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DEPARTMENT OF REVENUE

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

HARLAN COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

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

A handwritten signature in black ink that reads "Sarah Scott".

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

cc: Kim Fouts, Harlan County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

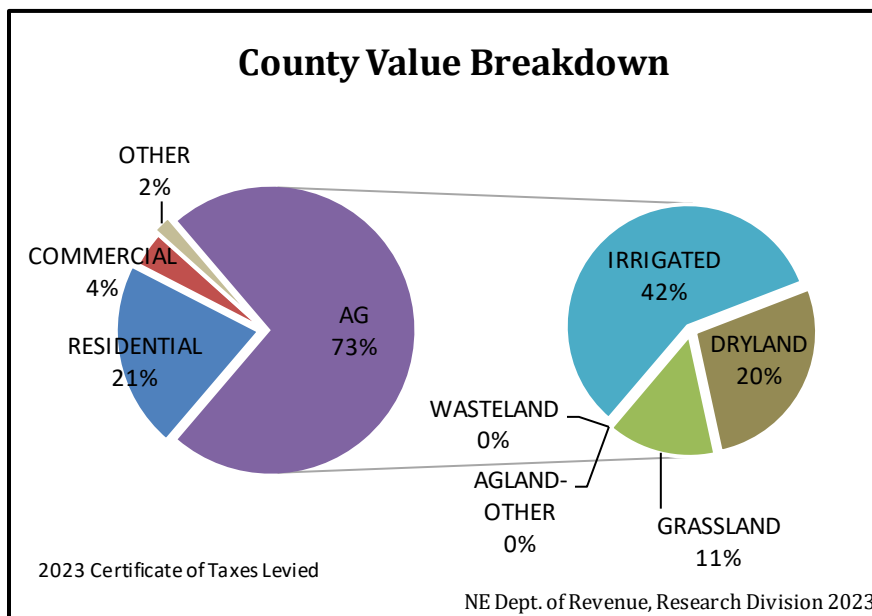
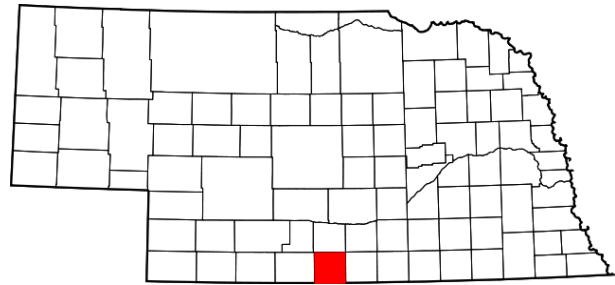
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 553 square miles, Harlan County has 3,054 residents, per the Census Bureau Quick Facts for 2024, a 1% population increase from the 2023 U.S. Census. Reports indicate that 83% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$118,024 (2023 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 businesses cater to recreational opportunities at the Harlan County Reservoir. According to the U.S. Census Bureau, there are 97 employer establishments with total employment of 601, a 3% increase.

CITY POPULATION CHANGE			
	2013	2023	Change
ALMA	1,133	1,043	-7.9%
HUNTLEY	44	33	-25.0%
ORLEANS	386	341	-11.7%
OXFORD	779	718	-7.8%
RAGAN	38	22	-42.1%
REPUBLICAN CITY	150	134	-10.7%
STAMFORD	183	158	-13.7%

Agricultural land contributes the largest portion to the county's valuation base by a large margin. Agricultural land in the county is a 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.

2024 Residential Correlation for Harlan County

Assessment Actions

The county assessor reviewed Republican City, North Shore Cabins, Stamford, Huntley & Ragan. Properties in Stamford, Huntley, Ragan, and all trailers at the lake were moved off of override and on to Vanguard costing, an increase was made to the leasehold value. Lot values were adjusted for Lake homes, Hunters Hill, Haskins Hill, North Shore Cabins, and Hanchetts. The Vanguard manual level was changed from 1.20 to 1.40 and the valuation groups were adjusted accordingly. Pick up work and routine maintenance were completed.

Assessment Practice Review

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

The sales usability rate is below the state average for the residential class. A review of the sales roster reveals a large number of family sale. A review of sales qualifications show no bias and that all arm's length transactions are being used for measurement.

Harlan County has six valuation groups, Valuation Group 1 is the largest town, Valuation Group 5 is the mid-size communities, Valuation Group 6 is the very small villages, Valuation Group 2 is the rural parcels except around the reservoir and Valuation Groups 3 and 4 are influenced by the lake and are divided by year round homes and generally better quality and mobile home and lesser quality mostly seasonal homes.

Land studies are completed, and values were updated as dictated by the sales with dates ranging from 2020 through 2023. The costing tables are dated 2020 and depreciation tables are dated 2022 and 2023. The county assessor has a schedule of review to ensure all properties are reviewed within the six-year inspection and review cycle, with dates of review range from 2019 to 2023. The County Assessor has a written methodology on file.

Description of Analysis

The Harlan County Assessor utilizes six valuation groups for the residential class.

2024 Residential Correlation for Harlan County

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

The statistical sample for the residential class consists of 104 qualified sales. Overall statistics show all three measures of central tendency are within the acceptable range, while the COD and PRD are high. Removing two outliers adjusts the qualitative statistics to nearly within acceptable range, demonstrating the influence specific sales have on overall data. All valuation groups with sufficient sales have medians within the acceptable range. Valuation Group 5 and 6 have the highest COD and PRD, these groups represent the smallest villages in Harlan County where the market is less competitive, and more outliers exist in the sample.

A review of the sold parcels compared to the change in the 2023 County Abstract of Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable range, and therefore are considered equalized. 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	39	92.67	97.29	93.28	23.46	104.30
2	6	93.47	104.71	97.76	25.82	107.11
3	2	66.12	66.12	64.13	09.92	103.10
4	22	94.68	100.83	100.60	22.66	100.23
5	28	94.08	99.92	89.14	25.35	112.09
6	7	92.88	93.59	84.04	27.02	111.36
____ALL____	104	93.14	98.33	92.95	24.41	105.79

2024 Residential Correlation for Harlan County

Level of Value

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

2024 Commercial Correlation for Harlan County

Assessment Actions

Commercial review was done by Stanard Appraisal. All commercial properties were moved off override and are now using Vanguard costing. Pick up work and routine maintenance were completed.

Assessment Practice Review

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

The sales usability rate is above the state average usability for the commercial class which is consistent with past years. A review of the sales roster determines that all arm's length sales have been made available for measurement.

There is only one valuation group for Harlan County as occupancy codes are the major factor in determining values with land values accounting for locational differences. Commercial properties were all reviewed, and land studies were conducted in 2023. Updates of land tables were needed to equalize land values in some areas. Costing tables are dated 2020 and depreciation tables are dated 2018.

Description of Analysis

The statistical sample for the commercial class consists of 24 qualified sales. The overall statistics show the median in range while the mean and weighted mean are high. The qualitative statistics are both within the standard range. Occupancy code 406 has a median that is slightly high. The median ratio in this small sample comes from the average of two sales with ratios of 92% and 109%. Removal of a single sale on the upper end of the array shifts the median to 92%. Based on the volatility of this small sample, it is not considered reliable for measurement purposes.

Comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the commercial class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and are therefore equalized. The quality of assessment of the commercial property in Harlan County complies with generally accepted mass appraisal techniques.

2024 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 100%.

2024 Agricultural Correlation for Harlan County

Assessment Actions

Market Area 1 irrigated land increased 6%, dryland increased 10% and grassland increased 15%, in Market Areas 2 and 3 irrigated land increased 10%, dryland increased 20% and grassland increased 15%. The pick-up work and routine maintenance were completed.

Assessment Practice Review

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

The sales usability rate is below the state average for the agricultural class. A review of the sales roster shows a large amount of partial interest and family transfers. It is believed that all arm's length transactions have been made available for measurement.

There are three Market Areas in the agricultural class based on soil types and topographic features. Sales studies are conducted to monitor the market areas. Land use was last completed in 2021, and agricultural dwellings and outbuildings were reviewed in 2019. Costing and depreciation tables are dated 2016 and will be updated for the 2025 assessment year when farms are taken off override and put onto Vanguard costing and depreciation.

Description of Analysis

The statistical analysis for the agricultural class consists of 42 sales. Overall statistics show that two of the three measures of central tendency are within the acceptable range with the weighted mean being slightly low. The COD is also within the standard range. The market areas with sufficient sales have medians within the acceptable range. The 80% Majority Land Use (MLU) subclasses have medians within the acceptable range.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at 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.

2024 Agricultural Correlation for Harlan County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	15	73.51	71.94	61.43	17.05	117.11
1	4	71.61	73.54	73.25	11.69	100.40
2	11	73.51	71.35	58.86	19.10	121.22
<u>Dry</u>						
County	6	72.60	70.84	67.39	12.85	105.12
1	1	77.84	77.84	77.84	00.00	100.00
2	2	72.60	72.60	72.62	05.32	99.97
3	3	59.43	67.34	62.39	16.74	107.93
<u>Grass</u>						
County	3	73.65	75.32	72.58	16.71	103.78
2	3	73.65	75.32	72.58	16.71	103.78
<u>ALL</u>	42	73.58	75.15	68.23	20.71	110.14

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Harlan County is 74%.

2024 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	74	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Harlan County

Residential Real Property - Current

Number of Sales	104	Median	93.14
Total Sales Price	\$15,232,875	Mean	98.33
Total Adj. Sales Price	\$15,232,875	Wgt. Mean	92.95
Total Assessed Value	\$14,159,223	Average Assessed Value of the Base	\$105,939
Avg. Adj. Sales Price	\$146,470	Avg. Assessed Value	\$136,146

Confidence Interval - Current

95% Median C.I	87.15 to 96.78
95% Wgt. Mean C.I	87.40 to 98.50
95% Mean C.I	91.88 to 104.78
% of Value of the Class of all Real Property Value in the County	18.89
% of Records Sold in the Study Period	4.53
% of Value Sold in the Study Period	5.82

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	109	96	95.97
2022	145	97	96.98
2021	160	93	92.75
2020	150	94	93.58

2024 Commission Summary for Harlan County

Commercial Real Property - Current

Number of Sales	24	Median	99.95
Total Sales Price	\$2,202,950	Mean	107.44
Total Adj. Sales Price	\$2,202,950	Wgt. Mean	108.76
Total Assessed Value	\$2,395,910	Average Assessed Value of the Base	\$192,177
Avg. Adj. Sales Price	\$91,790	Avg. Assessed Value	\$99,830

Confidence Interval - Current

95% Median C.I	92.11 to 114.24
95% Wgt. Mean C.I	93.95 to 123.57
95% Mean C.I	95.45 to 119.43
% of Value of the Class of all Real Property Value in the County	4.30
% of Records Sold in the Study Period	8.33
% of Value Sold in the Study Period	4.33

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	26	100	94.11
2022	22	100	97.60
2021	23	100	96.72
2020	14	100	97.89

**42 Harlan
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 104
 Total Sales Price : 15,232,875
 Total Adj. Sales Price : 15,232,875
 Total Assessed Value : 14,159,223
 Avg. Adj. Sales Price : 146,470
 Avg. Assessed Value : 136,146

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 98
 COD : 24.41
 PRD : 105.79

COV : 34.11
 STD : 33.54
 Avg. Abs. Dev : 22.74
 MAX Sales Ratio : 289.68
 MIN Sales Ratio : 32.19

95% Median C.I. : 87.15 to 96.78
 95% Wgt. Mean C.I. : 87.40 to 98.50
 95% Mean C.I. : 91.88 to 104.78

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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-21 To 31-DEC-21	3	121.76	118.12	96.07	16.83	122.95	85.57	147.04	N/A	144,867	139,175	
01-JAN-22 To 31-MAR-22	9	105.55	103.22	101.29	17.98	101.91	50.23	155.66	84.56 to 122.73	151,000	152,951	
01-APR-22 To 30-JUN-22	19	85.66	89.82	90.99	17.88	98.71	35.48	127.15	80.25 to 101.36	152,184	138,466	
01-JUL-22 To 30-SEP-22	16	94.52	97.75	92.92	16.27	105.20	67.02	162.18	79.18 to 100.58	117,625	109,300	
01-OCT-22 To 31-DEC-22	13	94.86	112.34	99.08	39.47	113.38	56.11	289.68	69.19 to 142.17	92,146	91,303	
01-JAN-23 To 31-MAR-23	6	128.69	115.56	124.00	17.55	93.19	71.37	141.69	71.37 to 141.69	192,083	238,175	
01-APR-23 To 30-JUN-23	23	87.31	88.85	82.72	19.38	107.41	59.56	129.11	72.68 to 103.31	185,147	153,157	
01-JUL-23 To 30-SEP-23	15	92.27	98.31	89.79	30.89	109.49	32.19	187.21	72.25 to 123.01	137,133	123,126	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	47	94.56	96.89	94.01	18.87	103.06	35.48	162.18	85.66 to 100.08	139,726	131,356	
01-OCT-22 To 30-SEP-23	57	92.27	99.51	92.15	28.90	107.99	32.19	289.68	81.41 to 103.31	152,031	140,096	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	57	94.56	99.30	94.72	22.95	104.84	35.48	289.68	85.66 to 96.78	128,604	121,810	
<u>ALL</u>	104	93.14	98.33	92.95	24.41	105.79	32.19	289.68	87.15 to 96.78	146,470	136,146	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	39	92.67	97.29	93.28	23.46	104.30	35.48	187.21	83.52 to 102.93	165,638	154,507	
2	6	93.47	104.71	97.76	25.82	107.11	74.83	143.64	74.83 to 143.64	227,129	222,053	
3	2	66.12	66.12	64.13	09.92	103.10	59.56	72.68	N/A	430,000	275,780	
4	22	94.68	100.83	100.60	22.66	100.23	58.38	155.66	83.36 to 123.01	171,909	172,947	
5	28	94.08	99.92	89.14	25.35	112.09	32.19	289.68	82.30 to 102.66	82,839	73,844	
6	7	92.88	93.59	84.04	27.02	111.36	50.23	129.11	50.23 to 129.11	64,100	53,870	
<u>ALL</u>	104	93.14	98.33	92.95	24.41	105.79	32.19	289.68	87.15 to 96.78	146,470	136,146	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	104	93.14	98.33	92.95	24.41	105.79	32.19	289.68	87.15 to 96.78	146,470	136,146	
06												
07												
<u>ALL</u>	104	93.14	98.33	92.95	24.41	105.79	32.19	289.68	87.15 to 96.78	146,470	136,146	

**42 Harlan
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 104
 Total Sales Price : 15,232,875
 Total Adj. Sales Price : 15,232,875
 Total Assessed Value : 14,159,223
 Avg. Adj. Sales Price : 146,470
 Avg. Assessed Value : 136,146

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 98
 COD : 24.41
 PRD : 105.79

COV : 34.11
 STD : 33.54
 Avg. Abs. Dev : 22.74
 MAX Sales Ratio : 289.68
 MIN Sales Ratio : 32.19

95% Median C.I. : 87.15 to 96.78
 95% Wgt. Mean C.I. : 87.40 to 98.50
 95% Mean C.I. : 91.88 to 104.78

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	289.68	289.68	289.68	00.00	100.00	289.68	289.68	N/A	10,000	28,968
Less Than 30,000	3	129.11	166.73	140.12	53.77	118.99	81.41	289.68	N/A	19,733	27,650
Ranges Excl. Low \$											
Greater Than 4,999	104	93.14	98.33	92.95	24.41	105.79	32.19	289.68	87.15 to 96.78	146,470	136,146
Greater Than 14,999	103	92.88	96.47	92.82	22.66	103.93	32.19	187.21	87.15 to 96.68	147,795	137,187
Greater Than 29,999	101	92.88	96.29	92.77	22.61	103.79	32.19	187.21	87.15 to 96.68	150,234	139,369
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	289.68	289.68	289.68	00.00	100.00	289.68	289.68	N/A	10,000	28,968
15,000 TO 29,999	2	105.26	105.26	109.72	22.66	95.94	81.41	129.11	N/A	24,600	26,991
30,000 TO 59,999	15	109.97	119.06	120.15	20.20	99.09	84.26	162.18	93.40 to 147.04	45,840	55,078
60,000 TO 99,999	26	94.78	99.95	99.66	20.13	100.29	58.38	187.21	83.52 to 102.93	80,458	80,186
100,000 TO 149,999	20	84.19	84.87	84.40	27.28	100.56	32.19	142.17	65.75 to 100.58	122,125	103,068
150,000 TO 249,999	26	89.20	89.07	89.55	20.40	99.46	35.48	141.52	72.25 to 101.36	185,304	165,942
250,000 TO 499,999	12	94.53	98.71	99.13	16.69	99.58	72.68	141.69	81.32 to 110.24	338,981	336,030
500,000 TO 999,999	2	71.63	71.63	71.02	16.85	100.86	59.56	83.70	N/A	533,000	378,522
1,000,000 +											
ALL	104	93.14	98.33	92.95	24.41	105.79	32.19	289.68	87.15 to 96.78	146,470	136,146

42 Harlan
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 24
Total Sales Price : 2,202,950
Total Adj. Sales Price : 2,202,950
Total Assessed Value : 2,395,910
Avg. Adj. Sales Price : 91,790
Avg. Assessed Value : 99,830

MEDIAN : 100
WGT. MEAN : 109
MEAN : 107
COD : 20.30
PRD : 98.79

COV : 26.42
STD : 28.39
Avg. Abs. Dev : 20.29
MAX Sales Ratio : 172.50
MIN Sales Ratio : 44.83

95% Median C.I. : 92.11 to 114.24
95% Wgt. Mean C.I. : 93.95 to 123.57
95% Mean C.I. : 95.45 to 119.43

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	1	155.57	155.57	155.57	00.00	100.00	155.57	155.57	N/A	65,000	101,123
01-JAN-21 To 31-MAR-21	1	172.50	172.50	172.50	00.00	100.00	172.50	172.50	N/A	140,000	241,494
01-APR-21 To 30-JUN-21	4	96.77	97.92	98.06	14.19	99.86	83.90	114.24	N/A	86,250	84,573
01-JUL-21 To 30-SEP-21	2	121.81	121.81	125.29	24.60	97.22	91.84	151.78	N/A	53,750	67,345
01-OCT-21 To 31-DEC-21	3	119.76	119.71	103.75	12.32	115.38	97.55	141.82	N/A	37,000	38,387
01-JAN-22 To 31-MAR-22	1	96.66	96.66	96.66	00.00	100.00	96.66	96.66	N/A	175,000	169,152
01-APR-22 To 30-JUN-22	3	101.11	102.00	98.30	05.77	103.76	93.71	111.19	N/A	53,833	52,916
01-JUL-22 To 30-SEP-22	1	106.51	106.51	106.51	00.00	100.00	106.51	106.51	N/A	87,500	93,192
01-OCT-22 To 31-DEC-22	1	44.83	44.83	44.83	00.00	100.00	44.83	44.83	N/A	125,000	56,041
01-JAN-23 To 31-MAR-23	1	89.18	89.18	89.18	00.00	100.00	89.18	89.18	N/A	4,500	4,013
01-APR-23 To 30-JUN-23	4	103.20	109.88	113.20	14.28	97.07	92.11	141.02	N/A	201,488	228,084
01-JUL-23 To 30-SEP-23	2	86.70	86.70	95.56	13.96	90.73	74.60	98.79	N/A	37,500	35,836
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	8	111.65	120.42	124.05	25.17	97.07	83.90	172.50	83.90 to 172.50	82,188	101,950
01-OCT-21 To 30-SEP-22	8	103.81	108.54	100.23	10.87	108.29	93.71	141.82	93.71 to 141.82	66,875	67,031
01-OCT-22 To 30-SEP-23	8	95.14	93.37	103.33	19.12	90.36	44.83	141.02	44.83 to 141.02	126,306	130,508
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	10	111.65	116.69	117.93	20.90	98.95	83.90	172.50	84.47 to 151.78	70,350	82,963
01-JAN-22 To 31-DEC-22	6	98.89	92.34	86.91	14.10	106.25	44.83	111.19	44.83 to 111.19	91,500	79,522
<u>ALL</u>	24	99.95	107.44	108.76	20.30	98.79	44.83	172.50	92.11 to 114.24	91,790	99,830

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	24	99.95	107.44	108.76	20.30	98.79	44.83	172.50	92.11 to 114.24	91,790	99,830
<u>ALL</u>	24	99.95	107.44	108.76	20.30	98.79	44.83	172.50	92.11 to 114.24	91,790	99,830

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	24	99.95	107.44	108.76	20.30	98.79	44.83	172.50	92.11 to 114.24	91,790	99,830
04											
<u>ALL</u>	24	99.95	107.44	108.76	20.30	98.79	44.83	172.50	92.11 to 114.24	91,790	99,830

**42 Harlan
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 24
 Total Sales Price : 2,202,950
 Total Adj. Sales Price : 2,202,950
 Total Assessed Value : 2,395,910
 Avg. Adj. Sales Price : 91,790
 Avg. Assessed Value : 99,830

MEDIAN : 100
 WGT. MEAN : 109
 MEAN : 107
 COD : 20.30
 PRD : 98.79

COV : 26.42
 STD : 28.39
 Avg. Abs. Dev : 20.29
 MAX Sales Ratio : 172.50
 MIN Sales Ratio : 44.83

95% Median C.I. : 92.11 to 114.24
 95% Wgt. Mean C.I. : 93.95 to 123.57
 95% Mean C.I. : 95.45 to 119.43

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	1	89.18	89.18	89.18	00.00	100.00	89.18	89.18	N/A	4,500	4,013
Less Than 15,000	4	100.19	104.20	100.62	22.27	103.56	74.60	141.82	N/A	7,375	7,421
Less Than 30,000	5	111.19	107.31	108.58	17.59	98.83	74.60	141.82	N/A	10,100	10,967
Ranges Excl. Low \$											
Greater Than 4,999	23	101.11	108.24	108.80	20.42	99.49	44.83	172.50	93.71 to 114.24	95,585	103,996
Greater Than 14,999	20	99.95	108.09	108.87	19.90	99.28	44.83	172.50	93.71 to 114.24	108,673	118,311
Greater Than 29,999	19	98.79	107.48	108.76	20.07	98.82	44.83	172.50	92.11 to 114.24	113,287	123,215
Incremental Ranges											
0 TO 4,999	1	89.18	89.18	89.18	00.00	100.00	89.18	89.18	N/A	4,500	4,013
5,000 TO 14,999	3	111.19	109.20	102.68	20.15	106.35	74.60	141.82	N/A	8,333	8,557
15,000 TO 29,999	1	119.76	119.76	119.76	00.00	100.00	119.76	119.76	N/A	21,000	25,150
30,000 TO 59,999	3	91.84	94.93	95.67	09.14	99.23	83.90	109.06	N/A	39,167	37,473
60,000 TO 99,999	8	99.95	112.14	110.09	16.61	101.86	92.11	155.57	92.11 to 155.57	74,188	81,671
100,000 TO 149,999	3	114.24	110.52	112.91	37.25	97.88	44.83	172.50	N/A	130,000	146,777
150,000 TO 249,999	4	97.42	105.08	107.82	14.90	97.46	84.47	141.02	N/A	184,113	198,512
250,000 TO 499,999	1	108.23	108.23	108.23	00.00	100.00	108.23	108.23	N/A	315,000	340,911
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	24	99.95	107.44	108.76	20.30	98.79	44.83	172.50	92.11 to 114.24	91,790	99,830

42 Harlan
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 24
 Total Sales Price : 2,202,950
 Total Adj. Sales Price : 2,202,950
 Total Assessed Value : 2,395,910
 Avg. Adj. Sales Price : 91,790
 Avg. Assessed Value : 99,830

MEDIAN : 100
 WGT. MEAN : 109
 MEAN : 107
 COD : 20.30
 PRD : 98.79

COV : 26.42
 STD : 28.39
 Avg. Abs. Dev : 20.29
 MAX Sales Ratio : 172.50
 MIN Sales Ratio : 44.83

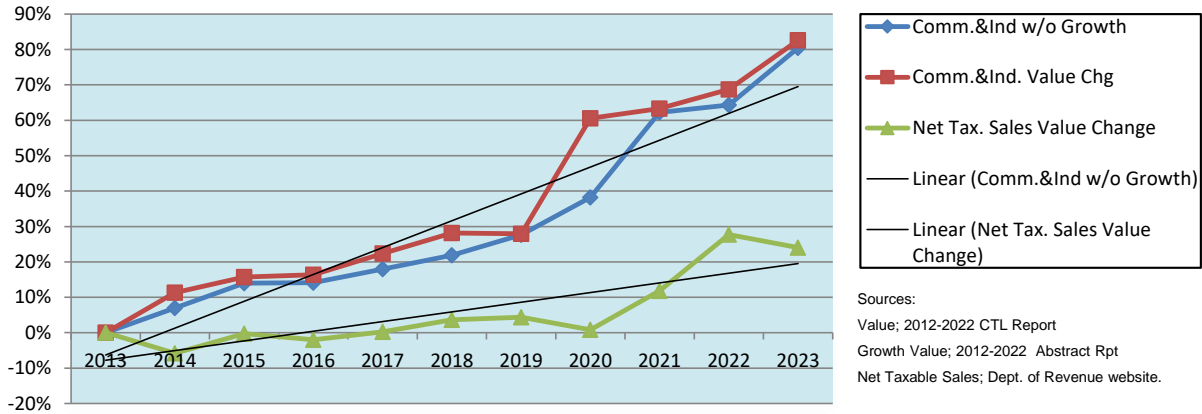
95% Median C.I. : 92.11 to 114.24
 95% Wgt. Mean C.I. : 93.95 to 123.57
 95% Mean C.I. : 95.45 to 119.43

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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
306	1	106.51	106.51	106.51	00.00	100.00	106.51	106.51	N/A	87,500	93,192
341	1	151.78	151.78	151.78	00.00	100.00	151.78	151.78	N/A	60,000	91,065
344	2	127.18	127.18	127.18	22.32	100.00	98.79	155.57	N/A	65,000	82,668
349	1	83.90	83.90	83.90	00.00	100.00	83.90	83.90	N/A	30,000	25,170
350	1	101.11	101.11	101.11	00.00	100.00	101.11	101.11	N/A	76,500	77,349
352	1	114.24	114.24	114.24	00.00	100.00	114.24	114.24	N/A	125,000	142,795
353	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	85,000	82,919
386	1	44.83	44.83	44.83	00.00	100.00	44.83	44.83	N/A	125,000	56,041
406	10	100.59	105.51	111.02	18.96	95.04	74.60	141.82	84.47 to 141.02	58,750	65,226
442	1	172.50	172.50	172.50	00.00	100.00	172.50	172.50	N/A	140,000	241,494
494	1	93.71	93.71	93.71	00.00	100.00	93.71	93.71	N/A	75,000	70,279
595	3	98.17	101.02	102.43	03.93	98.62	96.66	108.23	N/A	227,150	232,669
<u>ALL</u>	<u>24</u>	99.95	107.44	108.76	20.30	98.79	44.83	172.50	92.11 to 114.24	91,790	99,830

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 22,552,465	\$ 83,857	0.37%	\$ 22,468,608		\$ 14,481,200	
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%
2021	\$ 38,054,916	\$ 1,001,023	2.63%	\$ 37,053,893	0.63%	\$ 18,494,996	14.19%
2022	\$ 41,185,489	\$ 488,245	1.19%	\$ 40,697,244	6.94%	\$ 17,963,539	-2.87%
2023	\$ 42,346,826	\$ 1,473,628	3.48%	\$ 40,873,198	-0.76%	\$ 18,238,700	1.53%
Ann %chg	5.37%			Average	2.23%	2.95%	2.28%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	6.99%	11.29%	-5.81%
2014	13.97%	15.75%	-0.24%
2015	14.16%	16.35%	-2.02%
2016	17.98%	22.36%	0.26%
2017	21.88%	28.15%	3.66%
2018	27.65%	27.94%	4.35%
2019	38.20%	60.54%	0.83%
2020	62.24%	63.28%	11.85%
2021	64.30%	68.74%	27.72%
2022	80.46%	82.62%	24.05%
2023	81.24%	87.77%	25.95%

County Number	42
County Name	Harlan

42 Harlan
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 42
Total Sales Price : 38,195,972
Total Adj. Sales Price : 38,195,972
Total Assessed Value : 26,061,067
Avg. Adj. Sales Price : 909,428
Avg. Assessed Value : 620,502

MEDIAN : 74
WGT. MEAN : 68
MEAN : 75
COD : 20.71
PRD : 110.14

COV : 27.89
STD : 20.96
Avg. Abs. Dev : 15.24
MAX Sales Ratio : 119.70
MIN Sales Ratio : 16.07

95% Median C.I. : 67.41 to 79.50
95% Wgt. Mean C.I. : 55.98 to 80.48
95% Mean C.I. : 68.81 to 81.49

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	12	79.47	79.97	77.31	15.89	103.44	56.35	108.29	67.41 to 89.54	1,198,138	926,242
01-JAN-21 To 31-MAR-21	4	96.83	96.72	89.80	23.57	107.71	73.51	119.70	N/A	712,500	639,845
01-APR-21 To 30-JUN-21	2	77.48	77.48	77.37	11.28	100.14	68.74	86.21	N/A	292,750	226,488
01-JUL-21 To 30-SEP-21	1	63.47	63.47	63.47	00.00	100.00	63.47	63.47	N/A	253,500	160,892
01-OCT-21 To 31-DEC-21	2	76.21	76.21	73.01	09.57	104.38	68.92	83.50	N/A	556,000	405,920
01-JAN-22 To 31-MAR-22	2	102.23	102.23	105.41	07.44	96.98	94.62	109.83	N/A	352,500	371,565
01-APR-22 To 30-JUN-22	1	114.86	114.86	114.86	00.00	100.00	114.86	114.86	N/A	925,000	1,062,462
01-JUL-22 To 30-SEP-22	1	56.37	56.37	56.37	00.00	100.00	56.37	56.37	N/A	761,400	429,178
01-OCT-22 To 31-DEC-22	10	59.93	57.01	43.51	20.39	131.03	16.07	77.84	40.90 to 76.46	1,015,899	441,985
01-JAN-23 To 31-MAR-23	4	69.32	68.59	67.70	05.21	101.31	61.42	74.31	N/A	938,361	635,268
01-APR-23 To 30-JUN-23	2	79.94	79.94	79.93	00.55	100.01	79.50	80.37	N/A	401,739	321,122
01-JUL-23 To 30-SEP-23	1	58.80	58.80	58.80	00.00	100.00	58.80	58.80	N/A	1,910,000	1,123,138
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	19	78.01	82.36	79.09	18.54	104.13	56.35	119.70	68.74 to 89.54	950,877	752,008
01-OCT-21 To 30-SEP-22	6	89.06	88.02	86.96	20.68	101.22	56.37	114.86	56.37 to 114.86	583,900	507,768
01-OCT-22 To 30-SEP-23	17	64.89	62.53	52.49	17.14	119.13	16.07	80.37	57.68 to 76.46	977,995	513,312
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	9	74.29	84.19	83.01	20.06	101.42	63.47	119.70	68.74 to 119.37	533,444	442,788
01-JAN-22 To 31-DEC-22	14	62.66	67.55	53.02	30.13	127.40	16.07	114.86	49.84 to 94.62	896,456	475,330
<u>ALL</u>	42	73.58	75.15	68.23	20.71	110.14	16.07	119.70	67.41 to 79.50	909,428	620,502

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	6	72.47	73.78	73.55	09.36	100.31	61.42	89.54	61.42 to 89.54	796,250	585,648
2	30	73.98	77.51	68.22	22.84	113.62	16.07	119.70	67.41 to 81.36	954,845	651,435
3	6	62.16	64.70	62.94	20.05	102.80	40.90	86.21	40.90 to 86.21	795,521	500,687
<u>ALL</u>	42	73.58	75.15	68.23	20.71	110.14	16.07	119.70	67.41 to 79.50	909,428	620,502

42 Harlan
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 42
 Total Sales Price : 38,195,972
 Total Adj. Sales Price : 38,195,972
 Total Assessed Value : 26,061,067
 Avg. Adj. Sales Price : 909,428
 Avg. Assessed Value : 620,502

MEDIAN : 74
 WGT. MEAN : 68
 MEAN : 75
 COD : 20.71
 PRD : 110.14

COV : 27.89
 STD : 20.96
 Avg. Abs. Dev : 15.24
 MAX Sales Ratio : 119.70
 MIN Sales Ratio : 16.07

95% Median C.I. : 67.41 to 79.50
 95% Wgt. Mean C.I. : 55.98 to 80.48
 95% Mean C.I. : 68.81 to 81.49

Printed:3/20/2024 8:33:16AM

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	4	85.45	91.22	89.61	15.68	101.80	74.29	119.70	N/A	852,625	764,002
1	2	81.92	81.92	82.05	09.31	99.84	74.29	89.54	N/A	925,250	759,209
2	2	100.53	100.53	98.56	19.07	102.00	81.36	119.70	N/A	780,000	768,795
_____Dry_____											
County	4	64.09	67.69	63.27	15.28	106.99	56.37	86.21	N/A	531,300	336,180
2	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	296,400	203,732
3	3	59.43	67.34	62.39	16.74	107.93	56.37	86.21	N/A	609,600	380,329
_____Grass_____											
County	2	76.15	76.15	72.04	24.25	105.71	57.68	94.62	N/A	263,728	189,978
2	2	76.15	76.15	72.04	24.25	105.71	57.68	94.62	N/A	263,728	189,978
_____ALL_____	42	73.58	75.15	68.23	20.71	110.14	16.07	119.70	67.41 to 79.50	909,428	620,502

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	15	73.51	71.94	61.43	17.05	117.11	16.07	119.70	67.41 to 79.50	1,396,431	857,779
1	4	71.61	73.54	73.25	11.69	100.40	61.42	89.54	N/A	933,375	683,742
2	11	73.51	71.35	58.86	19.10	121.22	16.07	119.70	56.35 to 81.36	1,564,814	921,065
_____Dry_____											
County	6	72.60	70.84	67.39	12.85	105.12	56.37	86.21	56.37 to 86.21	500,200	337,074
1	1	77.84	77.84	77.84	00.00	100.00	77.84	77.84	N/A	576,000	448,340
2	2	72.60	72.60	72.62	05.32	99.97	68.74	76.46	N/A	298,200	216,560
3	3	59.43	67.34	62.39	16.74	107.93	56.37	86.21	N/A	609,600	380,329
_____Grass_____											
County	3	73.65	75.32	72.58	16.71	103.78	57.68	94.62	N/A	265,243	192,515
2	3	73.65	75.32	72.58	16.71	103.78	57.68	94.62	N/A	265,243	192,515
_____ALL_____	42	73.58	75.15	68.23	20.71	110.14	16.07	119.70	67.41 to 79.50	909,428	620,502

Harlan County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	6,080	5,075	5,075	3,472	n/a	3,231	3,077	3,064	5,580
Franklin	2	4,739	4,425	4,425	4,491	1,320	4,039	4,178	4,105	4,604
Kearney	1	6,199	6,000	6,000	5,710	4,950	4,400	4,000	3,900	5,795
Phelps	2	5,450	5,100	5,100	4,850	4,746	4,599	4,500	4,050	5,108
Harlan	2	5,554	4,736	4,736	3,224	n/a	2,963	3,169	3,169	4,832
Franklin	2	4,739	4,425	4,425	4,491	1,320	4,039	4,178	4,105	4,604
Furnas	1	4,075	3,300	3,300	3,105	n/a	2,280	2,185	2,185	3,661
Gosper	4	4,985	4,234	4,234	3,561	n/a	n/a	3,044	2,848	4,227
Phelps	2	5,450	5,100	5,100	4,850	4,746	4,599	4,500	4,050	5,108
Harlan	3	4,157	3,593	3,593	2,426	n/a	n/a	2,941	2,928	3,958
Franklin	1	2,990	2,858	2,858	2,862	n/a	2,375	2,350	2,315	2,901
Furnas	1	4,075	3,300	3,300	3,105	n/a	2,280	2,185	2,185	3,661

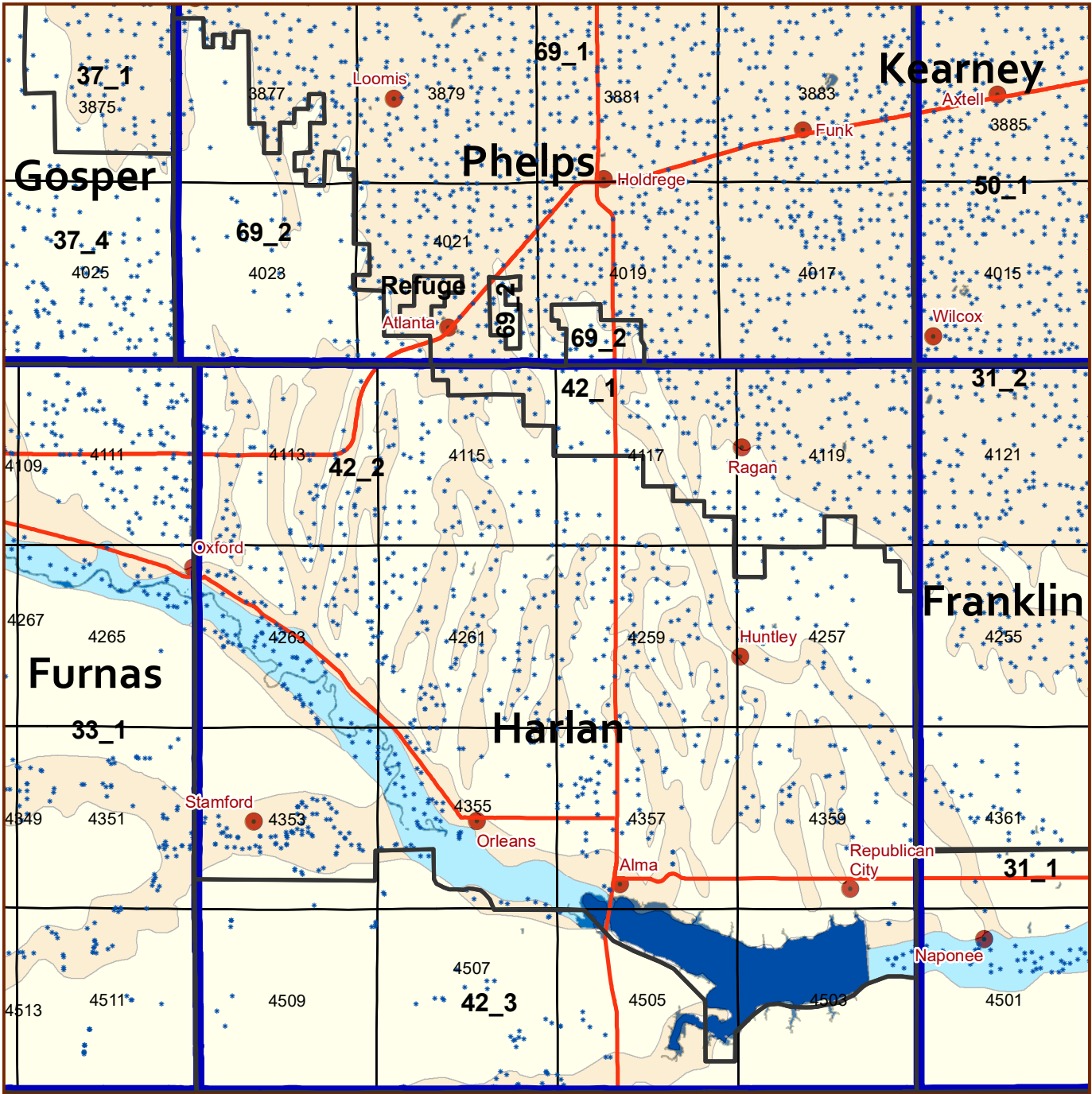
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	3,410	3,043	2,378	n/a	2,369	2,170	2,170	3,187
Franklin	2	2,700	2,670	2,420	2,380	2,150	2,050	1,700	1,700	2,456
Kearney	1	n/a	3,800	3,250	3,250	2,790	2,500	2,500	2,200	3,507
Phelps	2	n/a	2,412	2,199	1,950	1,685	1,529	1,375	1,274	2,004
Harlan	2	3,720	2,794	2,346	1,820	1,752	1,897	2,063	2,064	2,597
Franklin	2	2,700	2,670	2,420	2,380	2,150	2,050	1,700	1,700	2,456
Furnas	1	2,330	2,330	1,600	1,600	1,600	n/a	1,460	1,460	2,045
Gosper	4	n/a	1,831	1,707	1,601	n/a	1,236	1,214	1,214	1,693
Phelps	2	n/a	2,412	2,199	1,950	1,685	1,529	1,375	1,274	2,004
Harlan	3	2,794	2,794	2,374	1,820	n/a	n/a	2,063	2,064	2,601
Franklin	1	2,085	2,075	2,065	1,940	1,360	1,345	1,125	1,120	1,734
Furnas	1	2,330	2,330	1,600	1,600	1,600	n/a	1,460	1,460	2,045

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	1,220	1,220	1,220	1,220	n/a	n/a	n/a	1,220	1,220
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Phelps	2	1,400	1,350	1,300	1,250	n/a	1,153	1,100	1,050	1,245
Harlan	2	1,220	1,220	1,220	1,220	1,220	1,220	n/a	1,220	1,220
Franklin	2	1,350	1,300	1,250	1,150	1,110	1,105	1,095	1,090	1,253
Furnas	1	974	975	975	975	975	n/a	975	n/a	975
Gosper	4	974	975	974	1,136	1,340	n/a	975	1,340	975
Phelps	2	1,400	1,350	1,300	1,250	n/a	1,153	1,100	1,050	1,245
Harlan	3	1,220	1,220	1,220	1,220	1,220	1,220	n/a	n/a	1,220
Franklin	1	1,120	1,115	1,110	1,100	1,095	1,095	1,080	1,080	1,108
Furnas	1	974	975	975	975	975	n/a	975	n/a	975

County	Mkt Area	CRP	TIMBER	WASTE
Harlan	1	n/a	n/a	100
Franklin	2	1,234	600	150
Kearney	1	1,300	n/a	150
Phelps	2	n/a	1,000	35
Harlan	2	n/a	n/a	100
Franklin	2	1,234	600	150
Furnas	1	975	975	75
Gosper	4	1,406	n/a	100
Phelps	2	n/a	1,000	35
Harlan	3	n/a	n/a	100
Franklin	1	1,111	550	150
Furnas	1	975	975	75

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

HARLAN COUNTY



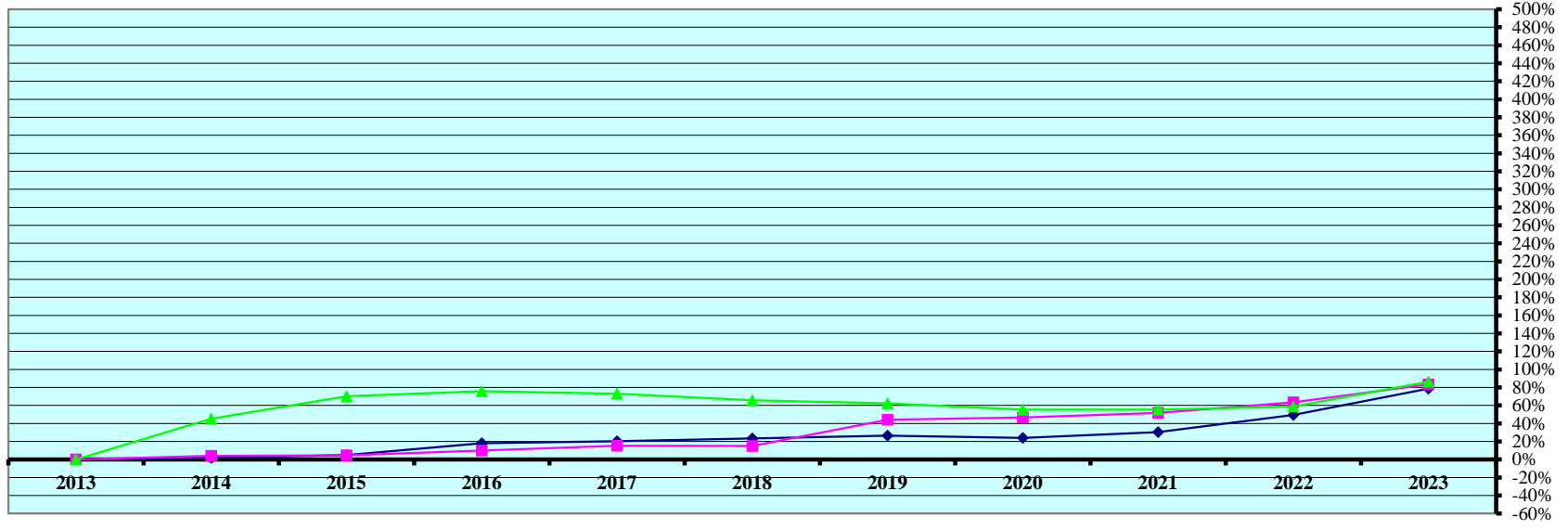
Legend

- 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 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	112,688,625	-	-	-	25,098,790	-	-	-	438,670,205	-	-	-
2014	114,787,435	2,098,810	1.86%	1.86%	26,104,780	1,005,990	4.01%	4.01%	636,641,120	197,970,915	45.13%	45.13%
2015	118,201,012	3,413,577	2.97%	4.89%	26,239,590	134,810	0.52%	4.55%	746,298,200	109,657,080	17.22%	70.13%
2016	133,042,105	14,841,093	12.56%	18.06%	27,595,415	1,355,825	5.17%	9.95%	771,001,320	24,703,120	3.31%	75.76%
2017	135,547,439	2,505,334	1.88%	20.28%	28,900,485	1,305,070	4.73%	15.15%	758,910,610	-12,090,710	-1.57%	73.00%
2018	138,915,666	3,368,227	2.48%	23.27%	28,854,111	-46,374	-0.16%	14.96%	726,428,055	-32,482,555	-4.28%	65.60%
2019	142,554,781	3,639,115	2.62%	26.50%	36,204,658	7,350,547	25.47%	44.25%	711,628,044	-14,800,011	-2.04%	62.22%
2020	139,511,120	-3,043,661	-2.14%	23.80%	36,823,359	618,701	1.71%	46.71%	680,938,399	-30,689,645	-4.31%	55.23%
2021	147,030,692	7,519,572	5.39%	30.48%	38,054,916	1,231,557	3.34%	51.62%	681,486,066	547,667	0.08%	55.35%
2022	168,309,935	21,279,243	14.47%	49.36%	41,051,926	2,997,010	7.88%	63.56%	696,491,355	15,005,289	2.20%	58.77%
2023	201,374,754	33,064,819	19.65%	78.70%	46,024,348	4,972,422	12.11%	83.37%	817,427,934	120,936,579	17.36%	86.34%

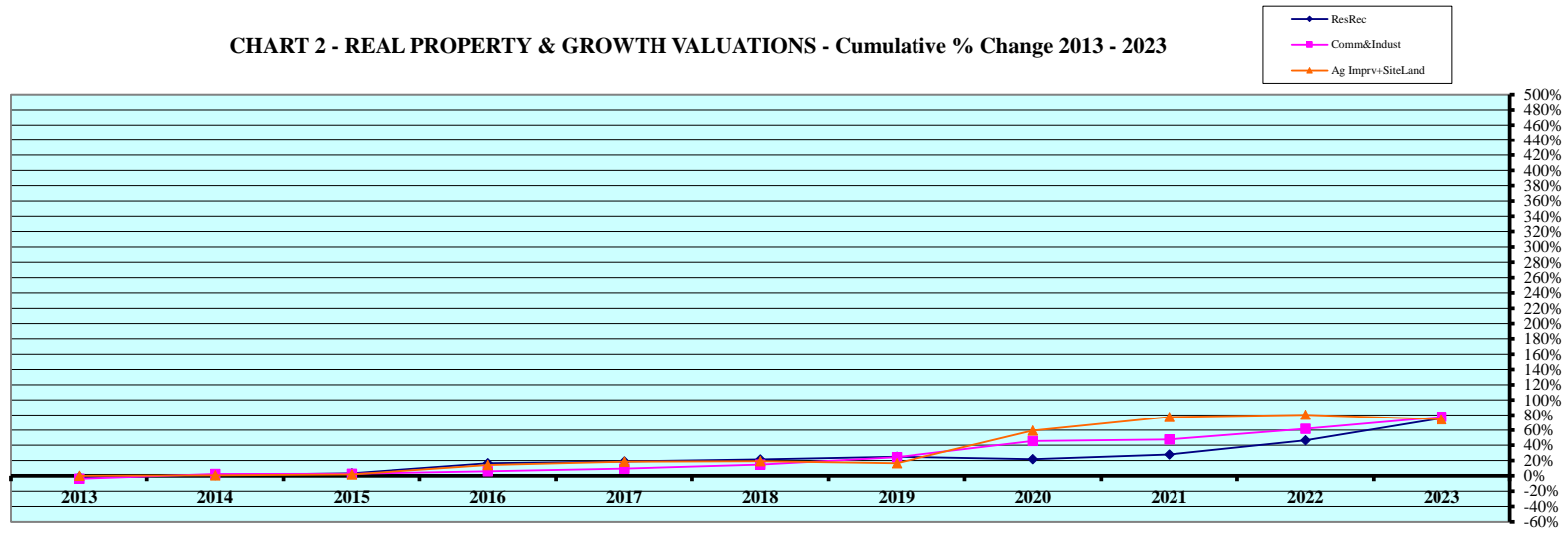
Rate Annual %chg: Residential & Recreational **5.98%** Commercial & Industrial **6.25%** Agricultural Land **6.42%**

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 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2013	112,688,625	1,624,682	1.44%	111,063,943	-	-1.44%	25,098,790	970,544	3.87%	24,128,246	-	-3.87%	
2014	114,787,435	1,123,449	0.98%	113,663,986	0.87%	0.87%	26,104,780	401,052	1.54%	25,703,728	2.41%	2.41%	
2015	118,201,012	1,976,790	1.67%	116,224,222	1.25%	3.14%	26,239,590	492,752	1.88%	25,746,838	-1.37%	2.58%	
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	16.42%	27,595,415	988,274	3.58%	26,607,141	1.40%	6.01%	
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	18.72%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	9.51%	
2018	138,915,666	2,169,904	1.56%	136,745,762	0.88%	21.35%	28,854,111	66,485	0.23%	28,787,626	-0.39%	14.70%	
2019	142,554,781	1,713,147	1.20%	140,841,634	1.39%	24.98%	36,204,658	5,038,245	13.92%	31,166,413	8.01%	24.17%	
2020	139,511,120	2,365,594	1.70%	137,145,526	-3.79%	21.70%	36,823,359	234,706	0.64%	36,588,653	1.06%	45.78%	
2021	147,030,692	3,079,281	2.09%	143,951,411	3.18%	27.74%	38,054,916	1,001,023	2.63%	37,053,893	0.63%	47.63%	
2022	168,309,935	3,225,551	1.92%	165,084,384	12.28%	46.50%	41,051,926	488,245	1.19%	40,563,681	6.59%	61.62%	
2023	201,374,754	3,235,432	1.61%	198,139,322	17.72%	75.83%	46,024,348	1,473,628	3.20%	44,550,720	8.52%	77.50%	
Rate Ann%chg	5.98%			Resid & Recreat w/o growth			6.25%			C & I w/o growth			2.65%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	20,979,055	11,375,715	32,354,770	2,857,976	8.83%	29,496,794	-	-
2014	21,682,575	11,831,315	33,513,890	909,536	2.71%	32,604,354	0.77%	0.77%
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	-1.82%	1.70%
2016	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	36,866,400	6.81%	13.94%
2017	24,738,110	14,472,190	39,210,300	868,285	2.21%	38,342,015	-0.80%	18.50%
2018	24,365,115	14,431,335	38,796,450	261,725	0.67%	38,534,725	-1.72%	19.10%
2019	23,298,319	15,208,053	38,506,372	798,311	2.07%	37,708,061	-2.81%	16.55%
2020	35,781,392	16,256,939	52,038,331	492,146	0.95%	51,546,185	33.86%	59.32%
2021	38,744,062	19,736,073	58,480,135	999,706	1.71%	57,480,429	10.46%	77.66%
2022	38,986,635	20,394,314	59,380,949	1,026,604	1.73%	58,354,345	-0.22%	80.36%
2023	39,261,371	20,370,914	59,632,285	3,277,567	5.50%	56,354,718	-5.10%	74.18%
Rate Ann%chg	6.47%	6.00%	6.31%	Ag Imprv+Site w/o growth			3.94%	

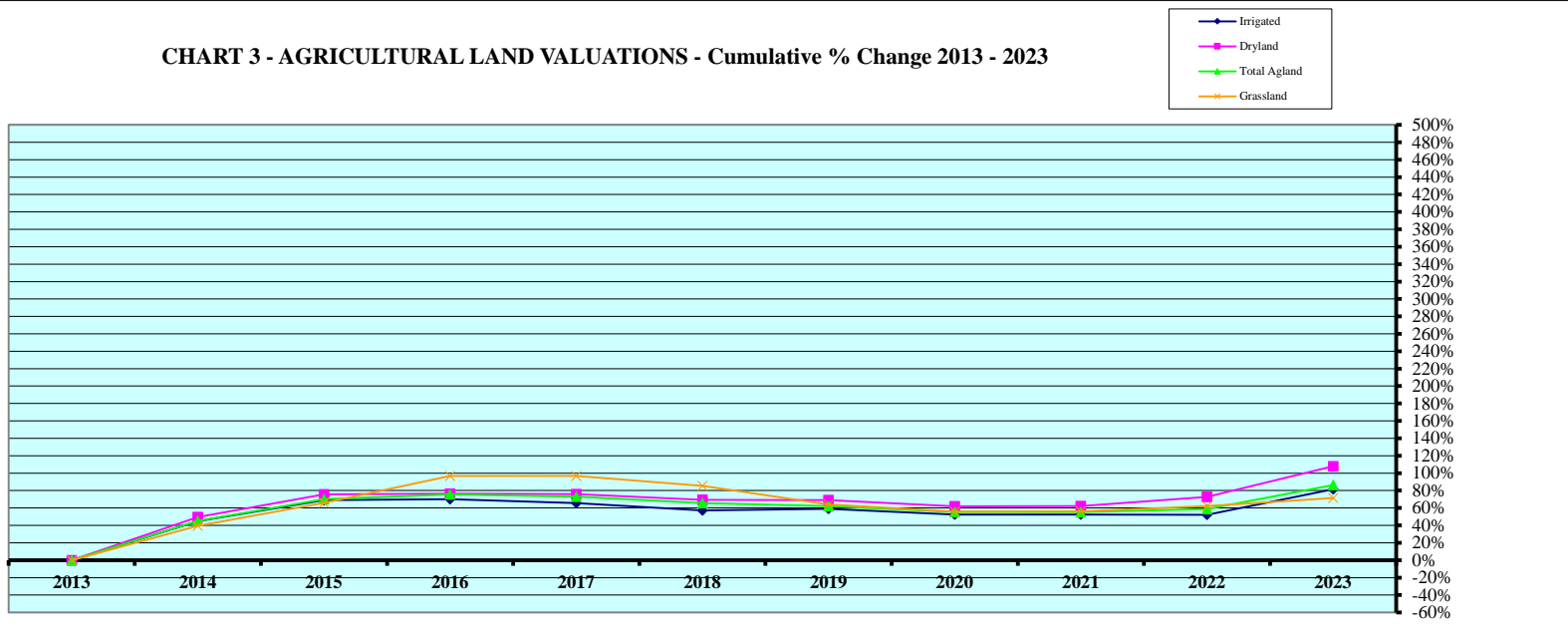
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 42
County HARLAN

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	260,750,135	-	-	-	107,932,340	-	-	-	69,506,430	-	-	-
2014	377,692,590	116,942,455	44.85%	44.85%	161,422,915	53,490,575	49.56%	49.56%	97,045,315	27,538,885	39.62%	39.62%
2015	441,021,515	63,328,925	16.77%	69.14%	189,506,555	28,083,640	17.40%	75.58%	115,290,230	18,244,915	18.80%	65.87%
2016	443,247,230	2,225,715	0.50%	69.99%	190,529,975	1,023,420	0.54%	76.53%	136,744,915	21,454,685	18.61%	96.74%
2017	431,755,325	-11,491,905	-2.59%	65.58%	189,887,870	-642,105	-0.34%	75.93%	136,788,115	43,200	0.03%	96.80%
2018	409,624,290	-22,131,035	-5.13%	57.09%	182,603,230	-7,284,640	-3.84%	69.18%	128,772,950	-8,015,165	-5.86%	85.27%
2019	414,704,809	5,080,519	1.24%	59.04%	182,429,275	-173,955	-0.10%	69.02%	114,019,660	-14,753,290	-11.46%	64.04%
2020	397,280,218	-17,424,591	-4.20%	52.36%	174,853,983	-7,575,292	-4.15%	62.00%	108,299,298	-5,720,362	-5.02%	55.81%
2021	397,331,998	51,780	0.01%	52.38%	175,155,795	301,812	0.17%	62.28%	108,485,973	186,675	0.17%	56.08%
2022	396,900,558	-431,440	-0.11%	52.21%	186,408,637	11,252,842	6.42%	72.71%	112,670,260	4,184,287	3.86%	62.10%
2023	473,318,802	76,418,244	19.25%	81.52%	224,434,209	38,025,572	20.40%	107.94%	119,163,823	6,493,563	5.76%	71.44%

Rate Ann.%chg: Irrigated **6.14%** Dryland **7.60%** Grassland **5.54%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	481,300	-	-	-	0	-	-	-	438,670,205	-	-	-
2014	480,300	-1,000	-0.21%	-0.21%	0	0	-	-	636,641,120	197,970,915	45.13%	45.13%
2015	479,900	-400	-0.08%	-0.29%	0	0	-	-	746,298,200	109,657,080	17.22%	70.13%
2016	479,200	-700	-0.15%	-0.44%	0	0	-	-	771,001,320	24,703,120	3.31%	75.76%
2017	479,300	100	0.02%	-0.42%	0	0	-	-	758,910,610	-12,090,710	-1.57%	73.00%
2018	478,900	-400	-0.08%	-0.50%	4,948,685	4,948,685	-	-	726,428,055	-32,482,555	-4.28%	65.60%
2019	474,300	-4,600	-0.96%	-1.45%	0	-4,948,685	-100.00%	-	711,628,044	-14,800,011	-2.04%	62.22%
2020	504,900	30,600	6.45%	4.90%	0	0	-	-	680,938,399	-30,689,645	-4.31%	55.23%
2021	512,300	7,400	1.47%	6.44%	0	0	-	-	681,486,066	547,667	0.08%	55.35%
2022	511,900	-400	-0.08%	6.36%	0	0	-	-	696,491,355	15,005,289	2.20%	58.77%
2023	511,100	-800	-0.16%	6.19%	0	0	-	-	817,427,934	120,936,579	17.36%	86.34%

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

Rate Ann.%chg: Total Agric Land **6.42%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	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
2013	261,565,670	103,871	2,518			107,536,605	96,059	1,119			69,498,915	115,793	600		
2014	377,686,500	103,465	3,650	44.96%	44.96%	161,417,200	96,769	1,668	49.00%	49.00%	97,062,955	115,480	841	40.04%	40.04%
2015	441,050,635	103,389	4,266	16.86%	69.41%	189,521,200	97,079	1,952	17.04%	74.39%	115,290,230	115,257	1,000	19.01%	66.66%
2016	442,771,605	103,801	4,266	-0.01%	69.39%	191,189,350	98,217	1,947	-0.29%	73.88%	136,211,515	113,777	1,197	19.68%	99.46%
2017	431,899,675	103,880	4,158	-2.53%	65.11%	189,860,640	98,008	1,937	-0.48%	73.04%	136,756,915	113,964	1,200	0.24%	99.93%
2018	409,846,435	102,622	3,994	-3.94%	58.60%	182,452,100	98,054	1,861	-3.95%	66.21%	128,760,520	113,937	1,130	-5.82%	88.29%
2019	414,691,444	103,931	3,990	-0.09%	58.45%	182,437,055	97,979	1,862	0.07%	66.33%	114,009,660	114,010	1,000	-11.51%	66.61%
2020	397,230,888	103,873	3,824	-4.16%	51.86%	174,857,448	98,097	1,782	-4.27%	59.22%	108,306,898	114,007	950	-5.00%	58.28%
2021	397,186,870	103,890	3,823	-0.03%	51.82%	174,934,309	98,137	1,783	0.00%	59.23%	108,364,848	114,068	950	0.00%	58.28%
2022	396,524,344	103,814	3,820	-0.09%	51.68%	186,065,762	99,645	1,867	4.75%	66.80%	112,618,260	112,618	1,000	5.26%	66.61%
2023	480,820,744	103,653	4,639	21.45%	84.21%	224,631,489	100,264	2,240	19.98%	100.13%	119,059,476	112,320	1,060	6.00%	76.61%

Rate Annual %chg Average Value/Acre: 6.30% 7.18% 5.85%

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
2013	479,900	4,799	100			0	0				439,081,090	320,522	1,370		
2014	480,900	4,809	100	0.00%	0.00%	0	0				636,647,555	320,523	1,986	44.99%	44.99%
2015	479,900	4,799	100	0.00%	0.00%	0	0				746,341,965	320,523	2,329	17.23%	69.98%
2016	474,600	4,746	100	0.00%	0.00%	0	0				770,647,070	320,540	2,404	3.25%	75.50%
2017	478,700	4,787	100	0.00%	0.00%	0	0				758,995,930	320,638	2,367	-1.54%	72.80%
2018	478,900	4,789	100	0.00%	0.00%	4,948,685	1,297	3,815			726,486,640	320,698	2,265	-4.30%	65.37%
2019	474,300	4,743	100	0.00%	0.00%	0	0				711,612,459	320,663	2,219	-2.04%	62.00%
2020	503,800	5,038	100	0.00%	0.00%	0	0				680,899,034	321,015	2,121	-4.42%	54.84%
2021	512,300	5,123	100	0.00%	0.00%	0	0				680,998,327	321,219	2,120	-0.05%	54.76%
2022	511,900	5,119	100	0.00%	0.00%	0	0				695,720,266	321,196	2,166	2.17%	58.12%
2023	511,100	5,111	100	0.00%	0.00%	0	0				825,022,809	321,348	2,567	18.53%	87.41%

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HARLAN

Rate Annual %chg Average Value/Acre: 6.48%

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

CHART 4

CHART 5 - 2023 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
3,073	HARLAN	48,954,699	8,830,984	12,904,242	176,555,681	46,024,348	0	24,819,073	817,427,934	39,261,371	20,370,914	3,462,780	1,198,612,026
cnty sectorvalue % of total value:		4.08%	0.74%	1.08%	14.73%	3.84%		2.07%	68.20%	3.28%	1.70%	0.29%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,043	ALMA	2,676,964	866,120	140,283	69,395,120	21,391,784	0	0	51,216	0	0	0	94,521,487
33.94%	%sector of county sector	5.47%	9.81%	1.09%	39.30%	46.48%			0.01%				7.89%
	%sector of municipality	2.83%	0.92%	0.15%	73.42%	22.63%			0.05%				100.00%
33	HUNTLEY	43,624	54,104	10,370	864,330	135,972	0	0	118,602	0	0	0	1,227,002
1.07%	%sector of county sector	0.09%	0.61%	0.08%	0.49%	0.30%			0.01%				0.10%
	%sector of municipality	3.56%	4.41%	0.85%	70.44%	11.08%			9.67%				100.00%
341	ORLEANS	91,345	706,439	116,719	14,248,179	1,241,169	0	0	5,768	0	4,000	0	16,413,619
11.10%	%sector of county sector	0.19%	8.00%	0.90%	8.07%	2.70%			0.00%		0.02%		1.37%
	%sector of municipality	0.56%	4.30%	0.71%	86.81%	7.56%			0.04%		0.02%		100.00%
718	OXFORD	253,752	196,477	490,967	7,171,418	1,172,904	0	0	102,811	46,450	9,695	0	9,444,474
23.36%	%sector of county sector	0.52%	2.22%	3.80%	4.06%	2.55%			0.01%	0.12%	0.05%		0.79%
	%sector of municipality	2.69%	2.08%	5.20%	75.93%	12.42%			1.09%	0.49%	0.10%		100.00%
22	RAGAN	50,767	262,190	33,345	716,057	2,596,081	0	0	152,340	0	0	0	3,810,780
0.72%	%sector of county sector	0.10%	2.97%	0.26%	0.41%	5.64%			0.02%				0.32%
	%sector of municipality	1.33%	6.88%	0.88%	18.79%	68.12%			4.00%				100.00%
134	REPUBLICAN CITY	64,390	491,348	82,253	18,069,188	2,452,449	0	8,019,252	0	0	0	0	29,178,880
4.36%	%sector of county sector	0.13%	5.56%	0.64%	10.23%	5.33%		32.31%					2.43%
	%sector of municipality	0.22%	1.68%	0.28%	61.93%	8.40%		27.48%					100.00%
158	STAMFORD	10,226	219,946	54,476	2,990,219	392,840	0	0	0	0	0	0	3,667,707
5.14%	%sector of county sector	0.02%	2.49%	0.42%	1.69%	0.85%							0.31%
	%sector of municipality	0.28%	6.00%	1.49%	81.53%	10.71%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
2,450	Total Municipalities	3,191,068	2,796,625	928,413	113,454,516	29,383,201	0	8,019,253	430,737	46,450	13,695	0	158,263,956
79.72%	%all municip.sectors of cnty	6.52%	31.67%	7.19%	64.26%	63.84%		32.31%	0.05%	0.12%	0.07%		13.20%

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Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 5,052	Value : 1,287,769,841	Growth 4,783,403	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	227	1,879,580	52	1,453,906	21	127,536	300	3,461,022	
02. Res Improve Land	1,277	16,171,862	219	9,687,764	159	5,739,875	1,655	31,599,501	
03. Res Improvements	1,278	120,657,610	220	38,518,811	166	28,566,932	1,664	187,743,353	
04. Res Total	1,505	138,709,052	272	49,660,481	187	34,434,343	1,964	222,803,876	3,111,530
% of Res Total	76.63	62.26	13.85	22.29	9.52	15.46	38.88	17.30	65.05
05. Com UnImp Land	37	244,585	1	1,500	3	59,400	41	305,485	
06. Com Improve Land	215	2,726,704	5	145,652	9	290,032	229	3,162,388	
07. Com Improvements	223	33,137,559	9	5,111,728	15	13,629,684	247	51,878,971	
08. Com Total	260	36,108,848	10	5,258,880	18	13,979,116	288	55,346,844	154,992
% of Com Total	90.28	65.24	3.47	9.50	6.25	25.26	5.70	4.30	3.24
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	1	10,000	0	0	1	10,000	
14. Rec Improve Land	10	0	0	0	0	0	10	0	
15. Rec Improvements	12	265,324	319	20,155,679	0	0	331	20,421,003	
16. Rec Total	12	265,324	320	20,165,679	0	0	332	20,431,003	393,000
% of Rec Total	3.61	1.30	96.39	98.70	0.00	0.00	6.57	1.59	8.22
Res & Rec Total	1,517	138,974,376	592	69,826,160	187	34,434,343	2,296	243,234,879	3,504,530
% of Res & Rec Total	66.07	57.14	25.78	28.71	8.14	14.16	45.45	18.89	73.26
Com & Ind Total	260	36,108,848	10	5,258,880	18	13,979,116	288	55,346,844	154,992
% of Com & Ind Total	90.28	65.24	3.47	9.50	6.25	25.26	5.70	4.30	3.24
17. Taxable Total	1,777	175,083,224	602	75,085,040	205	48,413,459	2,584	298,581,723	3,659,522
% of Taxable Total	68.77	58.64	23.30	25.15	7.93	16.21	51.15	23.19	76.50

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	8	247,469	3,455,511	0	0	0
19. Commercial	3	697,096	2,244,329	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	8	247,469	3,455,511
19. Commercial	0	0	0	3	697,096	2,244,329
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				11	944,565	5,699,840

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	19	4,478,600	19	4,478,600	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	19	4,478,600	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	19	611,944	7	246,330	1,890	731,497,484	1,916	732,355,758
28. Ag-Improved Land	6	143,500	6	182,030	501	198,472,668	513	198,798,198
29. Ag Improvements	6	207,778	6	439,355	521	52,908,429	533	53,555,562

30. Ag Total				2,449	984,709,518
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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	3	3.00	75,000	4	4.00	100,000	
33. HomeSite Improvements	4	0.00	186,914	4	0.00	393,852	
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	5	0.00	20,864	3	0.00	45,503	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	50,000	2	2.00	50,000	
32. HomeSite Improv Land	306	313.50	7,816,000	313	320.50	7,991,000	
33. HomeSite Improvements	313	0.00	30,568,561	321	0.00	31,149,327	451,958
34. HomeSite Total				323	322.50	39,190,327	
35. FarmSite UnImp Land	73	166.10	408,750	79	177.10	430,250	
36. FarmSite Improv Land	475	1,514.30	3,062,180	482	1,529.30	3,122,180	
37. FarmSite Improvements	437	0.00	22,339,868	445	0.00	22,406,235	671,923
38. FarmSite Total				524	1,706.40	25,958,665	
39. Road & Ditches	0	6,386.30	0	0	6,386.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				847	8,415.20	65,148,992	1,123,881

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	1,062.00	4.54%	6,456,960	4.95%	6,080.00
46. 1A	17,652.00	75.51%	107,319,120	82.27%	6,079.71
47. 2A1	1,029.00	4.40%	5,222,175	4.00%	5,075.00
48. 2A	666.00	2.85%	2,312,065	1.77%	3,471.57
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	223.00	0.95%	720,513	0.55%	3,231.00
51. 4A1	395.00	1.69%	1,215,252	0.93%	3,076.59
52. 4A	2,351.00	10.06%	7,202,898	5.52%	3,063.76
53. Total	23,378.00	100.00%	130,448,983	100.00%	5,579.99
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,954.30	78.13%	27,124,163	83.60%	3,410.00
56. 2D1	477.00	4.69%	1,451,511	4.47%	3,043.00
57. 2D	315.00	3.09%	749,070	2.31%	2,378.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	40.00	0.39%	94,760	0.29%	2,369.00
60. 4D1	375.00	3.68%	813,750	2.51%	2,170.00
61. 4D	1,020.00	10.02%	2,213,400	6.82%	2,170.00
62. Total	10,181.30	100.00%	32,446,654	100.00%	3,186.89
Grass					
63. 1G1	678.92	12.71%	828,282	12.71%	1,220.00
64. 1G	2,482.00	46.46%	3,028,040	46.46%	1,220.00
65. 2G1	1,960.60	36.70%	2,391,932	36.70%	1,220.00
66. 2G	216.00	4.04%	263,520	4.04%	1,220.00
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%	6,100	0.09%	1,220.00
71. Total	5,342.52	100.00%	6,517,874	100.00%	1,220.00
Irrigated Total	23,378.00	59.90%	130,448,983	76.99%	5,579.99
Dry Total	10,181.30	26.09%	32,446,654	19.15%	3,186.89
Grass Total	5,342.52	13.69%	6,517,874	3.85%	1,220.00
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	39,030.82	100.00%	169,426,411	100.00%	4,340.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,325.70	8.26%	35,044,840	9.48%	5,540.07
46. 1A	43,474.40	56.80%	241,447,497	65.29%	5,553.79
47. 2A1	5,425.00	7.09%	25,695,481	6.95%	4,736.49
48. 2A	3,013.00	3.94%	9,713,032	2.63%	3,223.71
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	331.00	0.43%	980,753	0.27%	2,963.00
51. 4A1	3,108.70	4.06%	9,851,888	2.66%	3,169.13
52. 4A	14,859.00	19.41%	47,090,780	12.73%	3,169.18
53. Total	76,536.80	100.00%	369,824,271	100.00%	4,831.98
Dry					
54. 1D1	5.00	0.01%	18,600	0.01%	3,720.00
55. 1D	44,451.35	73.05%	124,205,470	78.59%	2,794.19
56. 2D1	1,301.00	2.14%	3,051,611	1.93%	2,345.59
57. 2D	1,480.50	2.43%	2,694,510	1.70%	1,820.00
58. 3D1	55.00	0.09%	96,360	0.06%	1,752.00
59. 3D	69.00	0.11%	130,885	0.08%	1,896.88
60. 4D1	3,373.00	5.54%	6,959,076	4.40%	2,063.17
61. 4D	10,116.36	16.62%	20,880,167	13.21%	2,064.00
62. Total	60,851.21	100.00%	158,036,679	100.00%	2,597.10
Grass					
63. 1G1	6,043.50	8.65%	7,373,070	8.65%	1,220.00
64. 1G	39,293.46	56.25%	47,938,021	56.25%	1,220.00
65. 2G1	21,383.00	30.61%	26,087,260	30.61%	1,220.00
66. 2G	3,002.00	4.30%	3,662,440	4.30%	1,220.00
67. 3G1	4.60	0.01%	5,612	0.01%	1,220.00
68. 3G	57.00	0.08%	69,540	0.08%	1,220.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	77.00	0.11%	93,940	0.11%	1,220.00
71. Total	69,860.56	100.00%	85,229,883	100.00%	1,220.00
Irrigated Total					
	76,536.80	36.20%	369,824,271	60.28%	4,831.98
Dry Total					
	60,851.21	28.78%	158,036,679	25.76%	2,597.10
Grass Total					
	69,860.56	33.04%	85,229,883	13.89%	1,220.00
72. Waste	4,197.00	1.98%	419,700	0.07%	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	211,445.57	100.00%	613,510,533	100.00%	2,901.51

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	18.23%	3,637,759	24.32%	5,279.77
46. 1A	1,739.20	46.01%	7,229,354	48.32%	4,156.71
47. 2A1	225.00	5.95%	808,425	5.40%	3,593.00
48. 2A	34.00	0.90%	82,489	0.55%	2,426.15
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	3.73%	414,668	2.77%	2,940.91
52. 4A	952.00	25.18%	2,787,748	18.63%	2,928.31
53. Total	3,780.20	100.00%	14,960,443	100.00%	3,957.58
Dry					
54. 1D1	2.00	0.01%	5,588	0.01%	2,794.00
55. 1D	21,586.00	73.60%	60,305,901	79.06%	2,793.75
56. 2D1	237.00	0.81%	562,638	0.74%	2,374.00
57. 2D	325.00	1.11%	591,500	0.78%	1,820.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,394.00	4.75%	2,875,284	3.77%	2,062.61
61. 4D	5,784.00	19.72%	11,938,176	15.65%	2,064.00
62. Total	29,328.00	100.00%	76,279,087	100.00%	2,600.90
Grass					
63. 1G1	1,264.00	3.40%	1,542,080	3.40%	1,220.00
64. 1G	23,296.60	62.73%	28,421,852	62.73%	1,220.00
65. 2G1	10,073.00	27.12%	12,289,060	27.12%	1,220.00
66. 2G	1,060.00	2.85%	1,293,200	2.85%	1,220.00
67. 3G1	1,440.00	3.88%	1,756,800	3.88%	1,220.00
68. 3G	3.00	0.01%	3,660	0.01%	1,220.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	37,136.60	100.00%	45,306,652	100.00%	1,220.00
Irrigated Total					
Irrigated Total	3,780.20	5.32%	14,960,443	10.95%	3,957.58
Dry Total					
Dry Total	29,328.00	41.30%	76,279,087	55.83%	2,600.90
Grass Total					
Grass Total	37,136.60	52.29%	45,306,652	33.16%	1,220.00
72. Waste	774.00	1.09%	77,400	0.06%	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	71,018.80	100.00%	136,623,582	100.00%	1,923.77

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	75.80	379,580	0.00	0	103,619.20	514,854,117	103,695.00	515,233,697
77. Dry Land	69.30	185,092	95.00	241,340	100,196.21	266,335,988	100,360.51	266,762,420
78. Grass	83.42	101,772	16.00	19,520	112,240.26	136,933,117	112,339.68	137,054,409
79. Waste	0.00	0	0.00	0	5,100.00	510,000	5,100.00	510,000
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	228.52	666,444	111.00	260,860	321,155.67	918,633,222	321,495.19	919,560,526

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,695.00	32.25%	515,233,697	56.03%	4,968.74
Dry Land	100,360.51	31.22%	266,762,420	29.01%	2,658.04
Grass	112,339.68	34.94%	137,054,409	14.90%	1,220.00
Waste	5,100.00	1.59%	510,000	0.06%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	321,495.19	100.00%	919,560,526	100.00%	2,860.26

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	24	165,452	162	5,662,839	169	28,982,470	193	34,810,761	554,636
83.2 Alma	33	704,864	551	10,155,312	551	72,438,832	584	83,299,008	1,228,719
83.3 B&r Trl Park	0	0	0	0	91	2,950,780	91	2,950,780	0
83.4 Hanchetts	6	127,451	33	1,978,594	33	10,059,597	39	12,165,642	56,618
83.5 Hunters Hill	4	320,000	17	1,400,000	17	4,228,590	21	5,948,590	0
83.6 Huntley/ragan	1	6,550	3	10,516	3	28,474	4	45,540	0
83.7 N Shore Cabin	3	79,600	25	1,868,000	25	3,900,611	28	5,848,211	7,461
83.8 N Shore Marina	1	10,000	0	0	131	9,354,273	132	9,364,273	385,362
83.9 Orleans	67	309,347	252	897,627	253	13,284,169	320	14,491,143	22,801
83.10 Oxford	18	47,006	98	443,946	99	6,517,551	117	7,008,503	38,868
83.11 Patterson	0	0	0	0	97	7,850,626	97	7,850,626	0
83.12 Republican City	19	313,209	229	4,349,008	231	24,535,437	250	29,197,654	533,132
83.13 Stam/hunt/ragan	91	495,238	165	576,326	165	6,238,902	256	7,310,466	286,047
83.14 Taylor Manor	34	892,305	130	4,257,333	130	17,794,044	164	22,943,682	390,886
84 Residential Total	301	3,471,022	1,665	31,599,501	1,995	208,164,356	2,296	243,234,879	3,504,530

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	144,552	18	650,329	25	15,561,350	31	16,356,231	0
85.2	Alma	7	133,635	103	2,033,374	105	20,931,836	112	23,098,845	0
85.3	B&r Trl Park	0	0	1	22,750	1	588,405	1	611,155	0
85.4	Huntley/ragan	10	3,305	17	23,517	17	3,276,675	27	3,303,497	0
85.5	N Shore Cabin	0	0	0	0	2	3,855,697	2	3,855,697	0
85.6	Orleans	12	4,838	38	44,034	41	1,784,966	53	1,833,838	154,992
85.7	Oxford	2	3,624	5	18,616	5	593,561	7	615,801	0
85.8	Patterson	0	0	0	0	2	1,682,191	2	1,682,191	0
85.9	Republican City	3	15,356	29	246,755	31	2,782,049	34	3,044,160	0
85.10	Stam/hunt/ragan	1	175	15	20,563	15	568,257	16	588,995	0
85.11	Taylor Manor	0	0	3	102,450	3	253,984	3	356,434	0
86	Commercial Total	41	305,485	229	3,162,388	247	51,878,971	288	55,346,844	154,992

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	678.92	12.71%	828,282	12.71%	1,220.00
88. 1G	2,482.00	46.46%	3,028,040	46.46%	1,220.00
89. 2G1	1,960.60	36.70%	2,391,932	36.70%	1,220.00
90. 2G	216.00	4.04%	263,520	4.04%	1,220.00
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%	6,100	0.09%	1,220.00
95. Total	5,342.52	100.00%	6,517,874	100.00%	1,220.00
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	5,342.52	100.00%	6,517,874	100.00%	1,220.00
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	5,342.52	100.00%	6,517,874	100.00%	1,220.00

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	6,043.50	8.65%	7,373,070	8.65%	1,220.00
88. 1G	39,293.46	56.25%	47,938,021	56.25%	1,220.00
89. 2G1	21,383.00	30.61%	26,087,260	30.61%	1,220.00
90. 2G	3,002.00	4.30%	3,662,440	4.30%	1,220.00
91. 3G1	4.60	0.01%	5,612	0.01%	1,220.00
92. 3G	57.00	0.08%	69,540	0.08%	1,220.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	77.00	0.11%	93,940	0.11%	1,220.00
95. Total	69,860.56	100.00%	85,229,883	100.00%	1,220.00
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	69,860.56	100.00%	85,229,883	100.00%	1,220.00
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	69,860.56	100.00%	85,229,883	100.00%	1,220.00

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	1,264.00	3.40%	1,542,080	3.40%	1,220.00
88. 1G	23,296.60	62.73%	28,421,852	62.73%	1,220.00
89. 2G1	10,073.00	27.12%	12,289,060	27.12%	1,220.00
90. 2G	1,060.00	2.85%	1,293,200	2.85%	1,220.00
91. 3G1	1,440.00	3.88%	1,756,800	3.88%	1,220.00
92. 3G	3.00	0.01%	3,660	0.01%	1,220.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	37,136.60	100.00%	45,306,652	100.00%	1,220.00
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	37,136.60	100.00%	45,306,652	100.00%	1,220.00
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	37,136.60	100.00%	45,306,652	100.00%	1,220.00

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

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	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	176,555,681	222,803,876	46,248,195	26.19%	3,111,530	24.43%
02. Recreational	24,819,073	20,431,003	-4,388,070	-17.68%	393,000	-19.26%
03. Ag-Homesite Land, Ag-Res Dwelling	39,261,371	39,190,327	-71,044	-0.18%	451,958	-1.33%
04. Total Residential (sum lines 1-3)	240,636,125	282,425,206	41,789,081	17.37%	3,956,488	15.72%
05. Commercial	46,024,348	55,346,844	9,322,496	20.26%	154,992	19.92%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	46,024,348	55,346,844	9,322,496	20.26%	154,992	19.92%
08. Ag-Farmsite Land, Outbuildings	20,370,914	25,958,665	5,587,751	27.43%	671,923	24.13%
09. Minerals	3,462,780	4,478,600	1,015,820	29.34	0	29.34%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	23,833,694	30,437,265	6,603,571	27.71%	671,923	24.89%
12. Irrigated	473,318,802	515,233,697	41,914,895	8.86%		
13. Dryland	224,434,209	266,762,420	42,328,211	18.86%		
14. Grassland	119,163,823	137,054,409	17,890,586	15.01%		
15. Wasteland	511,100	510,000	-1,100	-0.22%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	817,427,934	919,560,526	102,132,592	12.49%		
18. Total Value of all Real Property (Locally Assessed)	1,127,922,101	1,287,769,841	159,847,740	14.17%	4,783,403	13.75%

2024 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:
	\$187,584
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Yes- \$30,000
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:
	\$46,376

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 2022

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	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
	Pritchard & Abbott, Stanard Appraisal (Commercial pickup work this year)
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

2024 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:																		
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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? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	Depreciation table is set for Alma. Studies are completed for other valuation groups to determine if they need to be adjusted with a map factor.																		
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?																																																	
	The rural residential first acre value is 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.																																																	
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2024 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:													
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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 2023; 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 depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	Depreciation is developed using local market information.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	N/A													
6.	Describe the methodology used to determine the commercial lot values.													
	Commercial lots are valued by the square foot.													
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1	2018	2020	2023	2023										
	Vanguard costing is updated once every ten years. However, factors are applied in the interim years.													

2024 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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>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;">2021</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;">2021</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;">2021</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.	2021	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.	2021	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.	2021
<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.	2021												
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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.	2021												
	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?
	Sales analysis
	<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

**2023 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) 70% of actual value for agricultural land and horticultural land; and
- 3) 70% 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 2023 County Abstract, Harlan County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1962	40%	21%
Commercial	302	6%	3%
Recreational	483	8%	4%
Agricultural	2407	46%	72%
Mineral	18	0	0
Exempt	196	0	0

Agricultural land - taxable acres 321,346

Other pertinent facts: For agland 12% of county is grass, 41% is irrigated, 12% is dry.

For more information see 2023 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 Clerk

Harlan County budget \$178,633 for 2023-2024.

The Assessor and Deputy are required to obtain 60 hours of continuing education every 4 years. These hours are currently being obtained. The Assessor and Deputy also attend other workshops and meetings to further her knowledge of the assessment field.

B. Mapping & GIS

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 36 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, new County photos were taken by GIS and available for use in 2022.

C. Property Record Cards

We utilize the property record cards from the old Orion system & the new Vanguard System. We also have aerial photos of rural parcels from a 1984 flight. 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 CAMA system on June 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 2023:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	95.97	26.04	109.05
Commercial	N/A	N/A	N/A
Agricultural Land	73.09	21.23	105.80
Special Value Agland	N/A	<u>N/A</u>	N/A

*COD means coefficient of dispersion and PRD means price related differential.
 For more information regarding statistical measures see 2023 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2024:

Continue with the new CAMA system Vanguard, that was implemented on 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 CRP, CREP, EQIP & AWEP. Update ag land acre values with new sales data. Do normal pick-up work and sales reviews. Our new CAMA system does not use Marshall & Swift pricing we will be changing over to Vanguards appraisal as properties are reviewed. Review Patterson Harbor, North Shore Marina, Huntley, Ragan & Commercial. 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. Review statistics to determine if any major or minor adjustments need to be made.

Assessment Actions Planned for Assessment Year 2025:

We will review Farms, B & R Trailer Park and Stamford. 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.

Assessment Actions Planned for Assessment Year 2026:

Review Alma, Hanchetts, Hunters Hill, Haskins Hill & Oxford. 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. Abstract - 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 537 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 164 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: _____

Assessor _____