



**2019 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**HOOKER COUNTY**



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Hooker 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 Hooker County.

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

For the Tax Commissioner

Sincerely,

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

cc: Dave Sullivan, Hooker County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (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. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

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

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in 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 Section 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 county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation 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's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

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

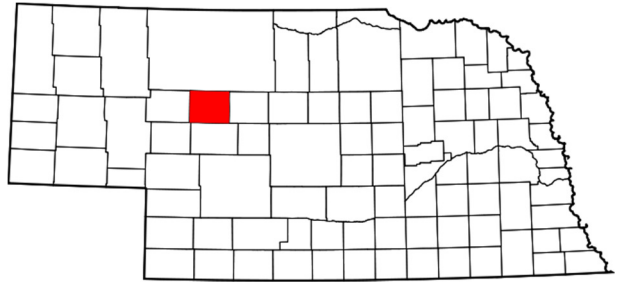
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

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

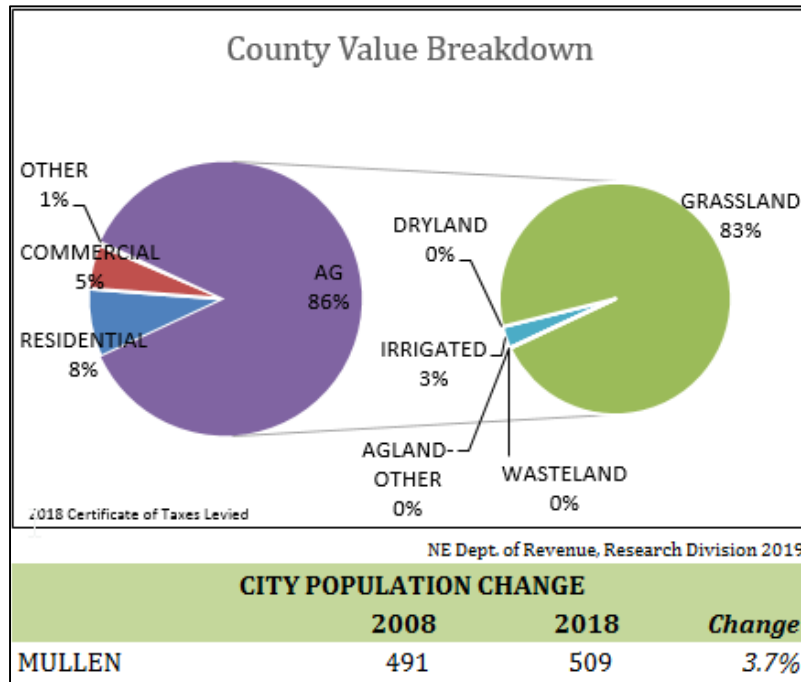
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 721 square miles, Hooker County had 674 residents, per the Census Bureau Quick Facts for 2017, an 8% population decline from the 2010 U.S. Census. Reports indicated that 75% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$46,317 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Hooker County are located in and around Mullen, the county seat. According to the latest information available from the U.S. Census Bureau, there were 32 employer establishments with total employment of 95, an 11% decrease in total employment from the prior year.



Agricultural land accounts for the greatest portion of the county's valuation base by a large majority. Grassland makes up a majority of the land in the county. Hooker County is included in the Upper Loup Natural Resource Districts (NRD). The county is located in the heart of the Sand Hills region.

## 2019 Residential Correlation for Hooker County

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### *Assessment Actions*

The county assessor and staff completed routine maintenance and pick-up work for residential property in Hooker County for the 2019 assessment year.

### *Assessment Practice Review*

The assessment practice review in Hooker County primarily focuses on the qualification and verification of sales, the comparison of sold and unsold property valuations, and the comprehensive review of all other assessment valuation practices. The county has worked to improve the timeliness and frequency of sales submissions. The submissions continue to contain accurate information as found through the Real Estate Transfer Statement (Form 521) audit analysis. Additionally, the county assessor maintains a high level of knowledge of the transactions that occur, and makes qualification determinations without any apparent bias.

Analysis of qualified sales from the previous year showed the potential for bias to the sold parcels compared to unsold parcels. Additional analysis was conducted into the applied depreciation and the quality and conditioning rating this year. No apparent bias was found through the review. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The county uses the cost approach to value residential property. Depreciation tables and lot studies were completed in 2017, and updated 2016 costing was implemented during the last review in 2017, which was compliant with the six-year inspection and review cycle requirement. Currently, a valuation methodology has not been provided by the county assessor for residential property.

### *Description of Analysis*

Residential sales are limited in Hooker County, thereby making meaningful analysis of the statistics difficult. In the two-year study period, 15 qualified sales occurred. Since the county's reappraisal last year, residential sales still appear to be uniformly valued and depreciated. The COD, while generally lower than what is expected in rural communities, is probable based on the recent reappraisal. Additional analysis of the county's assessment practices is required to make a valid level of value determination.

### *Equalization and Quality of Assessment*

Based on the assessment practice review, residential property in Hooker County is valued uniformly and in accordance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	15	98.56	97.82	98.88	09.17	98.93
ALL	15	98.56	97.82	98.88	09.17	98.93

### *Level of Value*

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

## 2019 Commercial Correlation for Hooker County

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### *Assessment Actions*

For the 2019 assessment year, the county assessor completed routine maintenance of commercial property in a timely manner.

### *Assessment Practice Review*

The small commercial market in Hooker County generally does not provide an adequate sales sample to determine a level of value; therefore only one valuation group is necessary for the commercial property class. The assessment practice review performed annually by the Property Assessment Division (Division) aides in reaching that determination. The review focuses on qualification and verification of sales and all practices required in the assessment process.

The overall small number of commercial parcels in the county lead to wide variability in the utilization rate for commercial sales. The county assessor continues to show a knowledge of the transactions that occur and provides consistent reasoning for disqualifying sales. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The county assessor and staff last reviewed commercial property in 2017, to remain in compliance with the six-year inspection and review cycle. Costing, depreciation, and land tables were updated at the time, after physical inspections occurred. Review of individual property records throughout the commercial class did not show any apparent sales bias compared to the unsold property. Currently, a written valuation methodology has not been provided by the county assessor for commercial property.

### *Description of Analysis*

Only six qualified commercial transactions occurred during the three-year study period. While the median of the sample is within the acceptable range, meaningful analysis is not feasible with only six sales to base the study on. The 2019 County Abstract of Assessment, Form 45, Compared with the 2018 Certificate of Taxes Levied Report (CTL) displays no valuation change or growth, which falls in line with the stated assessment actions of the county assessor. Analysis of the assessment practice review will be required to make a determination into the commercial level of value.

### *Equalization and Quality of Assessment*

Based on the assessment practice review, commercial property in Hooker County appears to be valued uniformly and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	6	94.44	87.29	81.31	13.50	107.35
____ALL____	6	94.44	87.29	81.31	13.50	107.35

## **2019 Commercial Correlation for Hooker County**

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

Based on all the available information, the level of value of commercial property in Hooker County is at the statutory level of 100% of market value.

## **2019 Agricultural Correlation for Hooker County**

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### ***Assessment Actions***

Agricultural land use was reviewed by the county assessor for the 2019 assessment year in Hooker County. Physical changes to improvements were noted and inspected, and land use changes were updated. Additionally, an agricultural land sales study was performed and no adjustments to value were determined necessary.

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

The assessment practice review conducted in Hooker County concentrates on the qualification of sales, review of land classification, and agricultural home and outbuilding valuation. The qualification of sales review looks at agricultural land sales that can include special factors and market premiums. Land classification analysis includes the review of the need for market area differentiation.

Sales usability percentages of agricultural land in Hooker County have remained relatively stable over the past three years; however, the percentages have continued to stay below the state average. This can be attributed to the increase in IRC §1031 like-kind exchanges and family transactions. The county assessor attempts to use as many sales as possible and provides a knowledge of all transactions that helps disqualify sales when warranted. The county assessor has continued to improve the frequency of sales submissions to the state sales file. An audit of the county's Assessed Value Update (AVU) records showed no errors.

Agricultural land in Hooker County primarily consists of grassland, with a sandy soil base. This homogenous composition consists of mainly Valentine Sand soils, and grassland is identified as 99% of the land use countywide. Only one market area is necessary in Hooker County due to these factors.

Local factors are used to create costing and depreciation for agricultural outbuildings. Review of improvements on agricultural land is completed when the land use review is completed to remain in compliance with the six-year inspection and review cycle. Aerial imagery and physical inspections are the primary means used to complete the review.

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

In Hooker County, only nine qualified agricultural sales occurred within the three-year study period. Of the nine sales, seven were 95% Majority Land Use (MLU) grassland, which accounts for nearly all of the agricultural acres in the county. While the median of the 95% MLU grassland is below the acceptable range, a sample size of seven qualified sales is inadequate to conduct a truly meaningful analysis of the level of value (LOV). In addition, a COD of nearly 30 in the 95% MLU grassland shows a disparity generally not representative of the market for Sandhills pasture.

The lowest ratio demonstrates adjacent land ownership influence, in addition to some rural residential influence, while the high ratio appears to be a land exchange not typical for the market. Removal of either ratio displays 2-4% variability in the measures of central tendency and the COD falls 2-3% as well.

## 2019 Agricultural Correlation for Hooker County

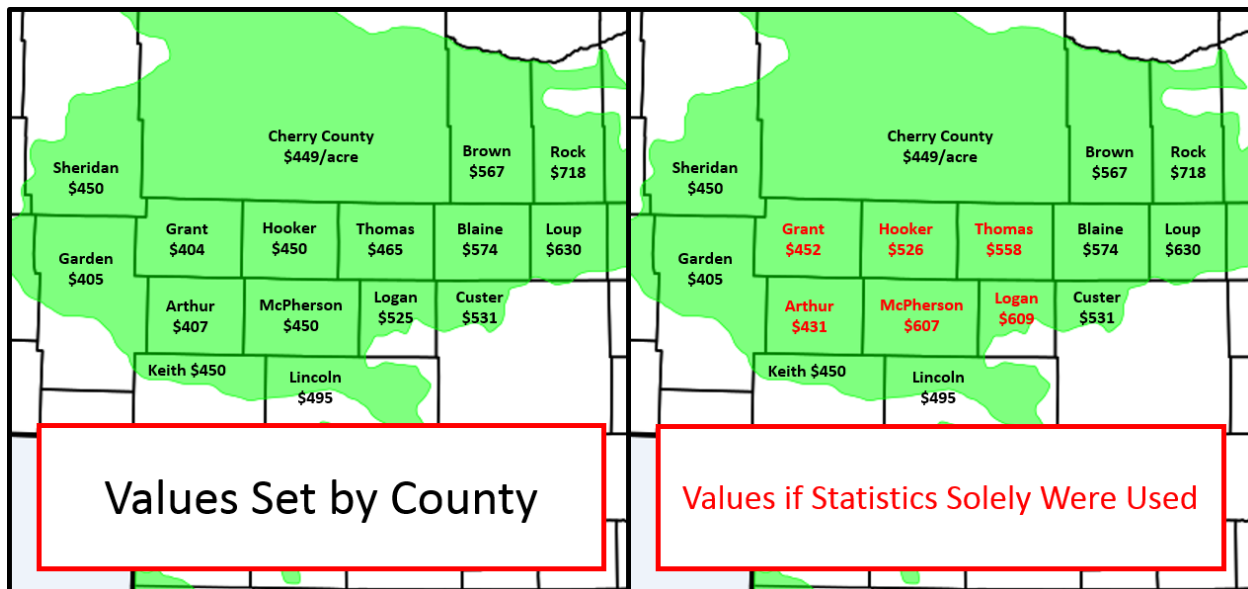
The statistical sample was expanded with comparable sales from outside of the region, although only three additional sales are available, the 95% MLU grassland median raises to 70% demonstrating the impact those low outlier sales are having on the small sample of sales.

<u>95%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
Grass						
County	10	70.38	63.64	62.09	20.59	102.50
1	10	70.38	63.64	62.09	20.59	102.50

Hooker County's grassland values demonstrate relative comparability to surrounding counties. Based on the comparison of surrounding county values and the statistical analysis, the level of value of agricultural land is within the acceptable range.

### *Equalization and Quality of Assessment*

Based on analysis of the assessment practice review and the agricultural economy, not only in the Sandhills region, but also across the state, agricultural land values in Hooker County are assessed uniformly and according to generally accepted mass appraisal techniques. Additionally, agricultural outbuildings in Hooker County exhibit equalized valuation with rural residential improvements.



### *Level of Value*

Based on the review of all available information, the level of value of agricultural property in Hooker County is determined to be at the statutory level of 75% of market value.

## 2019 Opinions of the Property Tax Administrator for Hooker 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	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, 2019.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2019 Commission Summary for Hooker County

### Residential Real Property - Current

Number of Sales	15	Median	98.56
Total Sales Price	\$925,500	Mean	97.82
Total Adj. Sales Price	\$925,500	Wgt. Mean	98.88
Total Assessed Value	\$915,153	Average Assessed Value of the Base	\$44,609
Avg. Adj. Sales Price	\$61,700	Avg. Assessed Value	\$61,010

### Confidence Interval - Current

95% Median C.I	95.38 to 100.11
95% Wgt. Mean C.I	92.27 to 105.49
95% Mean C.I	88.68 to 106.96
% of Value of the Class of all Real Property Value in the County	6.92
% of Records Sold in the Study Period	3.98
% of Value Sold in the Study Period	5.44

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	16	100	99.58
2017	22	99	99.07
2016	17	97	97.01
2015	11	100	96.20

## 2019 Commission Summary for Hooker County

### Commercial Real Property - Current

Number of Sales	6	Median	94.44
Total Sales Price	\$371,669	Mean	87.29
Total Adj. Sales Price	\$371,669	Wgt. Mean	81.31
Total Assessed Value	\$302,211	Average Assessed Value of the Base	\$123,911
Avg. Adj. Sales Price	\$61,945	Avg. Assessed Value	\$50,369

### Confidence Interval - Current

95% Median C.I	56.01 to 103.05
95% Wgt. Mean C.I	63.11 to 99.52
95% Mean C.I	68.41 to 106.17
% of Value of the Class of all Real Property Value in the County	5.25
% of Records Sold in the Study Period	5.83
% of Value Sold in the Study Period	2.37

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	4	100	97.20
2017	7	100	99.69
2016	9	100	94.72
2015	7	100	94.72

**46 Hooker****RESIDENTIAL****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018    Posted on: 1/31/2019

Number of Sales : 15  
 Total Sales Price : 925,500  
 Total Adj. Sales Price : 925,500  
 Total Assessed Value : 915,153  
 Avg. Adj. Sales Price : 61,700  
 Avg. Assessed Value : 61,010

MEDIAN : 99  
 WGT. MEAN : 99  
 MEAN : 98  
 COD : 09.17  
 PRD : 98.93

COV : 16.88  
 STD : 16.51  
 Avg. Abs. Dev : 09.04  
 MAX Sales Ratio : 135.22  
 MIN Sales Ratio : 57.74

95% Median C.I. : 95.38 to 100.11  
 95% Wgt. Mean C.I. : 92.27 to 105.49  
 95% Mean C.I. : 88.68 to 106.96

*Printed:3/19/2019 11:48:33AM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>      Qrtrs      </u>											
01-OCT-16 To 31-DEC-16	2	117.71	117.71	131.33	14.88	89.63	100.19	135.22	N/A	33,750	44,324
01-JAN-17 To 31-MAR-17	2	98.70	98.70	97.57	01.36	101.16	97.36	100.04	N/A	68,000	66,350
01-APR-17 To 30-JUN-17	2	99.35	99.35	99.54	00.76	99.81	98.59	100.11	N/A	80,500	80,132
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	3	96.70	95.86	95.56	02.15	100.31	92.33	98.56	N/A	71,833	68,646
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	5	95.38	85.83	91.47	12.08	93.83	57.74	98.97	N/A	60,700	55,523
01-JUL-18 To 30-SEP-18	1	119.03	119.03	119.03	00.00	100.00	119.03	119.03	N/A	42,000	49,993
<u>      Study Yrs      </u>											
01-OCT-16 To 30-SEP-17	6	100.08	105.25	104.69	06.58	100.53	97.36	135.22	97.36 to 135.22	60,750	63,602
01-OCT-17 To 30-SEP-18	9	96.70	92.87	95.11	10.05	97.64	57.74	119.03	80.36 to 98.97	62,333	59,283
<u>      Calendar Yrs      </u>											
01-JAN-17 To 31-DEC-17	7	98.56	97.67	97.35	01.79	100.33	92.33	100.11	92.33 to 100.11	73,214	71,271
<u>      ALL      </u>	15	98.56	97.82	98.88	09.17	98.93	57.74	135.22	95.38 to 100.11	61,700	61,010

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	15	98.56	97.82	98.88	09.17	98.93	57.74	135.22	95.38 to 100.11	61,700	61,010
<u>      ALL      </u>	15	98.56	97.82	98.88	09.17	98.93	57.74	135.22	95.38 to 100.11	61,700	61,010

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	15	98.56	97.82	98.88	09.17	98.93	57.74	135.22	95.38 to 100.11	61,700	61,010
06											
07											
<u>      ALL      </u>	15	98.56	97.82	98.88	09.17	98.93	57.74	135.22	95.38 to 100.11	61,700	61,010

**46 Hooker**  
**RESIDENTIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018    Posted on: 1/31/2019

Number of Sales : 15	MEDIAN : 99	COV : 16.88	95% Median C.I. : 95.38 to 100.11
Total Sales Price : 925,500	WGT. MEAN : 99	STD : 16.51	95% Wgt. Mean C.I. : 92.27 to 105.49
Total Adj. Sales Price : 925,500	MEAN : 98	Avg. Abs. Dev : 09.04	95% Mean C.I. : 88.68 to 106.96
Total Assessed Value : 915,153			
Avg. Adj. Sales Price : 61,700	COD : 09.17	MAX Sales Ratio : 135.22	
Avg. Assessed Value : 61,010	PRD : 98.93	MIN Sales Ratio : 57.74	

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	100.12	100.12	100.10	00.08	100.02	100.04	100.19	N/A	9,250	9,259
Less Than 30,000	5	98.56	87.38	82.54	12.61	105.86	57.74	100.19	N/A	20,300	16,755
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	98.56	97.82	98.88	09.17	98.93	57.74	135.22	95.38 to 100.11	61,700	61,010
Greater Than 14,999	13	97.36	97.47	98.86	10.37	98.59	57.74	135.22	92.33 to 100.11	69,769	68,972
Greater Than 29,999	10	97.98	103.04	100.90	07.49	102.12	92.33	135.22	95.38 to 119.03	82,400	83,138
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	100.12	100.12	100.10	00.08	100.02	100.04	100.19	N/A	9,250	9,259
15,000 TO 29,999	3	80.36	78.89	78.62	16.94	100.34	57.74	98.56	N/A	27,667	21,752
30,000 TO 59,999	2	109.00	109.00	108.65	09.20	100.32	98.97	119.03	N/A	43,500	47,264
60,000 TO 99,999	4	97.66	105.72	104.17	11.46	101.49	92.33	135.22	N/A	71,250	74,224
100,000 TO 149,999	4	97.03	97.39	97.34	01.39	100.05	95.38	100.11	N/A	113,000	109,989
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	15	98.56	97.82	98.88	09.17	98.93	57.74	135.22	95.38 to 100.11	61,700	61,010

**46 Hooker**  
**COMMERCIAL**
**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 6  
 Total Sales Price : 371,669  
 Total Adj. Sales Price : 371,669  
 Total Assessed Value : 302,211  
 Avg. Adj. Sales Price : 61,945  
 Avg. Assessed Value : 50,369

MEDIAN : 94  
 WGT. MEAN : 81  
 MEAN : 87  
 COD : 13.50  
 PRD : 107.35

COV : 20.61  
 STD : 17.99  
 Avg. Abs. Dev : 12.75  
 MAX Sales Ratio : 103.05  
 MIN Sales Ratio : 56.01

95% Median C.I. : 56.01 to 103.05  
 95% Wgt. Mean C.I. : 63.11 to 99.52  
 95% Mean C.I. : 68.41 to 106.17

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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>Qtrts</u>											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	1	103.05	103.05	103.05	00.00	100.00	103.05	103.05	N/A	16,669	17,178
01-JUL-16 To 30-SEP-16	1	76.29	76.29	76.29	00.00	100.00	76.29	76.29	N/A	150,000	114,442
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	1	91.34	91.34	91.34	00.00	100.00	91.34	91.34	N/A	24,000	21,922
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	56.01	56.01	56.01	00.00	100.00	56.01	56.01	N/A	70,000	39,206
01-JAN-18 To 31-MAR-18	1	97.54	97.54	97.54	00.00	100.00	97.54	97.54	N/A	51,000	49,744
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	1	99.53	99.53	99.53	00.00	100.00	99.53	99.53	N/A	60,000	59,719
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	2	89.67	89.67	78.97	14.92	113.55	76.29	103.05	N/A	83,335	65,810
01-OCT-16 To 30-SEP-17	1	91.34	91.34	91.34	00.00	100.00	91.34	91.34	N/A	24,000	21,922
01-OCT-17 To 30-SEP-18	3	97.54	84.36	82.14	14.88	102.70	56.01	99.53	N/A	60,333	49,556
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	2	89.67	89.67	78.97	14.92	113.55	76.29	103.05	N/A	83,335	65,810
01-JAN-17 To 31-DEC-17	2	73.68	73.68	65.03	23.98	113.30	56.01	91.34	N/A	47,000	30,564
<u>ALL</u>	6	94.44	87.29	81.31	13.50	107.35	56.01	103.05	56.01 to 103.05	61,945	50,369

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	6	94.44	87.29	81.31	13.50	107.35	56.01	103.05	56.01 to 103.05	61,945	50,369
<u>ALL</u>	6	94.44	87.29	81.31	13.50	107.35	56.01	103.05	56.01 to 103.05	61,945	50,369

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	6	94.44	87.29	81.31	13.50	107.35	56.01	103.05	56.01 to 103.05	61,945	50,369
04											
<u>ALL</u>	6	94.44	87.29	81.31	13.50	107.35	56.01	103.05	56.01 to 103.05	61,945	50,369

**46 Hooker**  
**COMMERCIAL**
**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018    Posted on: 1/31/2019

Number of Sales : 6  
 Total Sales Price : 371,669  
 Total Adj. Sales Price : 371,669  
 Total Assessed Value : 302,211  
 Avg. Adj. Sales Price : 61,945  
 Avg. Assessed Value : 50,369

MEDIAN : 94  
 WGT. MEAN : 81  
 MEAN : 87  
 COD : 13.50  
 PRD : 107.35

COV : 20.61  
 STD : 17.99  
 Avg. Abs. Dev : 12.75  
 MAX Sales Ratio : 103.05  
 MIN Sales Ratio : 56.01

95% Median C.I. : 56.01 to 103.05  
 95% Wgt. Mean C.I. : 63.11 to 99.52  
 95% Mean C.I. : 68.41 to 106.17

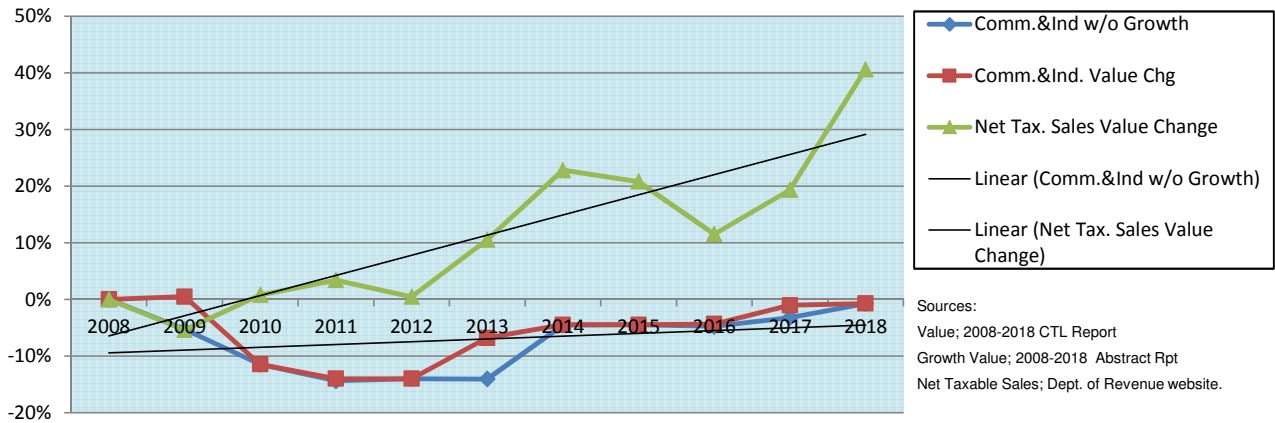
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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	97.20	97.20	96.14	06.03	101.10	91.34	103.05	N/A	20,335	19,550
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	6	94.44	87.29	81.31	13.50	107.35	56.01	103.05	56.01 to 103.05	61,945	50,369
Greater Than 14,999	6	94.44	87.29	81.31	13.50	107.35	56.01	103.05	56.01 to 103.05	61,945	50,369
Greater Than 29,999	4	86.92	82.34	79.49	18.63	103.59	56.01	99.53	N/A	82,750	65,778
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	97.20	97.20	96.14	06.03	101.10	91.34	103.05	N/A	20,335	19,550
30,000 TO 59,999	1	97.54	97.54	97.54	00.00	100.00	97.54	97.54	N/A	51,000	49,744
60,000 TO 99,999	2	77.77	77.77	76.10	27.98	102.19	56.01	99.53	N/A	65,000	49,463
100,000 TO 149,999											
150,000 TO 249,999	1	76.29	76.29	76.29	00.00	100.00	76.29	76.29	N/A	150,000	114,442
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	6	94.44	87.29	81.31	13.50	107.35	56.01	103.05	56.01 to 103.05	61,945	50,369

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
342	1	97.54	97.54	97.54	00.00	100.00	97.54	97.54	N/A	51,000	49,744
456	1	76.29	76.29	76.29	00.00	100.00	76.29	76.29	N/A	150,000	114,442
470	1	91.34	91.34	91.34	00.00	100.00	91.34	91.34	N/A	24,000	21,922
494	1	103.05	103.05	103.05	00.00	100.00	103.05	103.05	N/A	16,669	17,178
528	1	56.01	56.01	56.01	00.00	100.00	56.01	56.01	N/A	70,000	39,206
552	1	99.53	99.53	99.53	00.00	100.00	99.53	99.53	N/A	60,000	59,719
<u>ALL</u>	6	94.44	87.29	81.31	13.50	107.35	56.01	103.05	56.01 to 103.05	61,945	50,369

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 12,855,887	\$ 756,885		\$ 12,099,002	--	\$ 8,297,309	--
2009	\$ 12,920,806	\$ 748,402	5.79%	\$ 12,172,404	-5.32%	\$ 7,849,602	-5.40%
2010	\$ 11,383,154	\$ -	0.00%	\$ 11,383,154	-11.90%	\$ 8,363,521	6.55%
2011	\$ 11,054,650	\$ 47,256	0.43%	\$ 11,007,394	-3.30%	\$ 8,579,347	2.58%
2012	\$ 11,055,106	\$ -	0.00%	\$ 11,055,106	0.00%	\$ 8,334,982	-2.85%
2013	\$ 11,982,903	\$ 934,587	7.80%	\$ 11,048,316	-0.06%	\$ 9,170,195	10.02%
2014	\$ 12,280,943	\$ 7,440	0.06%	\$ 12,273,503	2.43%	\$ 10,190,409	11.13%
2015	\$ 12,281,816	\$ -	0.00%	\$ 12,281,816	0.01%	\$ 10,023,145	-1.64%
2016	\$ 12,299,140	\$ 54,785	0.45%	\$ 12,244,355	-0.31%	\$ 9,253,775	-7.68%
2017	\$ 12,723,265	\$ 279,175	2.19%	\$ 12,444,090	1.18%	\$ 9,901,014	6.99%
2018	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.31%	\$ 11,667,483	17.84%
Ann %chg	-0.07%			Average	-1.70%	3.47%	3.75%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-5.32%	0.50%	-5.40%
2010	-11.46%	-11.46%	0.80%
2011	-14.38%	-14.01%	3.40%
2012	-14.01%	-14.01%	0.45%
2013	-14.06%	-6.79%	10.52%
2014	-4.53%	-4.47%	22.82%
2015	-4.47%	-4.47%	20.80%
2016	-4.76%	-4.33%	11.53%
2017	-3.20%	-1.03%	19.33%
2018	-0.72%	-0.72%	40.62%

County Number	46
County Name	Hooker

**46 Hooker****AGRICULTURAL LAND****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 9	MEDIAN : 56	COV : 32.83	95% Median C.I. : 45.00 to 74.64
Total Sales Price : 6,503,829	WGT. MEAN : 55	STD : 18.82	95% Wgt. Mean C.I. : 42.39 to 67.05
Total Adj. Sales Price : 6,503,829	MEAN : 57	Avg. Abs. Dev : 14.21	95% Mean C.I. : 42.85 to 71.79
Total Assessed Value : 3,559,077			
Avg. Adj. Sales Price : 722,648	COD : 25.40	MAX Sales Ratio : 90.01	
Avg. Assessed Value : 395,453	PRD : 104.75	MIN Sales Ratio : 26.52	

*Printed:3/19/2019 11:48:35AM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	2	41.24	41.24	46.19	35.69	89.28	26.52	55.95	N/A	325,000	150,126
01-JAN-16 To 31-MAR-16	1	49.50	49.50	49.50	00.00	100.00	49.50	49.50	N/A	1,665,000	824,145
01-APR-16 To 30-JUN-16	2	71.94	71.94	72.28	03.77	99.53	69.23	74.64	N/A	974,415	704,338
01-JUL-16 To 30-SEP-16	1	45.00	45.00	45.00	00.00	100.00	45.00	45.00	N/A	1,840,000	828,003
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	1	45.00	45.00	45.00	00.00	100.00	45.00	45.00	N/A	320,000	144,001
01-APR-17 To 30-JUN-17	1	60.00	60.00	60.00	00.00	100.00	60.00	60.00	N/A	60,000	36,000
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	90.01	90.01	90.01	00.00	100.00	90.01	90.01	N/A	20,000	18,001
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	6	52.73	53.47	55.07	24.90	97.09	26.52	74.64	26.52 to 74.64	1,017,305	560,179
01-OCT-16 To 30-SEP-17	2	52.50	52.50	47.37	14.29	110.83	45.00	60.00	N/A	190,000	90,001
01-OCT-17 To 30-SEP-18	1	90.01	90.01	90.01	00.00	100.00	90.01	90.01	N/A	20,000	18,001
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	4	59.37	59.59	56.12	20.78	106.18	45.00	74.64	N/A	1,363,457	765,206
01-JAN-17 To 31-DEC-17	3	60.00	65.00	49.50	25.00	131.31	45.00	90.01	N/A	133,333	66,001
<u>ALL</u>	9	55.95	57.32	54.72	25.40	104.75	26.52	90.01	45.00 to 74.64	722,648	395,453

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	55.95	57.32	54.72	25.40	104.75	26.52	90.01	45.00 to 74.64	722,648	395,453
<u>ALL</u>	9	55.95	57.32	54.72	25.40	104.75	26.52	90.01	45.00 to 74.64	722,648	395,453

**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
<u>Grass</u>											
County	7	60.00	58.63	56.58	27.95	103.62	26.52	90.01	26.52 to 90.01	629,204	355,981
1	7	60.00	58.63	56.58	27.95	103.62	26.52	90.01	26.52 to 90.01	629,204	355,981
<u>ALL</u>	9	55.95	57.32	54.72	25.40	104.75	26.52	90.01	45.00 to 74.64	722,648	395,453

**46 Hooker****AGRICULTURAL LAND****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018    Posted on: 1/31/2019

Number of Sales : 9	MEDIAN : 56	COV : 32.83	95% Median C.I. : 45.00 to 74.64
Total Sales Price : 6,503,829	WGT. MEAN : 55	STD : 18.82	95% Wgt. Mean C.I. : 42.39 to 67.05
Total Adj. Sales Price : 6,503,829	MEAN : 57	Avg. Abs. Dev : 14.21	95% Mean C.I. : 42.85 to 71.79
Total Assessed Value : 3,559,077			
Avg. Adj. Sales Price : 722,648	COD : 25.40	MAX Sales Ratio : 90.01	
Avg. Assessed Value : 395,453	PRD : 104.75	MIN Sales Ratio : 26.52	

*Printed:3/19/2019 11:48:35AM***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	1	55.95	55.95	55.95	00.00	100.00	55.95	55.95	N/A	434,400	243,065
1	1	55.95	55.95	55.95	00.00	100.00	55.95	55.95	N/A	434,400	243,065
____Grass____											
County	8	54.75	57.49	54.63	29.19	105.24	26.52	90.01	26.52 to 90.01	758,679	414,502
1	8	54.75	57.49	54.63	29.19	105.24	26.52	90.01	26.52 to 90.01	758,679	414,502
____ALL____	9	55.95	57.32	54.72	25.40	104.75	26.52	90.01	45.00 to 74.64	722,648	395,453

## Hooker County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	n/a	n/a	1800	1800	1800	<b>1800</b>
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	<b>2139</b>
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	<b>2100</b>
McPherson	1	n/a	n/a	2100	2100	n/a	2100	2100	2100	<b>2100</b>
Arthur	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	<b>2100</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	1500	1500	1500	<b>1500</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Cherry	1	n/a	725	725	725	725	725	725	725	<b>725</b>
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	<b>725</b>
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	n/a	n/a	n/a	n/a	n/a	450	450	450	<b>450</b>
Cherry	1	n/a	700	670	645	599	550	425	425	<b>449</b>
Thomas	1	n/a	n/a	465	n/a	465	465	465	465	<b>465</b>
McPherson	1	n/a	n/a	450	450	n/a	450	450	450	<b>450</b>
Arthur	1	n/a	n/a	407	n/a	407	407	407	407	<b>407</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	404	404	404	<b>404</b>

County	Mkt Area	CRP	TIMBER	WASTE
Hooker	1	n/a	n/a	9
Cherry	1	725	n/a	73
Thomas	1	n/a	n/a	150
McPherson	1	725	n/a	10
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10

Source: 2019 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.

## AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	12	Median :	65	COV :	29.25	95% Median C.I. :	45.00 to 75.00
Total Sales Price :	8,154,829	Wgt. Mean :	59	STD :	18.08	95% Wgt. Mean C.I. :	46.34 to 72.05
Total Adj. Sales Price :	8,154,829	Mean :	62	Avg. Abs. Dev :	14.83	95% Mean C.I. :	50.33 to 73.31
Total Assessed Value :	4,827,213						
Avg. Adj. Sales Price :	679,569	COD :	22.95	MAX Sales Ratio :	90.01		
Avg. Assessed Value :	402,268	PRD :	104.44	MIN Sales Ratio :	26.52		

Printed : 04/01/2019

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2015 To 12/31/2015	2	41.24	41.24	46.19	35.69	89.28	26.52	55.95	N/A	325,000	150,126
01/01/2016 To 03/31/2016	1	49.50	49.50	49.50		100.00	49.50	49.50	N/A	1,665,000	824,145
04/01/2016 To 06/30/2016	2	71.94	71.94	72.28	03.77	99.53	69.23	74.64	N/A	974,415	704,338
07/01/2016 To 09/30/2016	1	45.00	45.00	45.00		100.00	45.00	45.00	N/A	1,840,000	828,003
10/01/2016 To 12/31/2016											
01/01/2017 To 03/31/2017	3	71.53	63.84	62.62	13.98	101.95	45.00	75.00	N/A	305,333	191,211
04/01/2017 To 06/30/2017	1	60.00	60.00	60.00		100.00	60.00	60.00	N/A	60,000	36,000
07/01/2017 To 09/30/2017											
10/01/2017 To 12/31/2017	1	90.01	90.01	90.01		100.00	90.01	90.01	N/A	20,000	18,001
01/01/2018 To 03/31/2018											
04/01/2018 To 06/30/2018	1	79.48	79.48	79.48		100.00	79.48	79.48	N/A	1,055,000	838,505
07/01/2018 To 09/30/2018											
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	6	52.73	53.47	55.07	24.90	97.09	26.52	74.64	26.52 to 74.64	1,017,305	560,179
10/01/2016 To 09/30/2017	4	65.77	62.88	62.46	15.78	100.67	45.00	75.00	N/A	244,000	152,408
10/01/2017 To 09/30/2018	2	84.75	84.75	79.67	06.22	106.38	79.48	90.01	N/A	537,500	428,253
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	4	59.37	59.59	56.12	20.78	106.18	45.00	74.64	N/A	1,363,457	765,206
01/01/2017 To 12/31/2017	5	71.53	68.31	63.02	16.78	108.39	45.00	90.01	N/A	199,200	125,527

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	12	64.62	61.82	59.19	22.95	104.44	26.52	90.01	45.00 to 75.00	679,569	402,268

## AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	12	Median :	65	COV :	29.25	95% Median C.I. :	45.00 to 75.00
Total Sales Price :	8,154,829	Wgt. Mean :	59	STD :	18.08	95% Wgt. Mean C.I. :	46.34 to 72.05
Total Adj. Sales Price :	8,154,829	Mean :	62	Avg. Abs. Dev :	14.83	95% Mean C.I. :	50.33 to 73.31
Total Assessed Value :	4,827,213						
Avg. Adj. Sales Price :	679,569	COD :	22.95	MAX Sales Ratio :	90.01		
Avg. Assessed Value :	402,268	PRD :	104.44	MIN Sales Ratio :	26.52		

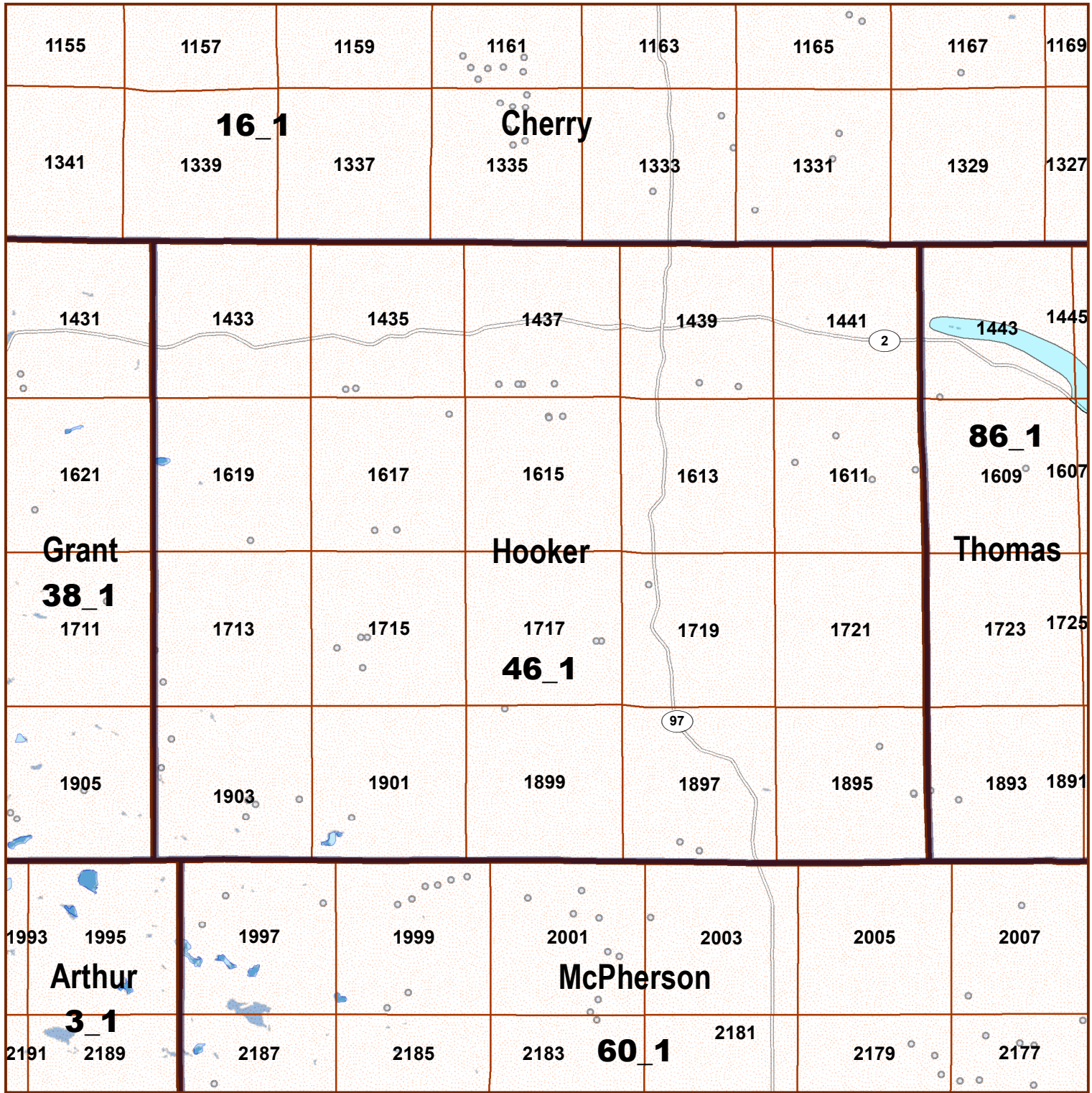
Printed : 04/01/2019

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 Value
<u>Grass</u>											
County	10	70.38	63.64	62.09	20.59	102.50	26.52	90.01	45.00 to 79.48	605,543	376,000
1	10	70.38	63.64	62.09	20.59	102.50	26.52	90.01	45.00 to 79.48	605,543	376,000
<u>ALL</u>											
10/01/2015 To 09/30/2018	12	64.62	61.82	59.19	22.95	104.44	26.52	90.01	45.00 to 75.00	679,569	402,268

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 Value
<u>Irrigated</u>											
County	1	55.95	55.95	55.95		100.00	55.95	55.95	N/A	434,400	243,065
1	1	55.95	55.95	55.95		100.00	55.95	55.95	N/A	434,400	243,065
<u>Grass</u>											
County	11	69.23	62.36	59.38	21.62	105.02	26.52	90.01	45.00 to 79.48	701,857	416,741
1	11	69.23	62.36	59.38	21.62	105.02	26.52	90.01	45.00 to 79.48	701,857	416,741
<u>ALL</u>											
10/01/2015 To 09/30/2018	12	64.62	61.82	59.19	22.95	104.44	26.52	90.01	45.00 to 75.00	679,569	402,268



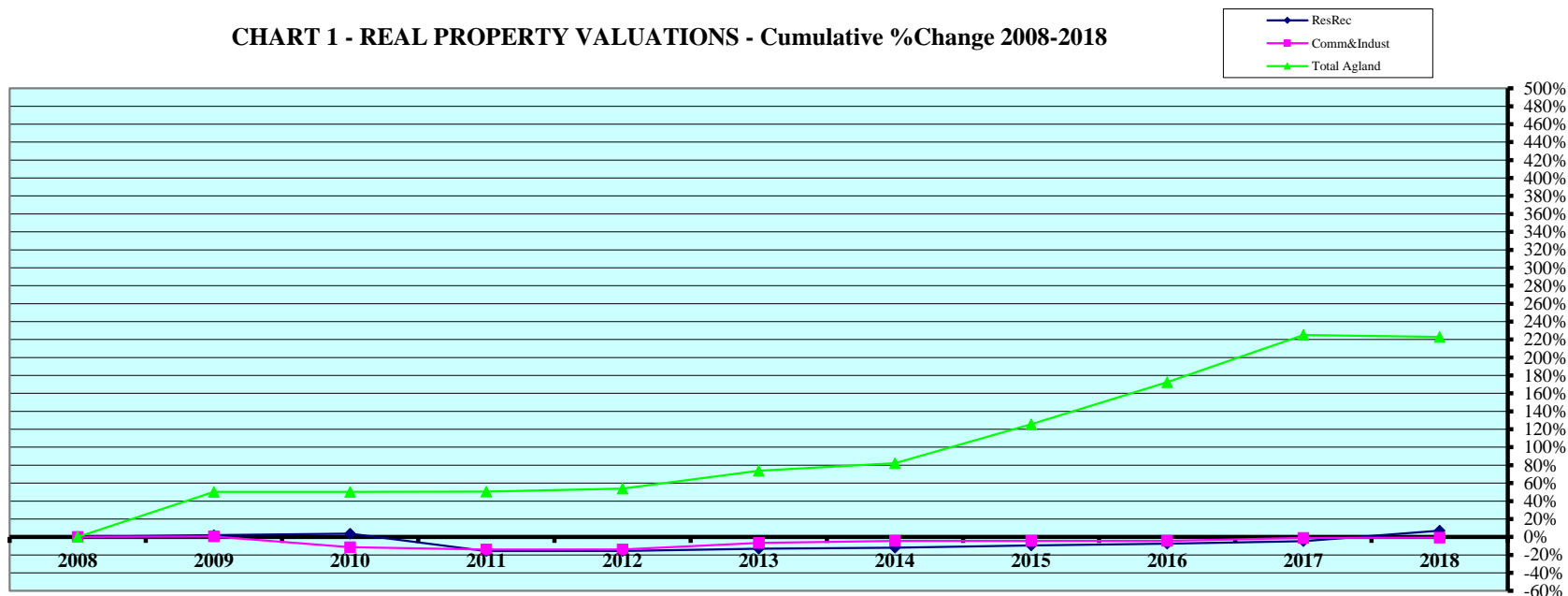
#### Legend

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

## Hooker County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	15,568,685	--	--	--	12,855,887	--	--	--	64,534,741	--	--	--
2009	15,890,039	321,354	2.06%	2.06%	12,920,806	64,919	0.50%	0.50%	96,941,673	32,406,932	50.22%	50.22%
2010	16,142,533	252,494	1.59%	3.69%	11,383,154	-1,537,652	-11.90%	-11.46%	96,996,511	54,838	0.06%	50.30%
2011	13,115,842	-3,026,691	-18.75%	-15.75%	11,054,650	-328,504	-2.89%	-14.01%	97,130,672	134,161	0.14%	50.51%
2012	13,151,486	35,644	0.27%	-15.53%	11,055,106	456	0.00%	-14.01%	99,333,385	2,202,713	2.27%	53.92%
2013	13,531,459	379,973	2.89%	-13.09%	11,982,903	927,797	8.39%	-6.79%	112,194,565	12,861,180	12.95%	73.85%
2014	13,692,746	161,287	1.19%	-12.05%	12,280,943	298,040	2.49%	-4.47%	117,630,542	5,435,977	4.85%	82.27%
2015	14,090,232	397,486	2.90%	-9.50%	12,281,816	873	0.01%	-4.47%	145,681,934	28,051,392	23.85%	125.74%
2016	14,383,355	293,123	2.08%	-7.61%	12,299,140	17,324	0.14%	-4.33%	175,856,383	30,174,449	20.71%	172.50%
2017	14,835,974	452,619	3.15%	-4.71%	12,723,265	424,125	3.45%	-1.03%	209,766,398	33,910,015	19.28%	225.04%
2018	16,658,939	1,822,965	12.29%	7.00%	12,762,871	39,606	0.31%	-0.72%	208,434,671	-1,331,727	-0.63%	222.98%

Rate Annual %chg: Residential & Recreational **0.68%**

Commercial & Industrial **-0.07%**

Agricultural Land **12.44%**

Cnty# **46**  
County **HOOKE**

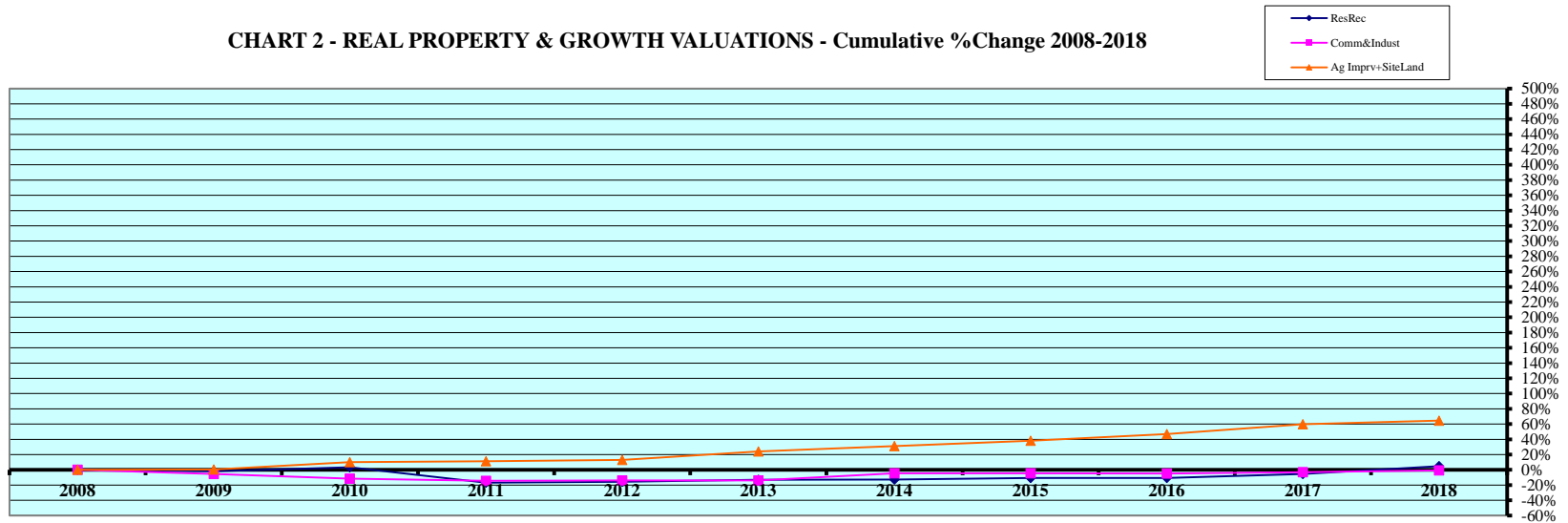
**CHART 1**

(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.

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational <sup>(1)</sup>						Cmltv%chg w/o grwth	Commercial & Industrial <sup>(1)</sup>						Cmltv%chg w/o grwth
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Value		Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth			
2008	15,568,685	514,003	3.30%	15,054,682	--	--	12,855,887	756,885	5.89%	12,099,002	--	--		
2009	15,890,039	642,444	4.04%	15,247,595	-2.06%	-2.06%	12,920,806	748,402	5.79%	12,172,404	-5.32%	-5.32%		
2010	16,142,533	55,926	0.35%	16,086,607	1.24%	3.33%	11,383,154	0	0.00%	11,383,154	-11.90%	-11.46%		
2011	13,115,842	174,321	1.33%	12,941,521	-19.83%	-16.87%	11,054,650	47,256	0.43%	11,007,394	-3.30%	-14.38%		
2012	13,151,486	5,087	0.04%	13,146,399	0.23%	-15.56%	11,055,106	0	0.00%	11,055,106	0.00%	-14.01%		
2013	13,531,459	2,282	0.02%	13,529,177	2.87%	-13.10%	11,982,903	934,587	7.80%	11,048,316	-0.06%	-14.06%		
2014	13,692,746	124,872	0.91%	13,567,874	0.27%	-12.85%	12,280,943	7,440	0.06%	12,273,503	2.43%	-4.53%		
2015	14,090,232	189,217	1.34%	13,901,015	1.52%	-10.71%	12,281,816	0	0.00%	12,281,816	0.01%	-4.47%		
2016	14,383,355	473,654	3.29%	13,909,701	-1.28%	-10.66%	12,299,140	54,785	0.45%	12,244,355	-0.31%	-4.76%		
2017	14,835,974	118,500	0.80%	14,717,474	2.32%	-5.47%	12,723,265	279,175	2.19%	12,444,090	1.18%	-3.20%		
2018	16,658,939	349,843	2.10%	16,309,096	9.93%	4.76%	12,762,871	0	0.00%	12,762,871	0.31%	-0.72%		
Rate Ann%chg	0.68%				-0.48%		-0.07%			C & I w/o growth	-1.70%			

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2008	2,440,465	76,977	2,517,442	99,512	3.95%	2,417,930	--	--
2009	2,592,093	93,802	2,685,895	160,190	5.96%	2,525,705	0.33%	0.33%
2010	2,692,609	102,989	2,795,598	24,355	0.87%	2,771,243	3.18%	10.08%
2011	2,754,139	107,444	2,861,583	61,530	2.15%	2,800,053	0.16%	11.23%
2012	2,613,981	451,495	3,065,476	218,978	7.14%	2,846,498	-0.53%	13.07%
2013	2,654,471	502,661	3,157,132	36,541	1.16%	3,120,591	1.80%	23.96%
2014	2,836,642	518,852	3,355,494	51,500	1.53%	3,303,994	4.65%	31.24%
2015	2,957,169	639,170	3,596,339	115,564	3.21%	3,480,775	3.73%	38.27%
2016	3,170,275	772,417	3,942,692	244,754	6.21%	3,697,938	2.83%	46.89%
2017	3,176,091	845,285	4,021,376	0	0.00%	4,021,376	2.00%	59.74%
2018	3,100,094	1,213,938	4,314,032	171,450	3.97%	4,142,582	3.01%	64.56%
Rate Ann%chg	2.42%	31.76%	5.53%	Ag Imprv+Site w/o growth			2.12%	

(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.

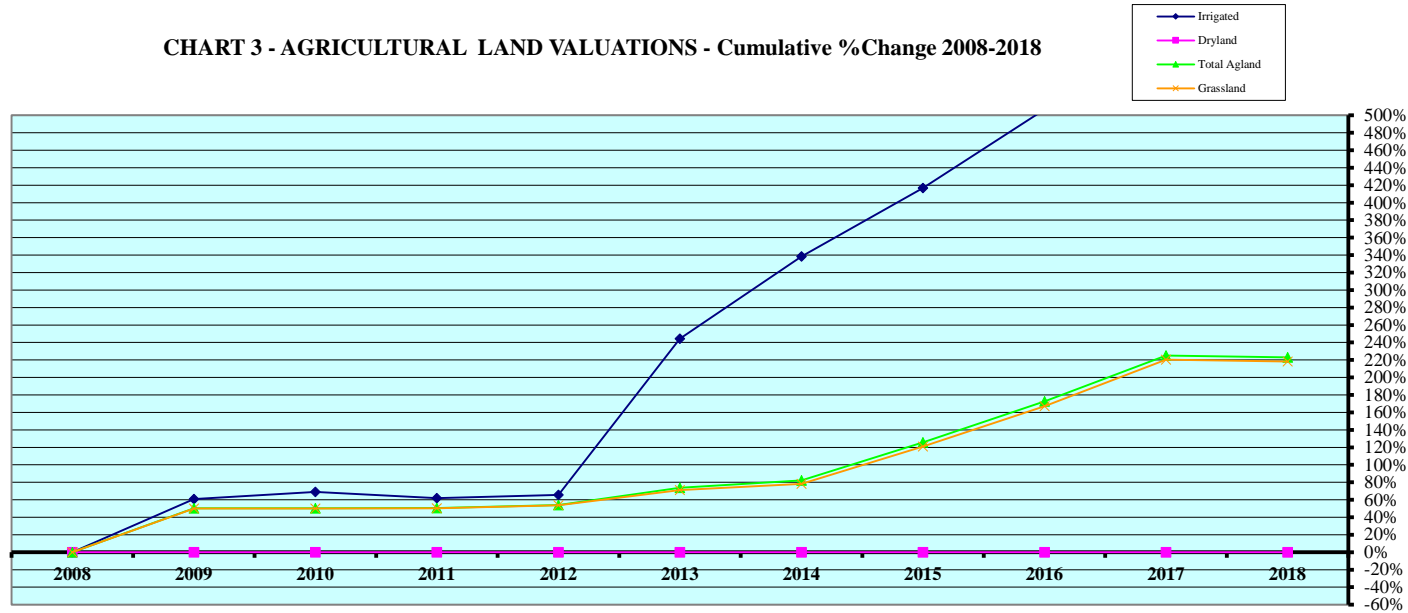
Sources:  
Value; 2008 - 2018 CTL  
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2019

Cnty# 46  
County HOOKER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	1,053,072	--	--	--	0	--	--	--	63,446,721	--	--	--
2009	1,692,227	639,155	60.69%	60.69%	0	0			95,244,756	31,798,035	50.12%	50.12%
2010	1,780,240	88,013	5.20%	69.05%	0	0			95,211,581	-33,175	-0.03%	50.07%
2011	1,705,440	-74,800	-4.20%	61.95%	0	0			95,420,542	208,961	0.22%	50.39%
2012	1,744,201	38,761	2.27%	65.63%	0	0			97,584,494	2,163,952	2.27%	53.81%
2013	3,626,000	1,881,799	107.89%	244.33%	0	0			108,563,875	10,979,381	11.25%	71.11%
2014	4,616,976	990,976	27.33%	338.43%	0	0			113,008,651	4,444,776	4.09%	78.12%
2015	5,442,855	825,879	17.89%	416.85%	0	0			140,234,164	27,225,513	24.09%	121.03%
2016	6,389,262	946,407	17.39%	506.73%	0	0			169,462,206	29,228,042	20.84%	167.09%
2017	6,522,300	133,038	2.08%	519.36%	0	0			203,238,998	33,776,792	19.93%	220.33%
2018	6,491,178	-31,122	-0.48%	516.40%	0	0			201,921,469	-1,317,529	-0.65%	218.25%

Rate Ann.%chg: Irrigated 19.95%

Dryland

Grassland 12.27%

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	2,345	--	--	--	32,603	--	--	--	64,534,741	--	--	--
2009	4,690	2,345	100.00%	100.00%	0	-32,603	-100.00%	-100.00%	96,941,673	32,406,932	50.22%	50.22%
2010	4,690	0	0.00%	100.00%	0	0		-100.00%	96,996,511	54,838	0.06%	50.30%
2011	4,690	0	0.00%	100.00%	0	0		-100.00%	97,130,672	134,161	0.14%	50.51%
2012	4,690	0	0.00%	100.00%	0	0		-100.00%	99,333,385	2,202,713	2.27%	53.92%
2013	4,690	0	0.00%	100.00%	0	0		-100.00%	112,194,565	12,861,180	12.95%	73.85%
2014	4,915	225	4.80%	109.59%	0	0		-100.00%	117,630,542	5,435,977	4.85%	82.27%
2015	4,915	0	0.00%	109.59%	0	0		-100.00%	145,681,934	28,051,392	23.85%	125.74%
2016	4,915	0	0.00%	109.59%	0	0		-100.00%	175,856,383	30,174,449	20.71%	172.50%
2017	5,100	185	3.76%	117.48%	0	0		-100.00%	209,766,398	33,910,015	19.28%	225.04%
2018	22,024	16,924	331.84%	839.19%	0	0		-100.00%	208,434,671	-1,331,727	-0.63%	222.98%

Cnty# 46  
County HOOKER

Rate Ann.%chg: Total Agric Land 12.44%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	1,053,072	3,761	280			0	0				63,402,905	451,495	140		
2009	1,692,227	3,846	440	57.14%	57.14%	0	0				95,347,453	451,767	211	50.29%	50.29%
2010	1,774,520	4,033	440	0.00%	57.14%	0	0				95,222,207	451,178	211	0.00%	50.29%
2011	1,705,440	3,876	440	0.00%	57.14%	0	0				95,404,798	452,033	211	0.00%	50.29%
2012	1,744,201	3,876	450	2.27%	60.71%	0	0				97,585,316	452,108	216	2.27%	53.70%
2013	3,876,000	3,876	1,000	122.22%	257.14%	0	0				108,503,875	452,104	240	11.19%	70.90%
2014	4,601,251	3,681	1,250	25.00%	346.43%	0	0				113,044,600	451,804	250	4.25%	78.17%
2015	5,442,855	3,629	1,500	20.00%	435.71%	0	0				140,233,931	451,788	310	24.06%	121.04%
2016	6,389,262	3,651	1,750	16.67%	525.00%	0	0				169,480,285	451,715	375	20.87%	167.18%
2017	6,522,300	3,624	1,800	2.86%	542.86%	0	0				203,238,998	451,655	450	19.94%	220.44%
2018	6,491,178	3,606	1,800	0.00%	542.86%	0	0				201,904,493	448,674	450	0.00%	220.45%

Rate Annual %chg Average Value/Acre:

20.45%

12.35%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	2,345	469	5			0	0				64,458,322	455,725	141		
2009	4,690	469	10	100.00%	100.00%	0	0				97,044,370	456,082	213	50.44%	50.44%
2010	4,690	469	10	0.00%	100.00%	0	0				97,001,417	455,680	213	0.04%	50.50%
2011	4,690	469	10	0.00%	100.00%	0	0				97,114,928	456,378	213	-0.04%	50.45%
2012	4,690	469	10	0.00%	100.00%	0	0				99,334,207	456,453	218	2.27%	53.86%
2013	4,690	469	10	0.00%	100.00%	0	0				112,384,565	456,449	246	13.14%	74.08%
2014	4,690	469	10	0.00%	100.00%	0	0				117,650,541	455,954	258	4.80%	82.43%
2015	4,915	492	10	0.00%	100.00%	0	0				145,681,701	455,908	320	23.84%	125.92%
2016	4,915	492	10	0.00%	100.00%	0	0				175,874,462	455,858	386	20.74%	172.77%
2017	5,100	510	10	0.00%	100.01%	0	0				209,766,398	455,788	460	19.29%	225.38%
2018	22,024	2,447	9	-10.00%	80.00%	0	0				208,417,695	454,728	458	-0.41%	224.05%

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HOOKER

Rate Annual %chg Average Value/Acre:

12.48%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports  
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

### CHART 5

Total Real Property  
Sum Lines 17, 25, & 30

Records : 1,824

Value : 243,096,291

Growth 1,069,474

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	23	102,838	10	51,786	31	1,814,930	64	1,969,554	
<b>02. Res Improve Land</b>	263	767,281	37	296,257	3	46,070	303	1,109,608	
<b>03. Res Improvements</b>	269	10,757,233	38	2,479,386	6	501,887	313	13,738,506	
<b>04. Res Total</b>	292	11,627,352	48	2,827,429	37	2,362,887	377	16,817,668	563,598
<b>% of Res Total</b>	77.45	69.14	12.73	16.81	9.81	14.05	20.67	6.92	52.70
<b>05. Com UnImp Land</b>	8	39,326	5	30,321	11	531,900	24	601,547	
<b>06. Com Improve Land</b>	53	143,478	11	95,997	13	2,323,131	77	2,562,606	
<b>07. Com Improvements</b>	54	1,921,245	12	444,083	13	7,233,390	79	9,598,718	
<b>08. Com Total</b>	62	2,104,049	17	570,401	24	10,088,421	103	12,762,871	0
<b>% of Com Total</b>	60.19	16.49	16.50	4.47	23.30	79.05	5.65	5.25	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	292	11,627,352	48	2,827,429	37	2,362,887	377	16,817,668	563,598
<b>% of Res &amp; Rec Total</b>	77.45	69.14	12.73	16.81	9.81	14.05	20.67	6.92	52.70
<b>Com &amp; Ind Total</b>	62	2,104,049	17	570,401	24	10,088,421	103	12,762,871	0
<b>% of Com &amp; Ind Total</b>	60.19	16.49	16.50	4.47	23.30	79.05	5.65	5.25	0.00

17. Taxable Total	354	13,731,401	65	3,397,830	61	12,451,308	480	29,580,539	563,598
% of Taxable Total	73.75	46.42	13.54	11.49	12.71	42.09	26.32	12.17	52.70

## Schedule II : Tax Increment Financing (TIF)

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

## Schedule III : Mineral Interest Records

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

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	34	11	65	110

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	6	55,777	1,242	194,024,559	1,248	194,080,336
28. Ag-Improved Land	0	0	9	258,796	83	14,706,714	92	14,965,510
29. Ag Improvements	0	0	10	492,728	86	3,977,178	96	4,469,906

30. Ag Total

1,344

213,515,752

## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	8	8.00	14,000	
33. HomeSite Improvements	0	0.00	0	9	8.00	458,382	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	6	13.74	24,045	
37. FarmSite Improvements	0	0.00	0	5	0.00	34,346	
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			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	3,500	2	2.00	3,500	
32. HomeSite Improv Land	62	66.49	116,358	70	74.49	130,358	
33. HomeSite Improvements	71	60.49	2,876,561	80	68.49	3,334,943	
34. HomeSite Total				82	76.49	3,468,801	
35. FarmSite UnImp Land	3	3.82	6,686	3	3.82	6,686	
36. FarmSite Improv Land	57	60.02	105,039	63	73.76	129,084	
37. FarmSite Improvements	71	0.00	1,100,617	76	0.00	1,134,963	
38. FarmSite Total				79	77.58	1,270,733	
39. Road & Ditches	0	1,008.44	0	0	1,008.44	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				161	1,162.51	4,739,534	505,876

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	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,091.09	28.36%	1,963,962	28.36%	1,800.00
51. 4A1	1,749.32	45.46%	3,148,776	45.46%	1,800.00
52. 4A	1,007.30	26.18%	1,813,140	26.18%	1,800.00
53. Total	3,847.71	100.00%	6,925,878	100.00%	1,800.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	12,871.27	2.87%	5,792,217	2.87%	450.01
69. 4G1	22,135.74	4.94%	9,961,263	4.94%	450.01
70. 4G	413,457.67	92.19%	186,056,656	92.19%	450.00
71. Total	448,464.68	100.00%	201,810,136	100.00%	450.00
Irrigated Total	3,847.71	0.85%	6,925,878	3.32%	1,800.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	448,464.68	98.61%	201,810,136	96.66%	450.00
72. Waste	2,447.15	0.54%	22,024	0.01%	9.00
73. Other	20.20	0.00%	18,180	0.01%	900.00
74. Exempt	0.32	0.00%	0	0.00%	0.00
75. Market Area Total	454,779.74	100.00%	208,776,218	100.00%	459.07

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	3,847.71	6,925,878	3,847.71	6,925,878
<b>77. Dry Land</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>78. Grass</b>	0.00	0	614.50	276,528	447,850.18	201,533,608	448,464.68	201,810,136
<b>79. Waste</b>	0.00	0	0.00	0	2,447.15	22,024	2,447.15	22,024
<b>80. Other</b>	0.00	0	0.00	0	20.20	18,180	20.20	18,180
<b>81. Exempt</b>	0.00	0	0.00	0	0.32	0	0.32	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>614.50</b>	<b>276,528</b>	<b>454,165.24</b>	<b>208,499,690</b>	<b>454,779.74</b>	<b>208,776,218</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	3,847.71	0.85%	6,925,878	3.32%	1,800.00
<b>Dry Land</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>	448,464.68	98.61%	201,810,136	96.66%	450.00
<b>Waste</b>	2,447.15	0.54%	22,024	0.01%	9.00
<b>Other</b>	20.20	0.00%	18,180	0.01%	900.00
<b>Exempt</b>	0.32	0.00%	0	0.00%	0.00
<b>Total</b>	<b>454,779.74</b>	<b>100.00%</b>	<b>208,776,218</b>	<b>100.00%</b>	<b>459.07</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1	Hooker County	40	1,922,291	38	340,371	42	2,902,797	82	5,165,459	87,523
83.2	Village Of Mullen	24	47,263	265	769,237	271	10,835,709	295	11,652,209	476,075
84	Residential Total	64	1,969,554	303	1,109,608	313	13,738,506	377	16,817,668	563,598

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I 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	Hooker County	16	562,221	22	2,412,365	23	7,667,758	39	10,642,344	0
85.2	Village Of Mullen	8	39,326	55	150,241	56	1,930,960	64	2,120,527	0
86	Commercial Total	24	601,547	77	2,562,606	79	9,598,718	103	12,762,871	0

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

## Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	12,871.27	2.87%	5,792,217	2.87%	450.01
93. 4G1	22,135.74	4.94%	9,961,263	4.94%	450.01
94. 4G	413,457.67	92.19%	186,056,656	92.19%	450.00
95. Total	448,464.68	100.00%	201,810,136	100.00%	450.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	448,464.68	100.00%	201,810,136	100.00%	450.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	448,464.68	100.00%	201,810,136	100.00%	450.00

**2019 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

**46 Hooker**

	<b>2018 CTL County Total</b>	<b>2019 Form 45 County Total</b>	<b>Value Difference (2019 form 45 - 2018 CTL)</b>	<b>Percent Change</b>	<b>2019 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	16,658,939	16,817,668	158,729	0.95%	563,598	-2.43%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	3,100,094	3,468,801	368,707	11.89%	505,876	-4.42%
<b>04. Total Residential (sum lines 1-3)</b>	<b>19,759,033</b>	<b>20,286,469</b>	<b>527,436</b>	<b>2.67%</b>	<b>1,069,474</b>	<b>-2.74%</b>
05. Commercial	12,762,871	12,762,871	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>12,762,871</b>	<b>12,762,871</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
08. Ag-Farmsite Land, Outbuildings	1,213,938	1,270,733	56,795	4.68%	0	4.68%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>1,213,938</b>	<b>1,270,733</b>	<b>56,795</b>	<b>4.68%</b>	<b>0</b>	<b>4.68%</b>
12. Irrigated	6,491,178	6,925,878	434,700	6.70%		
13. Dryland	0	0	0			
14. Grassland	201,921,469	201,810,136	-111,333	-0.06%		
15. Wasteland	22,024	22,024	0	0.00%		
16. Other Agland	0	18,180	18,180			
<b>17. Total Agricultural Land</b>	<b>208,434,671</b>	<b>208,776,218</b>	<b>341,547</b>	<b>0.16%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>242,170,513</b>	<b>243,096,291</b>	<b>925,778</b>	<b>0.38%</b>	<b>1,069,474</b>	<b>-0.06%</b>

## 2019 Assessment Survey for Hooker County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$83,362 - This budget includes all offices managed by the Ex Officio Assessor with the exception of the election office
7.	<b>Adopted budget, or granted budget if different from above:</b>
	same
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$500 - Tax Valuation Inc. consulting fee
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$10,500 - Includes TerraScan and GIS build out
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000 (including clerk education)
12.	<b>Other miscellaneous funds:</b>
	N/A, budget includes all functions of being ex officio.
13.	<b>Amount of last year's assessor's budget not used:</b>
	N/A, budget includes all functions of being ex officio with the exception of elections set up and software costs.

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan owned by Thomson Reuters
2.	<b>CAMA software:</b>
	TerraScan owned by Thomson Reuters
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - <a href="http://www.hooker.gworks.com">www.hooker.gworks.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	gWorks with research done by the Clerk.
8.	<b>Personal Property software:</b>
	TerraScan owned by Thomson Reuters

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Mullen and a one mile radius around the village.
4.	<b>When was zoning implemented?</b>
	2001

## D. Contracted Services

1.	<b>Appraisal Services:</b>
	None
2.	<b>GIS Services:</b>
	gWorks
3.	<b>Other services:</b>
	TerraScan owned by Thomson Reuters

## E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Consulted on an hourly rate with Ron Elliott of Professional Property Valuation Services if needed.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not contracted.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	The county would require a credentialed appraiser.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Not at this time.
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Used only as a consultant to go over the depreciation tables constructed by the county assessor.

## 2019 Residential Assessment Survey for Hooker County

<b>1.</b>	<b>Valuation data collection done by:</b>								
	The county assessor.								
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td>Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.	2	Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.	AG	Agricultural homes and outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>								
1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.								
2	Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.								
AG	Agricultural homes and outbuildings.								
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>								
	Since there are so few sales the cost approach is the primary approach to value, and a sale price per square foot will be looked at as well.								
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>								
	Depreciation is built from the local market.								
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>								
	No - currently there are no homes in the Dismal River grouping.								
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>								
	A per square foot method, with size increments is used to determine residential lot values								
<b>7.</b>	<b>How are rural residential site values developed?</b>								
	Rural residential site values are developed based on sales of comparable property.								
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>								
	Lots values are established from the market.								

9.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2017	2016	2017	2017
	2	2017	2016	2017	2017
	AG	2015-16	2016	2015-16	2015-17

## 2019 Commercial Assessment Survey for Hooker County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	The county assessor.													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> <tr> <td style="text-align: center;">1</td><td>All commercial property within Hooker County.</td></tr> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial property within Hooker County.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial property within Hooker County.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	Primarily the cost approach with sales used to establish depreciation if available. There is not enough income information to make it a meaningful approach.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	The expertise of a contracted appraiser will be sought in the valuation of unique commercial properties.													
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>													
	The depreciation is built from the local market.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>													
	N/A													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	By square foot with size increments.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th><th style="text-align: center;"><u>Date of Depreciation</u></th><th style="text-align: center;"><u>Date of Costing</u></th><th style="text-align: center;"><u>Date of Lot Value Study</u></th><th style="text-align: center;"><u>Date of Last Inspection</u></th></tr> <tr> <td style="text-align: center;">1</td><td style="text-align: center;">2016</td><td style="text-align: center;">2016</td><td style="text-align: center;">2016</td><td style="text-align: center;">2016</td></tr> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2016	2016	2016	2016
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2016	2016	2016	2016										

## 2019 Agricultural Assessment Survey for Hooker County

<b>1.</b>	<b>Valuation data collection done by:</b>		
	The county assessor.		
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>		
	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>
	1	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.	2014
	Irrigated acres were checked against NRD certified acres. GIS aerials are 2014.		
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>		
	N/A		
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>		
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. As of this interview, non-agricultural influences have not been identified that would cause a parcel to be considered recreational.		
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>		
	No - Mullen Subdivision: 1st acre \$1,750, 2 plus acres are valued at \$1,000 per acre Rural Residential: 1-20 acres \$1,000 per acre, 21 plus acres \$500 per acre Rural Farm Home Sites: \$1,000 per acre, generally only have two acres at this value and rest of the land is valued as agricultural.		
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>		
	N/A		
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>		
	N/A		
	<u><i>If your county has special value applications, please answer the following</i></u>		
<b>8a.</b>	<b>How many special valuation applications are on file?</b>		
	N/A		
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>		
	N/A		

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

## **2018 Plan of Assessment for Hooker County**

### **Assessment Years 2019, 2020 and 2021**

**Date: June 28, 2018**

#### Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, 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 Property Assessment and Taxation 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 is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;

2)75% of actual value for agricultural land and horticultural land; and

3)75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Hooker County:

Per the 2018 County Abstract, Hooker County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	377	21%	8.1%
Commercial	102	6 %	5.3%
Agricultural	1323	73 %	86.6%

Agricultural land - taxable acres 455,857 (*e.g. if predominant property in your county*)

Other pertinent facts: 99 percent of the county is Sandhills grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2017, an estimated 5 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2018 Reports & Opinions, Abstract and Assessor Survey.

Current Resources

A. Staff/Budget/Training

**Staff/Budget/Training**

I have held the position of County Clerk/Assessor for 19 and ½ years, and operate the office with the help of one full-time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The Clerk/Assessor is responsible for all necessary reports and filings. My office is open to the public 35 hours per week.

The budget for the County Clerk is \$90218.00 for the 2017-2018 fiscal year, the county board did approve funding of payment for Gisworkshop subscription and Roads layer, and Terrascan software in the current budget.

B. Cadastral Maps accuracy/condition, other land use maps, aerial photos

## **Mapping and Software**

Hooker county's cadastral maps are current GIS data and are updated through GISWorkshop as needed to date. The Village of Mullen and Hooker County are zoned. Hooker County is currently contracted with GISWorkshop for GIS mapping and annual maintenance, with the mapping of the village to be completed. The new land classifications have been entered in the Terra Scan software. The County has contracted with ASI/Terra Scan for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I currently use sales and statistical analysis from the Property Assessment and Taxation Department.

C. Property Record Cards – quantity and quality of property information, current listings, photo, sketches, etc.

## **Procedure Manual\ Record Cards**

Hooker County does not currently have a written procedure manual. As the assessor is the only person handling the assessment function, things are normally done using the same methods consistently. I plan to write a procedure manual using the resources available to me. I have requested procedure manual templates and copies of procedure manuals to aid in the inception of these manuals. Property Assessment and Taxation could be helpful in articulating a viable procedure manual. The property record cards are available in Terrascan and can be printed on demand, and are additionally available through the Gisworkshop interface.

D. Software for CAMA, Assessment Administration, GIS

E. Web based – property record information access

### **Current Assessment Procedures for Real Property (for example describe):**

The assessor is also the Register of Deeds, and property listing and inventory is coordinated with that office and the Village Zoning authority, County Zoning to aid in discovery of real property. Data Collection is done on a regular basis and listing is current and accurate.

A. Discover, List & Inventory all property (*e.g. how you handle processes for Real Estate Transfers & ownership changes, Sales Review, building permits/information statements*).

B. Data Collection (*e.g. frequency & method of physical property inspections, listing, gather market and income data*).

## **Data Verification/ Sales Review**

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

C. Review assessment sales ratio studies before assessment actions (*e.g. how you perform A/S ratio*

*studies internally or work with Field Liaison on analysis of A/S ratio studies).*

## 2018 R&O Statistics

Property Class	Median	COD	PRD
Residential	100	02.34	100.13
Commercial	97	07.19	103.52
Agricultural	56	17.64	98.13

There are issues of uniformity and the following plan will address the correctable items. The assessor is unable to address the low number of sales in the classes.

D. Approaches to Value (*e.g. how you perform mass appraisal techniques or calibrate models, etc*);

- 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 2018:**

Property Property Class	Median	COD	PRD
Residential	100	02.34	100.13
Commercial	97	107.19	103.52
Agricultural	56	17.64	98.13

\*COD means coefficient of dispersion and PRD means price related differential.

For more information regarding statistical measures see 2018 Reports & Opinions.

### **Assessment Actions Planned for Assessment Year 2019:**

Residential (and/or subclasses): **2019**

Residential-This class of property will have appraisal maintenance and the assessor will review properties in 2019. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial- This class of property will be reviewed and a sales review and pickup work will be completed. Value will be determined in traditional manner with new replacement cost and correlation to final value.

Agricultural Land (and/or subclasses): Agricultural-The reappraisal will be completed by the assessor. This class be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

### **Assessment Actions Planned for Assessment Year 2020:**

Residential (and/or subclasses): **2020**

Residential- This class of property will have appraisal maintenance and the assessor will review properties in 2020. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial-This class of property will have reappraisal for 2020. A complete new appraisal will be completed by the beginning of the tax year, utilizing the 2017 M&S cost tables. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Agricultural Land (and/or subclasses): Agricultural- This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.T

### **Assessment Actions Planned for Assessment Year 2021:**

Residential (and/or subclasses): **2021**

Residential- This class of property will have reappraisal for 2021. A complete new appraisal will be completed by the beginning of the tax year, utilizing the 2019 M&S cost tables. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements. The maintenance will be completed by the assessor. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial- This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return

to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Agricultural Land (and/or subclasses): Agricultural- This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

**Assessment Actions Planned for Assessment Year 2019:**

1. Record Maintenance, Mapping updates, & Ownership changes – Implement GIS parcel mapping within the Village of Mullen through GISWorkshop.

2. Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to PA&T 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 40 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 75 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.

8. Tax Increment Financing – N/A

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 and/or Appraisal Education – attend meetings, workshops, and

educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. (e.g. XX hours and/or frequency)

**Conclusion:**

*Summarize current budget request & resources needed for the future to achieve assessment actions planned.*

**Conclusion**

The assessor's priority for the coming year will be to appraise the agricultural properties in the county. Update information and continue to make these inspections on a regular basis. Reconciliation of Value and Market Analysis following reappraisal will be accomplished with the help of contracted appraiser. The assessor will also complete all pick-up work for residential, commercial and agricultural properties, as well as make all sales information available to the taxpayers. The assessor will continue to review property and will attempt to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information on completion of this cycle of reviews.

GIS will be maintained, and will try to implement roads layer for accurate acre count and documentation of county ROW.

Finally, the assessor will consider a formal written policy and procedures manual. This manual could define practices and procedures and illuminate goals of assessment.

Respectfully submitted:

Assessor signature: \_\_\_\_\_ Date: \_\_\_\_\_

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.