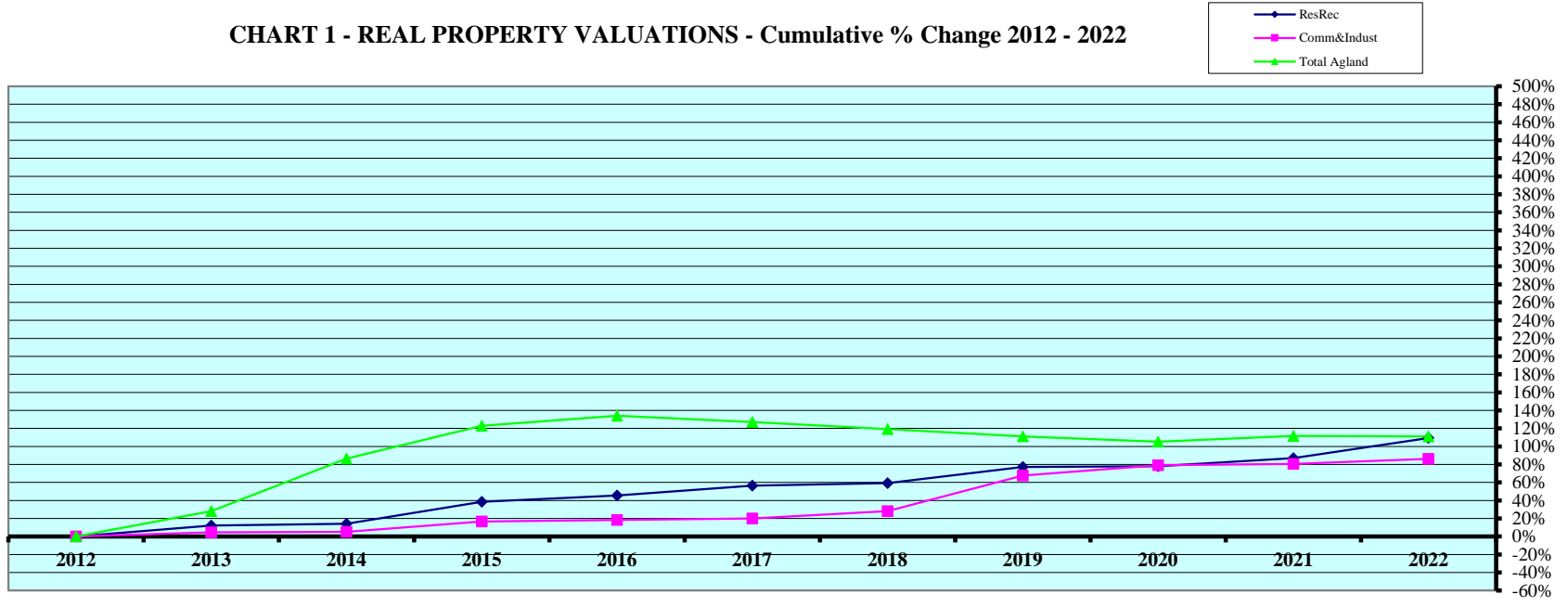
**Legend**

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

**Soils  
CLASS**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	94,249,458	-	-	-	8,406,154	-	-	-	285,545,717	-	-	-
2013	105,600,515	11,351,057	12.04%	12.04%	8,787,701	381,547	4.54%	4.54%	365,506,555	79,960,838	28.00%	28.00%
2014	107,510,698	1,910,183	1.81%	14.07%	8,830,606	42,905	0.49%	5.05%	532,385,563	166,879,008	45.66%	86.44%
2015	130,631,142	23,120,444	21.51%	38.60%	9,800,805	970,199	10.99%	16.59%	636,694,704	104,309,141	19.59%	122.97%
2016	137,211,166	6,580,024	5.04%	45.58%	9,935,099	134,294	1.37%	18.19%	668,460,489	31,765,785	4.99%	134.10%
2017	147,368,493	10,157,327	7.40%	56.36%	10,081,819	146,720	1.48%	19.93%	648,862,016	-19,598,473	-2.93%	127.24%
2018	150,150,807	2,782,314	1.89%	59.31%	10,764,057	682,238	6.77%	28.05%	625,713,454	-23,148,562	-3.57%	119.13%
2019	166,906,485	16,755,678	11.16%	77.09%	14,097,216	3,333,159	30.97%	67.70%	602,718,054	-22,995,400	-3.68%	111.08%
2020	167,910,715	1,004,230	0.60%	78.16%	15,069,713	972,497	6.90%	79.27%	586,119,124	-16,598,930	-2.75%	105.26%
2021	176,221,017	8,310,302	4.95%	86.97%	15,171,027	101,314	0.67%	80.48%	604,414,875	18,295,751	3.12%	111.67%
2022	197,318,769	21,097,752	11.97%	109.36%	15,655,615	484,588	3.19%	86.24%	603,135,297	-1,279,578	-0.21%	111.22%

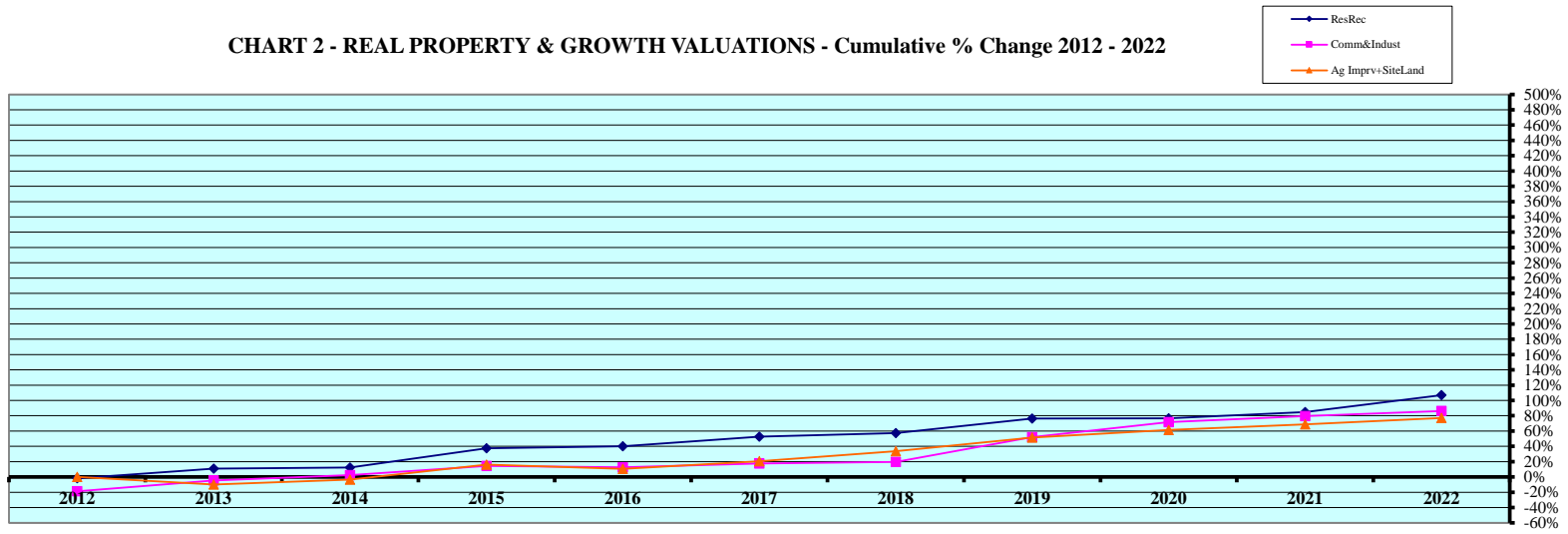
Rate Annual %chg: Residential & Recreational **7.67%** Commercial & Industrial **6.42%** Agricultural Land **7.76%**

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

**CHART 1**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	94,249,458	1,730,355	1.84%	92,519,103	-	-1.84%	8,406,154	1,578,284	18.78%	6,827,870	-	-18.78%		
2013	105,600,515	1,146,371	1.09%	104,454,144	10.83%	10.83%	8,787,701	758,519	8.63%	8,029,182	-4.48%	-4.48%		
2014	107,510,698	1,631,991	1.52%	105,878,707	0.26%	12.34%	8,830,606	216,887	2.46%	8,613,719	-1.98%	2.47%		
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	37.39%	9,800,805	176,741	1.80%	9,624,064	8.99%	14.49%		
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	40.23%	9,935,099	468,988	4.72%	9,466,111	-3.41%	12.61%		
2017	147,368,493	3,556,943	2.41%	143,811,550	4.81%	52.59%	10,081,819	197,043	1.95%	9,884,776	-0.51%	17.59%		
2018	150,150,807	1,729,731	1.15%	148,421,076	0.71%	57.48%	10,764,057	711,551	6.61%	10,052,506	-0.29%	19.59%		
2019	166,906,485	674,716	0.40%	166,231,769	10.71%	76.37%	14,097,216	1,304,978	9.26%	12,792,238	18.84%	52.18%		
2020	167,910,715	1,317,371	0.78%	166,593,344	-0.19%	76.76%	15,069,713	642,330	4.26%	14,427,383	2.34%	71.63%		
2021	176,221,017	2,013,292	1.14%	174,207,725	3.75%	84.84%	15,171,027	84,000	0.55%	15,087,027	0.11%	79.48%		
2022	197,318,769	2,282,656	1.16%	195,036,113	10.68%	106.94%	15,655,615	5,560	0.04%	15,650,055	3.16%	86.17%		
Rate Ann%chg	7.67%			Resid & Recreat w/o growth			6.32%			C & I w/o growth			2.28%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	12,069,303	7,297,871	19,367,174	611,716	3.16%	18,755,458	-	-		
2013	13,385,258	4,491,714	17,876,972	426,567	2.39%	17,450,405	-9.90%	-9.90%		
2014	14,453,141	4,704,855	19,157,996	455,077	2.38%	18,702,919	4.62%	-3.43%		
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	17.47%	16.20%		
2016	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	10.67%		
2017	16,554,564	6,965,367	23,519,931	184,229	0.78%	23,335,702	0.40%	20.49%		
2018	18,810,390	7,586,498	26,396,888	523,487	1.98%	25,873,401	10.01%	33.59%		
2019	23,395,490	8,452,172	31,847,662	2,517,077	7.90%	29,330,585	11.11%	51.44%		
2020	23,362,765	8,501,192	31,863,957	586,995	1.84%	31,276,962	-1.79%	61.49%		
2021	24,113,580	9,144,813	33,258,393	553,555	1.66%	32,704,838	2.64%	68.87%		
2022	25,277,266	9,850,347	35,127,613	832,660	2.37%	34,294,953	3.12%	77.08%		
Rate Ann%chg	7.67%		3.04%		6.13%		Ag Imprv+Site w/o growth		3.23%	

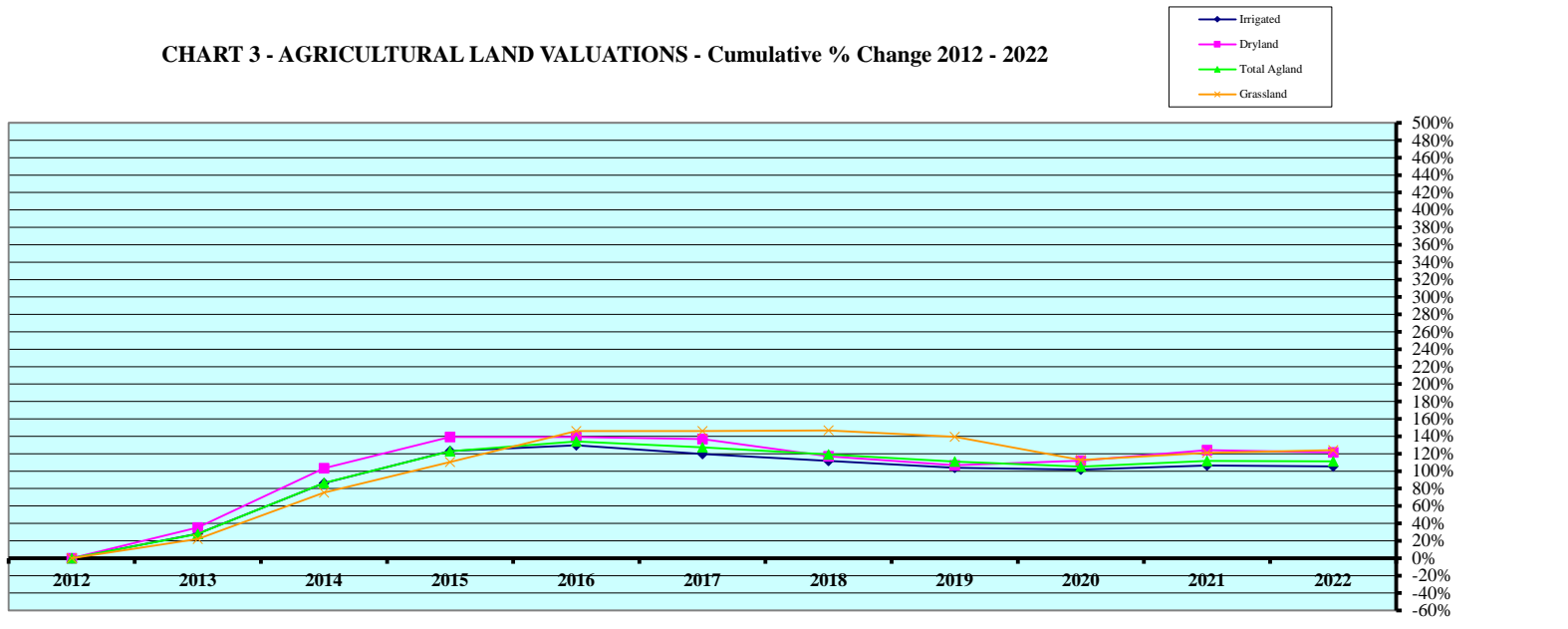
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 37  
County GOSPER

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	191,425,302	-	-	-	39,384,627	-	-	-	54,705,374	-	-	-
2013	245,437,128	54,011,826	28.22%	28.22%	53,290,100	13,905,473	35.31%	35.31%	66,737,031	12,031,657	21.99%	21.99%
2014	356,286,958	110,849,830	45.16%	86.12%	80,073,130	26,783,030	50.26%	103.31%	95,982,653	29,245,622	43.82%	75.45%
2015	427,235,827	70,948,869	19.91%	123.19%	94,227,908	14,154,778	17.68%	139.25%	115,187,918	19,205,265	20.01%	110.56%
2016	439,689,364	12,453,537	2.91%	129.69%	94,186,617	-41,291	-0.04%	139.15%	134,539,257	19,351,339	16.80%	145.93%
2017	420,731,309	-18,958,055	-4.31%	119.79%	93,244,242	-942,375	-1.00%	136.75%	134,672,424	133,167	0.10%	146.18%
2018	405,180,936	-15,550,373	-3.70%	111.67%	85,510,350	-7,733,892	-8.29%	117.12%	134,978,472	306,048	0.23%	146.74%
2019	390,119,633	-15,061,303	-3.72%	103.80%	81,470,681	-4,039,669	-4.72%	106.86%	131,054,016	-3,924,456	-2.91%	139.56%
2020	386,044,796	-4,074,837	-1.04%	101.67%	83,539,687	2,069,006	2.54%	112.11%	116,453,493	-14,600,523	-11.14%	112.87%
2021	395,183,694	9,138,898	2.37%	106.44%	88,316,538	4,776,851	5.72%	124.24%	120,833,453	4,379,960	3.76%	120.88%
2022	393,179,063	-2,004,631	-0.51%	105.40%	87,280,601	-1,035,937	-1.17%	121.61%	122,595,761	1,762,308	1.46%	124.10%

Rate Ann.%chg: Irrigated **7.46%** Dryland **8.28%** Grassland **8.40%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	18,039	-	-	-	12,375	-	-	-	285,545,717	-	-	-
2013	29,781	11,742	65.09%	65.09%	12,515	140	1.13%	1.13%	365,506,555	79,960,838	28.00%	28.00%
2014	30,253	472	1.58%	67.71%	12,569	54	0.43%	1.57%	532,385,563	166,879,008	45.66%	86.44%
2015	30,190	-63	-0.21%	67.36%	12,861	292	2.32%	3.93%	636,694,704	104,309,141	19.59%	122.97%
2016	31,895	1,705	5.65%	76.81%	13,356	495	3.85%	7.93%	668,460,489	31,765,785	4.99%	134.10%
2017	25,425	-6,470	-20.29%	40.94%	188,616	175,260	1312.22%	1424.17%	648,862,016	-19,598,473	-2.93%	127.24%
2018	25,493	68	0.27%	41.32%	18,203	-170,413	-90.35%	47.09%	625,713,454	-23,148,562	-3.57%	119.13%
2019	50,945	25,452	99.84%	182.42%	22,779	4,576	25.14%	84.07%	602,718,054	-22,995,400	-3.68%	111.08%
2020	57,124	6,179	12.13%	216.67%	24,024	1,245	5.47%	94.13%	586,119,124	-16,598,930	-2.75%	105.26%
2021	57,151	27	0.05%	216.82%	24,039	15	0.06%	94.25%	604,414,875	18,295,751	3.12%	111.67%
2022	55,841	-1,310	-2.29%	209.56%	24,031	-8	-0.03%	94.19%	603,135,297	-1,279,578	-0.21%	111.22%

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

Rate Ann.%chg: Total Agric Land **7.76%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	191,633,950	93,024	2,060			39,431,146	53,174	742			54,788,707	133,816	409		
2013	245,635,250	92,977	2,642	28.24%	28.24%	53,233,182	53,190	1,001	34.96%	34.96%	66,736,778	133,545	500	22.05%	22.05%
2014	355,622,026	92,885	3,829	44.92%	85.85%	80,091,533	53,326	1,502	50.07%	102.54%	96,630,880	133,497	724	44.85%	76.79%
2015	424,116,401	93,487	4,537	18.49%	120.22%	95,382,023	53,324	1,789	19.10%	141.22%	115,306,048	132,871	868	19.89%	111.95%
2016	439,976,584	94,185	4,671	2.97%	126.76%	94,140,719	52,627	1,789	0.00%	141.23%	134,560,352	132,742	1,014	16.81%	147.59%
2017	420,761,564	94,117	4,471	-4.30%	117.02%	93,248,525	53,059	1,757	-1.75%	137.00%	134,705,305	132,127	1,020	0.57%	149.01%
2018	405,044,419	93,638	4,326	-3.24%	109.98%	85,534,076	53,222	1,607	-8.55%	116.73%	134,986,833	132,162	1,021	0.18%	149.46%
2019	390,199,482	93,676	4,165	-3.70%	102.20%	81,452,364	53,143	1,533	-4.63%	106.69%	131,046,445	132,200	991	-2.95%	142.11%
2020	387,004,443	93,692	4,131	-0.84%	100.51%	83,562,193	54,315	1,538	0.38%	107.47%	116,454,526	130,910	890	-10.26%	117.27%
2021	395,265,289	93,752	4,216	2.07%	104.66%	88,363,894	54,278	1,628	5.82%	119.54%	120,834,685	130,883	923	3.78%	125.49%
2022	395,156,926	93,756	4,215	-0.03%	104.59%	88,263,653	54,214	1,628	0.00%	119.55%	122,858,770	130,879	939	1.68%	129.27%

Rate Annual %chg Average Value/Acre: 7.42%

8.18%

8.65%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	18,039	601	30			12,280	102	120			285,884,122	280,718	1,018		
2013	29,986	600	50	66.71%	66.71%	12,515	104	120	0.00%	0.00%	365,647,711	280,417	1,304	28.04%	28.04%
2014	29,681	593	50	0.00%	66.71%	12,515	104	120	0.00%	0.00%	532,386,635	280,407	1,899	45.61%	86.43%
2015	30,253	605	50	0.00%	66.71%	12,715	106	120	0.00%	0.00%	634,847,440	280,393	2,264	19.25%	122.32%
2016	30,287	606	50	0.00%	66.71%	13,356	111	120	-0.01%	-0.01%	668,721,298	280,271	2,386	5.38%	134.29%
2017	23,988	479	50	0.04%	66.78%	188,501	293	643	435.58%	435.52%	648,927,883	280,075	2,317	-2.89%	127.51%
2018	25,493	509	50	0.00%	66.79%	18,203	152	120	-81.33%	-0.01%	625,609,024	279,683	2,237	-3.46%	119.64%
2019	50,945	509	100	99.84%	233.31%	22,779	152	150	25.14%	25.13%	602,772,015	279,680	2,155	-3.65%	111.63%
2020	56,944	569	100	0.00%	233.31%	24,025	160	150	-0.01%	25.12%	587,102,131	279,647	2,099	-2.59%	106.15%
2021	57,124	571	100	0.00%	233.31%	24,025	160	150	0.00%	25.12%	604,545,017	279,644	2,162	2.97%	112.28%
2022	55,841	558	100	0.00%	233.31%	24,039	160	150	0.00%	25.13%	606,359,229	279,567	2,169	0.33%	112.97%

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**GOSPER**

Rate Annual %chg Average Value/Acre: 7.85%

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

CHART 4



CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,893	GOSPER	33,580,852	20,935,336	2,736,434	197,188,784	14,496,501	1,159,114	129,985	603,135,297	25,277,266	9,850,347	18,159	908,508,075
cnty sectorvalue % of total value:		3.70%	2.30%	0.30%	21.70%	1.60%	0.13%	0.01%	66.39%	2.78%	1.08%	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	2,961,888	639,458	119,761	32,693,549	4,965,038	1,159,114	0	101,689	0	41,355	0	42,681,852
37.35%	%sector of county sector	8.82%	3.05%	4.38%	16.58%	34.25%	100.00%		0.02%		0.42%		4.70%
	%sector of municipality	6.94%	1.50%	0.28%	76.60%	11.63%	2.72%		0.24%		0.10%		100.00%
54	SMITHFIELD	14,802	642	13,409	1,170,453	357,903	0	0	0	0	0	0	1,557,209
2.85%	%sector of county sector	0.04%	0.00%	0.49%	0.59%	2.47%							0.17%
	%sector of municipality	0.95%	0.04%	0.86%	75.16%	22.98%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
761	Total Municipalities	2,976,690	640,100	133,170	33,864,004	5,322,942	1,159,115	0	101,689	0	41,355	0	44,239,063
40.22%	%all municip.sectors of cnty	8.86%	3.06%	4.87%	17.17%	36.72%	100.00%		0.02%		0.42%		4.87%

37 GOSPER

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,159</b>	<b>Value : 931,488,673</b>	<b>Growth 3,631,055</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>	54	166,195	0	0	225	2,362,039	279	2,528,234	
<b>02. Res Improve Land</b>	320	1,697,343	0	0	609	46,345,291	929	48,042,634	
<b>03. Res Improvements</b>	335	38,159,000	0	0	677	140,209,175	1,012	178,368,175	
<b>04. Res Total</b>	389	40,022,538	0	0	902	188,916,505	1,291	228,939,043	2,201,934
<b>% of Res Total</b>	30.13	17.48	0.00	0.00	69.87	82.52	40.87	24.58	60.64
<b>05. Com UnImp Land</b>	4	21,614	0	0	6	103,778	10	125,392	
<b>06. Com Improve Land</b>	53	358,538	0	0	42	971,055	95	1,329,593	
<b>07. Com Improvements</b>	55	5,422,020	0	0	45	8,623,760	100	14,045,780	
<b>08. Com Total</b>	59	5,802,172	0	0	51	9,698,593	110	15,500,765	36,105
<b>% of Com Total</b>	53.64	37.43	0.00	0.00	46.36	62.57	3.48	1.66	0.99
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	11,926	0	0	0	0	1	11,926	
<b>11. Ind Improvements</b>	2	1,252,525	0	0	0	0	2	1,252,525	
<b>12. Ind Total</b>	2	1,264,451	0	0	0	0	2	1,264,451	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.06	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	29,700	36	29,700	
<b>15. Rec Improvements</b>	0	0	0	0	40	100,285	40	100,285	
<b>16. Rec Total</b>	0	0	0	0	40	129,985	40	129,985	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.27	0.01	0.00
<b>Res &amp; Rec Total</b>	389	40,022,538	0	0	942	189,046,490	1,331	229,069,028	2,201,934
<b>% of Res &amp; Rec Total</b>	29.23	17.47	0.00	0.00	70.77	82.53	42.13	24.59	60.64
<b>Com &amp; Ind Total</b>	61	7,066,623	0	0	51	9,698,593	112	16,765,216	36,105
<b>% of Com &amp; Ind Total</b>	54.46	42.15	0.00	0.00	45.54	57.85	3.55	1.80	0.99
<b>17. Taxable Total</b>	450	47,089,161	0	0	993	198,745,083	1,443	245,834,244	2,238,039
<b>% of Taxable Total</b>	31.19	19.15	0.00	0.00	68.81	80.85	45.68	26.39	61.64

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	22,360	1,739,335	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	7	22,360	1,739,335
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				7	22,360	1,739,335

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	11	18,159	11	18,159	0
25. Total	0	0	0	0	11	18,159	11	18,159	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	34	0	242	276

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	106,293	1	2,603	1,396	506,399,886	1,399	506,508,782
28. Ag-Improved Land	0	0	0	0	292	148,779,448	292	148,779,448
29. Ag Improvements	1	41,355	0	0	305	30,306,685	306	30,348,040

30. Ag Total				1,705	685,636,270
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	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	41,355	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	5.45	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	9	10.00	250,000	9	10.00	250,000	
32. HomeSite Improv Land	165	174.96	4,374,000	165	174.96	4,374,000	
33. HomeSite Improvements	169	0.00	22,924,480	169	0.00	22,924,480	971,275
34. HomeSite Total				<b>178</b>	<b>184.96</b>	<b>27,548,480</b>	
35. FarmSite UnImp Land	68	168.16	445,256	68	168.16	445,256	
36. FarmSite Improv Land	249	1,262.02	2,742,085	249	1,262.02	2,742,085	
37. FarmSite Improvements	280	0.00	7,382,205	281	0.00	7,423,560	421,741
38. FarmSite Total				<b>349</b>	<b>1,430.18</b>	<b>10,610,901</b>	
39. Road & Ditches	1,370	4,528.54	0	1,372	4,533.99	0	
40. Other- Non Ag Use	1	11.42	15,247	1	11.42	15,247	
41. Total Section VI				<b>527</b>	<b>6,160.55</b>	<b>38,174,628</b>	<b>1,393,016</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	34,144.80	61.98%	186,874,475	65.25%	5,473.00
46. 1A	12,748.63	23.14%	69,773,231	24.36%	5,473.00
47. 2A1	1,930.61	3.50%	8,707,064	3.04%	4,510.01
48. 2A	2,815.42	5.11%	10,219,973	3.57%	3,630.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	802.37	1.46%	2,736,083	0.96%	3,410.00
51. 4A1	543.73	0.99%	1,734,496	0.61%	3,190.00
52. 4A	2,101.27	3.81%	6,356,377	2.22%	3,025.02
53. Total	55,086.83	100.00%	286,401,699	100.00%	5,199.10
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,241.30	68.21%	9,539,151	72.41%	1,820.00
56. 2D1	244.50	3.18%	422,988	3.21%	1,730.01
57. 2D	1,247.53	16.24%	2,039,716	15.48%	1,635.00
58. 3D1	43.02	0.56%	64,530	0.49%	1,500.00
59. 3D	58.12	0.76%	74,394	0.56%	1,280.01
60. 4D1	318.49	4.14%	386,968	2.94%	1,215.01
61. 4D	531.20	6.91%	645,414	4.90%	1,215.01
62. Total	7,684.16	100.00%	13,173,161	100.00%	1,714.33
<b>Grass</b>					
63. 1G1	5,189.01	9.52%	5,061,735	9.50%	975.47
64. 1G	4,819.00	8.84%	4,735,333	8.89%	982.64
65. 2G1	19,027.12	34.91%	18,554,140	34.84%	975.14
66. 2G	490.99	0.90%	478,806	0.90%	975.18
67. 3G1	33.41	0.06%	42,398	0.08%	1,269.02
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	24,755.77	45.42%	24,140,180	45.33%	975.13
70. 4G	185.07	0.34%	246,975	0.46%	1,334.50
71. Total	54,500.37	100.00%	53,259,567	100.00%	977.23
<b>Irrigated Total</b>					
	55,086.83	46.78%	286,401,699	81.16%	5,199.10
<b>Dry Total</b>					
	7,684.16	6.53%	13,173,161	3.73%	1,714.33
<b>Grass Total</b>					
	54,500.37	46.28%	53,259,567	15.09%	977.23
72. Waste	420.75	0.36%	42,075	0.01%	100.00
73. Other	65.54	0.06%	9,838	0.00%	150.11
74. Exempt	462.39	0.39%	337,657	0.10%	730.24
75. Market Area Total	117,757.65	100.00%	352,886,340	100.00%	2,996.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,460.20	3.72%	6,617,626	4.40%	4,532.00
46. 1A	21,115.75	53.79%	95,696,601	63.57%	4,532.00
47. 2A1	257.29	0.66%	990,313	0.66%	3,849.01
48. 2A	6,766.36	17.24%	21,902,706	14.55%	3,237.00
49. 3A1	85.87	0.22%	256,150	0.17%	2,983.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,707.25	4.35%	4,723,956	3.14%	2,767.00
52. 4A	7,862.21	20.03%	20,355,275	13.52%	2,589.00
53. Total	39,254.93	100.00%	150,542,627	100.00%	3,835.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,419.45	65.52%	53,051,504	70.83%	1,744.00
56. 2D1	624.80	1.35%	1,015,927	1.36%	1,626.00
57. 2D	8,277.06	17.83%	12,622,596	16.85%	1,525.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	6.55	0.01%	7,709	0.01%	1,176.95
60. 4D1	2,703.45	5.82%	3,125,185	4.17%	1,156.00
61. 4D	4,393.32	9.46%	5,078,706	6.78%	1,156.01
62. Total	46,424.63	100.00%	74,901,627	100.00%	1,613.40
<b>Grass</b>					
63. 1G1	5,935.90	7.82%	5,401,708	7.82%	910.01
64. 1G	11,297.41	14.89%	10,286,480	14.89%	910.52
65. 2G1	49,621.86	65.40%	45,156,609	65.35%	910.01
66. 2G	0.42	0.00%	526	0.00%	1,252.38
67. 3G1	14.32	0.02%	17,928	0.03%	1,251.96
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,884.56	11.71%	8,091,607	11.71%	910.75
70. 4G	118.22	0.16%	148,012	0.21%	1,252.00
71. Total	75,872.69	100.00%	69,102,870	100.00%	910.77
<b>Irrigated Total</b>					
Irrigated Total	39,254.93	24.26%	150,542,627	51.10%	3,835.00
<b>Dry Total</b>					
Dry Total	46,424.63	28.69%	74,901,627	25.43%	1,613.40
<b>Grass Total</b>					
Grass Total	75,872.69	46.90%	69,102,870	23.46%	910.77
72. Waste	139.85	0.09%	13,985	0.00%	100.00
73. Other	94.52	0.06%	14,193	0.00%	150.16
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,786.62	100.00%	294,575,302	100.00%	1,820.76

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	71,149	0.00	0	94,328.76	436,873,177	94,341.76	436,944,326
<b>77. Dry Land</b>	19.31	35,144	0.00	0	54,089.48	88,039,644	54,108.79	88,074,788
<b>78. Grass</b>	0.00	0	2.67	2,603	130,370.39	122,359,834	130,373.06	122,362,437
<b>79. Waste</b>	0.00	0	0.00	0	560.60	56,060	560.60	56,060
<b>80. Other</b>	0.00	0	0.00	0	160.06	24,031	160.06	24,031
<b>81. Exempt</b>	0.00	0	0.00	0	462.39	337,657	462.39	337,657
<b>82. Total</b>	<b>32.31</b>	<b>106,293</b>	<b>2.67</b>	<b>2,603</b>	<b>279,509.29</b>	<b>647,352,746</b>	<b>279,544.27</b>	<b>647,461,642</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	94,341.76	33.75%	436,944,326	67.49%	4,631.50
<b>Dry Land</b>	54,108.79	19.36%	88,074,788	13.60%	1,627.74
<b>Grass</b>	130,373.06	46.64%	122,362,437	18.90%	938.56
<b>Waste</b>	560.60	0.20%	56,060	0.01%	100.00
<b>Other</b>	160.06	0.06%	24,031	0.00%	150.14
<b>Exempt</b>	462.39	0.17%	337,657	0.05%	730.24
<b>Total</b>	<b>279,544.27</b>	<b>100.00%</b>	<b>647,461,642</b>	<b>100.00%</b>	<b>2,316.13</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	180	1,708,494	176	4,427,750	188	39,812,880	368	45,949,124	344,385
83.2 Clearview	6	115,000	7	125,000	7	1,041,955	13	1,281,955	17,915
83.3 Elwood	35	162,186	303	1,796,953	325	38,997,865	360	40,957,004	429,940
83.4 Johnson Lake	17	323,997	441	41,308,741	490	94,056,010	507	135,688,748	1,409,694
83.5 Market Area 1	8	65,246	8	190,000	9	2,436,760	17	2,692,006	0
83.6 Market Area 4	8	100,273	6	150,000	7	963,965	15	1,214,238	0
83.7 Smithfield	25	53,038	24	73,890	26	1,159,025	51	1,285,953	0
84 Residential Total	279	2,528,234	965	48,072,334	1,052	178,468,460	1,331	229,069,028	2,201,934

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Elwood	4	20,294	53	418,545	55	6,716,605	59	7,155,444	0
85.2	Johnson Lake	1	19,389	20	580,530	21	3,150,830	22	3,750,749	36,105
85.3	Market Area 1	3	67,437	4	202,022	5	4,333,510	8	4,602,969	0
85.4	Market Area 4	0	0	1	17,340	1	27,725	1	45,065	0
85.5	Rural Coml	2	18,272	11	104,386	12	702,610	14	825,268	0
85.6	Smithfield	0	0	7	18,696	8	367,025	8	385,721	0
86	Commercial Total	10	125,392	96	1,341,519	102	15,298,305	112	16,765,216	36,105

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,189.01	9.52%	5,061,735	9.50%	975.47
88. 1G	4,819.00	8.84%	4,735,333	8.89%	982.64
89. 2G1	19,027.12	34.91%	18,554,140	34.84%	975.14
90. 2G	490.99	0.90%	478,806	0.90%	975.18
91. 3G1	33.41	0.06%	42,398	0.08%	1,269.02
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	24,755.77	45.42%	24,140,180	45.33%	975.13
94. 4G	185.07	0.34%	246,975	0.46%	1,334.50
95. Total	54,500.37	100.00%	53,259,567	100.00%	977.23
<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	54,500.37	100.00%	53,259,567	100.00%	977.23
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	54,500.37	100.00%	53,259,567	100.00%	977.23

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	5,935.90	7.82%	5,401,708	7.82%	910.01
88. 1G	11,297.41	14.89%	10,286,480	14.89%	910.52
89. 2G1	49,621.86	65.40%	45,156,609	65.35%	910.01
90. 2G	0.42	0.00%	526	0.00%	1,252.38
91. 3G1	14.32	0.02%	17,928	0.03%	1,251.96
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,884.56	11.71%	8,091,607	11.71%	910.75
94. 4G	118.22	0.16%	148,012	0.21%	1,252.00
95. Total	75,872.69	100.00%	69,102,870	100.00%	910.77
<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	75,872.69	100.00%	69,102,870	100.00%	910.77
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	75,872.69	100.00%	69,102,870	100.00%	910.77

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

37 Gosper

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	197,188,784	228,939,043	31,750,259	16.10%	2,201,934	14.98%
02. Recreational	129,985	129,985	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	25,277,266	27,548,480	2,271,214	8.99%	971,275	5.14%
<b>04. Total Residential (sum lines 1-3)</b>	<b>222,596,035</b>	<b>256,617,508</b>	<b>34,021,473</b>	<b>15.28%</b>	<b>3,173,209</b>	<b>13.86%</b>
05. Commercial	14,496,501	15,500,765	1,004,264	6.93%	36,105	6.68%
06. Industrial	1,159,114	1,264,451	105,337	9.09%	0	9.09%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>15,655,615</b>	<b>16,765,216</b>	<b>1,109,601</b>	<b>7.09%</b>	<b>36,105</b>	<b>6.86%</b>
08. Ag-Farmsite Land, Outbuildings	9,835,100	10,610,901	775,801	7.89%	421,741	3.60%
09. Minerals	18,159	18,159	0	0.00	0	0.00%
10. Non Ag Use Land	15,247	15,247	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>9,868,506</b>	<b>10,644,307</b>	<b>775,801</b>	<b>7.86%</b>	<b>421,741</b>	<b>3.59%</b>
12. Irrigated	393,179,063	436,944,326	43,765,263	11.13%		
13. Dryland	87,280,601	88,074,788	794,187	0.91%		
14. Grassland	122,595,761	122,362,437	-233,324	-0.19%		
15. Wasteland	55,841	56,060	219	0.39%		
16. Other Agland	24,031	24,031	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>603,135,297</b>	<b>647,461,642</b>	<b>44,326,345</b>	<b>7.35%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>851,255,453</b>	<b>931,488,673</b>	<b>80,233,220</b>	<b>9.43%</b>	<b>3,631,055</b>	<b>9.00%</b>

## 2023 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>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$130,462.84
<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>
	\$1,000
<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>
	\$20,530 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>Amount of last year's assessor's budget not used:</b>
	-\$191.21

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All municipalities in the county are zoned.
<b>4.</b>	<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>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	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



## 2023 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 group recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>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;">2</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;">3</td> <td>Lake - Includes Johnson Lake, Clearview, and Plum Paradise. 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;">4</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 OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AB DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	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.	2	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	3	Lake - Includes Johnson Lake, Clearview, and Plum Paradise. Strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.	AG OB	Agricultural outbuildings	AB DW	Agricultural dwellings
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4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.														
AG OB	Agricultural outbuildings														
AB DW	Agricultural dwellings														
<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>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>														
	Yes, depreciation tables are created in the assessor's office using local market information.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>														
	Yes, starting with Elwood as the primary market and making adjustments for other valuation groups. Also county has identified subgroups at Johnson Lake.														
<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. Johnson Lake lot values are weighted by 70% of value by front foot, 30% by the area of the lot. This year, Clearview lot values were reviewed and updated.														

7.	<b>How are rural residential site values developed?</b>																																							
	1st acre--\$25,000 Additional acres \$2,000/acre																																							
8.	<b>Are there form 191 applications on file?</b>																																							
	No																																							
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																							
	No applications have been received to combine parcels held for sale or resale. All lots are valued using the same land tables.																																							
10.	<table border="1"> <thead> <tr> <th data-bbox="203 552 365 636"><u>Valuation Group</u></th> <th data-bbox="365 552 649 636"><u>Date of Depreciation Tables</u></th> <th data-bbox="649 552 906 636"><u>Date of Costing</u></th> <th data-bbox="906 552 1177 636"><u>Date of Lot Value Study</u></th> <th data-bbox="1177 552 1485 636"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 636 365 693">1</td> <td data-bbox="365 636 649 693">2022</td> <td data-bbox="649 636 906 693">2021</td> <td data-bbox="906 636 1177 693">2023</td> <td data-bbox="1177 636 1485 693">2020</td> </tr> <tr> <td data-bbox="203 693 365 749">2</td> <td data-bbox="365 693 649 749">2022</td> <td data-bbox="649 693 906 749">2021</td> <td data-bbox="906 693 1177 749">2019</td> <td data-bbox="1177 693 1485 749">2020</td> </tr> <tr> <td data-bbox="203 749 365 806">3</td> <td data-bbox="365 749 649 806">2022</td> <td data-bbox="649 749 906 806">2021</td> <td data-bbox="906 749 1177 806">2022</td> <td data-bbox="1177 749 1485 806">2021-2022</td> </tr> <tr> <td data-bbox="203 806 365 863">4</td> <td data-bbox="365 806 649 863">2022</td> <td data-bbox="649 806 906 863">2021</td> <td data-bbox="906 806 1177 863">2023</td> <td data-bbox="1177 806 1485 863">2021</td> </tr> <tr> <td data-bbox="203 863 365 919">AG OB</td> <td data-bbox="365 863 649 919">2019</td> <td data-bbox="649 863 906 919">2021</td> <td data-bbox="906 863 1177 919"></td> <td data-bbox="1177 863 1485 919">2021</td> </tr> <tr> <td data-bbox="203 919 365 976">AB DW</td> <td data-bbox="365 919 649 976">2022</td> <td data-bbox="649 919 906 976">2021</td> <td data-bbox="906 919 1177 976">2023</td> <td data-bbox="1177 919 1485 976">2021</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2021	2023	2020	2	2022	2021	2019	2020	3	2022	2021	2022	2021-2022	4	2022	2021	2023	2021	AG OB	2019	2021		2021	AB DW	2022	2021	2023	2021
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AB DW	2022	2021	2023	2021																																				
	Clearview was reviewed with Rural Res in 2021; Johnson Lake and Plum Paradise were reviewed in 2022.																																							

## 2023 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 group recognized in the County and describe the unique characteristics of each:</b>													
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1	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 & Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.													
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>													
	Depreciation tables are developed in the assessor's office using local market information.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>													
	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>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2021-2022</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2022	2022	2021-2022
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2022	2022	2022	2021-2022										
	Commercial properties in the entire county were inspected in 2021. Lake commercial properties were reviewed in 2022.													

## 2023 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;">2021</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;">2021</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.	2021	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.	2021
<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.	2021								
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.	2021								
<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.									
<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, Clearview and Plum Paradise. 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 methodology is used to determine market value?</b>									
	Yes									
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>									
	Improvements are costed and depreciated like other like properties. The assessor will use updated imagery to review for intensive use, and the feedlot values will be studied and possibly raised to match the excess acre values next year.									
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>									
	There are 11 acres of WRP land in Gosper County that have recently been identified and the assessor has developed WRP values.									
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>									
	Irrigated grass									
	<i><b><u>If your county has special value applications, please answer the following</u></b></i>									
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>									

	N/A
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Study sales
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**THREE-YEAR ASSESSMENT PLAN  
GOSPER COUNTY  
June 15, 2022**

**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.

New improvements are located by owner reporting, zoning permits, word of mouth, and assessor and commissioners driving the county. The pickup work is completed every year in a timely matter, and growth calculated. The pickup work involves on site inspection, measurements, interior inspection if possible and interviewing the owner, taking a photo with current date.

77-1311.03 The county assessor shall determine the portion of the county to be inspected and reviewed each year to assure all parcel of real property in the county have been inspected and reviewed no less frequently than 6 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. 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.

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.

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 Liaison for the Census for Gosper County, and the Gosper County Zoning Administrator.

The Gosper County GIS website went on line in June, 2014. The Assessor and Deputy were actively involved in completing the information for this website. We will continue to check this website for accuracy. New for 2021, the homestead exemption applications are being entered into the computer and exported to the state. A hard copy of the application will also be mailed to the department for 2021 and 2022. Hopefully next year the system will be all electronic and all paper work will remain in our office, if new legislation permits.

**2022 Assessment Year**

**Level of Value, Quality, Uniformity**

<b>PROPERTY CLASS</b>	<b>MEDIAN</b>	<b>COD</b>	<b>PRD</b>
Residential	93	17.04	100.76
Commercial	100	26.03	100.02
Agricultural	71	13.95	105.77

**2023 Assessment Year**

6-year review should continue

**Residential**

1. All residential building to be repriced using the new 6/21 pricing.
2. Pickup work to be completed by March 1, 2023 using the 06/21 pricing.
3. Sales ratio studies completed to determine the level of value.

**Commercial**

1. All commercial buildings to be repriced using the new 6/21 pricing.
2. Pickup work to be completed by March 1, 2023 using the 06/21 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 new 06/21 pricing.
2. Pickup work to be completed by March 1, 2023 using the 06/21 pricing.
3. Market Area and ratio studies 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.

### **Other**

The 6-Year Review cycle is complete, except for Johnson Lake and ag land changes. Per regulations, we must physically review each property every 6 years. In 2023 we will review the Johnson Lake properties that we didn't finish in 2022. We will review the ag land changes per the new Gworks aerals in 2023. Our contract with Gworks will be up for renewal in 2023. We are actively looking at alternative companies, as Gworks has not been helpful, and offered few services for the \$12,400 annual fee. Also in 2023, the assessor will take IA00 course 300, per statute 6.02A: Assessor assuming office on or after January 1, 2003, shall within 4 years from date of assuming office, complete IA00 course 300, Fundamentals of Mass Appraisal and course 101, Fundamentals of Real Property Appraisal. The assessor has already completed course 101. The 2019-2022 education cycle will conclude in December 2022. In 2023 we will begin a new 4 year education cycle requiring 60 credit hours for all certificate holders.

### **2024 Assessment Year**

6-Year Review should continue and be completed.

#### **Residential**

1. All residential buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2024 using the 06/21 pricing.
3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

#### **Commercial**

1. All commercial buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2024 using the 06/21 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 06/21 pricing.
2. Pickup work to be completed by March 1, 2024 using the 06/21 pricing.
3. Market Area and ratio studies 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 the market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.



## 2025 Assessment Year

### Residential

1. All residential building to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2025 using the 06/21 pricing.
3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

### Commercial

1. All commercial buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2025 using the 06/21 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 06/21 pricing.
2. Pickup work to be completed by March 1, 2025 using the 06/21 pricing.
3. Market Area and ratio studies 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 the 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 MIPS CAMA system. 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 agricultural sales.

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. This battery backup was hit by lightning the end of May 2019 and was replaced June 2019. The older PC in the office failed and was replaced in May 2018. The computer with windows 7 was replaced by a new computer with windows 10. The assessor and deputy have windows 10. The older computer with windows 7 is a spare. We will put extra money in the repair category of our budget for Larry Mustard to update the assessor's hard drive in 2022/23.

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

**2021-22 Assessor's Budget**

Salaries	\$104802.84
Telephone	720.00
PTAS/CAMA	0.0
Comp Expense General	8000.00
Repair	340.00
Lodging	200.00
Mileage	700.00
GIS support/fees	12530.00
Dues, Registration	250.00
Reappraisal	1000.00
Schooling	600.00
Office Supplies	1,300.00
Furniture	<u>000.00</u>

**Total Request                      \$130462.84**

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Pam Bogle, Gosper County Assessor

Date: 06/15/2022