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DEPARTMENT OF REVENUE

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

HOOKER COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for 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,

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

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

cc: Dave Sullivan, Hooker County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

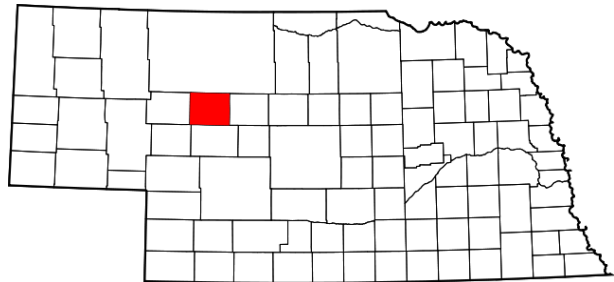
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

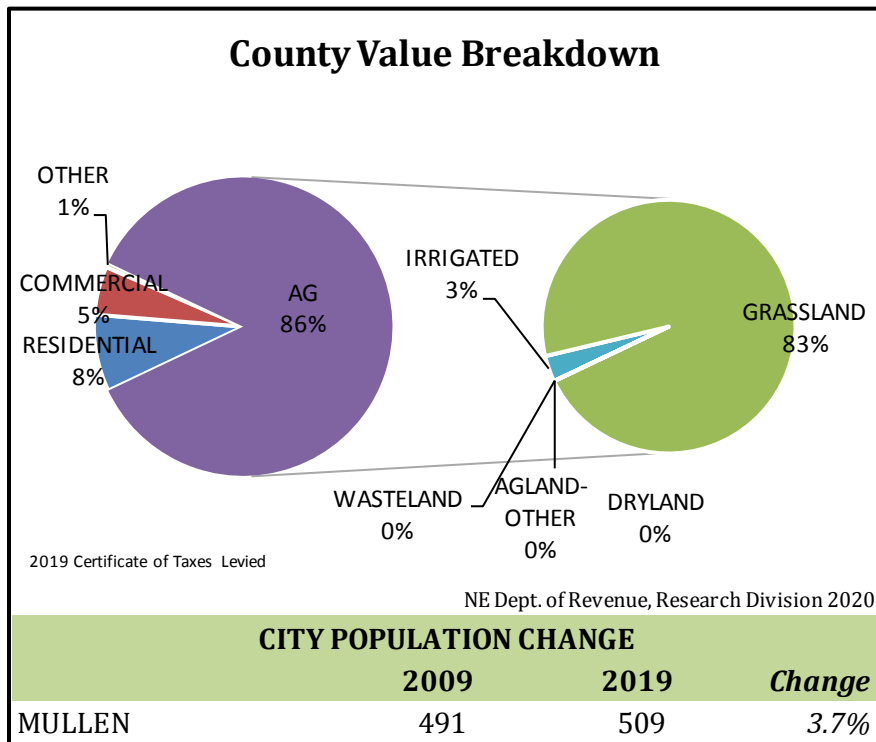
**Further information may be found in Exhibit 94*

County Overview

With a total area of 721 square miles, Hooker County has 682 residents, per the Census Bureau Quick Facts for 2019, a 7% population decline from the 2010 U.S. Census. Reports indicate that 64% of county residents are homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$46,778 (2020 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 U.S. Census Bureau, there are 31 employer establishments with total employment of 113, a 6% increase 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.

2021 Residential Correlation for Hooker County

Assessment Actions

For the current assessment year, the county assessor reviewed all residential property in the county, conducted a lot study and implemented new cost and depreciation tables.

Assessment Practice Review

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

Sales verification and qualification conducted by the county assessor involves personal and professional knowledge of the sales transactions occurring in the county, since the county assessor is also the county clerk. Thus, questions regarding a sale are usually discussed with the individual filing the Real Estate Transfer Statement (Form 521). Review of the non-qualified residential sales show adequate reasons for their disqualification. Overall, percentage of residential sales use is comparable to the statewide average (taking into consideration this year's use).

The last lot study was undertaken in 2020, the cost index used is dated 2020 and the Computer-Assisted Mass Appraisal (CAMA) system derived depreciation table has been updated for 2021.

Residential property in Hooker County is divided into two valuation groups: Valuation Group 1 consists of the village of Mullen and rural property; Valuation Group 2 consists of a recreational subdivision along the Dismal River that is exclusive to members only. The residential market for property in this subdivision compares to none other in Hooker County.

Currently, there is no written valuation methodology. The county assessor is current with the required six-year inspection and review cycle.

Description of Analysis

Thirteen sales were deemed qualified by the Hooker County Assessor during the sales study period. Only the median and weighted mean are within acceptable range, and the mean is being distorted by several extreme outliers—in the form of low dollar sales. The qualitative statistics are outside of their prescribed parameters, also influenced by the outliers. Removal of the lowest dollar sale would bring the median closer to range, but the price-related differential would still be three points above the prescribed limit.

Comparison of the sales file to the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicates roughly eight percent change to the sample, compared to a 15% change to the residential base. Growth as shown

2021 Residential Correlation for Hooker County

is roughly 9%. The percent change to the residential base indicates that the assessment actions were applied to both sample and base.

Equalization and Quality of Assessment

With the completion of a current review of all residential property, coupled with an overall review of the county's assessment practice, this indicates that all residential properties in Hooker County are assessed by the same equalized means and follow generally accepted mass appraisal techniques.

Level of Value

Based on the review 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.

2021 Commercial Correlation for Hooker County

Assessment Actions

Assessment actions taken to address the commercial property in Hooker County consisted of pick-up work that included the valuation of a new convenience store.

Assessment Practice Review

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

Due to the multi-role function of the Hooker County assessor/clerk, sales qualification and verification consists of personal and professional knowledge of the limited commercial sales transactions occurring in the county. Commercial non-qualified sales are documented with sufficient reasons for their disqualification. Comparison of Hooker County's commercial sales usage to that of the statewide average is substantially the same.

The last commercial lot study was conducted in 2019, and the cost index and depreciation tables are updated when the property class is reviewed—thus, these have a 2019 date as well. Due to the small number of commercial properties within the county, only one commercial valuation group is utilized.

Hooker County is current with the required six-year inspection and review cycle, with the latest review occurring during the last assessment year.

Description of Analysis

The statistical profile indicates there were five sales deemed qualified by the county assessor for the three-year timeframe of the study period. Overall statistics are relatively meaningless, due to the extremely small sample. Further review of the five qualified sales indicates two sales within statutory requirements, two below in the 81% range and one above at 197%. Therefore, the assessment practices of the county will be the primary factor for determining statutory compliance. As noted in the Assessment Practice Review, the last review was conducted in 2019, and the cost index and depreciation tables were updated with the 2019 date for assessment year 2020.

Other than the normal commercial maintenance and growth noted in the review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) the assessment actions are reflected in this document.

2021 Commercial Correlation for Hooker County

Equalization and Quality of Assessment

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

Level of Value

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

2021 Agricultural Correlation for Hooker County

Assessment Actions

For the current assessment year, the county assessor reviewed the agricultural land sales, compared the current values to those of neighboring counties, and other than picking up new construction/additions to outbuildings made no changes to agricultural land valuation.

Assessment Practice Review

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

The Hooker County assessor's sales qualification and verification of agricultural sales involves the county assessor/clerk's knowledge of the transactions that occur during the three-year timeframe of the sales study. The percentage of all agricultural sales used when compared to statewide averages is quite low. However, a review of all non-qualified agricultural sales shows sufficient reasons for sale disqualification. Of the 13 non-qualified sales, eight were family sales, one was a partial interest, one was a name change, and the remaining three were Nebraska Department of Transportation right of ways. Therefore, it is believed that all truly arm's-length agricultural sales were made available for measurement purposes.

Land use was last completed in 2018, and consist of a comparison of the latest aerial imagery flyover data with the current property record. Any irrigated land acres are confirmed with NRD information. A cursory glance of the Hooker County land use and agricultural market reveals that since approximately 97% of land in the county is grassland, only one market area is deemed necessary to value this property classification.

The county does not recognize a non-agricultural influence within the county and thus has no special valuation. There have been no applications for special value to date.

Agricultural improvements were last reviewed in 2017, and farm home sites appear to be low compared to all of the neighboring counties.

There is no agricultural intensive use identified and valued as such at this time.

Description of Analysis

Four agricultural sales were deemed qualified by the county assessor during the three-year timeframe of the study period. All are 95% Majority Land Use grassland sales. The sales show a ratio range of 64 to 91%. Further, it should be noted that the two sales with 90% ratios consist of 52 and 160 acres, respectively. These are not typical ranch sales due to their quite small acre inventory, but appear to be acquisitions of adjoining property. Thus, the four sales do not constitute a usable sample.

2021 Agricultural Correlation for Hooker County

The Hooker County 2021 Average Acre Value Comparison chart, in the addendum of this report, indicates that the Hooker County grassland values are comparable with neighboring counties. Based on this comparison and the general agricultural market for surrounding counties, the agricultural land values in Hooker County are believed to be in the acceptable range.

Equalization and Quality of Assessment

Land use is current, farm and home sites are valued using the same cost and depreciation tables. Comparison of the grassland assessed value in Hooker County with its surrounding counties show that the values fall into line with the grassland market in the area. The quality of assessment of agricultural land in Hooker County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Grass ____						
County	4	82.52	80.10	70.73	12.76	113.25
1	4	82.52	80.10	70.73	12.76	113.25
____ ALL ____	4	82.52	80.10	70.73	12.76	113.25

Level of Value

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

2021 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	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 7th day of April, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Hooker County

Residential Real Property - Current

Number of Sales	13	Median	97.99
Total Sales Price	\$745,100	Mean	104.83
Total Adj. Sales Price	\$745,100	Wgt. Mean	94.20
Total Assessed Value	\$701,919	Average Assessed Value of the Base	\$57,331
Avg. Adj. Sales Price	\$57,315	Avg. Assessed Value	\$53,994

Confidence Interval - Current

95% Median C.I	86.80 to 116.45
95% Wgt. Mean C.I	83.52 to 104.89
95% Mean C.I	87.31 to 122.35
% of Value of the Class of all Real Property Value in the County	9.37
% of Records Sold in the Study Period	3.18
% of Value Sold in the Study Period	2.99

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	14	97	96.71
2019	15	100	98.56
2018	16	100	99.58
2017	22	99	99.07

2021 Commission Summary for Hooker County

Commercial Real Property - Current

Number of Sales	5	Median	98.71
Total Sales Price	\$295,000	Mean	111.44
Total Adj. Sales Price	\$295,000	Wgt. Mean	112.03
Total Assessed Value	\$330,488	Average Assessed Value of the Base	\$137,394
Avg. Adj. Sales Price	\$59,000	Avg. Assessed Value	\$66,098

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	51.20 to 171.68
% of Value of the Class of all Real Property Value in the County	5.65
% of Records Sold in the Study Period	4.85
% of Value Sold in the Study Period	2.34

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	5	100	91.81
2019	6	100	94.44
2018	4	100	97.20
2017	7	100	99.69

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RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 13
Total Sales Price : 745,100
Total Adj. Sales Price : 745,100
Total Assessed Value : 701,919
Avg. Adj. Sales Price : 57,315
Avg. Assessed Value : 53,994

MEDIAN : 98
WGT. MEAN : 94
MEAN : 105
COD : 21.03
PRD : 111.28

COV : 27.65
STD : 28.99
Avg. Abs. Dev : 20.61
MAX Sales Ratio : 171.07
MIN Sales Ratio : 60.44

95% Median C.I. : 86.80 to 116.45
95% Wgt. Mean C.I. : 83.52 to 104.89
95% Mean C.I. : 87.31 to 122.35

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	1	110.88	110.88	110.88	00.00	100.00	110.88	110.88	N/A	91,000	100,905
01-JAN-19 To 31-MAR-19	1	88.00	88.00	88.00	00.00	100.00	88.00	88.00	N/A	50,000	43,998
01-APR-19 To 30-JUN-19	2	112.23	112.23	110.93	03.77	101.17	108.00	116.45	N/A	37,500	41,598
01-JUL-19 To 30-SEP-19	1	111.74	111.74	111.74	00.00	100.00	111.74	111.74	N/A	17,500	19,555
01-OCT-19 To 31-DEC-19	3	93.34	109.45	95.12	21.93	115.07	86.80	148.22	N/A	79,867	75,967
01-JAN-20 To 31-MAR-20	1	97.99	97.99	97.99	00.00	100.00	97.99	97.99	N/A	70,000	68,593
01-APR-20 To 30-JUN-20	2	74.73	74.73	69.01	19.12	108.29	60.44	89.02	N/A	50,000	34,506
01-JUL-20 To 30-SEP-20	2	125.95	125.95	87.02	35.83	144.74	80.82	171.07	N/A	51,000	44,379
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	5	110.88	107.01	106.06	05.81	100.90	88.00	116.45	N/A	46,700	49,531
01-OCT-19 To 30-SEP-20	8	91.18	103.46	88.79	26.53	116.52	60.44	171.07	60.44 to 171.07	63,950	56,783
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	7	108.00	107.51	98.05	14.32	109.65	86.80	148.22	86.80 to 148.22	54,586	53,522
<u>ALL</u>	13	97.99	104.83	94.20	21.03	111.28	60.44	171.07	86.80 to 116.45	57,315	53,994

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	13	97.99	104.83	94.20	21.03	111.28	60.44	171.07	86.80 to 116.45	57,315	53,994
<u>ALL</u>	13	97.99	104.83	94.20	21.03	111.28	60.44	171.07	86.80 to 116.45	57,315	53,994

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	13	97.99	104.83	94.20	21.03	111.28	60.44	171.07	86.80 to 116.45	57,315	53,994
06											
07											
<u>ALL</u>	13	97.99	104.83	94.20	21.03	111.28	60.44	171.07	86.80 to 116.45	57,315	53,994

46 Hooker
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 13
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Total Adj. Sales Price : 745,100
Total Assessed Value : 701,919
Avg. Adj. Sales Price : 57,315
Avg. Assessed Value : 53,994

MEDIAN : 98
WGT. MEAN : 94
MEAN : 105
COD : 21.03
PRD : 111.28

COV : 27.65
STD : 28.99
Avg. Abs. Dev : 20.61
MAX Sales Ratio : 171.07
MIN Sales Ratio : 60.44

95% Median C.I. : 86.80 to 116.45
95% Wgt. Mean C.I. : 83.52 to 104.89
95% Mean C.I. : 87.31 to 122.35

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	171.07	171.07	171.07	00.00	100.00	171.07	171.07	N/A	7,000	11,975
Less Than 30,000	4	132.34	136.87	129.31	17.21	105.85	111.74	171.07	N/A	17,250	22,307
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	97.99	104.83	94.20	21.03	111.28	60.44	171.07	86.80 to 116.45	57,315	53,994
Greater Than 14,999	12	95.67	99.31	93.48	16.98	106.24	60.44	148.22	86.80 to 111.74	61,508	57,495
Greater Than 29,999	9	89.02	90.59	90.62	11.75	99.97	60.44	110.88	80.82 to 108.00	75,122	68,077
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	171.07	171.07	171.07	00.00	100.00	171.07	171.07	N/A	7,000	11,975
15,000 TO 29,999	3	116.45	125.47	124.60	10.44	100.70	111.74	148.22	N/A	20,667	25,750
30,000 TO 59,999	3	89.02	95.01	95.83	07.49	99.14	88.00	108.00	N/A	43,000	41,208
60,000 TO 99,999	5	86.80	87.39	88.15	15.58	99.14	60.44	110.88	N/A	83,200	73,341
100,000 TO 149,999	1	93.34	93.34	93.34	00.00	100.00	93.34	93.34	N/A	131,100	122,365
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	13	97.99	104.83	94.20	21.03	111.28	60.44	171.07	86.80 to 116.45	57,315	53,994

46 Hooker
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 5
Total Sales Price : 295,000
Total Adj. Sales Price : 295,000
Total Assessed Value : 330,488
Avg. Adj. Sales Price : 59,000
Avg. Assessed Value : 66,098

MEDIAN : 99
WGT. MEAN : 112
MEAN : 111
COD : 27.05
PRD : 99.47

COV : 43.54
STD : 48.52
Avg. Abs. Dev : 26.70
MAX Sales Ratio : 196.78
MIN Sales Ratio : 81.23

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 51.20 to 171.68

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	1	81.23	81.23	81.23	00.00	100.00	81.23	81.23	N/A	70,000	56,864
01-JAN-18 To 31-MAR-18	1	98.71	98.71	98.71	00.00	100.00	98.71	98.71	N/A	51,000	50,344
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	1	196.78	196.78	196.78	00.00	100.00	196.78	196.78	N/A	60,000	118,065
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	81.26	81.26	81.26	00.00	100.00	81.26	81.26	N/A	44,000	35,755
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	99.23	99.23	99.23	00.00	100.00	99.23	99.23	N/A	70,000	69,460
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	3	98.71	125.57	124.46	39.02	100.89	81.23	196.78	N/A	60,333	75,091
01-OCT-18 To 30-SEP-19	1	81.26	81.26	81.26	00.00	100.00	81.26	81.26	N/A	44,000	35,755
01-OCT-19 To 30-SEP-20	1	99.23	99.23	99.23	00.00	100.00	99.23	99.23	N/A	70,000	69,460
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	2	147.75	147.75	151.72	33.19	97.38	98.71	196.78	N/A	55,500	84,205
01-JAN-19 To 31-DEC-19	2	90.25	90.25	92.29	09.96	97.79	81.26	99.23	N/A	57,000	52,608
<u>ALL</u>	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098
<u>ALL</u>	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098
04											
<u>ALL</u>	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098

46 Hooker
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 5
Total Sales Price : 295,000
Total Adj. Sales Price : 295,000
Total Assessed Value : 330,488
Avg. Adj. Sales Price : 59,000
Avg. Assessed Value : 66,098

MEDIAN : 99
WGT. MEAN : 112
MEAN : 111
COD : 27.05
PRD : 99.47

COV : 43.54
STD : 48.52
Avg. Abs. Dev : 26.70
MAX Sales Ratio : 196.78
MIN Sales Ratio : 81.23

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 51.20 to 171.68

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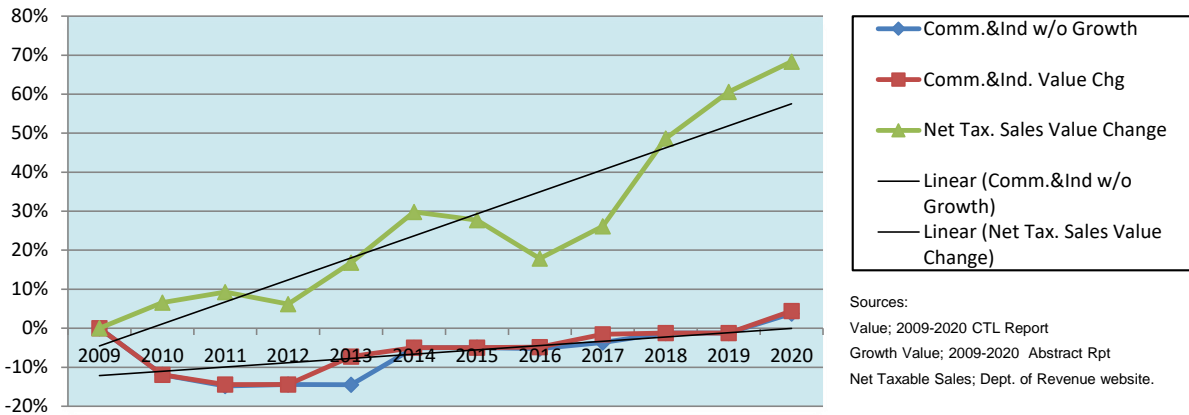
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098
Greater Than 14,999	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098
Greater Than 29,999	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	89.99	89.99	90.63	09.70	99.29	81.26	98.71	N/A	47,500	43,050
60,000 TO 99,999	3	99.23	125.75	122.19	38.82	102.91	81.23	196.78	N/A	66,667	81,463
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098

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	98.71	98.71	98.71	00.00	100.00	98.71	98.71	N/A	51,000	50,344
344	1	99.23	99.23	99.23	00.00	100.00	99.23	99.23	N/A	70,000	69,460
384	1	81.26	81.26	81.26	00.00	100.00	81.26	81.26	N/A	44,000	35,755
528	1	81.23	81.23	81.23	00.00	100.00	81.23	81.23	N/A	70,000	56,864
552	1	196.78	196.78	196.78	00.00	100.00	196.78	196.78	N/A	60,000	118,065
ALL	5	98.71	111.44	112.03	27.05	99.47	81.23	196.78	N/A	59,000	66,098

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	--	\$ 7,849,602	--
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%
2019	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.00%	\$ 12,602,897	8.02%
2020	\$ 13,491,023	\$ 82,855	0.61%	\$ 13,408,168	5.06%	\$ 13,214,768	4.86%
Ann %chg	-0.12%			Average	-1.16%	4.85%	5.10%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-11.90%	-11.90%	6.55%
2011	-14.81%	-14.44%	9.30%
2012	-14.44%	-14.44%	6.18%
2013	-14.49%	-7.26%	16.82%
2014	-5.01%	-4.95%	29.82%
2015	-4.95%	-4.95%	27.69%
2016	-5.24%	-4.81%	17.89%
2017	-3.69%	-1.53%	26.13%
2018	-1.22%	-1.22%	48.64%
2019	-1.22%	-1.22%	60.55%
2020	3.77%	4.41%	68.35%

County Number	46
County Name	Hooker

46 Hooker
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 4
Total Sales Price : 5,742,500
Total Adj. Sales Price : 5,742,500
Total Assessed Value : 4,061,676
Avg. Adj. Sales Price : 1,435,625
Avg. Assessed Value : 1,015,419

MEDIAN : 83
WGT. MEAN : 71
MEAN : 80
COD : 12.76
PRD : 113.25

COV : 16.17
STD : 12.95
Avg. Abs. Dev : 10.53
MAX Sales Ratio : 91.24
MIN Sales Ratio : 64.11

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 59.50 to 100.70

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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-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	75.03	75.03	75.03	00.00	100.00	75.03	75.03	N/A	3,230,000	2,423,313
01-APR-19 To 30-JUN-19	1	64.11	64.11	64.11	00.00	100.00	64.11	64.11	N/A	2,407,000	1,543,097
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	90.00	90.00	90.00	00.00	100.00	90.00	90.00	N/A	80,000	72,000
01-JAN-20 To 31-MAR-20	1	91.24	91.24	91.24	00.00	100.00	91.24	91.24	N/A	25,500	23,266
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18											
01-OCT-18 To 30-SEP-19	2	69.57	69.57	70.36	07.85	98.88	64.11	75.03	N/A	2,818,500	1,983,205
01-OCT-19 To 30-SEP-20	2	90.62	90.62	90.30	00.68	100.35	90.00	91.24	N/A	52,750	47,633
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18											
01-JAN-19 To 31-DEC-19	3	75.03	76.38	70.64	11.50	108.13	64.11	90.00	N/A	1,905,667	1,346,137
<u>ALL</u>	4	82.52	80.10	70.73	12.76	113.25	64.11	91.24	N/A	1,435,625	1,015,419

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	82.52	80.10	70.73	12.76	113.25	64.11	91.24	N/A	1,435,625	1,015,419
<u>ALL</u>	4	82.52	80.10	70.73	12.76	113.25	64.11	91.24	N/A	1,435,625	1,015,419

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	4	82.52	80.10	70.73	12.76	113.25	64.11	91.24	N/A	1,435,625	1,015,419
1	4	82.52	80.10	70.73	12.76	113.25	64.11	91.24	N/A	1,435,625	1,015,419
<u>ALL</u>	4	82.52	80.10	70.73	12.76	113.25	64.11	91.24	N/A	1,435,625	1,015,419

46 Hooker
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 4
 Total Sales Price : 5,742,500
 Total Adj. Sales Price : 5,742,500
 Total Assessed Value : 4,061,676
 Avg. Adj. Sales Price : 1,435,625
 Avg. Assessed Value : 1,015,419

MEDIAN : 83
 WGT. MEAN : 71
 MEAN : 80
 COD : 12.76
 PRD : 113.25

COV : 16.17
 STD : 12.95
 Avg. Abs. Dev : 10.53
 MAX Sales Ratio : 91.24
 MIN Sales Ratio : 64.11

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 59.50 to 100.70

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	4	82.52	80.10	70.73	12.76	113.25	64.11	91.24	N/A	1,435,625	1,015,419
1	4	82.52	80.10	70.73	12.76	113.25	64.11	91.24	N/A	1,435,625	1,015,419
____ ALL ____	4	82.52	80.10	70.73	12.76	113.25	64.11	91.24	N/A	1,435,625	1,015,419

Hooker County 2021 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	1800	1800	1800	1800	1800	1800
Cherry	1	0	2100	n/a	2093	2100	2100	2095	2100	2081
Thomas	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100
McPherson	1	n/a	2100	n/a	2100	2100	n/a	2100	2100	2100
Arthur	1	n/a	2100	2100	2100	2100	2100	2100	2100	2100
Grant	1	n/a	n/a	n/a	1605	1605	1605	1605	1605	1605

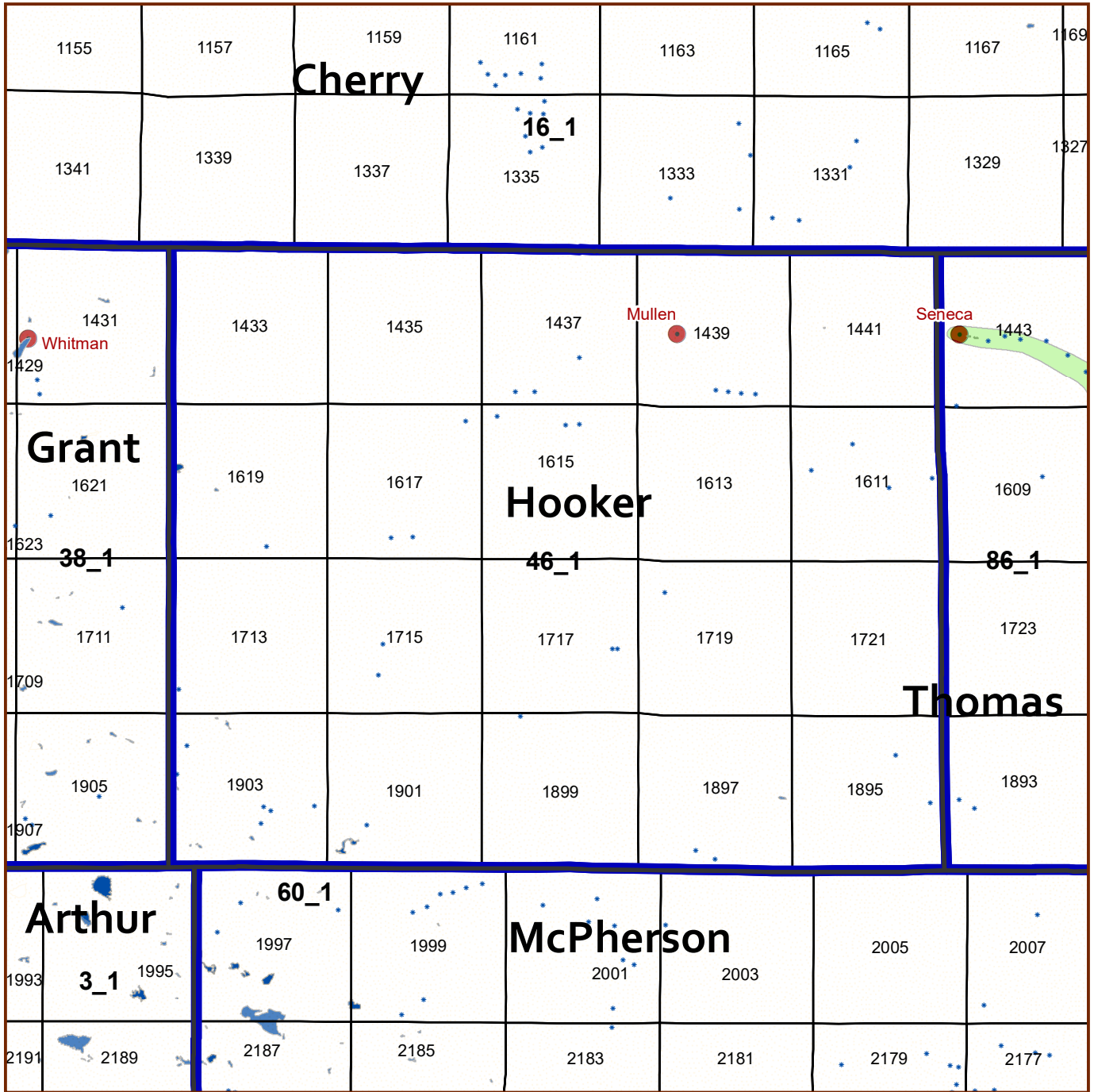
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	725	725	725	725	725	725	725	725
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a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

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	450	450	450	450	450	450	450	450	450
Cherry	1	549	550	550	549	550	425	425	425	440
Thomas	1	510	510	510	510	510	510	510	510	510
McPherson	1	495	495	495	495	495	495	495	495	495
Arthur	1	432	432	430	431	431	430	n/a	430	430
Grant	1	432	432	432	432	432	432	n/a	n/a	432

County	Mkt Area	CRP	TIMBER	WASTE
Hooker	1	n/a	n/a	450
Cherry	1	725	n/a	425
Thomas	1	n/a	n/a	510
McPherson	1	725	n/a	495
Arthur	1	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a

Source: 2021 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

HOOKER COUNTY



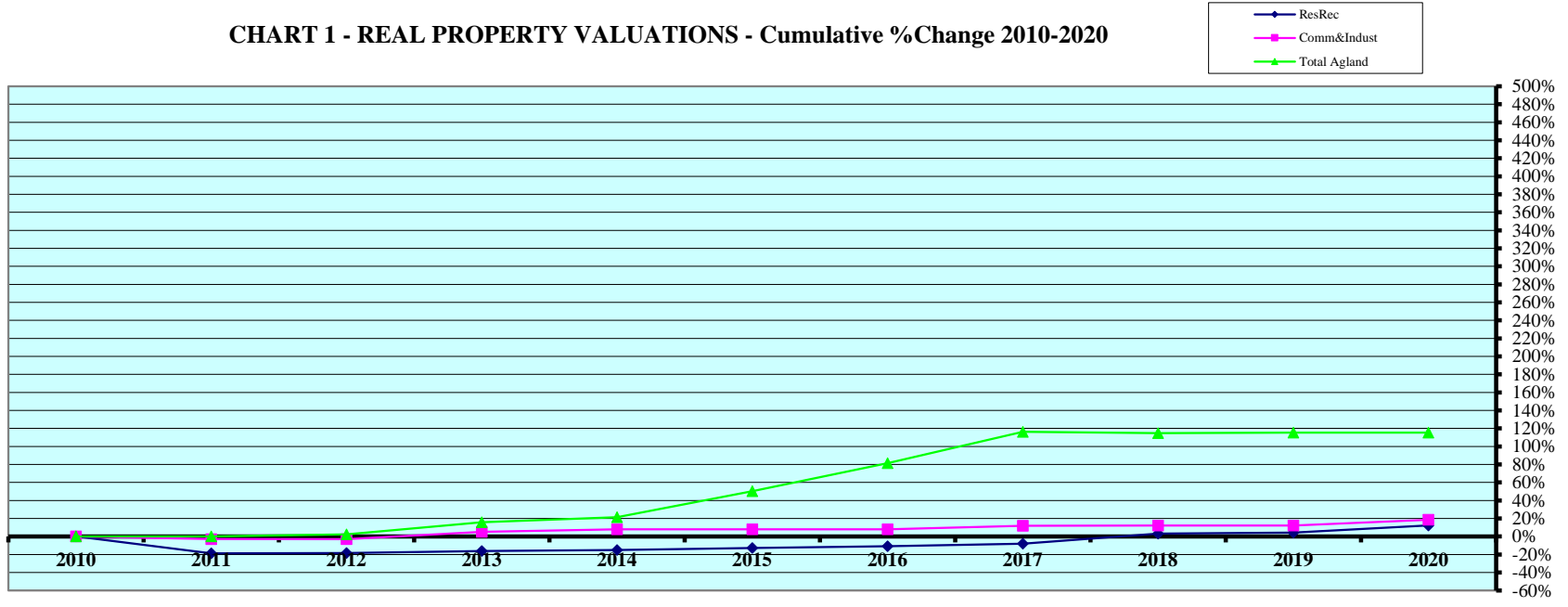
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	16,142,533	--	--	--	11,383,154	--	--	--	96,996,511	--	--	--
2011	13,115,842	-3,026,691	-18.75%	-18.75%	11,054,650	-328,504	-2.89%	-2.89%	97,130,672	134,161	0.14%	0.14%
2012	13,151,486	35,644	0.27%	-18.53%	11,055,106	456	0.00%	-2.88%	99,333,385	2,202,713	2.27%	2.41%
2013	13,531,459	379,973	2.89%	-16.18%	11,982,903	927,797	8.39%	5.27%	112,194,565	12,861,180	12.95%	15.67%
2014	13,692,746	161,287	1.19%	-15.18%	12,280,943	298,040	2.49%	7.89%	117,630,542	5,435,977	4.85%	21.27%
2015	14,090,232	397,486	2.90%	-12.71%	12,281,816	873	0.01%	7.89%	145,681,934	28,051,392	23.85%	50.19%
2016	14,383,355	293,123	2.08%	-10.90%	12,299,140	17,324	0.14%	8.05%	175,856,383	30,174,449	20.71%	81.30%
2017	14,835,974	452,619	3.15%	-8.09%	12,723,265	424,125	3.45%	11.77%	209,766,398	33,910,015	19.28%	116.26%
2018	16,658,939	1,822,965	12.29%	3.20%	12,762,871	39,606	0.31%	12.12%	208,434,671	-1,331,727	-0.63%	114.89%
2019	16,816,168	157,229	0.94%	4.17%	12,762,871	0	0.00%	12.12%	208,776,218	341,547	0.16%	115.24%
2020	18,124,089	1,307,921	7.78%	12.28%	13,491,023	728,152	5.71%	18.52%	208,761,778	-14,440	-0.01%	115.23%

Rate Annual %chg: Residential & Recreational **1.16%**

Commercial & Industrial **1.71%**

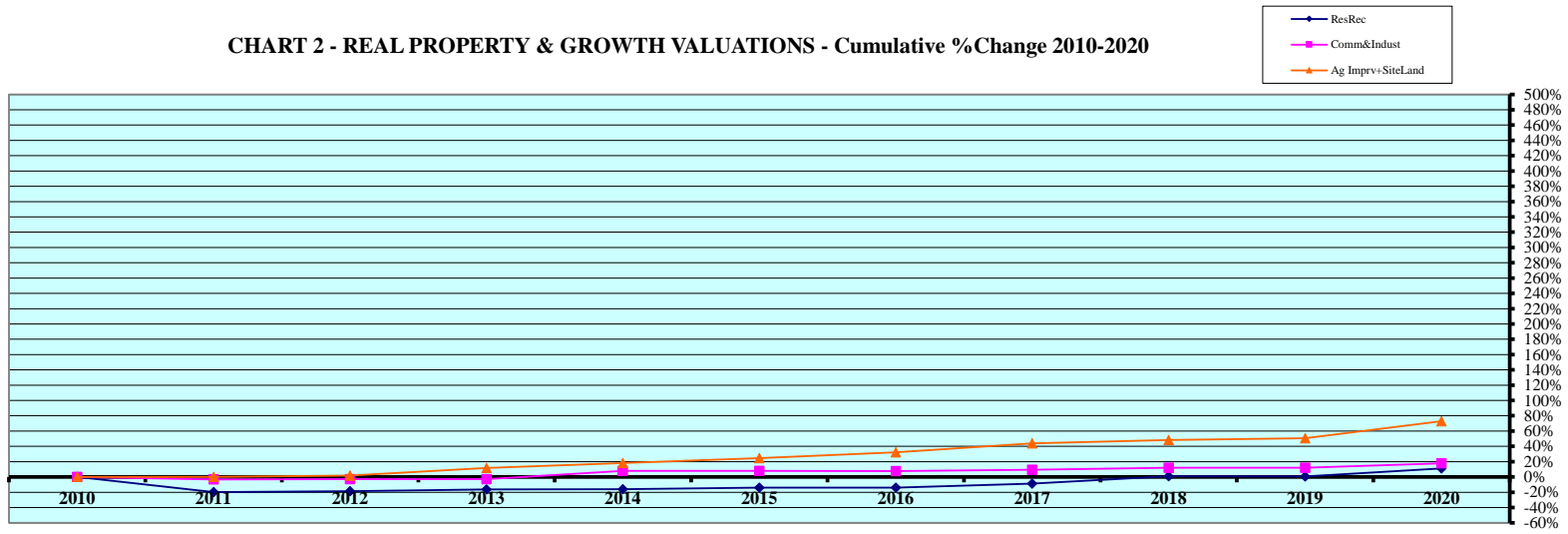
Agricultural Land **7.97%**

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County **HOOKER**

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	16,142,533	55,926	0.35%	16,086,607	--	--	11,383,154	0	0.00%	11,383,154	--	--
2011	13,115,842	174,321	1.33%	12,941,521	-19.83%	-19.83%	11,054,650	47,256	0.43%	11,007,394	-3.30%	-3.30%
2012	13,151,486	5,087	0.04%	13,146,399	0.23%	-18.56%	11,055,106	0	0.00%	11,055,106	0.00%	-2.88%
2013	13,531,459	2,282	0.02%	13,529,177	2.87%	-16.19%	11,982,903	934,587	7.80%	11,048,316	-0.06%	-2.94%
2014	13,692,746	124,872	0.91%	13,567,874	0.27%	-15.95%	12,280,943	7,440	0.06%	12,273,503	2.43%	7.82%
2015	14,090,232	189,217	1.34%	13,901,015	1.52%	-13.89%	12,281,816	0	0.00%	12,281,816	0.01%	7.89%
2016	14,383,355	473,654	3.29%	13,909,701	-1.28%	-13.83%	12,299,140	54,785	0.45%	12,244,355	-0.31%	7.57%
2017	14,835,974	118,500	0.80%	14,717,474	2.32%	-8.83%	12,723,265	279,175	2.19%	12,444,090	1.18%	9.32%
2018	16,658,939	349,843	2.10%	16,309,096	9.93%	1.03%	12,762,871	0	0.00%	12,762,871	0.31%	12.12%
2019	16,816,168	563,598	3.35%	16,252,570	-2.44%	0.68%	12,762,871	0	0.00%	12,762,871	0.00%	12.12%
2020	18,124,089	182,485	1.01%	17,941,604	6.69%	11.14%	13,491,023	82,855	0.61%	13,408,168	5.06%	17.79%
Rate Ann%chg	1.16%		Resid & Recreat w/o growth			0.03%	1.71%		C & I w/o growth			0.53%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	2,692,609	102,989	2,795,598	24,355	0.87%	2,771,243	--	--
2011	2,754,139	107,444	2,861,583	61,530	2.15%	2,800,053	0.16%	0.16%
2012	2,613,981	451,495	3,065,476	218,978	7.14%	2,846,498	-0.53%	1.82%
2013	2,654,471	502,661	3,157,132	36,541	1.16%	3,120,591	1.80%	11.63%
2014	2,836,642	518,852	3,355,494	51,500	1.53%	3,303,994	4.65%	18.19%
2015	2,957,169	639,170	3,596,339	115,564	3.21%	3,480,775	3.73%	24.51%
2016	3,170,275	772,417	3,942,692	244,754	6.21%	3,697,938	2.83%	32.28%
2017	3,176,091	845,285	4,021,376	0	0.00%	4,021,376	2.00%	43.85%
2018	3,100,094	1,213,938	4,314,032	171,450	3.97%	4,142,582	3.01%	48.18%
2019	3,468,801	1,246,886	4,715,687	505,876	10.73%	4,209,811	-2.42%	50.59%
2020	3,496,599	1,429,266	4,925,865	92,670	1.88%	4,833,195	2.49%	72.89%
Rate Ann%chg	2.65%	30.09%	5.83%	Ag Imprv+Site w/o growth			1.77%	

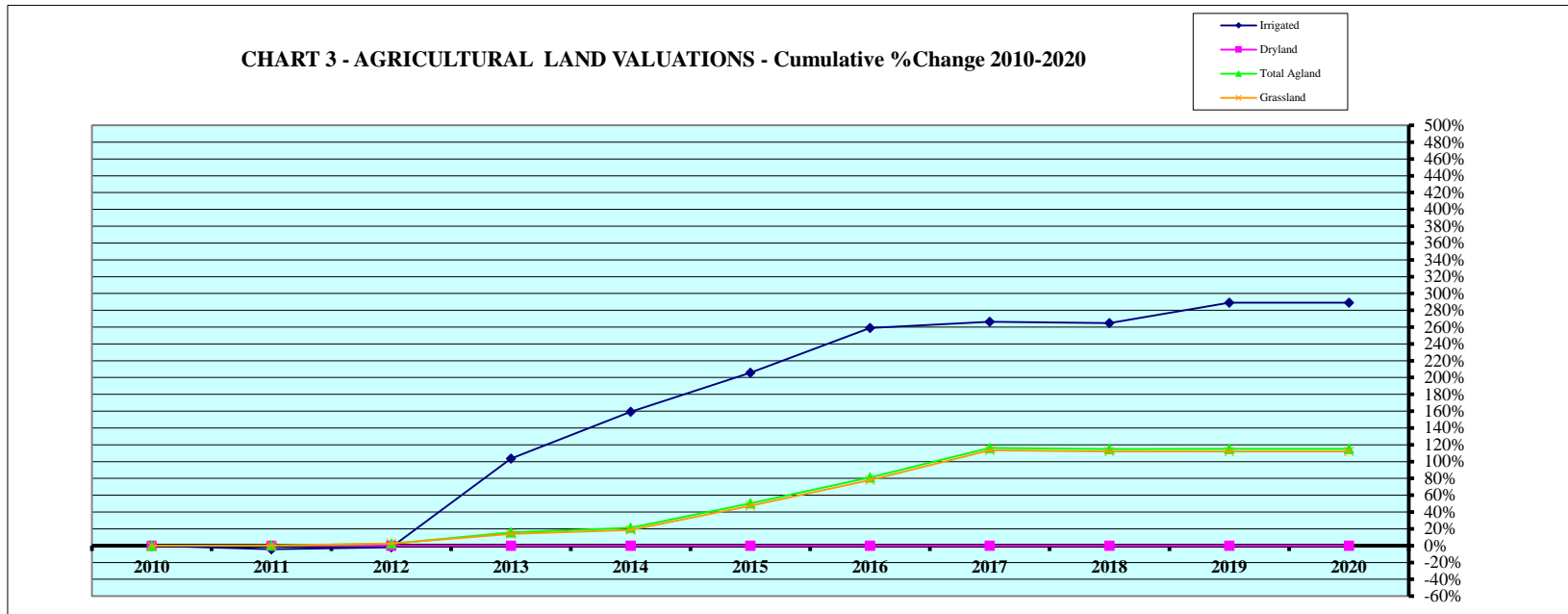
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	1,780,240	--	--	--	0	--	--	--	95,211,581	--	--	--
2011	1,705,440	-74,800	-4.20%	-4.20%	0	0	--	--	95,420,542	208,961	0.22%	0.22%
2012	1,744,201	38,761	2.27%	-2.02%	0	0	--	--	97,584,494	2,163,952	2.27%	2.49%
2013	3,626,000	1,881,799	107.89%	103.68%	0	0	--	--	108,563,875	10,979,381	11.25%	14.02%
2014	4,616,976	990,976	27.33%	159.35%	0	0	--	--	113,008,651	4,444,776	4.09%	18.69%
2015	5,442,855	825,879	17.89%	205.74%	0	0	--	--	140,234,164	27,225,513	24.09%	47.29%
2016	6,389,262	946,407	17.39%	258.90%	0	0	--	--	169,462,206	29,228,042	20.84%	77.98%
2017	6,522,300	133,038	2.08%	266.37%	0	0	--	--	203,238,998	33,776,792	19.93%	113.46%
2018	6,491,178	-31,122	-0.48%	264.62%	0	0	--	--	201,921,469	-1,317,529	-0.65%	112.08%
2019	6,925,878	434,700	6.70%	289.04%	0	0	--	--	201,810,136	-111,333	-0.06%	111.96%
2020	6,925,878	0	0.00%	289.04%	0	0	--	--	201,795,696	-14,440	-0.01%	111.94%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	4,690	--	--	--	0	--	--	--	96,996,511	--	--	--
2011	4,690	0	0.00%	0.00%	0	0	--	--	97,130,672	134,161	0.14%	0.14%
2012	4,690	0	0.00%	0.00%	0	0	--	--	99,333,385	2,202,713	2.27%	2.41%
2013	4,690	0	0.00%	0.00%	0	0	--	--	112,194,565	12,861,180	12.95%	15.67%
2014	4,915	225	4.80%	4.80%	0	0	--	--	117,630,542	5,435,977	4.85%	21.27%
2015	4,915	0	0.00%	4.80%	0	0	--	--	145,681,934	28,051,392	23.85%	50.19%
2016	4,915	0	0.00%	4.80%	0	0	--	--	175,856,383	30,174,449	20.71%	81.30%
2017	5,100	185	3.76%	8.74%	0	0	--	--	209,766,398	33,910,015	19.28%	116.26%
2018	22,024	16,924	331.84%	369.59%	0	0	--	--	208,434,671	-1,331,727	-0.63%	114.89%
2019	22,024	0	0.00%	369.59%	18,180	18,180	--	--	208,776,218	341,547	0.16%	115.24%
2020	22,024	0	0.00%	369.59%	18,180	0	0.00%	--	208,761,778	-14,440	-0.01%	115.23%

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Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	1,774,520	4,033	440			0	0				81,700,995	133,333	613		
2011	1,705,440	3,876	440	0.00%	0.00%	0	0				89,688,965	135,300	663	8.18%	9.46%
2012	1,744,201	3,876	450	2.27%	2.27%	0	0				89,574,800	130,628	686	3.44%	13.24%
2013	3,876,000	3,876	1,000	122.22%	127.27%	0	0				97,239,960	127,646	762	11.09%	25.80%
2014	4,601,251	3,681	1,250	25.00%	184.09%	0	0				128,539,130	127,483	1,008	32.36%	66.50%
2015	5,442,855	3,629	1,500	20.00%	240.91%	0	0				149,636,865	127,257	1,176	16.62%	94.17%
2016	6,389,262	3,651	1,750	16.67%	297.73%	0	0				164,929,515	127,713	1,291	9.83%	113.25%
2017	6,522,300	3,624	1,800	2.86%	309.09%	0	0				174,353,050	127,360	1,369	6.01%	126.06%
2018	6,491,178	3,606	1,800	0.00%	309.09%	0	0				167,960,980	130,138	1,291	-5.72%	113.13%
2019	6,925,878	3,848	1,800	0.00%	309.09%	0	0				167,183,410	129,675	1,289	-0.11%	112.90%
2020	6,925,878	3,848	1,800	0.00%	309.09%	0	0				201,802,355	448,447	450	-65.10%	-26.56%

Rate Annual %chg Average Value/Acre:

15.13%

-3.04%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	4,690	469	10			0	0				97,001,417	455,680	213		
2011	4,690	469	10	0.00%	0.00%	0	0				97,114,928	456,378	213	-0.04%	-0.04%
2012	4,690	469	10	0.00%	0.00%	0	0				99,334,207	456,453	218	2.27%	2.23%
2013	4,690	469	10	0.00%	0.00%	0	0				99,334,207	456,449	246	13.14%	15.66%
2014	4,690	469	10	0.00%	0.00%	0	0				117,650,541	455,954	258	4.80%	21.21%
2015	4,915	492	10	0.00%	0.00%	0	0				145,681,701	455,908	320	23.84%	50.11%
2016	4,915	492	10	0.00%	0.00%	0	0				175,874,462	455,858	386	20.74%	81.24%
2017	5,100	510	10	0.00%	0.00%	0	0				209,766,398	455,788	460	19.29%	116.20%
2018	22,024	2,447	9	-10.00%	-10.00%	0	0				208,417,695	454,728	458	-0.41%	115.31%
2019	22,024	2,447	9	0.00%	-10.00%	18,180	20	900			208,776,218	454,780	459	0.16%	115.66%
2020	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,768,437	454,762	459	0.00%	115.66%

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HOOKER

Rate Annual %chg Average Value/Acre:

7.99%

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

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
736	HOOKER	3,990,943	12,701,713	61,968,375	18,124,089	13,491,023	0	0	208,761,778	3,496,599	1,429,266	0	323,963,786
cnty sectorvalue % of total value:		1.23%	3.92%	19.13%	5.59%	4.16%			64.44%	1.08%	0.44%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
509	MULLEN	668,812	507,626	1,584,436	11,815,063	2,394,126	0	0	455,047	416	0	0	17,425,526
69.16%	%sector of county sector	16.76%	4.00%	2.56%	65.19%	17.75%			0.22%	0.01%			5.38%
	%sector of municipality	3.84%	2.91%	9.09%	67.80%	13.74%			2.61%	0.00%			100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
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0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
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	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												

Total Real Property Sum Lines 17, 25, & 30	Records : 1,852	Value : 250,298,729	Growth 2,245,135	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	24	104,695	9	109,470	47	2,773,123	80	2,987,288	
02. Res Improve Land	264	771,377	47	886,777	7	287,913	318	1,946,067	
03. Res Improvements	270	12,281,838	48	3,864,020	11	2,369,050	329	18,514,908	
04. Res Total	294	13,157,910	57	4,860,267	58	5,430,086	409	23,448,263	1,539,830
% of Res Total	71.88	56.11	13.94	20.73	14.18	23.16	22.08	9.37	68.59
05. Com UnImp Land	6	23,351	3	22,461	12	657,226	21	703,038	
06. Com Improve Land	54	153,300	13	106,576	13	2,566,567	80	2,826,443	
07. Com Improvements	55	2,854,020	14	604,320	13	7,163,795	82	10,622,135	
08. Com Total	61	3,030,671	17	733,357	25	10,387,588	103	14,151,616	614,010
% of Com Total	59.22	21.42	16.50	5.18	24.27	73.40	5.56	5.65	27.35
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	294	13,157,910	57	4,860,267	58	5,430,086	409	23,448,263	1,539,830
% of Res & Rec Total	71.88	56.11	13.94	20.73	14.18	23.16	22.08	9.37	68.59
Com & Ind Total	61	3,030,671	17	733,357	25	10,387,588	103	14,151,616	614,010
% of Com & Ind Total	59.22	21.42	16.50	5.18	24.27	73.40	5.56	5.65	27.35
17. Taxable Total	355	16,188,581	74	5,593,624	83	15,817,674	512	37,599,879	2,153,840
% of Taxable Total	69.34	43.05	14.45	14.88	16.21	42.07	27.65	15.02	95.93

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	22	90	146

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	7	57,674	1,244	193,760,888	1,251	193,818,562
28. Ag-Improved Land	0	0	3	45,608	81	14,838,944	84	14,884,552
29. Ag Improvements	0	0	5	132,083	84	3,863,653	89	3,995,736

30. Ag Total				1,340	212,698,850
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	2	2.00	3,500	
33. HomeSite Improvements	0	0.00	0	3	0.00	117,316	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	2.00	2,000	
36. FarmSite Improv Land	0	0.00	0	2	9.70	16,975	
37. FarmSite Improvements	0	0.00	0	3	0.00	14,767	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	9.00	15,750	8	9.00	15,750	
32. HomeSite Improv Land	55	59.49	104,108	57	61.49	107,608	
33. HomeSite Improvements	66	0.00	2,674,086	69	0.00	2,791,402	0
34. HomeSite Total				77	70.49	2,914,760	
35. FarmSite UnImp Land	4	3.82	4,570	5	5.82	6,570	
36. FarmSite Improv Land	55	59.02	81,573	57	68.72	98,548	
37. FarmSite Improvements	73	0.00	1,189,567	76	0.00	1,204,334	91,295
38. FarmSite Total				81	74.54	1,309,452	
39. Road & Ditches	213	1,008.44	0	213	1,008.44	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				158	1,153.47	4,224,212	91,295

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	646.45	16.80%	1,163,610	16.80%	1,800.00
49. 3A1	589.80	15.33%	1,061,640	15.33%	1,800.00
50. 3A	51.53	1.34%	92,754	1.34%	1,800.00
51. 4A1	1,233.27	32.05%	2,219,886	32.05%	1,800.00
52. 4A	1,326.66	34.48%	2,387,988	34.48%	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	2,904.51	0.65%	1,307,086	0.65%	450.02
64. 1G	552.25	0.12%	248,517	0.12%	450.01
65. 2G1	2,123.56	0.47%	955,632	0.47%	450.01
66. 2G	2,436.44	0.54%	1,096,425	0.54%	450.01
67. 3G1	2,629.96	0.59%	1,183,509	0.59%	450.01
68. 3G	429,210.08	95.85%	193,145,327	95.85%	450.00
69. 4G1	3,537.27	0.79%	1,591,802	0.79%	450.01
70. 4G	4,400.44	0.98%	1,980,258	0.98%	450.01
71. Total	447,794.51	100.00%	201,508,556	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					
	447,794.51	98.61%	201,508,556	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	297.90	0.07%	134,056	0.06%	450.00
75. Market Area Total	454,109.57	100.00%	208,474,638	100.00%	459.08

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	3,847.71	6,925,878	3,847.71	6,925,878
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	179.57	80,807	447,614.94	201,427,749	447,794.51	201,508,556
79. Waste	0.00	0	0.00	0	2,447.15	22,024	2,447.15	22,024
80. Other	0.00	0	0.00	0	20.20	18,180	20.20	18,180
81. Exempt	0.00	0	0.00	0	297.90	134,056	297.90	134,056
82. Total	0.00	0	179.57	80,807	453,930.00	208,393,831	454,109.57	208,474,638

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,847.71	0.85%	6,925,878	3.32%	1,800.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	447,794.51	98.61%	201,508,556	96.66%	450.00
Waste	2,447.15	0.54%	22,024	0.01%	9.00
Other	20.20	0.00%	18,180	0.01%	900.00
Exempt	297.90	0.07%	134,056	0.06%	450.00
Total	454,109.57	100.00%	208,474,638	100.00%	459.08

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 N/a Or Error	0	0	0	0	1	43,315	1	43,315	0
83.2 Hooker County (cnty)	55	2,937,178	52	1,170,778	56	6,100,980	111	10,208,936	1,526,190
83.3 Village Of Mullen (vilm)	25	50,110	266	775,289	272	12,370,613	297	13,196,012	13,640
84 Residential Total	80	2,987,288	318	1,946,067	329	18,514,908	409	23,448,263	1,539,830

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hooker County (cnty)	15	679,687	24	2,666,380	25	7,756,250	40	11,102,317	0
85.2	Village Of Mullen (vilm)	6	23,351	56	160,063	57	2,865,885	63	3,049,299	614,010
86	Commercial Total	21	703,038	80	2,826,443	82	10,622,135	103	14,151,616	614,010

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	2,904.51	0.65%	1,307,086	0.65%	450.02
88. 1G	552.25	0.12%	248,517	0.12%	450.01
89. 2G1	2,123.56	0.47%	955,632	0.47%	450.01
90. 2G	2,436.44	0.54%	1,096,425	0.54%	450.01
91. 3G1	2,629.96	0.59%	1,183,509	0.59%	450.01
92. 3G	429,210.08	95.85%	193,145,327	95.85%	450.00
93. 4G1	3,537.27	0.79%	1,591,802	0.79%	450.01
94. 4G	4,400.44	0.98%	1,980,258	0.98%	450.01
95. Total	447,794.51	100.00%	201,508,556	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
<hr/>					
Grass Total	447,794.51	100.00%	201,508,556	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
<hr/>					
114. Market Area Total	447,794.51	100.00%	201,508,556	100.00%	450.00

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

46 Hooker

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	18,124,089	23,448,263	5,324,174	29.38%	1,539,830	20.88%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	3,496,599	2,914,760	-581,839	-16.64%	0	-16.64%
04. Total Residential (sum lines 1-3)	21,620,688	26,363,023	4,742,335	21.93%	1,539,830	14.81%
05. Commercial	13,491,023	14,151,616	660,593	4.90%	614,010	0.35%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	13,491,023	14,151,616	660,593	4.90%	614,010	0.35%
08. Ag-Farmsite Land, Outbuildings	1,429,266	1,309,452	-119,814	-8.38%	91,295	-14.77%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	1,429,266	1,309,452	-119,814	-8.38%	91,295	-14.77%
12. Irrigated	6,925,878	6,925,878	0	0.00%		
13. Dryland	0	0	0			
14. Grassland	201,795,696	201,508,556	-287,140	-0.14%		
15. Wasteland	22,024	22,024	0	0.00%		
16. Other Agland	18,180	18,180	0	0.00%		
17. Total Agricultural Land	208,761,778	208,474,638	-287,140	-0.14%		
18. Total Value of all Real Property (Locally Assessed)	245,302,755	250,298,729	4,995,974	2.04%	2,245,135	1.12%

2021 Assessment Survey for Hooker County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One full-time assistan
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$88,295
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$500 - Tax Valuation Inc. consulting fee
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$10,000 - MIPS and gWorks
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000--for assessor education and workshops.
12.	Amount of last year's assessor's budget not used:
	None.

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes - www.hooker.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	The village of Mullen and surrounding one mile perimeter.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	The county would require a certified appraiser.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2021 Residential Assessment Survey for Hooker County

1.	Valuation data collection done by:								
	The county assessor.								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>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 - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision is not comparable to any other area in the county.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Homes and outbuildings associated with agricultural land.</td> </tr> </tbody> </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 - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision is not comparable to any other area in the county.	AG	Homes and outbuildings associated with agricultural land.
<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 - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision is not comparable to any other area in the county.								
AG	Homes and outbuildings associated with agricultural land.								
3.	List and describe the approach(es) used to estimate the market value of residential properties.								
	The cost approach is the primary approach to value, and sale price per square foot will be looked at as well.								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?								
	The tables provided by the CAMA vendor.								
5.	Are individual depreciation tables developed for each valuation group?								
	No.								
6.	Describe the methodology used to determine the residential lot values?								
	A review of the vacant lot sales and utilization of the square foot method.								
7.	How are rural residential site values developed?								
	Rural residential site values are developed based on sales. The home site is valued at \$2,000 per acre for the first five acres and \$1,000 per acre for 1-20 acres.								
8.	Are there form 191 applications on file?								
	No.								
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?								
	N/A								

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2021	2020	2020	2020
2	2017	2016	2017	2017
AG	2017	2016	2017	2017

2021 Commercial Assessment Survey for Hooker County

1.	Valuation data collection done by:													
	The county assessor and staff.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial property within Hooker County.</td> </tr> </tbody> </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.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The cost approach is primarily used.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Would utilize a professional appraiser; new Nursing facility did not materialize.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	Utilize the tables provided by CAMA vendor.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	No.													
6.	Describe the methodology used to determine the commercial lot values.													
	By square foot.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> </tr> </tbody> </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	2019	2019	2019	2020
<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	2019	2019	2019	2020										

2021 Agricultural Assessment Survey for Hooker County

1.	Valuation data collection done by:							
	The county assessor and staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately 99% percent grassland, with a small amount of irrigated acres facilitating cow/calf ranching.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately 99% percent grassland, with a small amount of irrigated acres facilitating cow/calf ranching.	2018
<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 99% percent grassland, with a small amount of irrigated acres facilitating cow/calf ranching.	2018						
	Land use is reviewed and updated via gWorks and irrigated acre use is coordinated with the local NRD information.							
3.	Describe the process used to determine and monitor market areas.							
	As Hooker county land is comprised of approximately 99% grass, (with small areas of meadows), sales are monitored and there is no data to suggest other than one market area in the county.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not constitute an economically feasible ranching operation are considered rural residential. The only recreational land in the county would be part of the Dismal River Club and is a separate market area and valued accordingly.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	No, the county assessor raised rural residential based on sales in residential location market and farm home sites will be reviewed next year.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	None identified at this time.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	None in county.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	None							

8b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences existing in the county, other than the Dismal River Club and the properties surrounding it.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2020 Plan of Assessment for Hooker County

Assessment Years 2021, 2022 and 2023

Date: June 11, 2020

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	400	22%	7.4%
Commercial	102	6 %	5.5%
Agricultural	1349	72%	87.1%

Agricultural land - taxable acres 454,762.45 (*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 2020, an estimated 8 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2020 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 21 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 \$93,862.00 for the 2018-2019 fiscal year, the county board did approve funding of payment for Gisworkshop subscription, and we changed to MIPS assessment software January of 2020 .

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 MIPS 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*).

2020 R&O Statistics

Property Class	Median	COD	PRD
Residential	97	14.29	100.93
Commercial	92	06.35	100.60
Agricultural	64	18.73	96.88

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 2020:

Property Property Class	Median	COD	PRD
Residential	97	14.29	100.93
Commercial	100	06.35	100.60
Agricultural	75	19.73	96.88

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

For more information regarding statistical measures see 2019 Reports & Opinions.

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 2022:

Residential (and/or subclasses): **2022**

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 2023:

Residential (and/or subclasses): **2023**

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:

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 residential 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.