

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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

GRANT COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Grant 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 Grant County.

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

For the Tax Commissioner

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

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

cc: Christee Haney, Grant County Assessor

Table of Contents

2024 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

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.

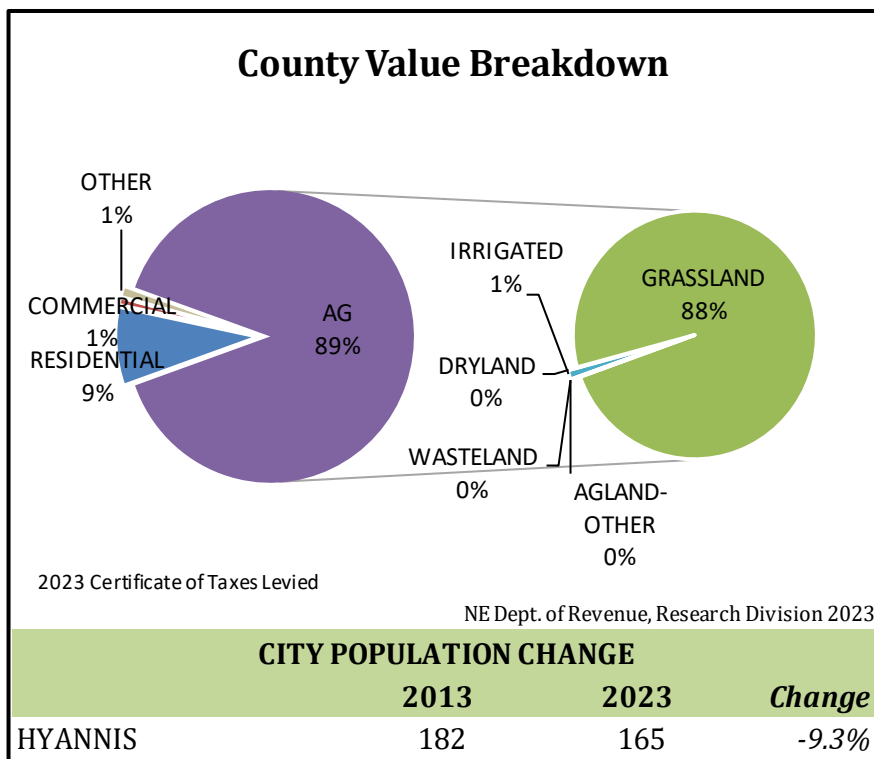
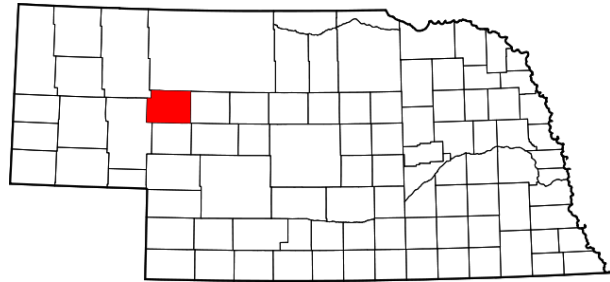
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 776 square miles, Grant County has 576 residents, per the Census Bureau Quick Facts for 2024, reflecting a 6% population decrease over the 2023 U.S. Census. Reports indicate that 70% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$69,541 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Grant County are located in and around Hyannis, the county seat. According to the U.S. Census Bureau, there are 27 employer establishments with total employment of 88 an 14% increase in total employment from the prior year.

Agricultural land is the single largest contributor to the county's valuation base. Grassland makes up a majority of the land in the county. Grant County is

included in the Upper Loup Natural Resources District (NRD). The county is located in the heart of the Sand Hills region.

2024 Residential Correlation for Grant County

Assessment Actions

The Grant County Assessor completed a comprehensive reappraisal for all residential properties, updating depreciation tables, costing, and conducting a lot study.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

A review of the sales verification and qualification was completed for Grant County showing that the usability rate is significantly higher than the statewide average. With the benefit of being a smaller county, the Grant County Assessor is able to have both a personal and professional knowledge of transactions and can ensure proper documentation for disqualifying a sale. Therefore, all arm's length transactions are made available for measurement purposes.

For the residential class only one valuation group is used to analyze all parcels. The Grant County Assessor identified that due to sales in the county, the residential values were not equalized and moved her scheduled reappraisal up a year. Central Plains Valuation, LLC completed a complete reappraisal including inspection, depreciation tables, lot study and new costing.

The Grant County Assessor does not have a written valuation methodology on file but does have assessment information available in a sales book.

Description of Analysis

A review of the residential statistical profile indicates 10 sales were deemed qualified during the two-year timeframe of the sales study period. The median is within the acceptable range, while the weighted mean and mean are slightly high. The COD is low while the PRD is within the IAAO acceptable range. Further analysis shows that the hypothetical removal of two high dollar uncharacteristic sales for Grant County will move all measures of central tendency into range. The COD is too low to support uniformity, but due to the low number of sales conclusions regarding assessment equity cannot be made utilizing statistics.

The 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows sales changed more than the abstract; however, the sales file is too small to accurately reflect the population.

2024 Residential Correlation for Grant County

Equalization and Quality of Assessment

Assessment practices were reviewed, and it was determined that residential property is valued uniformly and follows generally accepted mass appraisal techniques.

Level of Value

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

2024 Commercial Correlation for Grant County

Assessment Actions

The Grant County Assessor conducted a full reappraisal of the commercial class, including physical inspections and updates to depreciation tables, lot values and costing.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

The commercial sale usability is higher than the statewide average. A review of the sales deemed disqualified are documented with reasons for their exclusion. Therefore, all arm's-length commercial transactions were made available for current measurement purposes.

Grant County uses one valuation group for the commercial class of property. Grant County is in compliance with the six-year review and inspection cycle. A full commercial reappraisal was completed by Central Plains Valuation, LLC.

Description of Analysis

Only two commercial sales were deemed qualified for the commercial class during this study period. All measures of central tendency and the PRD are within range while the COD is low. The sample is too small to be statistically significant and there is no competitive commercial market in the county, therefore a level of value can only be achieved through analysis of the assessment practices of the county assessor.

The 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

Equalization and Quality of Assessment

The review of the assessment practices by the county assessor determined that commercial property assessment in Grant County complies with generally accepted mass appraisal techniques and is uniformly assessed.

Level of Value

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

2024 Agricultural Correlation for Grant County

Assessment Actions

For the agricultural class of property, a 6% increase was applied to irrigated land and a 17% increase to grassland values. Farm sites were also increased to \$1,000.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

A review of the sales verification and qualification processes showed that the sales usability for Grant County is above the statewide average. The sales qualification and verification process of the Grant County Assessor consists of utilizing both personal and professional knowledge of sales transactions occurring in Grant County. Due to the low volume of sales, the county assessor tries to use all available sales for measurement purposes. All disqualified sales show appropriate documentation and all arm's length transactions are made available for measurement purposes.

Land use for the county is updated via aerial imagery. The last full county update was in 2018 and is on the six-year review and inspection cycle for next year. Improvements were updated in 2020, with costing and depreciation in 2019. A full reappraisal for the agricultural class including dwellings and outbuildings is scheduled to be completed for the 2025 assessment year by Central Plains Valuation, LLC.

Intensive use has been identified for Grant County. Grant County does not have any acres in the Conservation Reserve Program (CRP).

Description of Analysis

The overall statistical sample for the agricultural class shows eight sales. All measures of central tendency and qualitative statistics are within the range. Reflected on the abstract under Ag-Farm-site Land, Outbuildings is a decrease of 18.09%. This is growth from agricultural improvements that came into the abstract on the wrong line and is not an actual valuation decrease.

A review of the 80% MLU by Market Area shows that six of the sales are grassland. Further analysis of the sale date substrata shows that the last agricultural sale used for measurement purposes was in the beginning of 2023.

Examination of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) confirms the 6% increase to grassland and the 17% to irrigated as noted in the Assessment Actions.

2024 Agricultural Correlation for Grant County

Equalization and Quality of Assessment

Agricultural improvements are assessed using the same process as rural residential properties, and although the inspection and review cycle has fallen out of compliance, adjustments to rural properties have been made to bring them to an acceptable level of value.

The quality of assessment of agricultural land in Grant County meets generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Grass ____						
County	6	74.37	73.83	73.06	14.09	101.05
1	6	74.37	73.83	73.06	14.09	101.05
____ ALL ____	8	69.43	70.76	71.64	15.73	98.77

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Grant County is 69%.

2024 Opinions of the Property Tax Administrator for Grant County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Grant County

Residential Real Property - Current

Number of Sales	10	Median	98.24
Total Sales Price	\$875,500	Mean	100.57
Total Adj. Sales Price	\$875,500	Wgt. Mean	100.57
Total Assessed Value	\$880,482	Average Assessed Value of the Base	\$41,158
Avg. Adj. Sales Price	\$87,550	Avg. Assessed Value	\$88,048

Confidence Interval - Current

95% Median C.I	93.85 to 109.85
95% Wgt. Mean C.I	96.73 to 104.40
95% Mean C.I	95.23 to 105.91
% of Value of the Class of all Real Property Value in the County	4.43
% of Records Sold in the Study Period	2.91
% of Value Sold in the Study Period	6.22

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	13	96	95.85
2022	12	100	96.62
2021	9	100	112.55
2020	17	100	98.24

2024 Commission Summary for Grant County

Commercial Real Property - Current

Number of Sales	2	Median	95.62
Total Sales Price	\$210,000	Mean	95.62
Total Adj. Sales Price	\$210,000	Wgt. Mean	96.16
Total Assessed Value	\$201,930	Average Assessed Value of the Base	\$31,797
Avg. Adj. Sales Price	\$105,000	Avg. Assessed Value	\$100,965

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	82.50 to 108.74
% of Value of the Class of all Real Property Value in the County	0.78
% of Records Sold in the Study Period	2.56
% of Value Sold in the Study Period	8.14

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	4	100	110.04
2022	4	100	110.04
2021	1	100	93.57
2020	2	100	80.40

38 Grant
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 10
Total Sales Price : 875,500
Total Adj. Sales Price : 875,500
Total Assessed Value : 880,482
Avg. Adj. Sales Price : 87,550
Avg. Assessed Value : 88,048

MEDIAN : 98
WGT. MEAN : 101
MEAN : 101
COD : 05.63
PRD : 100.00

COV : 07.43
STD : 07.47
Avg. Abs. Dev : 05.53
MAX Sales Ratio : 115.66
MIN Sales Ratio : 92.83

95% Median C.I. : 93.85 to 109.85
95% Wgt. Mean C.I. : 96.73 to 104.40
95% Mean C.I. : 95.23 to 105.91

Printed:3/11/2024 3:12:29PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22	1	96.87	96.87	96.87	00.00	100.00	96.87	96.87	N/A	30,000	29,060
01-APR-22 To 30-JUN-22	1	96.14	96.14	96.14	00.00	100.00	96.14	96.14	N/A	80,000	76,913
01-JUL-22 To 30-SEP-22	2	104.76	104.76	100.70	10.41	104.03	93.85	115.66	N/A	63,750	64,194
01-OCT-22 To 31-DEC-22	2	94.19	94.19	94.41	01.44	99.77	92.83	95.55	N/A	47,500	44,843
01-JAN-23 To 31-MAR-23	1	99.60	99.60	99.60	00.00	100.00	99.60	99.60	N/A	225,000	224,091
01-APR-23 To 30-JUN-23	1	99.92	99.92	99.92	00.00	100.00	99.92	99.92	N/A	98,000	97,920
01-JUL-23 To 30-SEP-23	2	107.66	107.66	106.56	02.04	101.03	105.46	109.85	N/A	110,000	117,213
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	4	96.51	100.63	98.68	05.84	101.98	93.85	115.66	N/A	59,375	58,590
01-OCT-22 To 30-SEP-23	6	99.76	100.54	101.27	04.55	99.28	92.83	109.85	92.83 to 109.85	106,333	107,687
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	6	95.85	98.48	97.46	04.60	101.05	92.83	115.66	92.83 to 115.66	55,417	54,008
<u>ALL</u>	10	98.24	100.57	100.57	05.63	100.00	92.83	115.66	93.85 to 109.85	87,550	88,048

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	98.24	100.57	100.57	05.63	100.00	92.83	115.66	93.85 to 109.85	87,550	88,048
<u>ALL</u>	10	98.24	100.57	100.57	05.63	100.00	92.83	115.66	93.85 to 109.85	87,550	88,048

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	10	98.24	100.57	100.57	05.63	100.00	92.83	115.66	93.85 to 109.85	87,550	88,048
06											
07											
<u>ALL</u>	10	98.24	100.57	100.57	05.63	100.00	92.83	115.66	93.85 to 109.85	87,550	88,048

38 Grant
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 10
 Total Sales Price : 875,500
 Total Adj. Sales Price : 875,500
 Total Assessed Value : 880,482
 Avg. Adj. Sales Price : 87,550
 Avg. Assessed Value : 88,048

MEDIAN : 98
 WGT. MEAN : 101
 MEAN : 101
 COD : 05.63
 PRD : 100.00

COV : 07.43
 STD : 07.47
 Avg. Abs. Dev : 05.53
 MAX Sales Ratio : 115.66
 MIN Sales Ratio : 92.83

95% Median C.I. : 93.85 to 109.85
 95% Wgt. Mean C.I. : 96.73 to 104.40
 95% Mean C.I. : 95.23 to 105.91

Printed:3/11/2024 3:12:29PM

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	10	98.24	100.57	100.57	05.63	100.00	92.83	115.66	93.85 to 109.85	87,550	88,048
Greater Than 14,999	10	98.24	100.57	100.57	05.63	100.00	92.83	115.66	93.85 to 109.85	87,550	88,048
Greater Than 29,999	10	98.24	100.57	100.57	05.63	100.00	92.83	115.66	93.85 to 109.85	87,550	88,048
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	96.87	102.15	102.47	07.67	99.69	92.83	115.66	N/A	44,000	45,085
60,000 TO 99,999	3	96.14	96.64	96.78	02.10	99.86	93.85	99.92	N/A	88,500	85,652
100,000 TO 149,999											
150,000 TO 249,999	2	102.53	102.53	102.08	02.86	100.44	99.60	105.46	N/A	195,000	199,051
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	10	98.24	100.57	100.57	05.63	100.00	92.83	115.66	93.85 to 109.85	87,550	88,048

38 Grant
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 2
Total Sales Price : 210,000
Total Adj. Sales Price : 210,000
Total Assessed Value : 201,930
Avg. Adj. Sales Price : 105,000
Avg. Assessed Value : 100,965

MEDIAN : 96
WGT. MEAN : 96
MEAN : 96
COD : 01.09
PRD : 99.44

COV : 01.53
STD : 01.46
Avg. Abs. Dev : 01.04
MAX Sales Ratio : 96.65
MIN Sales Ratio : 94.58

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 82.50 to 108.74

Printed:3/11/2024 3:12:30PM

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-20 To 31-DEC-20	1	96.65	96.65	96.65	00.00	100.00	96.65	96.65	N/A	160,000	154,640
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											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	1	96.65	96.65	96.65	00.00	100.00	96.65	96.65	N/A	160,000	154,640
01-OCT-21 To 30-SEP-22											
01-OCT-22 To 30-SEP-23	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21											
01-JAN-22 To 31-DEC-22	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
<u>ALL</u>	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965
<u>ALL</u>	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965

PROPERTY TYPE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965
04											
<u>ALL</u>	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965

38 Grant
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 2
 Total Sales Price : 210,000
 Total Adj. Sales Price : 210,000
 Total Assessed Value : 201,930
 Avg. Adj. Sales Price : 105,000
 Avg. Assessed Value : 100,965

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 96
 COD : 01.09
 PRD : 99.44

COV : 01.53
 STD : 01.46
 Avg. Abs. Dev : 01.04
 MAX Sales Ratio : 96.65
 MIN Sales Ratio : 94.58

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 82.50 to 108.74

Printed:3/11/2024 3:12:30PM

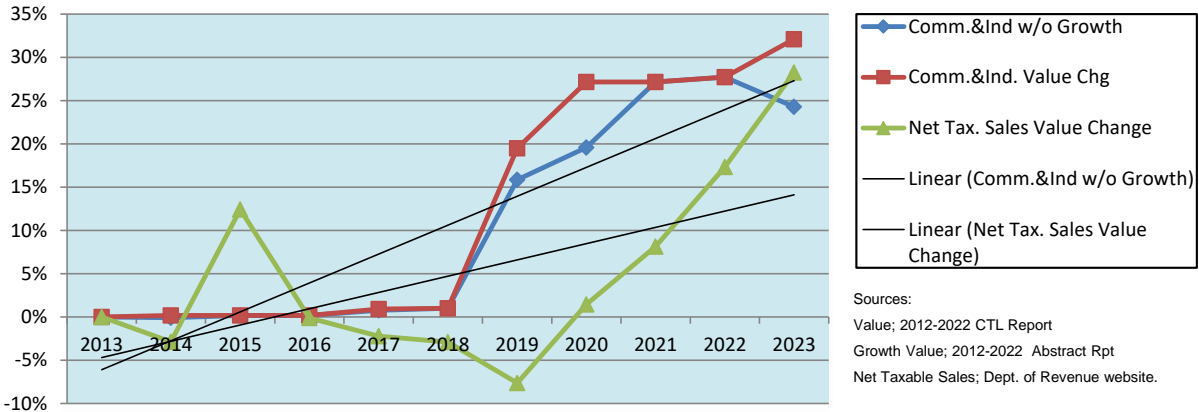
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965
Greater Than 14,999	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965
Greater Than 29,999	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	96.65	96.65	96.65	00.00	100.00	96.65	96.65	N/A	160,000	154,640
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 +											
ALL	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
526	1	94.58	94.58	94.58	00.00	100.00	94.58	94.58	N/A	50,000	47,290
528	1	96.65	96.65	96.65	00.00	100.00	96.65	96.65	N/A	160,000	154,640
ALL	2	95.62	95.62	96.16	01.09	99.44	94.58	96.65	N/A	105,000	100,965

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 1,809,918	\$ 78,811	4.35%	\$ 1,731,107		\$ 4,118,971	
2013	\$ 1,813,265	\$ 5,000	0.28%	\$ 1,808,265	-0.09%	\$ 4,000,592	-2.87%
2014	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,630,926	15.76%
2015	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,114,571	-11.15%
2016	\$ 1,826,591	\$ 2,588	0.14%	\$ 1,824,003	0.59%	\$ 4,027,478	-2.12%
2017	\$ 1,828,354	\$ -	0.00%	\$ 1,828,354	0.10%	\$ 3,999,172	-0.70%
2018	\$ 2,162,727	\$ 66,066	3.05%	\$ 2,096,661	14.67%	\$ 3,804,447	-4.87%
2019	\$ 2,301,628	\$ 137,326	5.97%	\$ 2,164,302	0.07%	\$ 4,178,131	9.82%
2020	\$ 2,301,378	\$ -	0.00%	\$ 2,301,378	-0.01%	\$ 4,453,746	6.60%
2021	\$ 2,311,480	\$ -	0.00%	\$ 2,311,480	0.44%	\$ 4,832,953	8.51%
2022	\$ 2,391,101	\$ 141,630	5.92%	\$ 2,249,471	-2.68%	\$ 5,282,819	9.31%
2023	\$ 2,362,155	\$ -	0.00%	\$ 2,362,155	-1.21%	\$ 5,009,508	-5.17%
Ann %chg	2.68%			Average	1.08%	2.27%	2.10%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.09%	0.18%	-2.87%
2014	0.18%	0.18%	12.43%
2015	0.18%	0.18%	-0.11%
2016	0.78%	0.92%	-2.22%
2017	1.02%	1.02%	-2.91%
2018	15.84%	19.49%	-7.64%
2019	19.58%	27.17%	1.44%
2020	27.15%	27.15%	8.13%
2021	27.71%	27.71%	17.33%
2022	24.29%	32.11%	28.26%
2023	30.51%	30.51%	21.62%

County Number	38
County Name	Grant

38 Grant
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 8
 Total Sales Price : 6,396,870
 Total Adj. Sales Price : 6,396,870
 Total Assessed Value : 4,582,464
 Avg. Adj. Sales Price : 799,609
 Avg. Assessed Value : 572,808

MEDIAN : 69
 WGT. MEAN : 72
 MEAN : 71
 COD : 15.73
 PRD : 98.77

COV : 20.01
 STD : 14.16
 Avg. Abs. Dev : 10.92
 MAX Sales Ratio : 97.00
 MIN Sales Ratio : 51.21

95% Median C.I. : 51.21 to 97.00
 95% Wgt. Mean C.I. : 48.30 to 94.97
 95% Mean C.I. : 58.92 to 82.60

Printed:3/11/2024 3:12:31PM

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>Qtrts</u>											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	1	73.80	73.80	73.80	00.00	100.00	73.80	73.80	N/A	253,657	187,191
01-JUL-21 To 30-SEP-21	1	97.00	97.00	97.00	00.00	100.00	97.00	97.00	N/A	1,653,600	1,603,971
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	74.94	74.94	74.94	00.00	100.00	74.94	74.94	N/A	662,000	496,124
01-OCT-22 To 31-DEC-22	1	51.21	51.21	51.21	00.00	100.00	51.21	51.21	N/A	2,040,000	1,044,725
01-JAN-23 To 31-MAR-23	3	65.05	69.19	72.33	09.96	95.66	61.54	80.97	N/A	464,371	335,894
01-APR-23 To 30-JUN-23	1	61.54	61.54	61.54	00.00	100.00	61.54	61.54	N/A	394,500	242,770
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	2	85.40	85.40	93.91	13.58	90.94	73.80	97.00	N/A	953,629	895,581
01-OCT-21 To 30-SEP-22	1	74.94	74.94	74.94	00.00	100.00	74.94	74.94	N/A	662,000	496,124
01-OCT-22 To 30-SEP-23	5	61.54	64.06	59.96	10.81	106.84	51.21	80.97	N/A	765,523	459,036
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	2	85.40	85.40	93.91	13.58	90.94	73.80	97.00	N/A	953,629	895,581
01-JAN-22 To 31-DEC-22	2	63.08	63.08	57.03	18.82	110.61	51.21	74.94	N/A	1,351,000	770,425
<u>ALL</u>	8	69.43	70.76	71.64	15.73	98.77	51.21	97.00	51.21 to 97.00	799,609	572,808

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	69.43	70.76	71.64	15.73	98.77	51.21	97.00	51.21 to 97.00	799,609	572,808
<u>ALL</u>	8	69.43	70.76	71.64	15.73	98.77	51.21	97.00	51.21 to 97.00	799,609	572,808

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	5	74.94	78.35	85.55	10.44	91.58	65.05	97.00	N/A	713,574	610,440
1	5	74.94	78.35	85.55	10.44	91.58	65.05	97.00	N/A	713,574	610,440
<u>ALL</u>	8	69.43	70.76	71.64	15.73	98.77	51.21	97.00	51.21 to 97.00	799,609	572,808

38 Grant
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 8
 Total Sales Price : 6,396,870
 Total Adj. Sales Price : 6,396,870
 Total Assessed Value : 4,582,464
 Avg. Adj. Sales Price : 799,609
 Avg. Assessed Value : 572,808

MEDIAN : 69
 WGT. MEAN : 72
 MEAN : 71
 COD : 15.73
 PRD : 98.77

COV : 20.01
 STD : 14.16
 Avg. Abs. Dev : 10.92
 MAX Sales Ratio : 97.00
 MIN Sales Ratio : 51.21

95% Median C.I. : 51.21 to 97.00
 95% Wgt. Mean C.I. : 48.30 to 94.97
 95% Mean C.I. : 58.92 to 82.60

Printed:3/11/2024 3:12:31PM

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
____ Grass ____											
County	6	74.37	73.83	73.06	14.09	101.05	51.21	97.00	51.21 to 97.00	934,645	682,821
1	6	74.37	73.83	73.06	14.09	101.05	51.21	97.00	51.21 to 97.00	934,645	682,821
____ ALL ____	8	69.43	70.76	71.64	15.73	98.77	51.21	97.00	51.21 to 97.00	799,609	572,808

Grant County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Grant	1	n/a	n/a	n/a	1,700	1,700	1,700	1,700	1,700	1,700
Arthur	1	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Cherry	1	2,999	n/a	n/a	2,978	3,000	3,000	2,987	3,000	2,989
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
Hooker	1	n/a	n/a	n/a	1,915	1,915	1,915	1,915	1,915	1,915
Sheridan	1	2,135	2,076	2,076	2,006	1,980	1,980	1,958	1,899	2,049

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sheridan	1	n/a	661	645	645	630	609	594	590	633

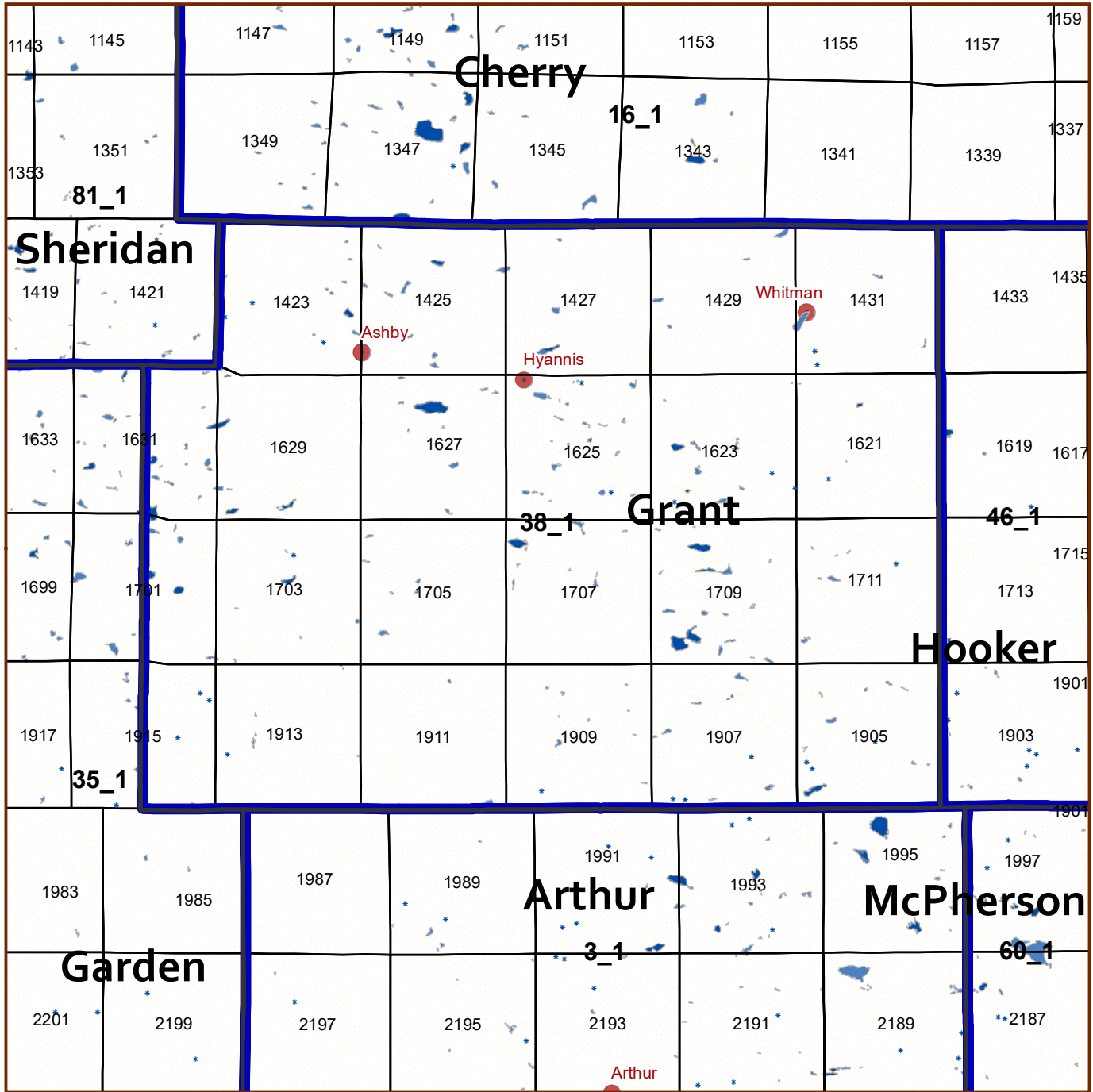
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Grant	1	585	585	585	585	585	585	n/a	575	585
Arthur	1	505	505	505	505	505	505	n/a	505	505
Cherry	1	694	680	680	680	680	549	525	525	565
Garden	1	495	n/a	498	495	485	485	485	485	486
Hooker	1	610	610	610	610	610	610	610	610	610
Sheridan	1	589	589	584	584	559	559	553	534	558

County	Mkt Area	CRP	TIMBER	WASTE
Grant	1		n/a	10
Arthur	1		n/a	10
Cherry	1	1,000	n/a	100
Garden	1	780	n/a	50
Hooker	1		n/a	9
Sheridan	1		440	75

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

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

GRANT COUNTY



Legend

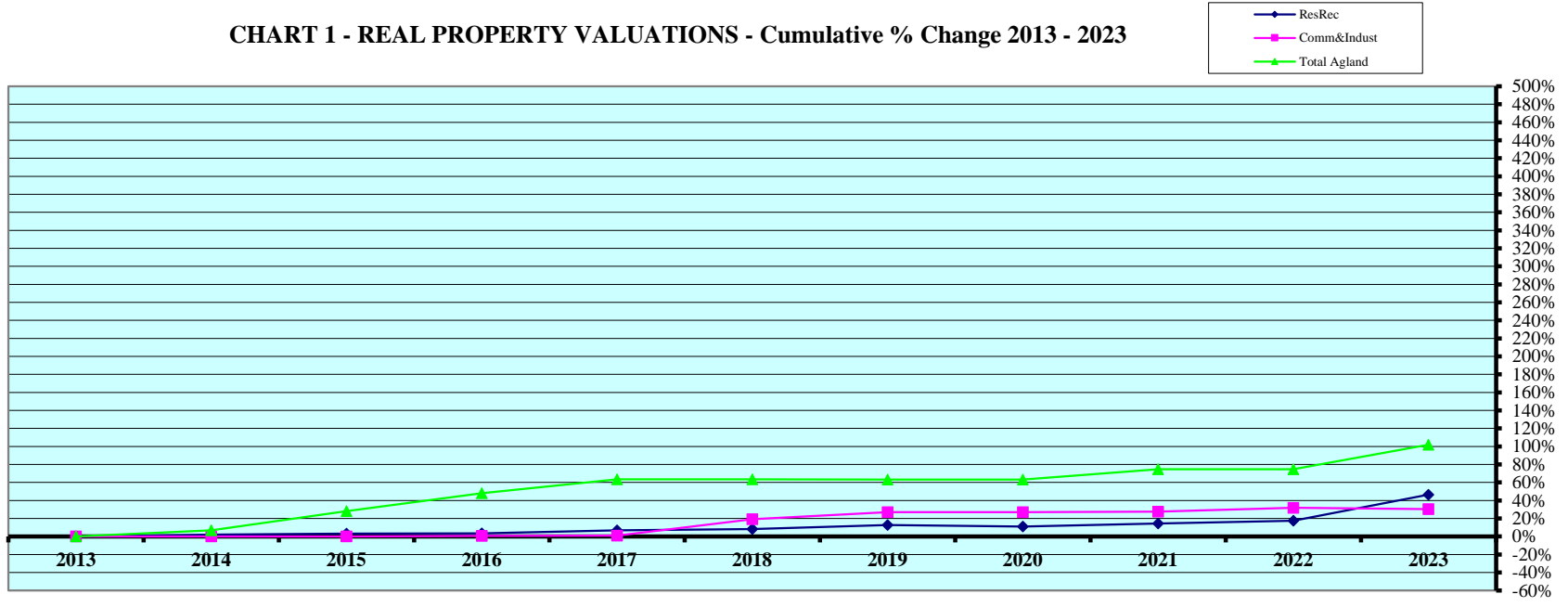
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	8,031,517	-	-	-	1,813,265	-	-	-	121,287,975	-	-	-
2014	8,205,071	173,554	2.16%	2.16%	1,813,265	0	0.00%	0.00%	129,645,719	8,357,744	6.89%	6.89%
2015	8,286,469	81,398	0.99%	3.17%	1,813,265	0	0.00%	0.00%	155,308,056	25,662,337	19.79%	28.05%
2016	8,302,950	16,481	0.20%	3.38%	1,826,591	13,326	0.73%	0.73%	179,479,581	24,171,525	15.56%	47.98%
2017	8,586,030	283,080	3.41%	6.90%	1,828,354	1,763	0.10%	0.83%	198,290,010	18,810,429	10.48%	63.49%
2018	8,697,939	111,909	1.30%	8.30%	2,162,727	334,373	18.29%	19.27%	198,290,506	496	0.00%	63.49%
2019	9,057,226	359,287	4.13%	12.77%	2,301,628	138,901	6.42%	26.93%	197,931,968	-358,538	-0.18%	63.19%
2020	8,921,023	-136,203	-1.50%	11.08%	2,301,378	-250	-0.01%	26.92%	197,955,647	23,679	0.01%	63.21%
2021	9,192,343	271,320	3.04%	14.45%	2,311,480	10,102	0.44%	27.48%	211,739,260	13,783,613	6.96%	74.58%
2022	9,425,934	233,591	2.54%	17.36%	2,391,289	79,809	3.45%	31.88%	211,751,741	12,481	0.01%	74.59%
2023	11,764,710	2,338,776	24.81%	46.48%	2,362,417	-28,872	-1.21%	30.29%	244,882,984	33,131,243	15.65%	101.90%

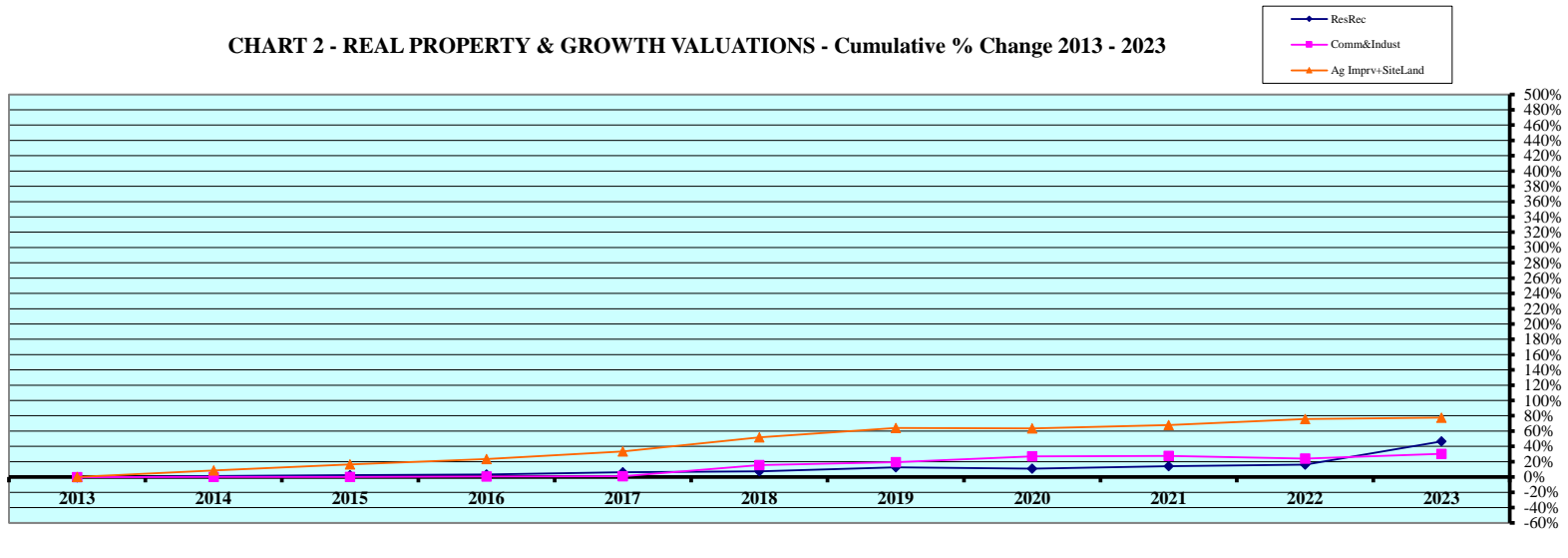
Rate Annual %chg: Residential & Recreational **3.89%** Commercial & Industrial **2.68%** Agricultural Land **7.28%**

Cnty# **38**
County **GRANT**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2013	8,031,517	40,205	0.50%	7,991,312	-	-0.50%	1,813,265	5,000	0.28%	1,808,265	-	-0.28%	
2014	8,205,071	66,108	0.81%	8,138,963	1.34%	1.34%	1,813,265	0	0.00%	1,813,265	0.00%	0.00%	
2015	8,286,469	58,268	0.70%	8,228,201	0.28%	2.45%	1,813,265	0	0.00%	1,813,265	0.00%	0.00%	
2016	8,302,950	20,355	0.25%	8,282,595	-0.05%	3.13%	1,826,591	2,588	0.14%	1,824,003	0.59%	0.59%	
2017	8,586,030	52,269	0.61%	8,533,761	2.78%	6.25%	1,828,354	0	0.00%	1,828,354	0.10%	0.83%	
2018	8,697,939	85,217	0.98%	8,612,722	0.31%	7.24%	2,162,727	66,066	3.05%	2,096,661	14.67%	15.63%	
2019	9,057,226	23,465	0.26%	9,033,761	3.86%	12.48%	2,301,628	137,326	5.97%	2,164,302	0.07%	19.36%	
2020	8,921,023	22,364	0.25%	8,898,659	-1.75%	10.80%	2,301,378	0	0.00%	2,301,378	-0.01%	26.92%	
2021	9,192,343	18,090	0.20%	9,174,253	2.84%	14.23%	2,311,480	0	0.00%	2,311,480	0.44%	27.48%	
2022	9,425,934	109,744	1.16%	9,316,190	1.35%	16.00%	2,391,289	141,630	5.92%	2,249,659	-2.67%	24.07%	
2023	11,764,710	0	0.00%	11,764,710	24.81%	46.48%	2,362,417	0	0.00%	2,362,417	-1.21%	30.29%	
Rate Ann%chg	3.89%			Resid & Recreat w/o growth			2.68%			C & I w/o growth			1.20%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	6,614,035	2,250,651	8,864,686	0	0.00%	8,864,686	-	-
2014	8,016,571	2,338,270	10,354,841	735,175	7.10%	9,619,666	8.52%	8.52%
2015	8,411,624	2,612,332	11,023,956	694,921	6.30%	10,329,035	-0.25%	16.52%
2016	9,239,095	2,831,253	12,070,348	1,115,439	9.24%	10,954,909	-0.63%	23.58%
2017	10,313,283	3,122,686	13,435,969	1,619,914	12.06%	11,816,055	-2.11%	33.29%
2018	11,317,827	3,226,570	14,544,397	1,101,398	7.57%	13,442,999	0.05%	51.65%
2019	11,359,515	3,285,884	14,645,399	97,002	0.66%	14,548,397	0.03%	64.12%
2020	11,665,585	3,494,915	15,160,500	678,095	4.47%	14,482,405	-1.11%	63.37%
2021	12,190,481	3,497,162	15,687,643	817,850	5.21%	14,869,793	-1.92%	67.74%
2022	12,105,852	3,469,732	15,575,584	0	0.00%	15,575,584	-0.71%	75.70%
2023	12,276,852	3,469,732	15,746,584	0	0.00%	15,746,584	1.10%	77.63%
Rate Ann%chg	6.38%	4.42%	5.91%	Ag Imprv+Site w/o growth			0.30%	

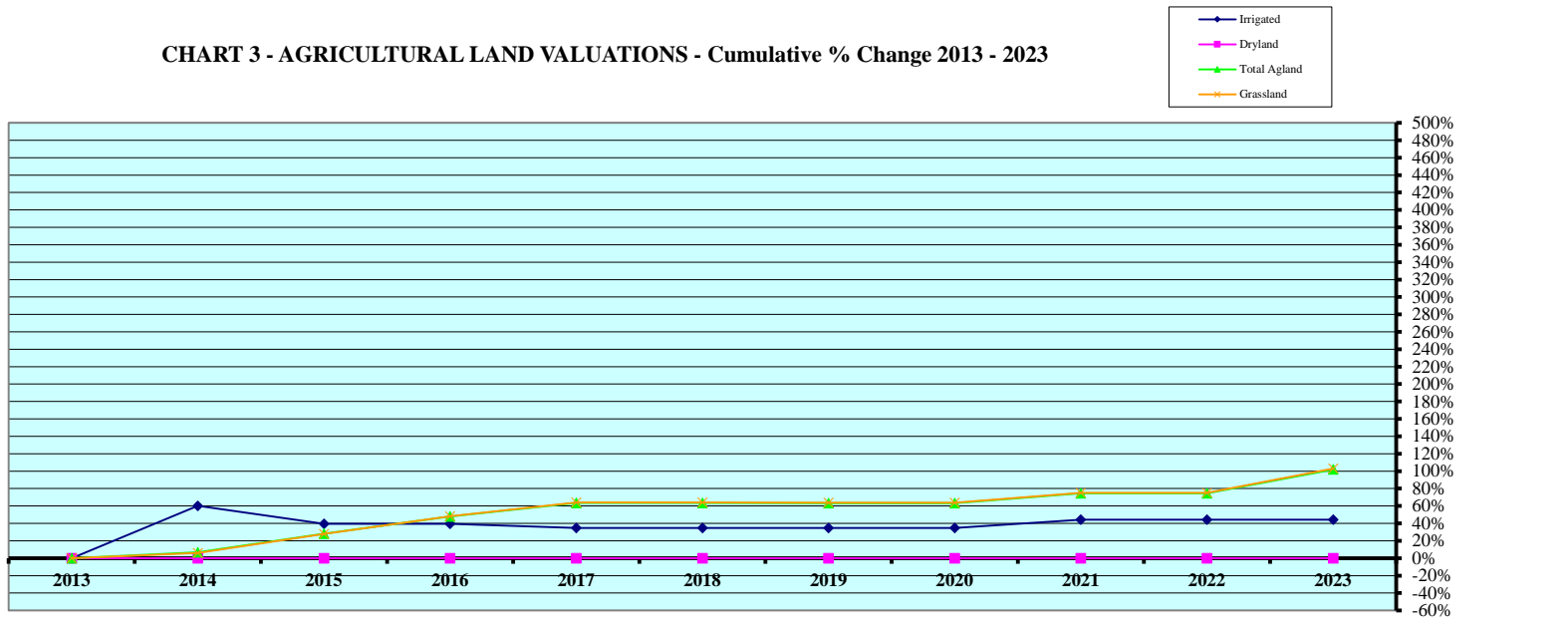
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 38
County GRANT

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	2,093,090	-	-	-	0	-	-	-	119,100,516	-	-	-
2014	3,352,750	1,259,660	60.18%	60.18%	0	0	-	-	126,199,216	7,098,700	5.96%	5.96%
2015	2,917,624	-435,126	-12.98%	39.39%	0	0	-	-	152,289,669	26,090,453	20.67%	27.87%
2016	2,922,094	4,470	0.15%	39.61%	0	0	-	-	176,449,068	24,159,399	15.86%	48.15%
2017	2,822,235	-99,859	-3.42%	34.84%	0	0	-	-	195,368,636	18,919,568	10.72%	64.04%
2018	2,822,235	0	0.00%	34.84%	0	0	-	-	195,369,127	491	0.00%	64.04%
2019	2,822,235	0	0.00%	34.84%	0	0	-	-	195,001,510	-367,617	-0.19%	63.73%
2020	2,822,460	225	0.01%	34.85%	0	0	-	-	195,030,516	29,006	0.01%	63.75%
2021	3,020,030	197,570	7.00%	44.29%	0	0	-	-	208,616,560	13,586,044	6.97%	75.16%
2022	3,020,030	0	0.00%	44.29%	0	0	-	-	208,629,041	12,481	0.01%	75.17%
2023	3,020,030	0	0.00%	44.29%	0	0	-	-	241,760,281	33,131,240	15.88%	102.99%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	93,149	-	-	-	1,220	-	-	-	121,287,975	-	-	-
2014	93,753	604	0.65%	0.65%	0	-1,220	-100.00%	-100.00%	129,645,719	8,357,744	6.89%	6.89%
2015	100,763	7,010	7.48%	8.17%	0	0	-	-	155,308,056	25,662,337	19.79%	28.05%
2016	101,025	262	0.26%	8.46%	7,394	7,394	100.00%	506.07%	179,479,581	24,171,525	15.56%	47.98%
2017	99,139	-1,886	-1.87%	6.43%	0	-7,394	-100.00%	-100.00%	198,290,010	18,810,429	10.48%	63.49%
2018	99,144	5	0.01%	6.44%	0	0	-	-	198,290,506	496	0.00%	63.49%
2019	108,223	9,079	9.16%	16.18%	0	0	-	-	197,931,968	-358,538	-0.18%	63.19%
2020	102,671	-5,552	-5.13%	10.22%	0	0	-	-	197,955,647	23,679	0.01%	63.21%
2021	102,670	-1	0.00%	10.22%	0	0	-	-	211,739,260	13,783,613	6.96%	74.58%
2022	102,670	0	0.00%	10.22%	0	0	-	-	211,751,741	12,481	0.01%	74.59%
2023	102,673	3	0.00%	10.22%	0	0	-	-	244,882,984	33,131,243	15.65%	101.90%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2013	2,160,090	2,160	1,000			0	0				119,071,486	486,006	245		
2014	3,352,750	2,682	1,250	25.00%	25.00%	0	0				126,199,216	485,382	260	6.12%	
2015	2,917,504	1,945	1,500	20.00%	50.00%	0	0				152,288,264	483,454	315	21.15%	
2016	2,923,684	1,949	1,500	0.00%	50.00%	0	0				176,490,261	483,534	365	15.87%	
2017	2,848,605	1,899	1,500	0.00%	50.00%	0	0				195,361,533	483,568	404	10.68%	
2018	2,822,235	1,881	1,500	0.00%	50.00%	0	0				195,367,828	483,584	404	0.00%	
2019	2,822,235	1,881	1,500	0.00%	50.00%	0	0				195,368,319	483,585	404	0.00%	
2020	2,836,155	1,891	1,500	0.00%	50.00%	0	0				195,209,811	483,193	404	0.00%	
2021	3,020,030	1,882	1,605	7.00%	60.50%	0	0				208,616,559	483,221	432	6.86%	
2022	3,020,030	1,882	1,605	0.00%	60.50%	0	0				208,610,084	483,206	432	0.00%	
2023	3,020,030	1,882	1,605	0.00%	60.50%	0	0				241,760,281	483,521	500	15.82%	

Rate Annual %chg Average Value/Acre: 4.84%

7.39%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2013	93,687	9,369	10			0	0				121,325,263	497,535	244		
2014	93,753	9,375	10	0.00%	0.00%	0	0				129,645,719	497,439	261	6.88%	6.88%
2015	100,763	10,074	10	0.02%	0.02%	0	0				155,306,531	495,474	313	20.27%	28.54%
2016	100,148	10,013	10	0.00%	0.02%	0	0				179,514,093	495,496	362	15.58%	48.57%
2017	99,139	9,911	10	0.00%	0.03%	0	0				198,309,277	495,379	400	10.50%	64.16%
2018	99,139	9,911	10	0.00%	0.03%	0	0				198,289,202	495,377	400	-0.01%	64.15%
2019	99,144	9,912	10	0.00%	0.03%	0	0				198,289,698	495,378	400	0.00%	64.15%
2020	99,144	9,912	10	0.00%	0.03%	3,527	353	10			198,148,637	495,348	400	-0.07%	64.04%
2021	102,670	10,265	10	0.00%	0.02%	0	0				211,739,259	495,368	427	6.85%	75.29%
2022	102,670	10,265	10	0.00%	0.02%	0	0				211,732,784	495,353	427	0.00%	75.29%
2023	102,673	10,265	10	0.00%	0.02%	0	0				244,882,984	495,667	494	15.58%	102.60%

38
GRANT

Rate Annual %chg Average Value/Acre: 7.32%

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

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 1,735	Value : 319,781,083	Growth 917,190	Sum Lines 17, 25, & 41
--	------------------------	----------------------------	-----------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	42	229,000	68	262,388	0	0	110	491,388	
02. Res Improve Land	184	931,722	24	65,040	0	0	208	996,762	
03. Res Improvements	189	8,100,465	45	4,569,810	0	0	234	12,670,275	
04. Res Total	231	9,261,187	113	4,897,238	0	0	344	14,158,425	45,220
% of Res Total	67.15	65.41	32.85	34.59	0.00	0.00	19.83	4.43	4.93
05. Com UnImp Land	7	9,604	4	12,898	2	19,888	13	42,390	
06. Com Improve Land	48	64,285	9	93,478	0	0	57	157,763	
07. Com Improvements	48	1,565,595	12	572,796	5	141,630	65	2,280,021	
08. Com Total	55	1,639,484	16	679,172	7	161,518	78	2,480,174	0
% of Com Total	70.51	66.10	20.51	27.38	8.97	6.51	4.50	0.78	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	231	9,261,187	113	4,897,238	0	0	344	14,158,425	45,220
% of Res & Rec Total	67.15	65.41	32.85	34.59	0.00	0.00	19.83	4.43	4.93
Com & Ind Total	55	1,639,484	16	679,172	7	161,518	78	2,480,174	0
% of Com & Ind Total	70.51	66.10	20.51	27.38	8.97	6.51	4.50	0.78	0.00
17. Taxable Total	286	10,900,671	129	5,576,410	7	161,518	422	16,638,599	45,220
% of Taxable Total	67.77	65.51	30.57	33.51	1.66	0.97	24.32	5.20	4.93

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	49	10	85	144

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	22,364	1,174	252,772,460	1,175	252,794,824
28. Ag-Improved Land	0	0	1	26,927	132	34,208,949	133	34,235,876
29. Ag Improvements	0	0	3	55,630	135	16,056,154	138	16,111,784

30. Ag Total				1,313	303,142,484
--------------	--	--	--	-------	-------------

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	1	2.00	2,000	
37. FarmSite Improvements	0	0.00	0	3	0.00	55,630	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	12,000	3	3.00	12,000	
32. HomeSite Improv Land	106	170.00	680,000	106	170.00	680,000	
33. HomeSite Improvements	107	0.00	12,774,872	107	0.00	12,774,872	0
34. HomeSite Total				110	173.00	13,466,872	
35. FarmSite UnImp Land	4	9.00	9,000	4	9.00	9,000	
36. FarmSite Improv Land	112	366.00	366,000	113	368.00	368,000	
37. FarmSite Improvements	124	0.00	3,281,282	127	0.00	3,336,912	871,970
38. FarmSite Total				131	377.00	3,713,912	
39. Road & Ditches	305	1,549.50	0	305	1,549.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				241	2,099.50	17,180,784	871,970

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	11	655.84	132,927	11	655.84	132,927

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	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	391.33	20.96%	665,261	20.96%	1,700.00
49. 3A1	37.32	2.00%	63,444	2.00%	1,700.00
50. 3A	272.97	14.62%	464,049	14.62%	1,700.00
51. 4A1	127.54	6.83%	216,818	6.83%	1,700.00
52. 4A	1,037.50	55.58%	1,763,750	55.58%	1,700.00
53. Total	1,866.66	100.00%	3,173,322	100.00%	1,700.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	47,104.48	9.75%	27,556,164	9.75%	585.00
64. 1G	68.43	0.01%	40,032	0.01%	585.01
65. 2G1	135.53	0.03%	79,285	0.03%	585.00
66. 2G	474.20	0.10%	277,407	0.10%	585.00
67. 3G1	12,012.71	2.49%	7,027,442	2.49%	585.00
68. 3G	423,427.83	87.63%	247,705,352	87.63%	585.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.04	0.00%	23	0.00%	575.00
71. Total	483,223.22	100.00%	282,685,705	100.00%	585.00
Irrigated Total	1,866.66	0.38%	3,173,322	1.11%	1,700.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	483,223.22	97.55%	282,685,705	98.85%	585.00
72. Waste	10,265.12	2.07%	102,673	0.04%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	620.70	0.13%	353,968	0.12%	570.27
75. Market Area Total	495,355.00	100.00%	285,961,700	100.00%	577.29

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	1,866.66	3,173,322	1,866.66	3,173,322
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	80.84	47,291	483,142.38	282,638,414	483,223.22	282,685,705
79. Waste	0.00	0	0.00	0	10,265.12	102,673	10,265.12	102,673
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	315.69	178,905	2.93	1,714	302.08	173,349	620.70	353,968
82. Total	0.00	0	80.84	47,291	495,274.16	285,914,409	495,355.00	285,961,700

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,866.66	0.38%	3,173,322	1.11%	1,700.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	483,223.22	97.55%	282,685,705	98.85%	585.00
Waste	10,265.12	2.07%	102,673	0.04%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	620.70	0.13%	353,968	0.12%	570.27
Total	495,355.00	100.00%	285,961,700	100.00%	577.29

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 Ashby Outlots (6)	27	83,281	18	49,950	21	1,899,465	48	2,032,696	0
83.2 Ashby Res (4)	1	1,500	25	60,464	25	715,425	26	777,389	34,060
83.3 Hyannis Outlots (3)	26	131,751	1	3,000	18	2,239,865	44	2,374,616	0
83.4 Hyannis Res (1)	23	173,123	134	760,508	138	6,688,280	161	7,621,911	11,160
83.5 Whitman Outlots (9)	14	39,013	5	12,090	5	249,655	19	300,758	0
83.6 Whitman Res (7)	19	62,720	25	110,750	27	877,585	46	1,051,055	0
84 Residential Total	110	491,388	208	996,762	234	12,670,275	344	14,158,425	45,220

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ashby Comm (5)	3	9,308	12	20,594	12	236,130	15	266,032	0
85.2	Hyannis Comm (2)	6	18,434	35	125,855	39	1,809,116	45	1,953,405	0
85.3	Rural (10)	1	12,000	0	0	4	118,215	5	130,215	0
85.4	Whitman Comm (8)	3	2,648	10	11,314	10	116,560	13	130,522	0
86	Commercial Total	13	42,390	57	157,763	65	2,280,021	78	2,480,174	0

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	47,104.48	9.75%	27,556,164	9.75%	585.00
88. 1G	68.43	0.01%	40,032	0.01%	585.01
89. 2G1	135.53	0.03%	79,285	0.03%	585.00
90. 2G	474.20	0.10%	277,407	0.10%	585.00
91. 3G1	12,012.71	2.49%	7,027,442	2.49%	585.00
92. 3G	423,427.83	87.63%	247,705,352	87.63%	585.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.04	0.00%	23	0.00%	575.00
95. Total	483,223.22	100.00%	282,685,705	100.00%	585.00
CRP					
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
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	483,223.22	100.00%	282,685,705	100.00%	585.00
CRP Total					
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	483,223.22	100.00%	282,685,705	100.00%	585.00

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

38 Grant

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	11,764,710	14,158,425	2,393,715	20.35%	45,220	19.96%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,276,852	13,466,872	1,190,020	9.69%	0	9.69%
04. Total Residential (sum lines 1-3)	24,041,562	27,625,297	3,583,735	14.91%	45,220	14.72%
05. Commercial	2,362,417	2,480,174	117,757	4.98%	0	4.98%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	2,362,417	2,480,174	117,757	4.98%	0	4.98%
08. Ag-Farmsite Land, Outbuildings	3,469,732	3,713,912	244,180	7.04%	871,970	-18.09%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	3,469,732	3,713,912	244,180	7.04%	871,970	-18.09%
12. Irrigated	3,020,030	3,173,322	153,292	5.08%		
13. Dryland	0	0	0			
14. Grassland	241,760,281	282,685,705	40,925,424	16.93%		
15. Wasteland	102,673	102,673	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	244,882,984	285,961,700	41,078,716	16.77%		
18. Total Value of all Real Property (Locally Assessed)	274,756,695	319,781,083	45,024,388	16.39%	917,190	16.05%

2024 Assessment Survey for Grant County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	One
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$137,710: This budget includes that of Assessor, Clerk, Clerk of the District Court, Register of Deeds and Election Commission.
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$32,554
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000 for all offices and this includes travel, dues, etc.
12.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No, the village of Hyannis and one full section surrounding the village is the only area not zoned.

3.	What municipalities in the county are zoned?
	None.
4.	When was zoning implemented?
	2020

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuation, LLC
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Central Plains Valuation, LLC
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be approved by the State.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The contracted appraisal company works with the assessor to establish values.

2024 Residential Assessment Survey for Grant County

1.	Valuation data collection done by:								
	The county assessor.								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All county residential property that includes Hyannis, villages, and rural residential.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings associated with agricultural land.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Dwellings associated with agricultural land.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All county residential property that includes Hyannis, villages, and rural residential.	AG OB	Outbuildings associated with agricultural land.	AG DW	Dwellings associated with agricultural land.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>								
1	All county residential property that includes Hyannis, villages, and rural residential.								
AG OB	Outbuildings associated with agricultural land.								
AG DW	Dwellings associated with agricultural land.								
3.	List and describe the approach(es) used to estimate the market value of residential properties.								
	Primarily the cost approach. The sales comparison approach is not used since there are so few sales.								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?								
	The county assessor uses the tables provided by the CAMA vendor.								
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.								
	There is only one valuation group used to represent all residential property in Grant County.								
6.	Describe the methodology used to determine the residential lot values?								
	Residential lots are valued by the square foot method.								
7.	How are rural residential site values developed?								
	The outlot values have been retained. The county assessor values all acre site values to \$3,000, additional acres up to ten were valued at \$500 per acre and the acres above ten are valued at \$250 per acre.								
8.	Are there form 191 applications on file?								
	No.								
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?								
	No lots are held for sale in the county.								

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2023	2023	2023	2023
AG OB	2019	2019	2019	2020
AG DW	2019	2019	2019	2020

2024 Commercial Assessment Survey for Grant County

1.	Valuation data collection done by:													
	The county assessor and the contracted appraisal firm (Central Plains Valuation, LLC).													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial property in Grant county.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial property in Grant county.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial property in Grant county.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Primarily the cost approach is used to estimate the market value of commercial property in the county. There are few commercial sales in Grant County in order to utilize the sales comparison approach, nor is there enough income and expense information to make the income approach meaningful.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	There are no unique commercial properties within the county.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	The county uses the tables provided by the CAMA vendor.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	Only one valuation group is used for commercial property.													
6.	Describe the methodology used to determine the commercial lot values.													
	The square foot method is used to determine commercial lot values.													
7.	<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;">2023</td> <td style="text-align: center;">2023</td> <td style="text-align: center;">2023</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2023	2023	2023	2023
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2023	2023	2023	2023										

2024 Agricultural Assessment Survey for Grant County

1.	Valuation data collection done by:							
	The county assessor.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Grant County is very homogeneous in geographic and soil characteristics; the county consists of approximately ninety-eight percent grassland, with a small amount of irrigated acres.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Grant County is very homogeneous in geographic and soil characteristics; the county consists of approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Grant County is very homogeneous in geographic and soil characteristics; the county consists of approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2018						
	Land use is updated via aerial imagery (gWorks), utilizing the land use layer.							
3.	Describe the process used to determine and monitor market areas.							
	The homogenous nature of the county requires only one market area for agricultural land.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The number of acres involved. Rural residential is considered to be 20 acres or less.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	No. Home sites on agricultural property have been increased to \$4,000 for 2023. Rural residential home sites have remained at \$3,000 until they are reviewed by the contracted appraisal firm for 2024.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	The county assessor has looked at feeding operations as other land use and has identified as a unique intensive agricultural use.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	There is no land enrolled in the Wetland Reserve Program in Grant County.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No.							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many parcels have a special valuation application on file?							
	N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	There are no non-agricultural influences in Grant County.							

	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Grant County Plan of Assessment
FY2024-2026

Christee L Haney, Assessor

July 31, 2023

GRANT COUNTY

PLAN OF ASSESSMENT 2024-2026

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15th of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31st of each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Neb. Rev. Stat. §77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

GENERAL DESCRIPTION OF REAL PROPERTY IN GRANT COUNTY:

Per the 2023 County Abstract, Grant County consists of the following real property types:

	Parcel/Acre Count		Total Value		Land Value	Improvement Value
Residential	350		11,770,945		1,516,871	10,254,074
Commercial	76		2,362,155		131,932	2,230,223
Agricultural	1312		260,629,568		245,754,984	14,874,584
Game & Parks	11		114,246		114,246	0
Exempt	143		0		0	0
Total	1892		274,876,914		247,518,033	27,358,881

Agricultural land is the predominant property type in Grant County, with the majority consisting of grassland (irrigated acres consisting of .54% of the total ag acres), primarily used for cow/calf operations.

Additional information is contained in the 2023 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2023.

CURRENT RESOURCES:

Staff/Budget/Training

The assessor and 1 part-time employee are the only employees in the office. The county hires an independent appraiser, as needed, for appraisal maintenance.

The proposed budget for the assessment portion of the Assessor’s budget for FY 2023-2024 is \$25,000.

I plan on attending as many workshops and district meetings as the current budget will allow. I believe that knowledge is the key to maintaining this position.

Record Maintenance

Each property record card is filed by current owner alphabetically. If the owner has more than one parcel they are all filed in one folder.

In January 2020, the Assessors office changed to the MIPS, Inc. software for assessing purposes.

The Village of Hyannis is now online to be looked up by name or parcel ID. I hope to have GIS Workshop map out the towns of Ashby and Whitman in the near future as the budget allows.

My staff and I are trying to switch all records to match with GIS. It seems with the soil changes and such that this is a never ending process. My goal in doing this is so that my records and values are as accurate as possible.

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor is also Register of Deeds which is helpful in the discovery process. Data collection will be done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage.

Data Collection

Grant County has implemented procedures to complete a physical routine inspection of all properties on a six-year cycle.

Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value.

Income Approach: The income approach is primarily used in the valuation of commercial properties.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

Sales Ratio Review

Upon completion of assessment actions, sales ratio studies will be reviewed to determine if the statistics are within the guidelines set forth by the state.

Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article will be published in the paper to keep taxpayers informed of the process. I also include a letter explaining what took place as far as values and how sales affected those. I stay transparent with my taxpayers and keep them as informed as possible.

Level of Value, Quality and Uniformity for assessment year 2023:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	100%
Commercial	100%
Agricultural	75%

For more information regarding statistical measures, see 2023 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2023.

Assessment Actions Planned for Assessment Year 2024:

Commercial: Keeping with the “6-year inspection cycle” I will visually inspect all commercial properties in Grant County by the end of 2023 (for 2024) to check for any changes. I plan on taking new pictures to add to the file. New values will be reflected on the County Abstract. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Residential: Because of recent residential sales I am going to bump up the physical inspection cycle year and have the residential reappraisal for all three towns take place at the same time as the Commercial Reappraisal and build new depreciation tables. New photos and measurements will be added as necessary. I will continue to monitor and review the residential parcels within the county to determine if there are changes in the market that would require any other changes in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agriculture: The assessor will continue to monitor and review the Ag parcels within the county to determine if there are changes in the market that would require a change in assessment.

Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2025:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2026:

Agricultural: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate

assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Other functions performed by the assessor's office, but not limited to:

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 18 applications annually.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 35 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives approximately 125 personal property schedules annually.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Board of Educational Land and Funds Report: Compile all valuations for properties owned by BELF and report no later than March 31 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year. I usually include a letter explaining what the changes were.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

Conclusion:

The Grant County Assessor makes every effort to comply with state statute and the rules and regulations of the Property Assessment Division of the Department of Revenue in an attempt to assure uniform and proportionate assessments of all properties in Grant County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. However, it is a goal of this office to ultimately complete the majority of the appraisal work by the assessor and office staff as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Christee L. Haney
Grant County Assessor