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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HARLAN COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Harlan 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 Harlan County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Kim Fouts, Harlan County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the 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 a county assessor's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 and 92% to 100% for all other classes of real property.

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. The Division considers this chart and the analyses of factors impacting the COD 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 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 IAAO's recognition 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.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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 professionally accepted mass appraisal methods. 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.

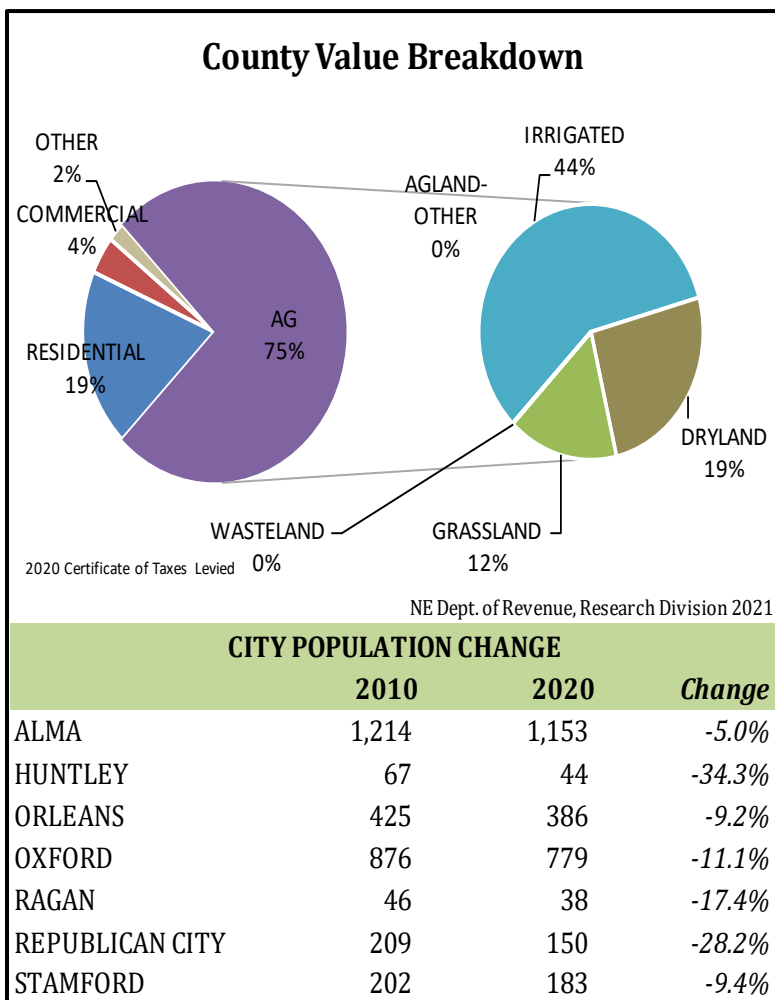
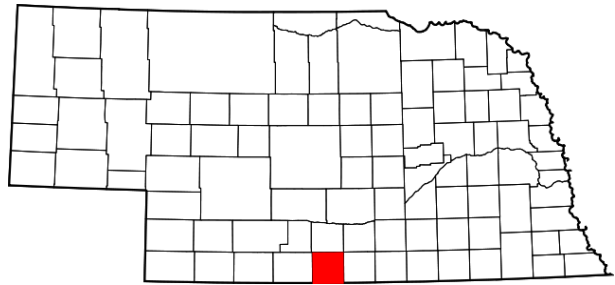
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 553 square miles, Harlan County has 3,380 residents, per the Census Bureau Quick Facts for 2019, a slight population decline from the 2010 U.S. Census. Reports indicate that 80% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$82,856 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Harlan County are located in and around Alma; a number of commercial business cater to recreational opportunities at the Harlan County Reservoir. According to the U.S. Census Bureau, there are 105 employer establishments with total employment of 672.

Agricultural land contributes the largest portion to the county's valuation base by a large margin. Agricultural land in the county is an mix of all three primary land uses; irrigated, dryland, and grassland. Harlan County is included in the Upper Lower Republican Natural Resources District (NRD). Some of the primary crops grown within the county include corn, soybeans, sorghum, winter wheat, oats, and alfalfa.

2021 Residential Correlation for Harlan County

Assessment Actions

This year the Harlan County Assessor physically reviewed Alma, Hanchetts, Hunter's Hill, Haskins and Oxford. The county assessor also conducted a desk review of all rural residential parcels and completed analysis comparing land values to surrounding counties. Rural residential improvements received a 25% increase and land was increased for the second year in a row as follows:

	2019 Value	2020 Value	2021 Value
1 st acre	\$15,000	\$20,000	\$25,000
2 nd acre	\$3,500	\$5,000	\$5,000
3 rd acre	\$1,500	\$2,500	\$2,500
4 th acre and excess acres	\$550	\$1,300	\$1,300

Additionally, improvements in Taylor Manor and Republican City were increased by 15%.

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.

After review of the qualified and non-qualified sales, it was determined that the Harlan County Assessor uses approximately 65% of residential sales, which is within the typical range across the state. It appears that all arm's-length residential sales were included in the measurement and there was no apparent sales bias.

The county assessor has identified six residential valuation groups based on economic factors within each group. The established review cycle is in compliance with the six-year inspection and review requirement. The Harlan County Assessor utilizes residential depreciation tables that were updated in 2016 and costing tables were also updated to 2015. Lot values were updated between 2016 and 2019 for all valuation groups.

The Harlan County Assessor converted to the Vanguard Computer-Assisted Mass Appraisal (CAMA) system in 2018 and the valuations are still on override. The County Assessor has reported difficulty in working with the CAMA system to use depreciation and costing tables to establish the property values. The Property Assessment Division (Division) is working with the county assessor and will work with the CAMA vendor to develop a plan to eliminate the override values for the 2022 assessment year.

The Harlan County Assessor does not have a written Valuation Methodology.

2021 Residential Correlation for Harlan County

Description of Analysis

The county assessor utilizes six valuation groups based on economic conditions and the influence of the Harlan County Reservoir.

Valuation Group	Description
1	Alma
2	Acreages
3	Hunter's Hill, North Shore Cabin, Hanchetts, and Haskins
4	Republican City, Taylor Manor
5	Oxford, Orleans
6	Huntley, Ragan, Stamford

Review of the statistical sales study shows sporadic statistics for the residential class as a whole. Of the three measures of central tendency, only the median is in range, with the weighted mean low and the mean high. Both the COD and PRD are very high. The COD is highly impacted by low dollar outliers and the PRD is showing a regressive pattern, as shown in the screenshot below.

SALE PRICE *		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE							
___ Low \$ Ranges ___							
Less Than	5,000	3	359.88	477.98	407.95	56.35	117.17
Less Than	15,000	15	201.65	241.01	194.06	60.79	124.19
Less Than	30,000	34	116.13	173.58	133.57	77.28	129.95
___ Ranges Excl. Low \$ ___							
Greater Than	4,999	157	92.65	100.74	85.73	34.36	117.51
Greater Than	14,999	145	92.12	94.03	85.02	28.61	110.60
Greater Than	29,999	126	89.88	90.07	84.05	25.86	107.16

When stratified by valuation group, the most sales occurred in Valuation Group 1. The median is in range; the mean and weighted mean for Valuation Group 1 are slightly high and slightly low, respectively. The COD and PRD are high.

The median for Valuation Group 2 is low. A substat in the appendices of this report shows that qualitative stats are influenced by extreme ratios ranging The county assessor has made substantial increases the past two years, rural residential acreages have increased approximately 47% The rural residential land values have been analyzed with neighboring counties and any additional increase would cause Harlan County to be un-equalized with the neighboring counties. In conclusion, in order to avoid further dis-equalizing rural residential, a reappraisal using the new CAMA system is needed.

2021 Residential Correlation for Harlan County

Valuation Group 6 represents very small villages with little market activity. A substat in the appendices of this report shows the extreme sales ratios ranging from 54-841% over a two-year study period; there is no clearly trending pattern with a high COD and PRD. Based on the small sample size and the dispersion in the sample, the median is not a reliable indicator of the assessment level in the class.

Valuation Groups 4 and 5 are the only other valuation groups with a large enough sample for measurement purposes. The median is in range for both groups.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued uniformly. Although the qualitative statistics are above the recommended range, this can only be addressed by working with the new CAMA system to reappraise properties with new costing and depreciation. The Division will work with the county assessor to ensure this is done for future assessment years.

The quality of assessment of the residential property in Harlan County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	64	95.97	101.78	90.08	29.12	112.99
2	11	76.92	81.58	71.20	32.81	114.58
3	6	80.09	77.71	78.09	06.19	99.51
4	32	92.15	94.25	88.04	31.39	107.05
5	34	94.81	118.37	87.41	52.04	135.42
6	13	104.29	179.38	101.72	93.23	176.35
____ALL____	160	92.75	107.81	85.96	41.47	125.42

Level of Value

Based on analysis of all available information, the level of value for the residential property in Harlan County is 93%.

2021 Commercial Correlation for Harlan County

Assessment Actions

Routine maintenance and pick-up work was completed in Harlan County this year.

Assessment Practice Review

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

The Harlan County Assessor has qualified a typical percentage of commercial properties to be used for measurement purposes. Review of the sales qualification process did not indicate any apparent bias. There is one commercial valuation group, which is representative of the limited sales in this property class.

Commercial depreciation tables were updated in 2018, which is when the properties were last inspected by a hired contracting firm. Thus, commercial property in Harlan County is in compliance with the six-year inspection and review cycle. The 2015 Marshall & Swift cost manual is used for the valuation of commercial properties.

The Harlan County assessor does not have a written valuation methodology.

Description of Analysis

The commercial class of property in Harlan County has a median within the acceptable range with 23 sales. However, the small sample size and other statistical measures indicate the data is unstable and unreliable. Both the weighted mean and mean are high, as well as the COD. The PRD is low. The qualitative statistics are heavily influenced by the outlier sales ratios ranging from 22%-307%. Analysis of the sales by sales price does not show a clear progressive pattern as indicated by the low PRD.

A comparison of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) to the sales sample, reveal both the sample and overall commercial population had minimal changes. This is reflective of the reported assessment actions of pick-up work.

Equalization and Quality of Assessment

The sample for the commercial class is not reliable for measurement purposes. However, the assessment practices and additional analysis indicate that the quality of assessment for the commercial class of property complies with generally accepted mass appraisal techniques.

2021 Commercial Correlation for Harlan County

Level of Value

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

2021 Agricultural Correlation for Harlan County

Assessment Actions

Farm sites were increased to \$2,500 and land was increased to \$25,000 on farms.

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 agricultural land in Harlan County is divided into three market areas based on unique characteristics. Market Area 1 is in the northeast part of the county with the prime farmland. Market Area 2 is between Market Area 1 and the Republican River with rolling hills with poorer soil types. Market Area 3 is located south of the Republican River with rough terrain and generally the poorest soil quality in the county.

Agricultural land for the entire county was reviewed in 2015. Agricultural homes were inspected in 2019, lot values were updated in 2020. Depreciation tables are from 2016 and the county assessor uses 2015 costing for agricultural homes.

Description of Analysis

All three measure of central tendency are within the acceptable range for the overall agricultural class in Harlan County. The COD is also within range. When sales are stratified by market area, Market Area 2 and 3 are within range. Market Area 1 is slightly low with few sales.

As a county, 80% MLU dryland sales are in range; over half the of these sales are in Market Area 2, which is also in range. The other market areas have too few 80% MLU dryland sales for reliable analysis.

The 80% MLU irrigated sales are mostly found in Market Area 2 and are slightly high. There are too few 80% MLU grassland sales for reliable analysis.

A more reliable comparison than the median for such small samples is to compare values with the values established in neighboring counties. Using the Average Acre Value Comparison table, the Harlan County agricultural values are equitable with neighboring counties for all three classes of agricultural land.

Equalization and Quality of Assessment

Agricultural land values are equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Harlan County complies with generally accepted mass appraisal techniques.

2021 Agricultural Correlation for Harlan County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	11	75.67	75.47	69.38	17.60	108.78
1	1	66.11	66.11	66.11	00.00	100.00
2	10	76.16	76.41	70.14	17.99	108.94
<u> Dry </u>						
County	13	68.65	70.66	67.52	11.68	104.65
1	2	79.17	79.17	73.83	14.96	107.23
2	7	68.65	68.87	65.26	10.84	105.53
3	4	65.94	69.55	65.89	10.80	105.55
<u> Grass </u>						
County	6	68.42	87.44	70.00	37.42	124.91
2	5	72.83	92.13	70.75	39.75	130.22
3	1	64.00	64.00	64.00	00.00	100.00
<u> ALL </u>	51	72.39	74.45	69.39	19.55	107.29

Level of Value

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

2021 Opinions of the Property Tax Administrator for Harlan 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Harlan County

Residential Real Property - Current

Number of Sales	160	Median	92.75
Total Sales Price	\$13,857,599	Mean	107.81
Total Adj. Sales Price	\$13,857,599	Wgt. Mean	85.96
Total Assessed Value	\$11,911,302	Average Assessed Value of the Base	\$64,224
Avg. Adj. Sales Price	\$86,610	Avg. Assessed Value	\$74,446

Confidence Interval - Current

95% Median C.I	88.37 to 97.53
95% Wgt. Mean C.I	81.42 to 90.49
95% Mean C.I	95.13 to 120.49
% of Value of the Class of all Real Property Value in the County	15.90
% of Records Sold in the Study Period	6.98
% of Value Sold in the Study Period	8.09

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	150	94	93.58
2019	118	93	93.17
2018	113	97	96.73
2017	126	96	95.66

2021 Commission Summary for Harlan County

Commercial Real Property - Current

Number of Sales	23	Median	96.72
Total Sales Price	\$2,575,295	Mean	103.29
Total Adj. Sales Price	\$2,575,295	Wgt. Mean	142.03
Total Assessed Value	\$3,657,810	Average Assessed Value of the Base	\$126,661
Avg. Adj. Sales Price	\$111,969	Avg. Assessed Value	\$159,035

Confidence Interval - Current

95% Median C.I	67.14 to 102.08
95% Wgt. Mean C.I	70.43 to 213.64
95% Mean C.I	75.05 to 131.53
% of Value of the Class of all Real Property Value in the County	4.08
% of Records Sold in the Study Period	7.72
% of Value Sold in the Study Period	9.69

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	14	100	97.89
2019	16	100	97.89
2018	18	100	111.03
2017	24	100	94.29

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RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 160
 Total Sales Price : 13,857,599
 Total Adj. Sales Price : 13,857,599
 Total Assessed Value : 11,911,302
 Avg. Adj. Sales Price : 86,610
 Avg. Assessed Value : 74,446

MEDIAN : 93
 WGT. MEAN : 86
 MEAN : 108
 COD : 41.47
 PRD : 125.42

COV : 75.90
 STD : 81.83
 Avg. Abs. Dev : 38.46
 MAX Sales Ratio : 841.25
 MIN Sales Ratio : 17.36

95% Median C.I. : 88.37 to 97.53
 95% Wgt. Mean C.I. : 81.42 to 90.49
 95% Mean C.I. : 95.13 to 120.49

Printed:3/18/2021 11:00:00AM

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-18 To 31-DEC-18	19	81.79	102.74	78.74	40.91	130.48	42.12	359.88	75.14 to 113.74	80,858	63,665	
01-JAN-19 To 31-MAR-19	22	95.95	105.62	90.11	34.92	117.21	29.82	267.03	76.69 to 126.73	89,727	80,856	
01-APR-19 To 30-JUN-19	24	95.17	107.54	88.51	33.04	121.50	47.54	411.93	77.65 to 108.78	75,362	66,704	
01-JUL-19 To 30-SEP-19	24	96.11	104.66	81.83	34.33	127.90	41.60	252.40	71.22 to 134.80	78,487	64,222	
01-OCT-19 To 31-DEC-19	14	94.18	155.35	88.22	100.01	176.09	25.64	841.25	46.06 to 232.81	88,076	77,704	
01-JAN-20 To 31-MAR-20	11	83.44	92.96	85.27	32.18	109.02	51.48	181.04	56.68 to 126.10	106,627	90,919	
01-APR-20 To 30-JUN-20	19	94.98	113.87	90.03	40.84	126.48	59.18	372.03	70.93 to 104.98	84,903	76,435	
01-JUL-20 To 30-SEP-20	27	91.50	93.37	85.00	33.61	109.85	17.36	201.65	69.91 to 103.51	97,622	82,977	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	89	93.50	105.26	85.12	35.54	123.66	29.82	411.93	82.47 to 104.29	80,929	68,884	
01-OCT-19 To 30-SEP-20	71	92.28	111.01	86.86	48.75	127.80	17.36	841.25	79.27 to 98.25	93,731	81,417	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	84	95.97	114.18	87.09	44.68	131.11	25.64	841.25	89.73 to 104.45	82,136	71,535	
<u>ALL</u>	160	92.75	107.81	85.96	41.47	125.42	17.36	841.25	88.37 to 97.53	86,610	74,446	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	64	95.97	101.78	90.08	29.12	112.99	41.60	267.03	85.64 to 103.66	90,739	81,735	
2	11	76.92	81.58	71.20	32.81	114.58	29.82	181.04	53.47 to 113.74	169,318	120,548	
3	6	80.09	77.71	78.09	06.19	99.51	69.91	83.44	69.91 to 83.44	245,250	191,508	
4	32	92.15	94.25	88.04	31.39	107.05	17.36	198.56	72.41 to 109.06	93,591	82,395	
5	34	94.81	118.37	87.41	52.04	135.42	25.64	411.93	79.59 to 108.19	37,518	32,797	
6	13	104.29	179.38	101.72	93.23	176.35	53.52	841.25	77.43 to 160.06	34,292	34,883	
<u>ALL</u>	160	92.75	107.81	85.96	41.47	125.42	17.36	841.25	88.37 to 97.53	86,610	74,446	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	154	92.68	108.23	85.91	42.08	125.98	17.36	841.25	87.89 to 97.53	88,072	75,659	
06												
07	6	103.35	97.06	88.21	23.15	110.03	50.26	134.80	50.26 to 134.80	49,083	43,296	
<u>ALL</u>	160	92.75	107.81	85.96	41.47	125.42	17.36	841.25	88.37 to 97.53	86,610	74,446	

**42 Harlan
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 160
 Total Sales Price : 13,857,599
 Total Adj. Sales Price : 13,857,599
 Total Assessed Value : 11,911,302
 Avg. Adj. Sales Price : 86,610
 Avg. Assessed Value : 74,446

MEDIAN : 93
 WGT. MEAN : 86
 MEAN : 108
 COD : 41.47
 PRD : 125.42

COV : 75.90
 STD : 81.83
 Avg. Abs. Dev : 38.46
 MAX Sales Ratio : 841.25
 MIN Sales Ratio : 17.36

95% Median C.I. : 88.37 to 97.53
 95% Wgt. Mean C.I. : 81.42 to 90.49
 95% Mean C.I. : 95.13 to 120.49

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SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	3	359.88	477.98	407.95	56.35	117.17	232.81	841.25	N/A	3,283	13,394
Less Than 15,000	15	201.65	241.01	194.06	60.79	124.19	59.18	841.25	122.80 to 267.03	7,895	15,321
Less Than 30,000	34	116.13	173.58	133.57	77.28	129.95	17.36	841.25	95.36 to 160.06	15,683	20,948
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	157	92.65	100.74	85.73	34.36	117.51	17.36	411.93	85.64 to 96.46	88,202	75,612
Greater Than 14,999	145	92.12	94.03	85.02	28.61	110.60	17.36	372.03	82.47 to 95.70	94,753	80,562
Greater Than 29,999	126	89.88	90.07	84.05	25.86	107.16	25.64	198.56	79.27 to 94.25	105,749	88,882
<u>Incremental Ranges</u>											
0 TO 4,999	3	359.88	477.98	407.95	56.35	117.17	232.81	841.25	N/A	3,283	13,394
5,000 TO 14,999	12	150.56	181.77	174.66	50.92	104.07	59.18	411.93	88.37 to 260.92	9,048	15,803
15,000 TO 29,999	19	101.30	120.35	116.30	43.73	103.48	17.36	372.03	92.70 to 148.45	21,832	25,390
30,000 TO 59,999	37	108.78	107.29	108.53	21.46	98.86	39.64	181.04	97.55 to 116.03	42,679	46,318
60,000 TO 99,999	41	89.92	89.57	89.06	28.06	100.57	29.82	198.56	75.14 to 99.99	73,604	65,551
100,000 TO 149,999	19	75.55	73.44	73.84	15.92	99.46	25.64	101.72	68.51 to 80.68	125,489	92,657
150,000 TO 249,999	20	74.79	79.94	79.34	18.61	100.76	42.12	130.10	69.67 to 92.12	185,675	147,321
250,000 TO 499,999	9	81.79	79.11	79.51	15.39	99.50	53.47	103.66	58.14 to 103.30	292,190	232,314
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	160	92.75	107.81	85.96	41.47	125.42	17.36	841.25	88.37 to 97.53	86,610	74,446

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	77	COV :	48.66	95% Median C.I. :	53.47 to 113.74
Total Sales Price :	1,862,500	Wgt. Mean :	71	STD :	39.70	95% Wgt. Mean C.I. :	58.90 to 83.49
Total Adj. Sales Price :	1,862,500	Mean :	82	Avg. Abs. Dev :	25.24	95% Mean C.I. :	54.91 to 108.25
Total Assessed Value :	1,326,025						
Avg. Adj. Sales Price :	169,318	COD :	32.81	MAX Sales Ratio :	181.04		
Avg. Assessed Value :	120,548	PRD :	114.58	MIN Sales Ratio :	29.82		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	1	113.74	113.74	113.74		100.00	113.74	113.74	N/A	90,000	102,368
01/01/2019 To 03/31/2019	2	53.50	53.50	62.25	44.26	85.94	29.82	77.17	N/A	127,750	79,525
04/01/2019 To 06/30/2019	1	80.68	80.68	80.68		100.00	80.68	80.68	N/A	125,000	100,855
07/01/2019 To 09/30/2019	3	65.79	73.46	69.37	19.41	105.90	58.14	96.46	N/A	193,333	134,106
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	2	122.61	122.61	79.96	47.66	153.34	64.18	181.04	N/A	118,500	94,753
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	2	65.20	65.20	64.68	17.99	100.80	53.47	76.92	N/A	287,500	185,965
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	7	77.17	74.54	72.78	25.39	102.42	29.82	113.74	29.82 to 113.74	150,071	109,227
10/01/2019 To 09/30/2020	4	70.55	93.90	69.14	49.72	135.81	53.47	181.04	N/A	203,000	140,359
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	6	71.48	68.01	68.95	23.45	98.64	29.82	96.46	29.82 to 96.46	160,083	110,370

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	11	76.92	81.58	71.20	32.81	114.58	29.82	181.04	53.47 to 113.74	169,318	120,548

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	77	COV :	48.66	95% Median C.I. :	53.47 to 113.74
Total Sales Price :	1,862,500	Wgt. Mean :	71	STD :	39.70	95% Wgt. Mean C.I. :	58.90 to 83.49
Total Adj. Sales Price :	1,862,500	Mean :	82	Avg. Abs. Dev :	25.24	95% Mean C.I. :	54.91 to 108.25
Total Assessed Value :	1,326,025						
Avg. Adj. Sales Price :	169,318	COD :	32.81	MAX Sales Ratio :	181.04		
Avg. Assessed Value :	120,548	PRD :	114.58	MIN Sales Ratio :	29.82		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	11	76.92	81.58	71.20	32.81	114.58	29.82	181.04	53.47 to 113.74	169,318	120,548
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	11	76.92	81.58	71.20	32.81	114.58	29.82	181.04	53.47 to 113.74	169,318	120,548
Greater Than 15,000	11	76.92	81.58	71.20	32.81	114.58	29.82	181.04	53.47 to 113.74	169,318	120,548
Greater Than 30,000	11	76.92	81.58	71.20	32.81	114.58	29.82	181.04	53.47 to 113.74	169,318	120,548
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	181.04	181.04	181.04		100.00	181.04	181.04	N/A	32,000	57,934
60,000 TO 99,999	2	71.78	71.78	74.12	58.46	96.84	29.82	113.74	N/A	85,250	63,187
100,000 TO 149,999	2	88.57	88.57	88.73	08.91	99.82	80.68	96.46	N/A	127,500	113,129
150,000 TO 249,999	3	65.79	69.05	68.65	06.58	100.58	64.18	77.17	N/A	193,333	132,729
250,000 TO 499,999	3	58.14	62.84	62.70	13.45	100.22	53.47	76.92	N/A	275,000	172,424
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	104	COV :	119.50	95% Median C.I. :	77.43 to 160.06
Total Sales Price :	445,799	Wgt. Mean :	102	STD :	214.36	95% Wgt. Mean C.I. :	70.96 to 132.48
Total Adj. Sales Price :	445,799	Mean :	179	Avg. Abs. Dev :	97.23	95% Mean C.I. :	49.83 to 308.93
Total Assessed Value :	453,475						
Avg. Adj. Sales Price :	34,292	COD :	93.23	MAX Sales Ratio :	841.25		
Avg. Assessed Value :	34,883	PRD :	176.35	MIN Sales Ratio :	53.52		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	2	98.76	98.76	86.77	20.06	113.82	78.95	118.57	N/A	76,000	65,945
01/01/2019 To 03/31/2019	1	109.45	109.45	109.45		100.00	109.45	109.45	N/A	23,500	25,720
04/01/2019 To 06/30/2019	4	102.80	110.77	105.36	20.83	105.13	77.43	160.06	N/A	29,950	31,554
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019	1	841.25	841.25	841.25		100.00	841.25	841.25	N/A	2,000	16,825
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020	3	97.69	180.88	123.26	102.06	146.75	72.93	372.03	N/A	32,667	40,265
07/01/2020 To 09/30/2020	2	98.99	98.99	63.43	45.93	156.06	53.52	144.45	N/A	25,250	16,015
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	7	104.29	107.15	96.11	17.86	111.49	77.43	160.06	77.43 to 160.06	42,186	40,546
10/01/2019 To 09/30/2020	6	121.07	263.65	112.72	156.05	233.90	53.52	841.25	53.52 to 841.25	25,083	28,275
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	6	106.87	232.30	116.15	129.09	200.00	77.43	841.25	77.43 to 841.25	24,217	28,127

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
6	13	104.29	179.38	101.72	93.23	176.35	53.52	841.25	77.43 to 160.06	34,292	34,883

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	104	COV :	119.50	95% Median C.I. :	77.43 to 160.06
Total Sales Price :	445,799	Wgt. Mean :	102	STD :	214.36	95% Wgt. Mean C.I. :	70.96 to 132.48
Total Adj. Sales Price :	445,799	Mean :	179	Avg. Abs. Dev :	97.23	95% Mean C.I. :	49.83 to 308.93
Total Assessed Value :	453,475						
Avg. Adj. Sales Price :	34,292	COD :	93.23	MAX Sales Ratio :	841.25		
Avg. Assessed Value :	34,883	PRD :	176.35	MIN Sales Ratio :	53.52		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	13	104.29	179.38	101.72	93.23	176.35	53.52	841.25	77.43 to 160.06	34,292	34,883
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	1	841.25	841.25	841.25		100.00	841.25	841.25	N/A	2,000	16,825
Less Than 15,000	2	492.85	492.85	330.27	70.69	149.23	144.45	841.25	N/A	3,750	12,385
Less Than 30,000	7	144.45	260.89	167.26	105.32	155.98	97.69	841.25	97.69 to 841.25	15,078	25,221
__ Ranges Excl. Low \$ __											
Greater Than 4,999	12	102.80	124.22	98.39	42.72	126.25	53.52	372.03	77.43 to 144.45	36,983	36,388
Greater Than 15,000	11	101.30	122.38	97.81	43.43	125.12	53.52	372.03	72.93 to 160.06	39,845	38,973
Greater Than 30,000	6	78.19	84.28	81.39	20.87	103.55	53.52	118.57	53.52 to 118.57	56,708	46,155
__ Incremental Ranges __											
0 TO 4,999	1	841.25	841.25	841.25		100.00	841.25	841.25	N/A	2,000	16,825
5,000 TO 14,999	1	144.45	144.45	144.45		100.00	144.45	144.45	N/A	5,500	7,945
15,000 TO 29,999	5	109.45	168.11	154.80	60.87	108.60	97.69	372.03	N/A	19,610	30,355
30,000 TO 59,999	4	90.86	88.45	86.92	25.29	101.76	53.52	118.57	N/A	38,313	33,301
60,000 TO 99,999	1	72.93	72.93	72.93		100.00	72.93	72.93	N/A	65,000	47,405
100,000 TO 149,999	1	78.95	78.95	78.95		100.00	78.95	78.95	N/A	122,000	96,320
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

42 Harlan
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 23
Total Sales Price : 2,575,295
Total Adj. Sales Price : 2,575,295
Total Assessed Value : 3,657,810
Avg. Adj. Sales Price : 111,969
Avg. Assessed Value : 159,035

MEDIAN : 97
WGT. MEAN : 142
MEAN : 103
COD : 42.85
PRD : 72.72

COV : 63.23
STD : 65.31
Avg. Abs. Dev : 41.44
MAX Sales Ratio : 307.34
MIN Sales Ratio : 22.31

95% Median C.I. : 67.14 to 102.08
95% Wgt. Mean C.I. : 70.43 to 213.64
95% Mean C.I. : 75.05 to 131.53

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	5	98.48	141.73	105.59	46.99	134.23	91.85	307.34	N/A	89,658	94,671
01-APR-18 To 30-JUN-18	1	98.51	98.51	98.51	00.00	100.00	98.51	98.51	N/A	80,000	78,805
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	96.72	96.72	96.72	00.00	100.00	96.72	96.72	N/A	294,658	285,000
01-APR-19 To 30-JUN-19	4	57.36	59.78	64.14	43.31	93.20	22.31	102.08	N/A	35,875	23,009
01-JUL-19 To 30-SEP-19	2	117.30	117.30	116.65	14.75	100.56	100.00	134.59	N/A	37,383	43,609
01-OCT-19 To 31-DEC-19	2	113.41	113.41	153.33	36.51	73.96	72.00	154.81	N/A	28,000	42,932
01-JAN-20 To 31-MAR-20	2	136.53	136.53	209.82	70.99	65.07	39.61	233.44	N/A	513,000	1,076,388
01-APR-20 To 30-JUN-20	2	51.64	51.64	52.02	01.99	99.27	50.61	52.67	N/A	55,000	28,609
01-JUL-20 To 30-SEP-20	4	90.78	98.75	101.01	40.46	97.76	37.62	175.84	N/A	85,520	86,385
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	6	98.50	134.53	104.52	39.16	128.71	91.85	307.34	91.85 to 307.34	88,049	92,027
01-OCT-18 To 30-SEP-19	7	96.72	81.49	90.51	29.49	90.03	22.31	134.59	22.31 to 134.59	73,275	66,322
01-OCT-19 To 30-SEP-20	10	79.21	99.82	172.18	62.25	57.97	37.62	233.44	39.61 to 175.84	153,408	264,140
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	6	98.50	134.53	104.52	39.16	128.71	91.85	307.34	91.85 to 307.34	88,049	92,027
01-JAN-19 To 31-DEC-19	9	96.72	88.58	96.69	32.44	91.61	22.31	154.81	47.57 to 134.59	63,214	61,124
<u>ALL</u>	23	96.72	103.29	142.03	42.85	72.72	22.31	307.34	67.14 to 102.08	111,969	159,035

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	23	96.72	103.29	142.03	42.85	72.72	22.31	307.34	67.14 to 102.08	111,969	159,035
<u>ALL</u>	23	96.72	103.29	142.03	42.85	72.72	22.31	307.34	67.14 to 102.08	111,969	159,035

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	23	96.72	103.29	142.03	42.85	72.72	22.31	307.34	67.14 to 102.08	111,969	159,035
04											
<u>ALL</u>	23	96.72	103.29	142.03	42.85	72.72	22.31	307.34	67.14 to 102.08	111,969	159,035

42 Harlan
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 23
 Total Sales Price : 2,575,295
 Total Adj. Sales Price : 2,575,295
 Total Assessed Value : 3,657,810
 Avg. Adj. Sales Price : 111,969
 Avg. Assessed Value : 159,035

MEDIAN : 97
 WGT. MEAN : 142
 MEAN : 103
 COD : 42.85
 PRD : 72.72

COV : 63.23
 STD : 65.31
 Avg. Abs. Dev : 41.44
 MAX Sales Ratio : 307.34
 MIN Sales Ratio : 22.31

95% Median C.I. : 67.14 to 102.08
 95% Wgt. Mean C.I. : 70.43 to 213.64
 95% Mean C.I. : 75.05 to 131.53

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	72.00	72.00	72.00	00.00	100.00	72.00	72.00	N/A	1,000	720	
Less Than 15,000	1	72.00	72.00	72.00	00.00	100.00	72.00	72.00	N/A	1,000	720	
Less Than 30,000	5	98.48	131.68	136.37	57.20	96.56	67.14	307.34	N/A	18,278	24,926	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	22	97.13	104.71	142.06	43.45	73.71	22.31	307.34	52.67 to 113.44	117,013	166,231	
Greater Than 14,999	22	97.13	104.71	142.06	43.45	73.71	22.31	307.34	52.67 to 113.44	117,013	166,231	
Greater Than 29,999	18	95.93	95.41	142.24	38.79	67.08	22.31	233.44	50.61 to 102.08	137,995	196,288	
<u>Incremental Ranges</u>												
0 TO 4,999	1	72.00	72.00	72.00	00.00	100.00	72.00	72.00	N/A	1,000	720	
5,000 TO 14,999												
15,000 TO 29,999	4	105.96	146.60	137.08	60.20	106.94	67.14	307.34	N/A	22,598	30,978	
30,000 TO 59,999	8	97.57	88.39	93.99	35.34	94.04	22.31	154.81	22.31 to 154.81	40,846	38,390	
60,000 TO 99,999	3	86.42	79.20	80.07	17.68	98.91	52.67	98.51	N/A	82,027	65,675	
100,000 TO 149,999	4	65.73	86.23	85.31	72.45	101.08	37.62	175.84	N/A	116,500	99,384	
150,000 TO 249,999	1	97.53	97.53	97.53	00.00	100.00	97.53	97.53	N/A	249,400	243,238	
250,000 TO 499,999	1	96.72	96.72	96.72	00.00	100.00	96.72	96.72	N/A	294,658	285,000	
500,000 TO 999,999	1	233.44	233.44	233.44	00.00	100.00	233.44	233.44	N/A	901,000	2,103,258	
1,000,000 +												
<u>ALL</u>	23	96.72	103.29	142.03	42.85	72.72	22.31	307.34	67.14 to 102.08	111,969	159,035	

**42 Harlan
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 23
 Total Sales Price : 2,575,295
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MEDIAN : 97
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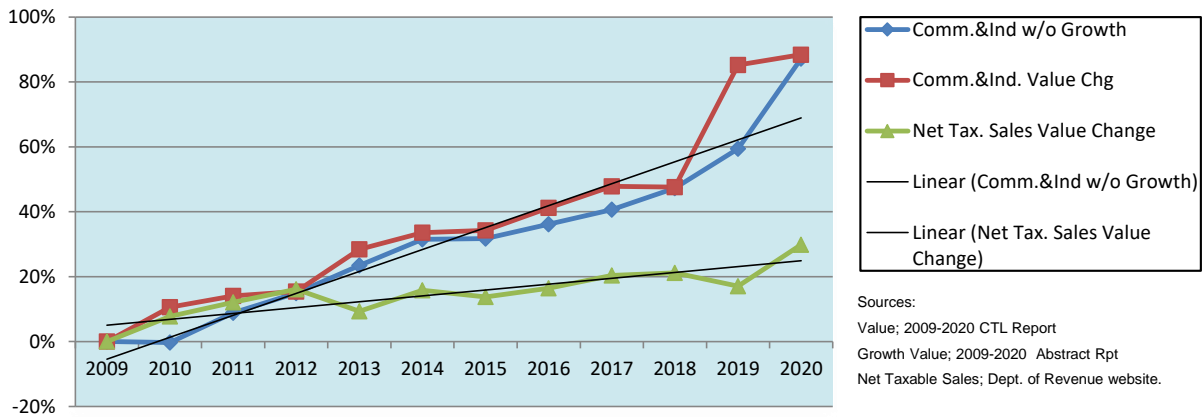
95% Median C.I. : 67.14 to 102.08
 95% Wgt. Mean C.I. : 70.43 to 213.64
 95% Mean C.I. : 75.05 to 131.53

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	102.08	102.08	102.08	00.00	100.00	102.08	102.08	N/A	48,000	48,997
344	2	104.29	104.29	101.67	08.78	102.58	95.13	113.44	N/A	35,000	35,585
349	1	97.53	97.53	97.53	00.00	100.00	97.53	97.53	N/A	249,400	243,238
353	5	67.14	82.15	76.93	48.57	106.79	37.62	154.81	N/A	67,300	51,774
406	4	59.79	69.12	70.20	57.17	98.46	22.31	134.59	N/A	26,500	18,604
410	1	39.61	39.61	39.61	00.00	100.00	39.61	39.61	N/A	125,000	49,518
419	1	96.72	96.72	96.72	00.00	100.00	96.72	96.72	N/A	294,658	285,000
442	1	91.85	91.85	91.85	00.00	100.00	91.85	91.85	N/A	135,000	124,002
494	1	307.34	307.34	307.34	00.00	100.00	307.34	307.34	N/A	18,892	58,062
530	3	98.48	120.25	131.20	30.27	91.65	86.42	175.84	N/A	72,360	94,935
555	1	50.61	50.61	50.61	00.00	100.00	50.61	50.61	N/A	35,000	17,712
595	1	233.44	233.44	233.44	00.00	100.00	233.44	233.44	N/A	901,000	2,103,258
999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	38,765	38,765
<u>ALL</u>	23	96.72	103.29	142.03	42.85	72.72	22.31	307.34	67.14 to 102.08	111,969	159,035

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
2008	\$ 18,796,625	\$ -		\$ 18,796,625	--	\$ 12,190,279	--
2009	\$ 19,542,515	\$ 828,825	4.24%	\$ 18,713,690	--	\$ 12,471,032	--
2010	\$ 21,615,250	\$ 2,129,370	9.85%	\$ 19,485,880	-0.29%	\$ 13,436,600	7.74%
2011	\$ 22,291,590	\$ 1,017,650	4.57%	\$ 21,273,940	-1.58%	\$ 13,978,335	4.03%
2012	\$ 22,552,465	\$ 83,857	0.37%	\$ 22,468,608	0.79%	\$ 14,481,200	3.60%
2013	\$ 25,098,790	\$ 970,544	3.87%	\$ 24,128,246	6.99%	\$ 13,639,920	-5.81%
2014	\$ 26,104,780	\$ 401,052	1.54%	\$ 25,703,728	2.41%	\$ 14,446,347	5.91%
2015	\$ 26,239,590	\$ 492,752	1.88%	\$ 25,746,838	-1.37%	\$ 14,188,555	-1.78%
2016	\$ 27,595,415	\$ 988,274	3.58%	\$ 26,607,141	1.40%	\$ 14,518,506	2.33%
2017	\$ 28,900,485	\$ 1,413,930	4.89%	\$ 27,486,555	-0.39%	\$ 15,011,538	3.40%
2018	\$ 28,854,111	\$ 66,485	0.23%	\$ 28,787,626	-0.39%	\$ 15,110,945	0.66%
2019	\$ 36,204,658	\$ 5,038,245	13.92%	\$ 31,166,413	8.01%	\$ 14,601,403	-3.37%
2020	\$ 36,823,359	\$ 234,706	0.64%	\$ 36,588,653	1.06%	\$ 16,196,955	10.93%
Ann %chg	6.36%			Average	1.56%	1.59%	1.67%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.29%	10.61%	7.74%
2011	8.86%	14.07%	12.09%
2012	14.97%	15.40%	16.12%
2013	23.47%	28.43%	9.37%
2014	31.53%	33.58%	15.84%
2015	31.75%	34.27%	13.77%
2016	36.15%	41.21%	16.42%
2017	40.65%	47.89%	20.37%
2018	47.31%	47.65%	21.17%
2019	59.48%	85.26%	17.08%
2020	87.23%	88.43%	29.88%

County Number	42
County Name	Harlan

42 Harlan
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 51
 Total Sales Price : 21,425,226
 Total Adj. Sales Price : 21,425,226
 Total Assessed Value : 14,866,149
 Avg. Adj. Sales Price : 420,102
 Avg. Assessed Value : 291,493

MEDIAN : 72
 WGT. MEAN : 69
 MEAN : 74
 COD : 19.55
 PRD : 107.29

COV : 30.32
 STD : 22.57
 Avg. Abs. Dev : 14.15
 MAX Sales Ratio : 158.33
 MIN Sales Ratio : 32.08

95% Median C.I. : 66.65 to 73.58
 95% Wgt. Mean C.I. : 64.77 to 74.01
 95% Mean C.I. : 68.26 to 80.64

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	6	69.31	69.31	69.43	07.57	99.83	62.13	75.67	62.13 to 75.67	604,287	419,582
01-JAN-18 To 31-MAR-18	8	66.48	66.54	67.06	13.06	99.22	36.38	91.00	36.38 to 91.00	424,422	284,607
01-APR-18 To 30-JUN-18	5	70.61	61.98	54.18	14.59	114.40	32.08	73.01	N/A	361,689	195,964
01-JUL-18 To 30-SEP-18	2	96.44	96.44	61.03	54.17	158.02	44.20	148.68	N/A	397,333	242,485
01-OCT-18 To 31-DEC-18	4	70.73	71.56	69.15	08.33	103.49	63.02	81.78	N/A	425,688	294,381
01-JAN-19 To 31-MAR-19	6	75.76	88.04	74.45	30.21	118.25	49.37	158.33	49.37 to 158.33	361,629	269,236
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	3	75.49	83.14	90.99	16.17	91.37	68.65	105.29	N/A	272,584	248,025
01-OCT-19 To 31-DEC-19	4	66.43	73.81	71.49	27.32	103.25	54.43	107.95	N/A	375,531	268,469
01-JAN-20 To 31-MAR-20	7	73.56	75.26	68.72	21.28	109.52	47.62	103.63	47.62 to 103.63	595,187	409,005
01-APR-20 To 30-JUN-20	4	67.76	71.00	71.28	08.37	99.61	64.00	84.47	N/A	125,725	89,611
01-JUL-20 To 30-SEP-20	2	88.12	88.12	82.46	13.02	106.86	76.65	99.59	N/A	469,700	387,322
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	21	67.33	69.09	65.04	18.40	106.23	32.08	148.68	63.95 to 72.83	458,296	298,054
01-OCT-18 To 30-SEP-19	13	73.58	81.84	75.41	20.94	108.53	49.37	158.33	68.33 to 96.51	360,790	272,078
01-OCT-19 To 30-SEP-20	17	73.56	75.43	71.30	19.45	105.79	47.62	107.95	57.58 to 98.61	418,279	298,235
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	19	68.33	69.55	63.88	19.51	108.88	32.08	148.68	63.02 to 73.01	405,328	258,904
01-JAN-19 To 31-DEC-19	13	75.49	82.53	76.47	25.13	107.92	49.37	158.33	56.88 to 105.29	345,358	264,105
<u>ALL</u>	51	72.39	74.45	69.39	19.55	107.29	32.08	158.33	66.65 to 73.58	420,102	291,493

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	8	67.83	70.82	68.23	06.96	103.80	65.35	91.00	65.35 to 91.00	706,644	482,131
2	35	73.56	76.35	70.00	24.16	109.07	32.08	158.33	66.65 to 76.65	390,635	273,434
3	8	69.74	69.79	68.52	07.69	101.85	61.83	84.47	61.83 to 84.47	262,481	179,864
<u>ALL</u>	51	72.39	74.45	69.39	19.55	107.29	32.08	158.33	66.65 to 73.58	420,102	291,493

42 Harlan
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 51
Total Sales Price : 21,425,226
Total Adj. Sales Price : 21,425,226
Total Assessed Value : 14,866,149
Avg. Adj. Sales Price : 420,102
Avg. Assessed Value : 291,493

MEDIAN : 72
WGT. MEAN : 69
MEAN : 74
COD : 19.55
PRD : 107.29

COV : 30.32
STD : 22.57
Avg. Abs. Dev : 14.15
MAX Sales Ratio : 158.33
MIN Sales Ratio : 32.08

95% Median C.I. : 66.65 to 73.58
95% Wgt. Mean C.I. : 64.77 to 74.01
95% Mean C.I. : 68.26 to 80.64

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	2	87.83	87.83	82.04	09.88	107.06	79.15	96.51	N/A	479,888	393,702
2	2	87.83	87.83	82.04	09.88	107.06	79.15	96.51	N/A	479,888	393,702
Dry											
County	9	75.49	74.49	71.96	10.39	103.52	62.13	91.00	64.10 to 84.47	221,744	159,569
1	2	79.17	79.17	73.83	14.96	107.23	67.33	91.00	N/A	392,900	290,071
2	6	72.07	71.27	68.98	08.76	103.32	62.13	81.78	62.13 to 81.78	178,649	123,235
3	1	84.47	84.47	84.47	00.00	100.00	84.47	84.47	N/A	138,000	116,571
Grass											
County	5	72.83	93.41	79.87	37.99	116.95	63.95	158.33	N/A	125,891	100,550
2	4	90.39	100.77	83.80	35.82	120.25	63.95	158.33	N/A	126,114	105,688
3	1	64.00	64.00	64.00	00.00	100.00	64.00	64.00	N/A	125,000	80,000
ALL	51	72.39	74.45	69.39	19.55	107.29	32.08	158.33	66.65 to 73.58	420,102	291,493

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
Irrigated											
County	11	75.67	75.47	69.38	17.60	108.78	44.20	99.59	47.62 to 98.61	785,767	545,159
1	1	66.11	66.11	66.11	00.00	100.00	66.11	66.11	N/A	1,628,000	1,076,290
2	10	76.16	76.41	70.14	17.99	108.94	44.20	99.59	47.62 to 98.61	701,544	492,046
Dry											
County	13	68.65	70.66	67.52	11.68	104.65	54.43	91.00	62.13 to 81.78	251,379	169,733
1	2	79.17	79.17	73.83	14.96	107.23	67.33	91.00	N/A	392,900	290,071
2	7	68.65	68.87	65.26	10.84	105.53	54.43	81.78	54.43 to 81.78	205,803	134,302
3	4	65.94	69.55	65.89	10.80	105.55	61.83	84.47	N/A	260,375	171,568
Grass											
County	6	68.42	87.44	70.00	37.42	124.91	57.58	158.33	57.58 to 158.33	188,243	131,777
2	5	72.83	92.13	70.75	39.75	130.22	57.58	158.33	N/A	200,891	142,133
3	1	64.00	64.00	64.00	00.00	100.00	64.00	64.00	N/A	125,000	80,000
ALL	51	72.39	74.45	69.39	19.55	107.29	32.08	158.33	66.65 to 73.58	420,102	291,493

Harlan County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	4779	4780	3990	2730	n/a	2540	2420	2423	4387
Phelps	2	4600	4500	4200	4000	3898	3699	3500	3300	4206
Kearney	1	4800	4799	4750	4541	4000	3014	3001	3000	4471
Franklin	2	4273	4245	3958	4019	1210	3499	3559	3497	4091
Harlan	2	4244	4241	3622	2479	n/a	2540	2420	2422	3697
Phelps	2	4600	4500	4200	4000	3898	3699	3500	3300	4206
Franklin	2	4273	4245	3958	4019	1210	3499	3559	3497	4091
Furnas	1	3695	3695	2995	2815	n/a	2065	1980	1980	3323
Gosper	4	4120	4120	3499	2943	2712	n/a	2515	2354	3489
Harlan	3	3219	3215	2722	1921	n/a	n/a	2248	2249	2882
Franklin	1	2983	2985	2847	2857	n/a	2370	2345	2310	2896
Furnas	1	3695	3695	2995	2815	n/a	2065	1980	1980	3323

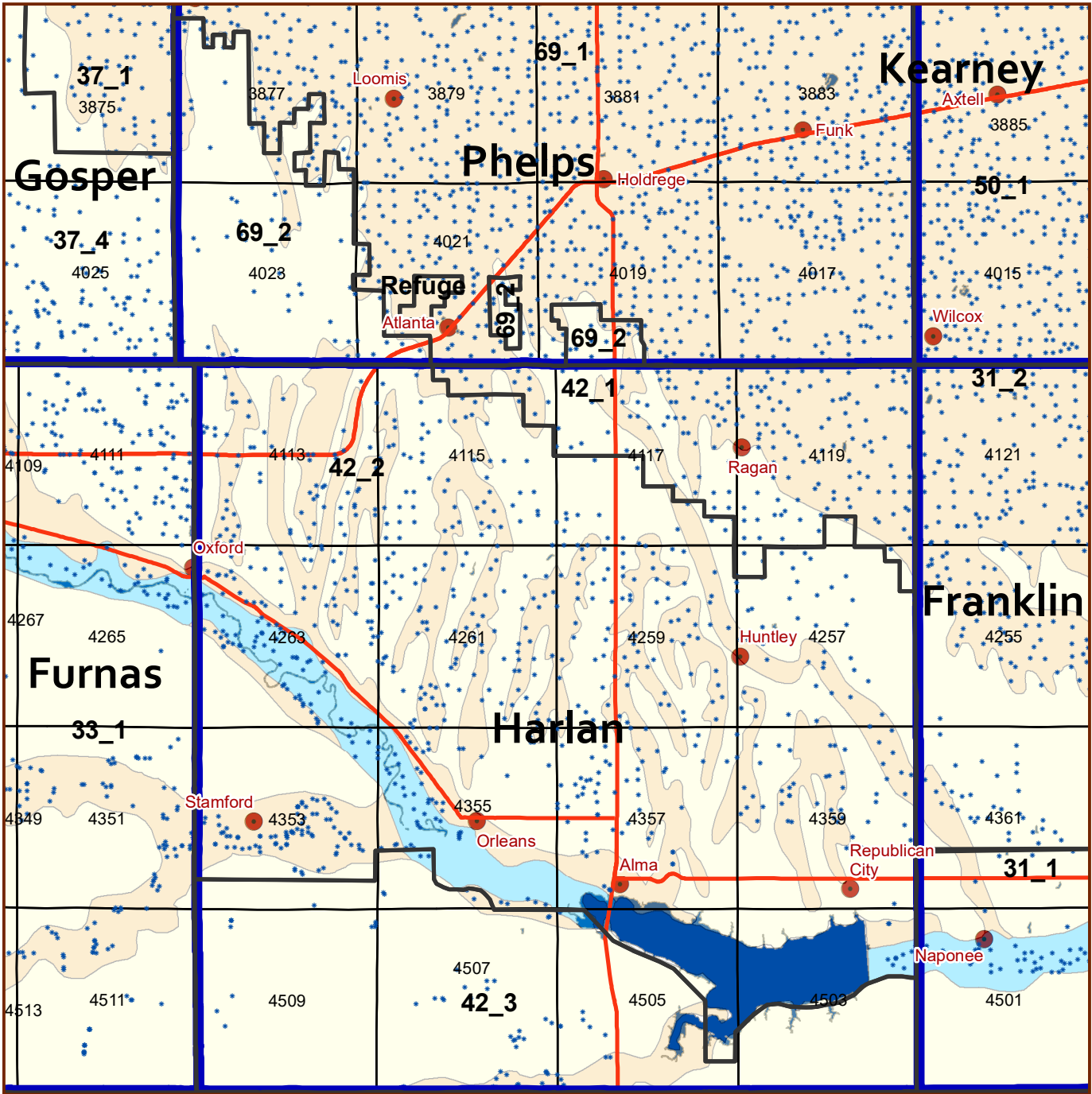
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	2460	2195	1717	n/a	1710	1565	1565	2307
Phelps	2	n/a	2039	1849	1650	1466	1276	1150	1099	1706
Kearney	1	n/a	2770	2500	2500	2200	1785	1785	1785	2594
Franklin	2	2680	2650	2300	2280	1970	1960	1615	1615	2410
Harlan	2	1848	1848	1562	1204	1159	1335	1365	1365	1724
Phelps	2	n/a	2039	1849	1650	1466	1276	1150	1099	1706
Franklin	2	2680	2650	2300	2280	1970	1960	1615	1615	2410
Furnas	1	1625	1625	1115	1115	1115	n/a	1015	1015	1426
Gosper	4	n/a	1744	1626	1525	n/a	1177	1156	1156	1613
Harlan	3	1848	1848	1568	1204	n/a	n/a	1365	1365	1724
Franklin	1	2150	2140	2100	2070	1360	1345	1125	1120	1783
Furnas	1	1625	1625	1115	1115	1115	n/a	1015	1015	1426

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	950	950	950	950	n/a	n/a	n/a	950	950
Phelps	2	1300	1250	1200	1150	n/a	1048	1050	1050	1156
Kearney	1	1300	1300	1300	1300	1300	1300	1300	1300	1300
Franklin	2	1085	1085	1075	1065	1060	1060	1045	1045	1077
Harlan	2	950	950	950	950	950	950	n/a	950	950
Phelps	2	1300	1250	1200	1150	n/a	1048	1050	1050	1156
Franklin	2	1085	1085	1075	1065	1060	1060	1045	1045	1077
Furnas	1	799	800	800	800	800	n/a	800	n/a	800
Gosper	4	883	884	883	1252	1252	n/a	884	1252	884
Harlan	3	950	950	950	950	950	n/a	n/a	n/a	950
Franklin	1	1085	1085	1075	1065	1060	1060	1045	1045	1075
Furnas	1	799	800	800	800	800	n/a	800	n/a	800

County	Mkt Area	CRP	TIMBER	WASTE
Harlan	1	n/a	n/a	100
Phelps	2	n/a	1050	35
Kearney	1	n/a	n/a	150
Franklin	2	1079	550	150
Harlan	2	n/a	n/a	100
Phelps	2	n/a	1050	35
Franklin	2	1079	550	150
Furnas	1	800	800	75
Gosper	4	n/a	n/a	100
Harlan	3	n/a	n/a	100
Franklin	1	1078	550	150
Furnas	1	800	800	75

Source: 2021 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.

HARLAN COUNTY



Legend

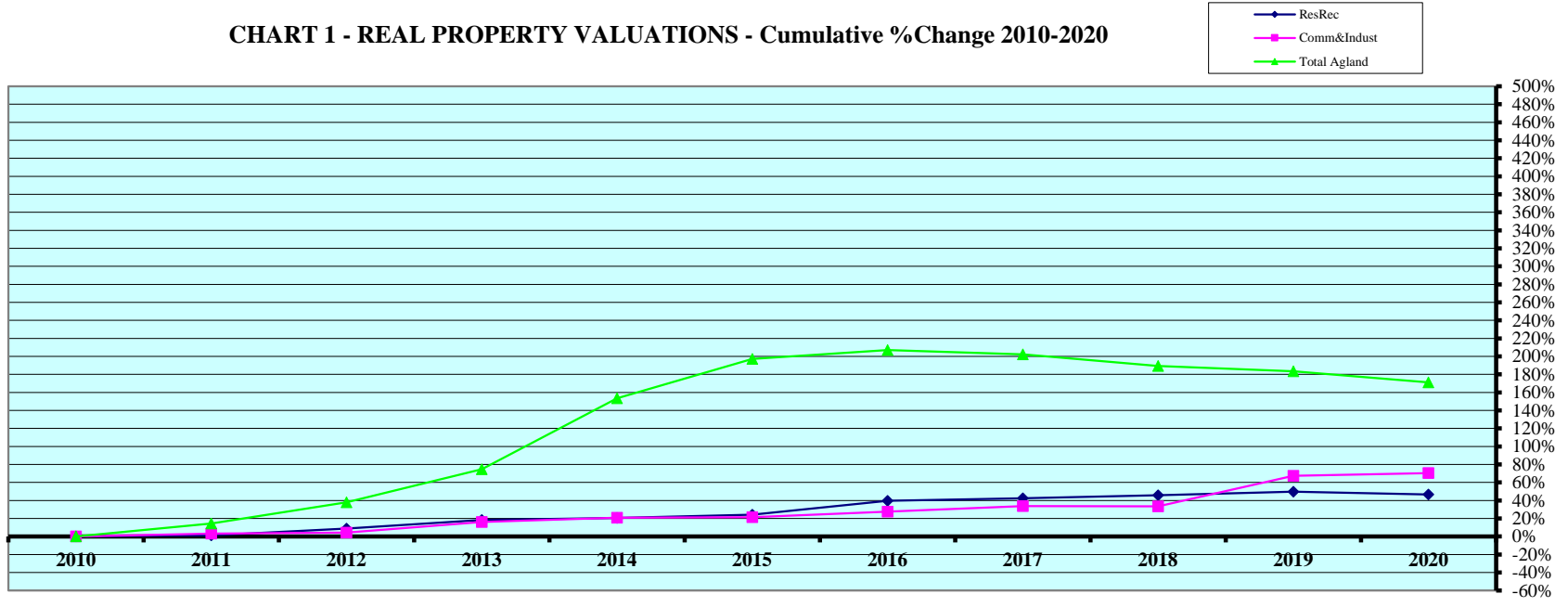
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2010-2020



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
2010	95,192,475	--	--	--	21,615,250	--	--	--	251,096,585	--	--	--
2011	96,467,885	1,275,410	1.34%	1.34%	22,291,590	676,340	3.13%	3.13%	287,282,840	36,186,255	14.41%	14.41%
2012	103,501,220	7,033,335	7.29%	8.73%	22,552,465	260,875	1.17%	4.34%	346,448,595	59,165,755	20.59%	37.97%
2013	112,688,625	9,187,405	8.88%	18.38%	25,098,790	2,546,325	11.29%	16.12%	438,670,205	92,221,610	26.62%	74.70%
2014	114,787,435	2,098,810	1.86%	20.58%	26,104,780	1,005,990	4.01%	20.77%	636,641,120	197,970,915	45.13%	153.54%
2015	118,201,012	3,413,577	2.97%	24.17%	26,239,590	134,810	0.52%	21.39%	746,298,200	109,657,080	17.22%	197.22%
2016	133,042,105	14,841,093	12.56%	39.76%	27,595,415	1,355,825	5.17%	27.67%	771,001,320	24,703,120	3.31%	207.05%
2017	135,547,439	2,505,334	1.88%	42.39%	28,900,485	1,305,070	4.73%	33.70%	758,910,610	-12,090,710	-1.57%	202.24%
2018	138,915,666	3,368,227	2.48%	45.93%	28,854,111	-46,374	-0.16%	33.49%	726,428,055	-32,482,555	-4.28%	189.30%
2019	142,554,781	3,639,115	2.62%	49.75%	36,204,658	7,350,547	25.47%	67.50%	711,628,044	-14,800,011	-2.04%	183.41%
2020	139,511,120	-3,043,661	-2.14%	46.56%	36,823,359	618,701	1.71%	70.36%	680,938,399	-30,689,645	-4.31%	171.19%

Rate Annual %chg: Residential & Recreational **3.90%**

Commercial & Industrial **5.47%**

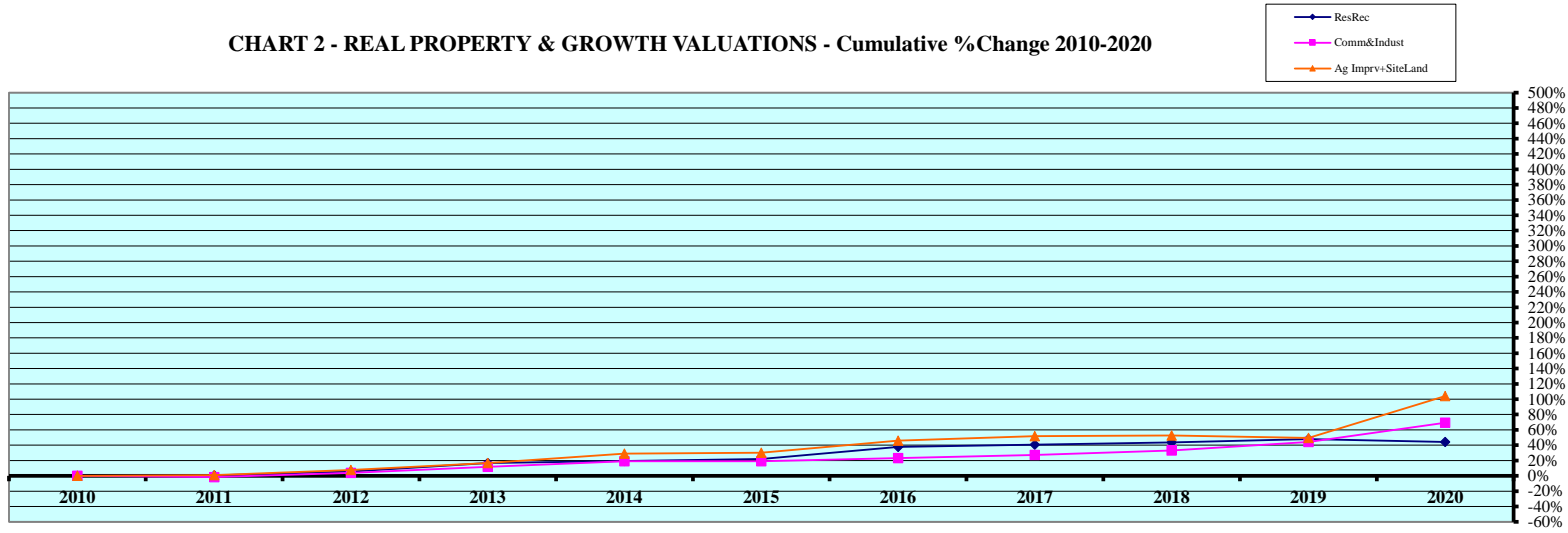
Agricultural Land **10.49%**

Cnty# **42**
County **HARLAN**

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 2010-2020



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						
2010	95,192,475	1,293,040	1.36%	93,899,435	--	--	21,615,250	2,129,370	9.85%	19,485,880	--	--						
2011	96,467,885	660,135	0.68%	95,807,750	0.65%	0.65%	22,291,590	1,017,650	4.57%	21,273,940	-1.58%	-1.58%						
2012	103,501,220	3,014,816	2.91%	100,486,404	4.17%	5.56%	22,552,465	83,857	0.37%	22,468,608	0.79%	3.95%						
2013	112,688,625	1,624,682	1.44%	111,063,943	7.31%	16.67%	25,098,790	970,544	3.87%	24,128,246	6.99%	11.63%						
2014	114,787,435	1,123,449	0.98%	113,663,986	0.87%	19.40%	26,104,780	401,052	1.54%	25,703,728	2.41%	18.91%						
2015	118,201,012	1,976,790	1.67%	116,224,222	1.25%	22.09%	26,239,590	492,752	1.88%	25,746,838	-1.37%	19.11%						
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	37.82%	27,595,415	988,274	3.58%	26,607,141	1.40%	23.09%						
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	40.55%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	27.16%						
2018	138,915,666	2,169,904	1.56%	136,745,762	0.88%	43.65%	28,854,111	66,485	0.23%	28,787,626	-0.39%	33.18%						
2019	142,554,781	1,713,147	1.20%	140,841,634	1.39%	47.95%	36,204,658	5,038,245	13.92%	31,166,413	8.01%	44.19%						
2020	139,511,120	2,365,594	1.70%	137,145,526	-3.79%	44.07%	36,823,359	234,706	0.64%	36,588,653	1.06%	69.27%						
Rate Ann%chg	3.90%			Resid & Recreat w/o growth			2.43%			5.47%			C & I w/o growth			1.69%		

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		
2010	17,147,110	8,107,540	25,254,650	577,185	2.29%	24,677,465	--	--		
2011	14,315,975	11,558,960	25,874,935	394,790	1.53%	25,480,145	0.89%	0.89%		
2012	18,941,605	9,377,945	28,319,550	1,141,104	4.03%	27,178,446	5.04%	7.62%		
2013	20,979,055	11,375,715	32,354,770	2,857,976	8.83%	29,496,794	4.16%	16.80%		
2014	21,682,575	11,831,315	33,513,890	909,536	2.71%	32,604,354	0.77%	29.10%		
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	-1.82%	30.29%		
2016	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	36,866,400	6.81%	45.98%		
2017	24,738,110	14,472,190	39,210,300	868,285	2.21%	38,342,015	-0.80%	51.82%		
2018	24,365,115	14,431,335	38,796,450	261,725	0.67%	38,534,725	-1.72%	52.58%		
2019	23,298,319	15,208,053	38,506,372	798,311	2.07%	37,708,061	-2.81%	49.31%		
2020	35,781,392	16,256,939	52,038,331	492,146	0.95%	51,546,185	33.86%	104.11%		
Rate Ann%chg	7.63%		7.20%		7.50%		Ag Imprv+Site w/o growth		4.44%	

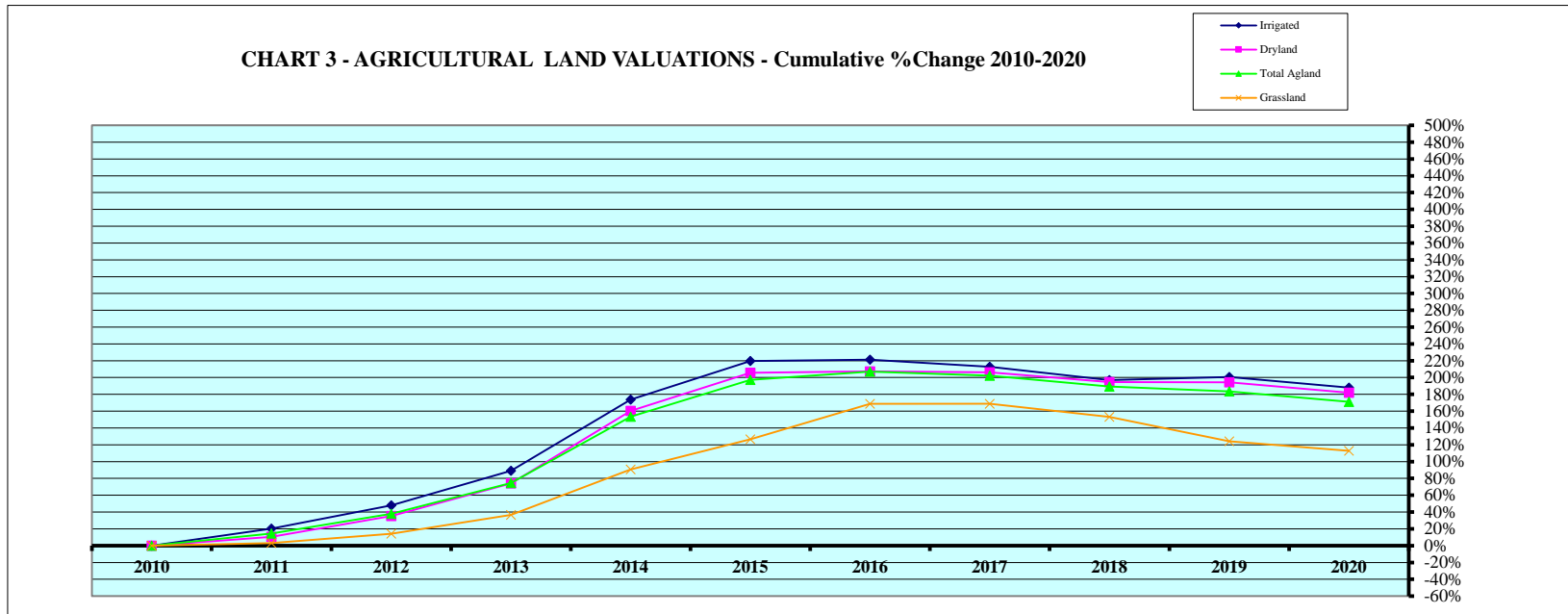
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 42
County HARLAN

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	137,980,695	--	--	--	61,992,690	--	--	--	50,882,310	--	--	--
2011	166,017,535	28,036,840	20.32%	20.32%	68,510,245	6,517,555	10.51%	10.51%	52,513,540	1,631,230	3.21%	3.21%
2012	204,155,445	38,137,910	22.97%	47.96%	83,895,035	15,384,790	22.46%	35.33%	58,158,215	5,644,675	10.75%	14.30%
2013	260,750,135	56,594,690	27.72%	88.98%	107,932,340	24,037,305	28.65%	74.10%	69,506,430	11,348,215	19.51%	36.60%
2014	377,692,590	116,942,455	44.85%	173.73%	161,422,915	53,490,575	49.56%	160.39%	97,045,315	27,538,885	39.62%	90.73%
2015	441,021,515	63,328,925	16.77%	219.63%	189,506,555	28,083,640	17.40%	205.69%	115,290,230	18,244,915	18.80%	126.58%
2016	443,247,230	2,225,715	0.50%	221.24%	190,529,975	1,023,420	0.54%	207.34%	136,744,915	21,454,685	18.61%	168.75%
2017	431,755,325	-11,491,905	-2.59%	212.91%	189,887,870	-642,105	-0.34%	206.31%	136,788,115	43,200	0.03%	168.83%
2018	409,624,290	-22,131,035	-5.13%	196.87%	182,603,230	-7,284,640	-3.84%	194.56%	128,772,950	-8,015,165	-5.86%	153.08%
2019	414,704,809	5,080,519	1.24%	200.55%	182,429,275	-173,955	-0.10%	194.28%	114,019,660	-14,753,290	-11.46%	124.09%
2020	397,280,218	-17,424,591	-4.20%	187.92%	174,853,983	-7,575,292	-4.15%	182.06%	108,299,298	-5,720,362	-5.02%	112.84%

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
2010	240,890	--	--	--	0	--	--	--	251,096,585	--	--	--
2011	241,520	630	0.26%	0.26%	0	0			287,282,840	36,186,255	14.41%	14.41%
2012	239,900	-1,620	-0.67%	-0.41%	0	0			346,448,595	59,165,755	20.59%	37.97%
2013	481,300	241,400	100.63%	99.80%	0	0			438,670,205	92,221,610	26.62%	74.70%
2014	480,300	-1,000	-0.21%	99.39%	0	0			636,641,120	197,970,915	45.13%	153.54%
2015	479,900	-400	-0.08%	99.22%	0	0			746,298,200	109,657,080	17.22%	197.22%
2016	479,200	-700	-0.15%	98.93%	0	0			771,001,320	24,703,120	3.31%	207.05%
2017	479,300	100	0.02%	98.97%	0	0			758,910,610	-12,090,710	-1.57%	202.24%
2018	478,900	-400	-0.08%	98.80%	4,948,685	4,948,685			726,428,055	-32,482,555	-4.28%	189.30%
2019	474,300	-4,600	-0.96%	96.89%	0	-4,948,685	-100.00%		711,628,044	-14,800,011	-2.04%	183.41%
2020	504,900	30,600	6.45%	109.60%	0	0			680,938,399	-30,689,645	-4.31%	171.19%

Cnty#
County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	137,994,145	103,488	1,333			61,944,660	95,939	646			81,700,995	133,333	613		
2011	165,832,440	103,478	1,603	20.19%	20.19%	68,544,755	95,758	716	10.86%	10.86%	89,688,965	135,300	663	8.18%	9.46%
2012	204,018,065	103,612	1,969	22.87%	47.67%	83,777,180	95,943	873	21.99%	35.24%	89,574,800	130,628	686	3.44%	13.24%
2013	261,565,670	103,871	2,518	27.89%	88.85%	107,536,605	96,059	1,119	28.21%	73.38%	97,239,960	127,646	762	11.09%	25.80%
2014	377,686,500	103,465	3,650	44.96%	173.76%	161,417,200	96,769	1,668	49.00%	158.35%	128,539,130	127,483	1,008	32.36%	66.50%
2015	441,050,635	103,389	4,266	16.86%	219.92%	189,521,200	97,079	1,952	17.04%	202.36%	149,636,865	127,257	1,176	16.62%	94.17%
2016	442,771,605	103,801	4,266	-0.01%	219.90%	191,189,350	98,217	1,947	-0.29%	201.49%	164,929,515	127,713	1,291	9.83%	113.25%
2017	431,899,675	103,880	4,158	-2.53%	211.80%	189,860,640	98,008	1,937	-0.48%	200.03%	174,353,050	127,360	1,369	6.01%	126.06%
2018	409,846,435	102,622	3,994	-3.94%	199.51%	182,452,100	98,054	1,861	-3.95%	188.19%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	414,691,444	103,931	3,990	-0.09%	199.23%	182,437,055	97,979	1,862	0.07%	188.38%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	397,230,888	103,873	3,824	-4.16%	186.79%	174,857,448	98,097	1,782	-4.27%	176.07%	108,306,898	114,007	950	-26.31%	55.04%

Rate Annual %chg Average Value/Acre:

11.11%

10.69%

4.48%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	241,660	4,820	50			150	3	50			251,055,260	320,499	783		
2011	240,790	4,807	50	-0.09%	-0.09%	150	3	50	0.00%	0.00%	287,112,000	320,477	896	14.37%	14.37%
2012	239,900	4,798	50	-0.18%	-0.27%	0	0				346,047,820	320,274	1,080	20.60%	37.93%
2013	479,900	4,799	100	100.00%	99.45%	0	0				346,047,820	320,522	1,370	26.79%	74.88%
2014	480,900	4,809	100	0.00%	99.45%	0	0				636,647,555	320,523	1,986	44.99%	153.57%
2015	479,900	4,799	100	0.00%	99.45%	0	0				746,341,965	320,523	2,329	17.23%	197.26%
2016	474,600	4,746	100	0.00%	99.45%	0	0				770,647,070	320,540	2,404	3.25%	206.92%
2017	478,700	4,787	100	0.00%	99.45%	0	0				758,995,930	320,638	2,367	-1.54%	202.19%
2018	478,900	4,789	100	0.00%	99.45%	4,948,685	1,297	3,815		7530.97%	726,486,640	320,698	2,265	-4.30%	189.19%
2019	474,300	4,743	100	0.00%	99.45%	0	0				711,612,459	320,663	2,219	-2.04%	183.30%
2020	503,800	5,038	100	0.00%	99.45%	0	0				680,899,034	321,015	2,121	-4.42%	170.78%

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HARLAN

Rate Annual %chg Average Value/Acre:

10.47%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,423	HARLAN	37,022,251	6,780,539	11,219,003	128,129,505	36,823,359	0	11,381,615	680,938,399	35,781,392	16,256,939	3,012,710	967,345,712
cnty sectorvalue % of total value:		3.83%	0.70%	1.16%	13.25%	3.81%		1.18%	70.39%	3.70%	1.68%	0.31%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,153	ALMA	728,373	356,244	57,136	47,231,529	15,328,084	0	0	62,328	0	0	0	63,763,694
33.68%	%sector of county sector	1.97%	5.25%	0.51%	36.86%	41.63%			0.01%				6.59%
	%sector of municipality	1.14%	0.56%	0.09%	74.07%	24.04%			0.10%				100.00%
44	HUNTLEY	35,557	56,776	13,328	833,003	135,972	0	0	97,445	0	0	0	1,172,081
1.29%	%sector of county sector	0.10%	0.84%	0.12%	0.65%	0.37%			0.01%				0.12%
	%sector of municipality	3.03%	4.84%	1.14%	71.07%	11.60%			8.31%				100.00%
386	ORLEANS	142,537	433,473	80,077	8,409,290	1,173,117	0	0	0	0	4,000	0	10,242,494
11.28%	%sector of county sector	0.39%	6.39%	0.71%	6.56%	3.19%					0.02%		1.06%
	%sector of municipality	1.39%	4.23%	0.78%	82.10%	11.45%					0.04%		100.00%
779	OXFORD	166,517	154,904	431,925	5,221,524	1,049,518	0	0	85,589	41,450	9,695	0	7,161,122
22.76%	%sector of county sector	0.45%	2.28%	3.85%	4.08%	2.85%			0.01%	0.12%	0.06%		0.74%
	%sector of municipality	2.33%	2.16%	6.03%	72.91%	14.66%			1.20%	0.58%	0.14%		100.00%
38	RAGAN	59,673	196,514	34,836	753,380	2,513,953	0	0	101,526	0	0	0	3,659,882
1.11%	%sector of county sector	0.16%	2.90%	0.31%	0.59%	6.83%			0.01%				0.38%
	%sector of municipality	1.63%	5.37%	0.95%	20.58%	68.69%			2.77%				100.00%
150	REPUBLICAN CITY	24,173	381,536	72,401	13,179,622	2,293,831	0	161,195	0	0	0	0	16,112,758
4.38%	%sector of county sector	0.07%	5.63%	0.65%	10.29%	6.23%		1.42%					1.67%
	%sector of municipality	0.15%	2.37%	0.45%	81.80%	14.24%		1.00%					100.00%
183	STAMFORD	31,856	105,011	36,340	3,020,979	289,496	0	0	0	0	0	0	3,483,682
5.35%	%sector of county sector	0.09%	1.55%	0.32%	2.36%	0.79%							9.46%
	%sector of municipality	0.91%	3.01%	1.04%	86.72%	8.31%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
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0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
2,733	Total Municipalities	1,188,686	1,684,458	726,043	78,649,327	22,783,971	0	161,195	346,888	41,450	13,695	0	105,595,713
79.84%	%all municip.sectors of cnty	3.21%	24.84%	6.47%	61.38%	61.87%		1.42%	0.05%	0.12%	0.08%		10.92%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

42 HARLAN

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 4,993	Value : 925,879,969	Growth 5,080,010	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	255	1,098,568	56	759,825	19	107,249	330	1,965,642	
02. Res Improve Land	1,256	7,656,388	215	5,572,918	146	5,010,390	1,617	18,239,696	
03. Res Improvements	1,259	71,942,137	216	24,341,171	154	19,169,082	1,629	115,452,390	
04. Res Total	1,514	80,697,093	272	30,673,914	173	24,286,721	1,959	135,657,728	2,833,588
% of Res Total	77.28	59.49	13.88	22.61	8.83	17.90	39.23	14.65	55.78
05. Com UnImp Land	41	103,675	1	1,500	3	26,160	45	131,335	
06. Com Improve Land	222	1,337,154	4	34,775	8	83,480	234	1,455,409	
07. Com Improvements	230	22,540,215	8	3,177,727	15	10,440,205	253	36,158,147	
08. Com Total	271	23,981,044	9	3,214,002	18	10,549,845	298	37,744,891	1,001,023
% of Com Total	90.94	63.53	3.02	8.52	6.04	27.95	5.97	4.08	19.71
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	10	0	3	18,500	0	0	13	18,500	
15. Rec Improvements	13	177,408	320	11,348,810	0	0	333	11,526,218	
16. Rec Total	13	177,408	320	11,367,310	0	0	333	11,544,718	245,693
% of Rec Total	3.90	1.54	96.10	98.46	0.00	0.00	6.67	1.25	4.84
Res & Rec Total	1,527	80,874,501	592	42,041,224	173	24,286,721	2,292	147,202,446	3,079,281
% of Res & Rec Total	66.62	54.94	25.83	28.56	7.55	16.50	45.90	15.90	60.62
Com & Ind Total	271	23,981,044	9	3,214,002	18	10,549,845	298	37,744,891	1,001,023
% of Com & Ind Total	90.94	63.53	3.02	8.52	6.04	27.95	5.97	4.08	19.71
17. Taxable Total	1,798	104,855,545	601	45,255,226	191	34,836,566	2,590	184,947,337	4,080,304
% of Taxable Total	69.42	56.69	23.20	24.47	7.37	18.84	51.87	19.98	80.32

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	640	237,736	0	0	0
19. Commercial	5	225,990	3,742,449	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	1	640	237,736
19. Commercial	0	0	0	5	225,990	3,742,449
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	226,630	3,980,185

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	18	1,405,420	18	1,405,420	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	18	1,405,420	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	0	0	0	0

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	397,397	7	168,847	1,834	537,404,818	1,851	537,971,062
28. Ag-Improved Land	2	69,148	6	173,474	503	154,639,323	511	154,881,945
29. Ag Improvements	4	198,785	6	421,351	524	46,054,069	534	46,674,205

30. Ag Total					2,385	739,527,212
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	25,000	4	4.00	100,000	
33. HomeSite Improvements	4	0.00	182,860	4	0.00	377,140	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.00	4,000	5	7.00	17,500	
36. FarmSite Improv Land	1	4.00	10,000	6	11.00	50,000	
37. FarmSite Improvements	2	0.00	15,925	2	0.00	44,211	
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	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	50,000	2	2.00	50,000	
32. HomeSite Improv Land	315	323.50	8,066,000	320	328.50	8,191,000	
33. HomeSite Improvements	317	0.00	29,991,767	325	0.00	30,551,767	174,790
34. HomeSite Total				327	330.50	38,792,767	
35. FarmSite UnImp Land	74	163.60	425,000	80	174.60	446,500	
36. FarmSite Improv Land	479	1,501.30	3,107,180	486	1,516.30	3,167,180	
37. FarmSite Improvements	439	0.00	16,062,302	443	0.00	16,122,438	824,916
38. FarmSite Total				523	1,690.90	19,736,118	
39. Road & Ditches	0	6,397.30	0	0	6,397.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				850	8,418.70	58,528,885	999,706

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,074.00	4.57%	5,132,646	4.97%	4,779.00
46. 1A	17,731.00	75.37%	84,746,745	82.12%	4,779.58
47. 2A1	1,054.00	4.48%	4,205,460	4.08%	3,990.00
48. 2A	669.00	2.84%	1,826,160	1.77%	2,729.69
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	226.00	0.96%	574,040	0.56%	2,540.00
51. 4A1	402.00	1.71%	972,940	0.94%	2,420.25
52. 4A	2,368.00	10.07%	5,736,560	5.56%	2,422.53
53. Total	23,524.00	100.00%	103,194,551	100.00%	4,386.78
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,775.00	79.08%	19,126,500	84.32%	2,460.00
56. 2D1	453.00	4.61%	994,335	4.38%	2,195.00
57. 2D	303.00	3.08%	520,251	2.29%	1,717.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	37.00	0.38%	63,270	0.28%	1,710.00
60. 4D1	345.00	3.51%	539,925	2.38%	1,565.00
61. 4D	919.00	9.35%	1,438,235	6.34%	1,565.00
62. Total	9,832.00	100.00%	22,682,516	100.00%	2,307.01
Grass					
63. 1G1	651.00	11.78%	618,450	11.78%	950.00
64. 1G	2,510.00	45.42%	2,384,500	45.42%	950.00
65. 2G1	2,115.60	38.28%	2,009,820	38.28%	950.00
66. 2G	245.00	4.43%	232,750	4.43%	950.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	5.00	0.09%	4,750	0.09%	950.00
71. Total	5,526.60	100.00%	5,250,270	100.00%	950.00
Irrigated Total	23,524.00	60.30%	103,194,551	78.69%	4,386.78
Dry Total	9,832.00	25.20%	22,682,516	17.30%	2,307.01
Grass Total	5,526.60	14.17%	5,250,270	4.00%	950.00
72. Waste	129.00	0.33%	12,900	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	39,011.60	100.00%	131,140,237	100.00%	3,361.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,347.70	8.29%	26,938,526	9.52%	4,243.82
46. 1A	43,617.39	56.98%	184,964,075	65.36%	4,240.60
47. 2A1	5,418.00	7.08%	19,624,845	6.94%	3,622.16
48. 2A	2,985.00	3.90%	7,400,346	2.62%	2,479.18
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	328.00	0.43%	833,120	0.29%	2,540.00
51. 4A1	3,082.70	4.03%	7,460,234	2.64%	2,420.03
52. 4A	14,765.00	19.29%	35,754,000	12.64%	2,421.54
53. Total	76,543.79	100.00%	282,975,146	100.00%	3,696.91
Dry					
54. 1D1	5.00	0.01%	9,240	0.01%	1,848.00
55. 1D	44,280.00	74.37%	81,830,313	79.70%	1,848.02
56. 2D1	1,297.00	2.18%	2,026,555	1.97%	1,562.49
57. 2D	1,481.00	2.49%	1,783,124	1.74%	1,204.00
58. 3D1	57.00	0.10%	66,063	0.06%	1,159.00
59. 3D	72.00	0.12%	96,140	0.09%	1,335.28
60. 4D1	3,304.00	5.55%	4,509,960	4.39%	1,365.00
61. 4D	9,046.36	15.19%	12,348,281	12.03%	1,365.00
62. Total	59,542.36	100.00%	102,669,676	100.00%	1,724.31
Grass					
63. 1G1	6,063.00	8.55%	5,759,850	8.55%	950.00
64. 1G	40,025.46	56.44%	38,024,188	56.44%	950.00
65. 2G1	21,610.00	30.47%	20,529,500	30.47%	950.00
66. 2G	3,078.00	4.34%	2,924,100	4.34%	950.00
67. 3G1	4.60	0.01%	4,370	0.01%	950.00
68. 3G	57.00	0.08%	54,150	0.08%	950.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	75.00	0.11%	71,250	0.11%	950.00
71. Total	70,913.06	100.00%	67,367,408	100.00%	950.00
Irrigated Total					
Irrigated Total	76,543.79	36.24%	282,975,146	62.41%	3,696.91
Dry Total					
Dry Total	59,542.36	28.19%	102,669,676	22.64%	1,724.31
Grass Total					
Grass Total	70,913.06	33.57%	67,367,408	14.86%	950.00
72. Waste	4,222.00	2.00%	422,200	0.09%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	211,221.21	100.00%	453,434,430	100.00%	2,146.73

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	689.00	18.03%	2,218,099	20.13%	3,219.30
46. 1A	1,715.20	44.87%	5,514,598	50.05%	3,215.13
47. 2A1	225.00	5.89%	612,450	5.56%	2,722.00
48. 2A	34.00	0.89%	65,321	0.59%	1,921.21
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	141.00	3.69%	317,020	2.88%	2,248.37
52. 4A	1,018.00	26.63%	2,289,685	20.78%	2,249.20
53. Total	3,822.20	100.00%	11,017,173	100.00%	2,882.42
Dry					
54. 1D1	2.00	0.01%	3,696	0.01%	1,848.00
55. 1D	21,371.00	74.30%	39,494,847	79.66%	1,848.06
56. 2D1	232.00	0.81%	363,776	0.73%	1,568.00
57. 2D	317.00	1.10%	381,668	0.77%	1,204.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,365.00	4.75%	1,863,390	3.76%	1,365.12
61. 4D	5,476.00	19.04%	7,474,740	15.08%	1,365.00
62. Total	28,763.00	100.00%	49,582,117	100.00%	1,723.82
Grass					
63. 1G1	1,324.00	3.52%	1,257,800	3.52%	950.00
64. 1G	23,634.60	62.81%	22,452,870	62.81%	950.00
65. 2G1	10,139.00	26.94%	9,632,050	26.94%	950.00
66. 2G	1,090.00	2.90%	1,035,500	2.90%	950.00
67. 3G1	1,441.00	3.83%	1,368,950	3.83%	950.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	37,628.60	100.00%	35,747,170	100.00%	950.00
Irrigated Total	3,822.20	5.38%	11,017,173	11.43%	2,882.42
Dry Total	28,763.00	40.52%	49,582,117	51.42%	1,723.82
Grass Total	37,628.60	53.01%	35,747,170	37.07%	950.00
72. Waste	772.00	1.09%	77,200	0.08%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	70,985.80	100.00%	96,423,660	100.00%	1,358.35

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.79	252,931	0.00	0	103,822.20	396,933,939	103,889.99	397,186,870
77. Dry Land	60.00	115,714	95.00	159,621	97,982.36	174,658,974	98,137.36	174,934,309
78. Grass	62.00	58,900	16.00	15,200	113,990.26	108,290,748	114,068.26	108,364,848
79. Waste	0.00	0	0.00	0	5,123.00	512,300	5,123.00	512,300
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	189.79	427,545	111.00	174,821	320,917.82	680,395,961	321,218.61	680,998,327

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,889.99	32.34%	397,186,870	58.32%	3,823.15
Dry Land	98,137.36	30.55%	174,934,309	25.69%	1,782.55
Grass	114,068.26	35.51%	108,364,848	15.91%	950.00
Waste	5,123.00	1.59%	512,300	0.08%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	321,218.61	100.00%	680,998,327	100.00%	2,120.05

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 Acreages	26	128,958	152	5,119,197	160	19,451,430	186	24,699,585	473,969
83.2 Alma	45	772,964	535	6,460,190	537	40,855,474	582	48,088,628	875,050
83.3 B&r Trl Park	0	0	0	0	92	1,269,538	92	1,269,538	44,156
83.4 Hanchetts	6	69,060	33	1,032,318	33	7,405,833	39	8,507,211	182,879
83.5 Hunters Hill	4	223,000	17	949,585	17	2,799,132	21	3,971,717	56,946
83.6 Huntley/ragan	1	350	1	1,470	1	5,016	2	6,836	5,016
83.7 N Shore Cabin	3	27,265	25	1,417,040	25	2,288,460	28	3,732,765	0
83.8 N Shore Marina	0	0	2	18,500	132	5,193,876	132	5,212,376	145,401
83.9 Orleans	67	80,832	249	262,495	249	8,288,893	316	8,632,220	96,822
83.10 Oxford	17	17,315	98	141,853	99	5,049,798	116	5,208,966	35,402
83.11 Patterson	0	0	1	0	97	4,938,001	97	4,938,001	40,211
83.12 Republican City	18	64,917	230	752,784	233	14,771,909	251	15,589,610	372,386
83.13 Stam/hunt/ragan	104	161,519	162	193,478	162	4,249,845	266	4,604,842	30,007
83.14 Taylor Manor	39	419,462	125	1,909,286	125	10,411,403	164	12,740,151	721,036
84 Residential Total	330	1,965,642	1,630	18,258,196	1,962	126,978,608	2,292	147,202,446	3,079,281

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Acreages	6	34,190	17	146,595	24	10,464,614	30	10,645,399	30,748
85.2	Alma	11	67,463	104	926,208	106	13,004,935	117	13,998,606	252,283
85.3	B&r Trl Park	0	0	1	22,750	1	477,920	1	500,670	0
85.4	Huntley/ragan	10	3,635	16	22,235	16	2,624,055	26	2,649,925	0
85.5	N Shore Cabin	0	0	0	0	2	2,511,407	2	2,511,407	608,132
85.6	Orleans	12	7,917	42	30,966	46	1,188,626	58	1,227,509	0
85.7	Oxford	2	2,680	5	18,620	5	1,028,218	7	1,049,518	0
85.8	Patterson	0	0	0	0	2	2,103,942	2	2,103,942	0
85.9	Republican City	3	15,355	29	236,335	31	2,138,974	34	2,390,664	0
85.10	Stam/hunt/ragan	1	95	17	16,925	17	382,336	18	399,356	109,860
85.11	Taylor Manor	0	0	3	34,775	3	233,120	3	267,895	0
86	Commercial Total	45	131,335	234	1,455,409	253	36,158,147	298	37,744,891	1,001,023

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	651.00	11.78%	618,450	11.78%	950.00
88. 1G	2,510.00	45.42%	2,384,500	45.42%	950.00
89. 2G1	2,115.60	38.28%	2,009,820	38.28%	950.00
90. 2G	245.00	4.43%	232,750	4.43%	950.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	5.00	0.09%	4,750	0.09%	950.00
95. Total	5,526.60	100.00%	5,250,270	100.00%	950.00
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
<hr/>					
Grass Total	5,526.60	100.00%	5,250,270	100.00%	950.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	5,526.60	100.00%	5,250,270	100.00%	950.00

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,063.00	8.55%	5,759,850	8.55%	950.00
88. 1G	40,025.46	56.44%	38,024,188	56.44%	950.00
89. 2G1	21,610.00	30.47%	20,529,500	30.47%	950.00
90. 2G	3,078.00	4.34%	2,924,100	4.34%	950.00
91. 3G1	4.60	0.01%	4,370	0.01%	950.00
92. 3G	57.00	0.08%	54,150	0.08%	950.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	75.00	0.11%	71,250	0.11%	950.00
95. Total	70,913.06	100.00%	67,367,408	100.00%	950.00
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
<hr/>					
Grass Total	70,913.06	100.00%	67,367,408	100.00%	950.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	70,913.06	100.00%	67,367,408	100.00%	950.00

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,324.00	3.52%	1,257,800	3.52%	950.00
88. 1G	23,634.60	62.81%	22,452,870	62.81%	950.00
89. 2G1	10,139.00	26.94%	9,632,050	26.94%	950.00
90. 2G	1,090.00	2.90%	1,035,500	2.90%	950.00
91. 3G1	1,441.00	3.83%	1,368,950	3.83%	950.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	37,628.60	100.00%	35,747,170	100.00%	950.00
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
<hr/>					
Grass Total	37,628.60	100.00%	35,747,170	100.00%	950.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	37,628.60	100.00%	35,747,170	100.00%	950.00

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

42 Harlan

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	128,129,505	135,657,728	7,528,223	5.88%	2,833,588	3.66%
02. Recreational	11,381,615	11,544,718	163,103	1.43%	245,693	-0.73%
03. Ag-Homesite Land, Ag-Res Dwelling	35,781,392	38,792,767	3,011,375	8.42%	174,790	7.93%
04. Total Residential (sum lines 1-3)	175,292,512	185,995,213	10,702,701	6.11%	3,254,071	4.25%
05. Commercial	36,823,359	37,744,891	921,532	2.50%	1,001,023	-0.22%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	36,823,359	37,744,891	921,532	2.50%	1,001,023	-0.22%
08. Ag-Farmsite Land, Outbuildings	16,256,939	19,736,118	3,479,179	21.40%	824,916	16.33%
09. Minerals	3,012,710	1,405,420	-1,607,290	-53.35	0	-53.35%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	19,269,649	21,141,538	1,871,889	9.71%	824,916	5.43%
12. Irrigated	397,280,218	397,186,870	-93,348	-0.02%		
13. Dryland	174,853,983	174,934,309	80,326	0.05%		
14. Grassland	108,299,298	108,364,848	65,550	0.06%		
15. Wasteland	504,900	512,300	7,400	1.47%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	680,938,399	680,998,327	59,928	0.01%		
18. Total Value of all Real Property (Locally Assessed)	912,323,919	925,879,969	13,556,050	1.49%	5,080,010	0.93%

2021 Assessment Survey for Harlan County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$151,639
7.	Adopted budget, or granted budget if different from above:
	\$151,639
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$10,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Yes- \$10,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$45,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Amount of last year's assessor's budget not used:
	\$4,000

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, harlan.gworks.com
8.	Who maintains the GIS software and maps?
	The assessor and staff send information to GIS (splits, combined parcels, etc)
9.	What type of aerial imagery is used in the cyclical review of properties?
	Agridata and GIS
10.	When was the aerial imagery last updated?
	Agridata 2019, GIS 2020

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Alma
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott, Stanard Appraisal (Commercial pickup work this year)
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, for the appraisal of oil and gas minerals and the commercial class
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The contract does not specify requirements; however, the appraisal firms employ qualified professionals.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2021 Residential Assessment Survey for Harlan County

1.	Valuation data collection done by:																
	The assessor																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural Homes and Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.	2	Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.	3	Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.	4	Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.	5	Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.	6	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.	AG	Agricultural Homes and Outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																
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5	Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.																
6	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.																
AG	Agricultural Homes and Outbuildings																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Only the cost approach is used.																
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																
	Depreciation tables are developed using local market information.																
5.	Are individual depreciation tables developed for each valuation group?																
	Yes																
6.	Describe the methodology used to determine the residential lot values?																
	Residential lot values are valued using a sales price per square foot analysis.																
7.	How are rural residential site values developed?																
	In the past, the rural residential first acre value was developed based on vacant land sales plus additional rates for amenities like well, sewer, and electricity.																

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 applications were received to combine lots being held for resale; lots held for sale are valued the same as all other lots within the neighborhood. Assessor uses sales price comparison and location to determine value.

<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	2016	2015	2020	2020
2	2016	2015	2020	2016
3	2016	2015	2017-2020	2017-2020
4	2016	2015	2017-2019	2017-2019
5	2016	2015	2017-2020	2017-2020
6	2016	2015	2018-2019	2018-2019
AG	2016	2015	2020	2019

2021 Commercial Assessment Survey for Harlan County

1.	Valuation data collection done by:			
	A hired contracting firm			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	All three approaches to value are developed for commercial property.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	A county wide reappraisal was completed by Stanard Appraisal in 2018; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state.			
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?			
	Depreciation is developed using local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	N/A			
6.	Describe the methodology used to determine the commercial lot values.			
	Commercial lots are valued by the square foot.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2015	2018
	Vanguard costing is updated once every ten years. However, factors are applied in the interim years.			

2021 Agricultural Assessment Survey for Harlan County

1.	Valuation data collection done by:													
	The assessor													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">03</td> <td>South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2015	02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2015	03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2015												
02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2015												
03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2015												
	Irrigated acres are reviewed and updated to match to the NRD records annually.													
3.	Describe the process used to determine and monitor market areas.													
	The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses. Recreational land is only found near the lake; there is no designated hunting land in the county.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes, farm home sites and rural residential home sites 1st acres are valued the same.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Intensive use is reviewed at the same time as commercial. A hired contract appraiser helps establish values for these parcels based on market analysis.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	N/A													
7a.	Are any other agricultural subclasses used? If yes, please explain.													
	CREP, CRP, EQIP													

	<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?
	.
	<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

**2020
PLAN OF ASSESSMENT
FOR
HARLAN COUNTY**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), 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 31 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 Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or 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 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

Per the 2020 County Abstract, Harlan County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	2370	40%	17%
Commercial	295	6%	4%
Recreational	333	7%	2%
Agricultural	2370	46%	77%
Mineral	18	0	0
Exempt	195	0	0

Agricultural land - taxable acres 321,015.36

Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

For more information see 2020 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

- A. Staff/Budget/Training
 - 1 Assessor
 - 1 Assessment Clerk

Harlan County budget \$151,639 for 2020-2021.

The Assessor & Deputy are required to obtain 60 hours of continuing education every 4 years. The assessor & deputy are still working on meeting all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

- B. Cadastral Maps

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 30 years of use have taken its toll. We have received a \$23,742 grant through the NE Records Board and GIS was implemented in August 2012.

- C. Property Record Cards

We utilize the property record cards available from the old Orion system & the new Vanguard System. We also have aerial photos of rural parcels from a 1984 flight. The information from our re-appraisal of 1995-6 is on the computer as reference. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. We implemented our new Vanguard System June 14, 2018 and have been working through all the transfer challenges.

- D. Software for CAMA, Assessment Administration, GIS

Harlan County became a State assumed county in July 1998 and then went back to the County after 14 years on July 1, 2012. On June 14, 2018 we changed to the new CAMA system Vanguard. We are currently working on setting depreciation tables for residential parcels.

- E. Web based – property record information access is provided by GIS Workshop at <http://harlan.gisworkshop.com>

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.
- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
 - 1) Market Approach; sales comparisons,
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
 - 3) Income Approach; income and expense data collection/analysis from the market,
 - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

Level of Value, Quality, and Uniformity for assessment year 2020:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	94	34.31	121.08
Commercial	N/A	N/A	N/A
Agricultural Land	73	22.29	109.15
Special Value Agland	N/A	N/A	N/A

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2020 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2020:

Continue with the CAMA system with Vanguard that was implemented in June 2018 and GIS implemented in August 2012. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CREP, EQIP & AWEF. Update Ag land acre values with new sales data. Do normal pick-up work and sales reviews. Review Alma & Hanchett's, Hunters & Haskins Hill and Oxford. Work on setting depreciation tables for Residential in the new CAMA system.

Assessment Actions Planned for Assessment Year 2021:

Review residential parcels in Taylor Manor & conduct an Ag Land review. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data.

Assessment Actions Planned for Assessment Year 2022:

We will review the Rural Residential parcels. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real Property)
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report

3. Personal Property; administer annual filing of 575 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 216 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Date: 07/30/2020

Assessor

Jim Fouts