

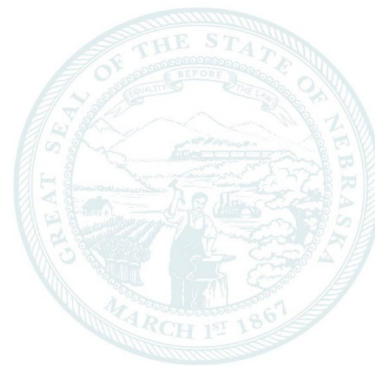
NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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

KEYA PAHA 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 Keya Paha 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 Keya Paha 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: Suzy Wentworth, Keya Paha 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.

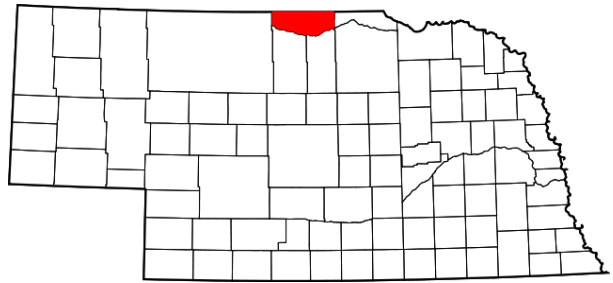
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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.

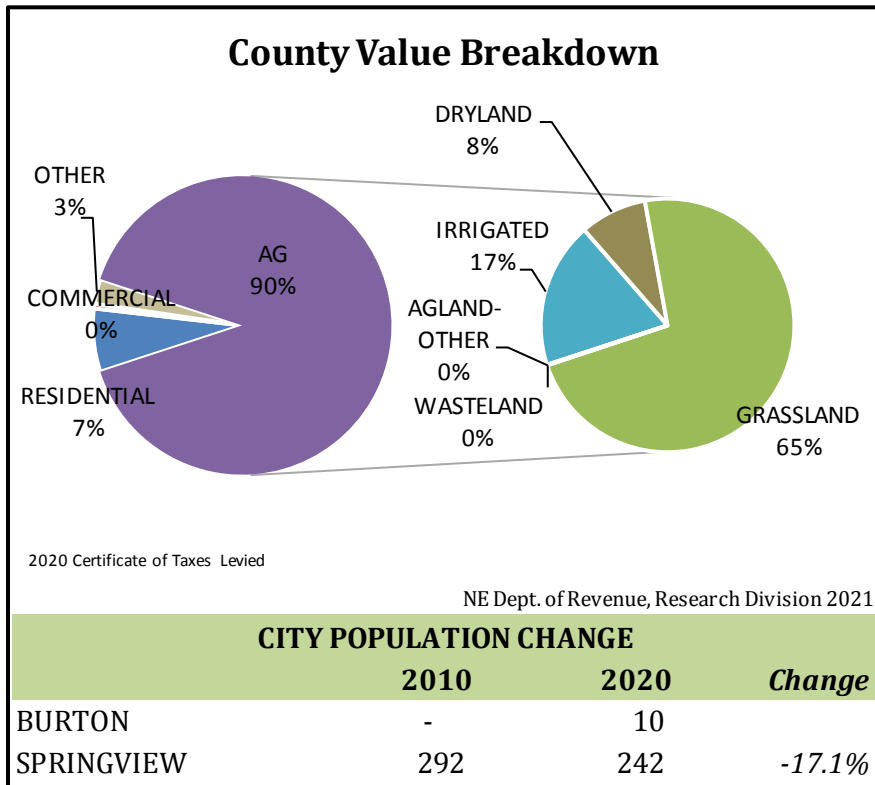
**Further information may be found in Exhibit 94*

County Overview

With a total area of 773 square miles, Keya Paha County has 806 residents, per the Census Bureau Quick Facts for 2019, a 2% population decline from the 2010 U.S. Census. Reports indicate that 75% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$56,366 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Keya Paha County are located in around the county seat of Springview. According to the latest information available from the U.S. Census Bureau, there are 19 employer establishments with total employment of 44, for a decrease of 21% in employment.



Agricultural land is the single largest contributor to the county's overall valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Keya Paha County is included in both the Middle Niobrara and the Lower Niobrara Natural Resources Districts (NRD).

2021 Residential Correlation for Keya Paha County

Assessment Action

Only pick-up work and general maintenance were performed for the 2021 assessment year.

Assessment Practice Review

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

Sales verification and qualification processes are reviewed. The county assessor's office utilizes sales qualification questionnaires. In addition, being an ex-officio, when they receive the Real Estate Transfer Statements (Form 521), questions can be answered at this time as well. Review of the qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Keya Paha County identifies four separate valuation groups. Valuation group 1 aligns with the four small villages, while Valuation Group 2 is Meadville, three is the rural area, and four is Springview. All of these align with the assessor locations in the county.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The county reviews and inspects all properties within the required six years. A systematic plan is in place to maintain compliance. The currency of the appraisal tables are also reviewed. The county updated costing in 2017, land tables in 2018 for Springview and the rural area, while the small villages and Meadville are dated 2009. Deprecation tables in 2018 and 2017 for Springview and rural area, with 2013 the date for small villages and Meadville. The county assessor currently does not have a written valuation methodology on file.

Description of Analysis

Residential parcels are analyzed utilizing four valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
1	Burton, Jamison, Mills and Norden
2	Meadville
3	Rural
4	Springview

2021 Residential Correlation for Keya Paha County

The residential statistical profile consists of 16 sales all falling in Valuation Group 4. Both the median and weighted mean are within the acceptable ranges, while the mean is above. The COD and PRD are above the parameters, however are affected by two lower dollar sales. Hypothetically removing those two sales does improve the measures.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales.

Equalization and Quality of Assessment

An overall review of the assessment practices in the county show that all residential properties are assessed through the same equalized means and complies generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
4	16	97.00	107.81	97.31	28.69	110.79
____ALL____	16	97.00	107.81	97.31	28.69	110.79

Level of Value

Based on analysis of all available information, the level of value for the residential property in Keya Paha County is 97%.

2021 Commercial Correlation for Keya Paha County

Assessment Actions

Only pick-up work was done in the commercial class of property.

Assessment Practice Review

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

A review of the valuation group shows that the commercial class is combined into one valuation group. The cost approach to value using the Computer-Assisted Mass Appraisal (CAMA) system cost tables with market derived depreciation tables are used for the valuation of the commercial class of property.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current commercial appraisal tables show that cost tables were last updated in 2017, lot values in 2009 and depreciation in 2013.

Description of Analysis

The commercial profile has three qualified sales; all three measures are below the range. The qualitative measures are above the acceptable parameters. The sale prices for the three sales range from \$12,000 to \$77,000. All commercial properties are valued using the cost approach. The sample with only three sales is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

A historical review of valuation changes over the past decade show the county compared to surrounding counties with similar sized communities have increased or decreased over the past decade at a similar rate.

A review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows a flat to declining valuation of the commercial class, which is expected based on the assessment actions of the county assessor and compared to similar markets in the region.

Equalization and Quality of Assessment

The size of the statistical sample of the commercial class is considered too small to be statistically reliable. Review of the assessment practices demonstrate that the assessments are uniform and equalized. The quality of assessment for the commercial class of Keya Paha County complies with generally accepted mass appraisal techniques.

2021 Commercial Correlation for Keya Paha County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Keya Paha County is 100%.

2021 Agricultural Correlation for Keya Paha County

Assessment Actions

The only assessment actions for the agricultural class was pick-up work.

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 processes are reviewed. The county assessor's office utilizes sales qualification questionnaires. In addition, being an ex-officio when they receive the Real Estate Transfer Statement (Form 521), questions can be answered at this time as well. Review of the qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the agricultural class.

Within Keya Paha County, there is only one agricultural market area. The majority of the county is grassland. The county assessor has not identified market activity that would necessitate the development of unique agricultural market areas. The county assessor studies the market annually to monitor the need for multiple market areas. Keya Paha County has special value applications on file; however, the county assessor currently does not have special value assigned to any parcels. The assessor has a written special valuation methodology on file.

The county assessor keeps land use up to date by aerial imagery comparisons with property records and information from the public.

All rural improvements are reviewed at the same time with the improvements, including outbuildings. These are valued with the same cost index and Computer-Assisted Mass Appraisal (CAMA) depreciation tables.

Description of Analysis

The agricultural sample is made of six qualified sales; the mean is within the range, while the median is just under at 68%. The sample of sales is very small; four of the six sales are 80% grassland while the other two are mixed use properties. The irrigated land, dryland and grassland with such few sales makes it difficult to measure. When compared to adjoining counties Keya Paha's agricultural land values are equalized and are consistent with the region.

The reported assessment actions are reflected in the 2021 County Abstract of Assessment for Real Property, Form 45, compared with the 2020 Certificate of Taxes Levied Report (CTL). Based on the analysis and the comparison of surrounding county values, agricultural land in Keya Paha County is believed to be within the acceptable range.

Equalization and Quality of Assessment

The review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property

2021 Agricultural Correlation for Keya Paha County

across the county. Agricultural land improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and assessment practices indicate that Keya Paha County has achieved equalization. The quality of assessment in the agricultural land class of property in Keya Paha County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Grass ____						
County	4	67.69	68.34	59.13	10.16	115.58
1	4	67.69	68.34	59.13	10.16	115.58
____ ALL ____	6	67.69	70.78	60.59	14.24	116.82

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Keya Paha County is 75%.

2021 Opinions of the Property Tax Administrator for Keya Paha 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	97	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 Keya Paha County

Residential Real Property - Current

Number of Sales	16	Median	97.00
Total Sales Price	\$841,500	Mean	107.81
Total Adj. Sales Price	\$841,500	Wgt. Mean	97.31
Total Assessed Value	\$818,900	Average Assessed Value of the Base	\$30,858
Avg. Adj. Sales Price	\$52,594	Avg. Assessed Value	\$51,181

Confidence Interval - Current

95% Median C.I	84.98 to 142.40
95% Wgt. Mean C.I	79.37 to 115.26
95% Mean C.I	83.44 to 132.18
% of Value of the Class of all Real Property Value in the County	3.04
% of Records Sold in the Study Period	3.52
% of Value Sold in the Study Period	5.83

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	19	95	95.17
2019	13	100	93.86
2018	11	100	79.33
2017	6	100	93.85

2021 Commission Summary for Keya Paha County

Commercial Real Property - Current

Number of Sales	3	Median	50.79
Total Sales Price	\$131,000	Mean	54.65
Total Adj. Sales Price	\$131,000	Wgt. Mean	40.50
Total Assessed Value	\$53,060	Average Assessed Value of the Base	\$32,898
Avg. Adj. Sales Price	\$43,667	Avg. Assessed Value	\$17,687

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-17.05 to 126.35
% of Value of the Class of all Real Property Value in the County	0.51
% of Records Sold in the Study Period	4.23
% of Value Sold in the Study Period	2.27

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	4	100	43.60
2019	5	100	84.84
2018	6	100	85.95
2017	6	100	77.95

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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 : 16
 Total Sales Price : 841,500
 Total Adj. Sales Price : 841,500
 Total Assessed Value : 818,900
 Avg. Adj. Sales Price : 52,594
 Avg. Assessed Value : 51,181

MEDIAN : 97
 WGT. MEAN : 97
 MEAN : 108
 COD : 28.69
 PRD : 110.79

COV : 42.43
 STD : 45.74
 Avg. Abs. Dev : 27.83
 MAX Sales Ratio : 244.40
 MIN Sales Ratio : 51.88

95% Median C.I. : 84.98 to 142.40
 95% Wgt. Mean C.I. : 79.37 to 115.26
 95% Mean C.I. : 83.44 to 132.18

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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	2	121.81	121.81	110.30	20.78	110.44	96.50	147.11	N/A	16,500	18,200
01-JAN-19 To 31-MAR-19	3	97.50	95.74	95.10	01.81	100.67	92.21	97.50	N/A	66,000	62,763
01-APR-19 To 30-JUN-19	1	142.40	142.40	142.40	00.00	100.00	142.40	142.40	N/A	60,000	85,440
01-JUL-19 To 30-SEP-19	4	98.24	98.92	84.44	28.70	117.15	51.88	147.30	N/A	56,875	48,028
01-OCT-19 To 31-DEC-19	2	80.23	80.23	80.84	17.65	99.25	66.07	94.38	N/A	70,000	56,585
01-JAN-20 To 31-MAR-20	1	84.98	84.98	84.98	00.00	100.00	84.98	84.98	N/A	48,000	40,790
01-APR-20 To 30-JUN-20	3	102.03	136.90	120.52	58.86	113.59	64.26	244.40	N/A	45,000	54,233
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	10	97.50	106.89	96.86	21.90	110.36	51.88	147.30	89.58 to 147.11	51,850	50,224
01-OCT-19 To 30-SEP-20	6	89.68	109.35	98.04	41.90	111.54	64.26	244.40	64.26 to 244.40	53,833	52,777
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	10	95.94	98.57	92.57	20.59	106.48	51.88	147.30	66.07 to 142.40	62,550	57,901
<u>ALL</u>	16	97.00	107.81	97.31	28.69	110.79	51.88	244.40	84.98 to 142.40	52,594	51,181

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
4	16	97.00	107.81	97.31	28.69	110.79	51.88	244.40	84.98 to 142.40	52,594	51,181
<u>ALL</u>	16	97.00	107.81	97.31	28.69	110.79	51.88	244.40	84.98 to 142.40	52,594	51,181

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	97.50	112.81	100.00	31.73	112.81	51.88	244.40	84.98 to 147.11	49,731	49,733
06											
07	3	92.21	86.17	88.39	13.65	97.49	64.26	102.03	N/A	65,000	57,457
<u>ALL</u>	16	97.00	107.81	97.31	28.69	110.79	51.88	244.40	84.98 to 142.40	52,594	51,181

52 Keya Paha
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 : 16
Total Sales Price : 841,500
Total Adj. Sales Price : 841,500
Total Assessed Value : 818,900
Avg. Adj. Sales Price : 52,594
Avg. Assessed Value : 51,181

MEDIAN : 97
WGT. MEAN : 97
MEAN : 108
COD : 28.69
PRD : 110.79

COV : 42.43
STD : 45.74
Avg. Abs. Dev : 27.83
MAX Sales Ratio : 244.40
MIN Sales Ratio : 51.88

95% Median C.I. : 84.98 to 142.40
95% Wgt. Mean C.I. : 79.37 to 115.26
95% Mean C.I. : 83.44 to 132.18

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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	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	2	147.21	147.21	147.21	00.07	100.00	147.11	147.30	N/A	9,500	13,985	
Less Than 30,000	3	147.11	130.30	118.91	11.51	109.58	96.50	147.30	N/A	14,333	17,043	
___Ranges Excl. Low \$___												
Greater Than 4,999	16	97.00	107.81	97.31	28.69	110.79	51.88	244.40	84.98 to 142.40	52,594	51,181	
Greater Than 14,999	14	95.44	102.19	96.16	25.73	106.27	51.88	244.40	66.07 to 106.90	58,750	56,495	
Greater Than 29,999	13	94.38	102.62	96.15	27.86	106.73	51.88	244.40	66.07 to 106.90	61,423	59,059	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	147.21	147.21	147.21	00.07	100.00	147.11	147.30	N/A	9,500	13,985	
15,000 TO 29,999	1	96.50	96.50	96.50	00.00	100.00	96.50	96.50	N/A	24,000	23,160	
30,000 TO 59,999	6	97.50	115.11	106.11	33.71	108.48	64.26	244.40	64.26 to 244.40	48,500	51,465	
60,000 TO 99,999	7	92.21	91.92	90.44	21.09	101.64	51.88	142.40	51.88 to 142.40	72,500	65,569	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	16	97.00	107.81	97.31	28.69	110.79	51.88	244.40	84.98 to 142.40	52,594	51,181	

52 Keya Paha

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 : 3
 Total Sales Price : 131,000
 Total Adj. Sales Price : 131,000
 Total Assessed Value : 53,060
 Avg. Adj. Sales Price : 43,667
 Avg. Assessed Value : 17,687

MEDIAN : 51
 WGT. MEAN : 41
 MEAN : 55
 COD : 37.63
 PRD : 134.94

COV : 52.81
 STD : 28.86
 Avg. Abs. Dev : 19.11
 MAX Sales Ratio : 85.25
 MIN Sales Ratio : 27.92

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : -17.05 to 126.35

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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	1	27.92	27.92	27.92	00.00	100.00	27.92	27.92	N/A	77,000	21,500
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	85.25	85.25	85.25	00.00	100.00	85.25	85.25	N/A	12,000	10,230
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	1	50.79	50.79	50.79	00.00	100.00	50.79	50.79	N/A	42,000	21,330
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	1	27.92	27.92	27.92	00.00	100.00	27.92	27.92	N/A	77,000	21,500
01-OCT-18 To 30-SEP-19											
01-OCT-19 To 30-SEP-20	2	68.02	68.02	58.44	25.33	116.39	50.79	85.25	N/A	27,000	15,780
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	1	27.92	27.92	27.92	00.00	100.00	27.92	27.92	N/A	77,000	21,500
01-JAN-19 To 31-DEC-19	1	85.25	85.25	85.25	00.00	100.00	85.25	85.25	N/A	12,000	10,230
<u>ALL</u>	3	50.79	54.65	40.50	37.63	134.94	27.92	85.25	N/A	43,667	17,687

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	3	50.79	54.65	40.50	37.63	134.94	27.92	85.25	N/A	43,667	17,687
<u>ALL</u>	3	50.79	54.65	40.50	37.63	134.94	27.92	85.25	N/A	43,667	17,687

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	3	50.79	54.65	40.50	37.63	134.94	27.92	85.25	N/A	43,667	17,687
04											
<u>ALL</u>	3	50.79	54.65	40.50	37.63	134.94	27.92	85.25	N/A	43,667	17,687

52 Keya Paha
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 : 3
Total Sales Price : 131,000
Total Adj. Sales Price : 131,000
Total Assessed Value : 53,060
Avg. Adj. Sales Price : 43,667
Avg. Assessed Value : 17,687

MEDIAN : 51
WGT. MEAN : 41
MEAN : 55
COD : 37.63
PRD : 134.94

COV : 52.81
STD : 28.86
Avg. Abs. Dev : 19.11
MAX Sales Ratio : 85.25
MIN Sales Ratio : 27.92

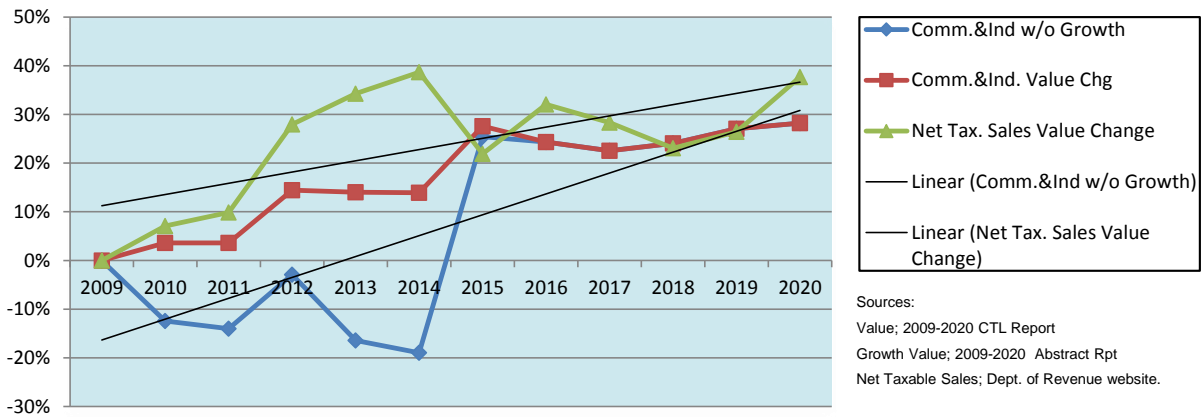
95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -17.05 to 126.35

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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	85.25	85.25	85.25	00.00	100.00	85.25	85.25	N/A	12,000	10,230	
Less Than 30,000	1	85.25	85.25	85.25	00.00	100.00	85.25	85.25	N/A	12,000	10,230	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	3	50.79	54.65	40.50	37.63	134.94	27.92	85.25	N/A	43,667	17,687	
Greater Than 14,999	2	39.36	39.36	35.99	29.07	109.36	27.92	50.79	N/A	59,500	21,415	
Greater Than 29,999	2	39.36	39.36	35.99	29.07	109.36	27.92	50.79	N/A	59,500	21,415	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	85.25	85.25	85.25	00.00	100.00	85.25	85.25	N/A	12,000	10,230	
15,000 TO 29,999												
30,000 TO 59,999	1	50.79	50.79	50.79	00.00	100.00	50.79	50.79	N/A	42,000	21,330	
60,000 TO 99,999	1	27.92	27.92	27.92	00.00	100.00	27.92	27.92	N/A	77,000	21,500	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	3	50.79	54.65	40.50	37.63	134.94	27.92	85.25	N/A	43,667	17,687	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
309	1	50.79	50.79	50.79	00.00	100.00	50.79	50.79	N/A	42,000	21,330	
326	1	27.92	27.92	27.92	00.00	100.00	27.92	27.92	N/A	77,000	21,500	
999	1	85.25	85.25	85.25	00.00	100.00	85.25	85.25	N/A	12,000	10,230	
<u>ALL</u>	3	50.79	54.65	40.50	37.63	134.94	27.92	85.25	N/A	43,667	17,687	

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	\$ 1,818,540	\$ 181,670		\$ 1,636,870	--	\$ 2,240,137	--
2009	\$ 1,821,750	\$ 183,230	10.06%	\$ 1,638,520	--	\$ 2,177,657	--
2010	\$ 1,887,380	\$ 292,200	15.48%	\$ 1,595,180	-12.44%	\$ 2,331,459	7.06%
2011	\$ 1,887,810	\$ 320,900	17.00%	\$ 1,566,910	-16.98%	\$ 2,392,235	2.61%
2012	\$ 2,084,380	\$ 315,830	15.15%	\$ 1,768,550	-6.32%	\$ 2,786,049	16.46%
2013	\$ 2,075,380	\$ 555,260	26.73%	\$ 1,522,120	-26.97%	\$ 2,923,708	4.94%
2014	\$ 2,075,270	\$ 599,080	28.87%	\$ 1,476,190	-28.94%	\$ 3,019,835	3.29%
2015	\$ 2,324,730	\$ 39,670	1.71%	\$ 2,285,060	10.11%	\$ 2,655,059	-12.08%
2016	\$ 2,265,170	\$ -	0.00%	\$ 2,265,170	-2.56%	\$ 2,875,307	8.30%
2017	\$ 2,232,710	\$ -	0.00%	\$ 2,232,710	-1.43%	\$ 2,795,018	-2.79%
2018	\$ 2,260,450	\$ -	0.00%	\$ 2,260,450	1.24%	\$ 2,679,561	-4.13%
2019	\$ 2,314,460	\$ -	0.00%	\$ 2,314,460	2.39%	\$ 2,753,409	2.76%
2020	\$ 2,335,790	\$ -	0.00%	\$ 2,335,790	0.92%	\$ 2,998,537	8.90%
Ann %chg	2.42%			Average	-8.19%	2.37%	2.64%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-12.44%	3.60%	7.06%
2011	-13.99%	3.63%	9.85%
2012	-2.92%	14.42%	27.94%
2013	-16.45%	14.03%	34.26%
2014	-18.97%	13.92%	38.67%
2015	25.43%	27.61%	21.92%
2016	24.34%	24.34%	32.04%
2017	22.56%	22.56%	28.35%
2018	24.08%	24.08%	23.05%
2019	27.05%	27.05%	26.44%
2020	28.22%	28.22%	37.70%

County Number	52
County Name	Keya Paha

52 Keya Paha
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 : 6
Total Sales Price : 6,005,250
Total Adj. Sales Price : 6,005,250
Total Assessed Value : 3,638,380
Avg. Adj. Sales Price : 1,000,875
Avg. Assessed Value : 606,397

MEDIAN : 68
WGT. MEAN : 61
MEAN : 71
COD : 14.24
PRD : 116.82

COV : 18.66
STD : 13.21
Avg. Abs. Dev : 09.64
MAX Sales Ratio : 90.83
MIN Sales Ratio : 55.98

95% Median C.I. : 55.98 to 90.83
95% Wgt. Mean C.I. : 51.58 to 69.60
95% Mean C.I. : 56.91 to 84.65

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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	2	86.41	86.41	89.31	05.12	96.75	81.99	90.83	N/A	144,825	129,350
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	1	68.45	68.45	68.45	00.00	100.00	68.45	68.45	N/A	499,000	341,570
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	60.50	60.50	60.50	00.00	100.00	60.50	60.50	N/A	837,000	506,390
01-OCT-19 To 31-DEC-19	2	61.46	61.46	57.81	08.92	106.31	55.98	66.93	N/A	2,189,800	1,265,860
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	2	86.41	86.41	89.31	05.12	96.75	81.99	90.83	N/A	144,825	129,350
01-OCT-18 To 30-SEP-19	2	64.48	64.48	63.47	06.17	101.59	60.50	68.45	N/A	668,000	423,980
01-OCT-19 To 30-SEP-20	2	61.46	61.46	57.81	08.92	106.31	55.98	66.93	N/A	2,189,800	1,265,860
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	3	81.99	80.42	76.11	09.10	105.66	68.45	90.83	N/A	262,883	200,090
01-JAN-19 To 31-DEC-19	3	60.50	61.14	58.24	06.03	104.98	55.98	66.93	N/A	1,738,867	1,012,703
<u>ALL</u>	6	67.69	70.78	60.59	14.24	116.82	55.98	90.83	55.98 to 90.83	1,000,875	606,397

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	6	67.69	70.78	60.59	14.24	116.82	55.98	90.83	55.98 to 90.83	1,000,875	606,397
<u>ALL</u>	6	67.69	70.78	60.59	14.24	116.82	55.98	90.83	55.98 to 90.83	1,000,875	606,397

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	2	75.22	75.22	69.68	09.00	107.95	68.45	81.99	N/A	274,325	191,140
1	2	75.22	75.22	69.68	09.00	107.95	68.45	81.99	N/A	274,325	191,140
<u>ALL</u>	6	67.69	70.78	60.59	14.24	116.82	55.98	90.83	55.98 to 90.83	1,000,875	606,397

52 Keya Paha
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 : 6	MEDIAN : 68	COV : 18.66	95% Median C.I. : 55.98 to 90.83
Total Sales Price : 6,005,250	WGT. MEAN : 61	STD : 13.21	95% Wgt. Mean C.I. : 51.58 to 69.60
Total Adj. Sales Price : 6,005,250	MEAN : 71	Avg. Abs. Dev : 09.64	95% Mean C.I. : 56.91 to 84.65
Total Assessed Value : 3,638,380			
Avg. Adj. Sales Price : 1,000,875	COD : 14.24	MAX Sales Ratio : 90.83	
Avg. Assessed Value : 606,397	PRD : 116.82	MIN Sales Ratio : 55.98	

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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	67.69	68.34	59.13	10.16	115.58	55.98	81.99	N/A	1,232,063	728,500
1	4	67.69	68.34	59.13	10.16	115.58	55.98	81.99	N/A	1,232,063	728,500
____ALL____	6	67.69	70.78	60.59	14.24	116.82	55.98	90.83	55.98 to 90.83	1,000,875	606,397

Keya Paha County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Keya Paha	1	2900	2900	2900	2900	2800	2800	2700	2700	2849
Rock	3	n/a	3700	3600	3600	3444	3499	3248	2834	3431
Brown	1	3600	3600	3400	3400	2355	3140	3140	3030	3316
Cherry	1	0	2100	n/a	2093	2100	2100	2095	2100	2081
Boyd	1	3400	3400	3200	3200	3000	3000	2820	2820	3104
Holt	3	2300	2300	2200	2200	2038	2100	2000	2000	2094

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Keya Paha	1	995	995	990	990	965	965	915	915	975
Rock	3	n/a	1100	1070	1070	960	920	860	800	950
Brown	1	n/a	1090	1090	1090	995	810	810	810	1003
Cherry	1	n/a	725	725	725	725	725	725	725	725
Boyd	1	2300	2300	2060	2060	1870	1870	1800	1800	2105
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Keya Paha	1	740	740	735	735	725	725	725	716	728
Rock	3	890	903	830	831	765	645	635	595	761
Brown	1	810	810	750	750	500	500	500	500	561
Cherry	1	549	550	550	549	550	425	425	425	440
Boyd	1	1280	1280	1190	1191	1190	1190	1190	1190	1196
Holt	3	1177	1225	846	1154	738	713	705	918	981

County	Mkt Area	CRP	TIMBER	WASTE
Keya Paha	1	n/a	n/a	60
Rock	3	776	350	100
Brown	1	712	565	442
Cherry	1	725	n/a	73
Boyd	1	n/a	n/a	590
Holt	3	1204	500	250

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.

KEYA PAHA COUNTY

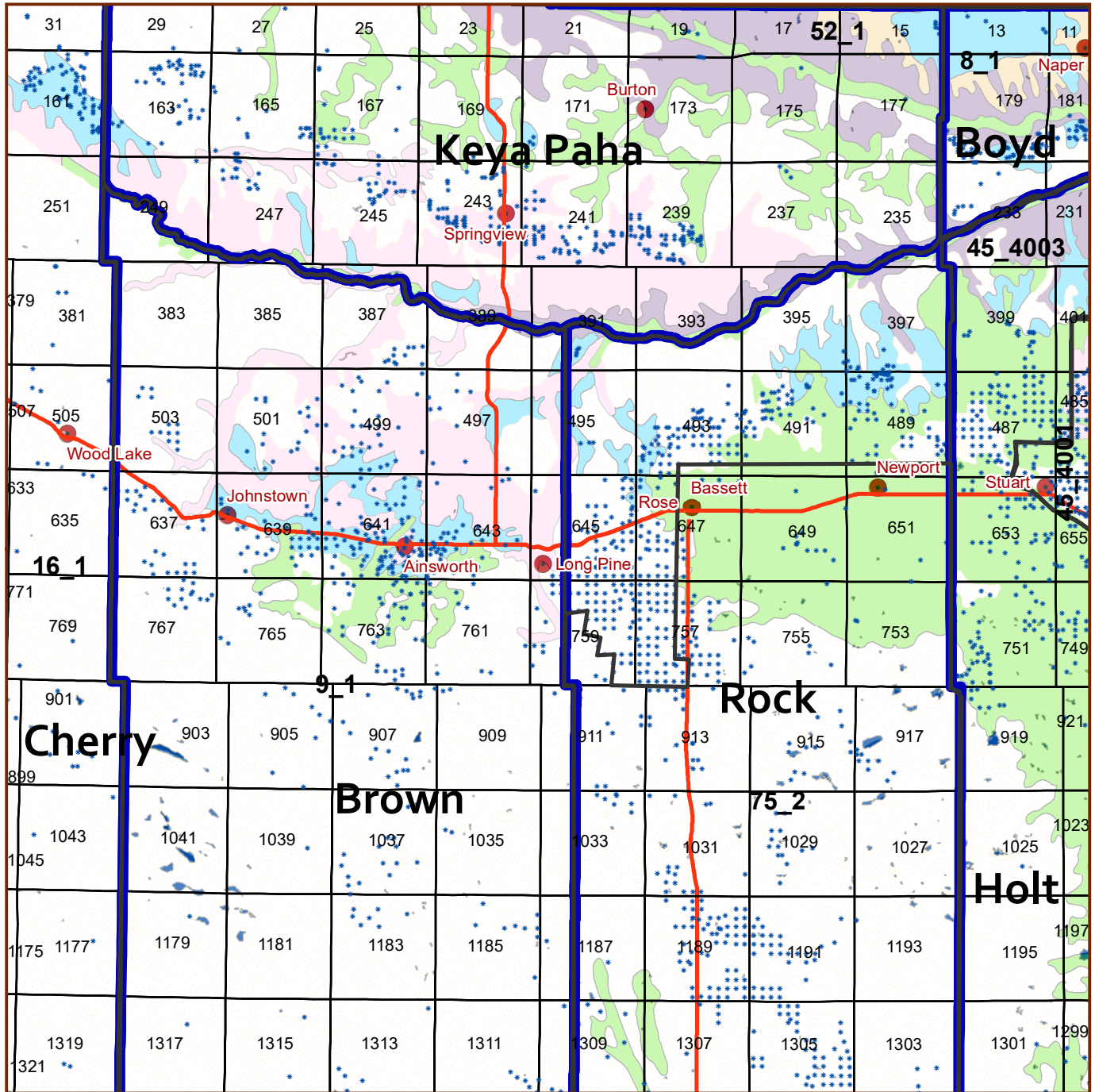
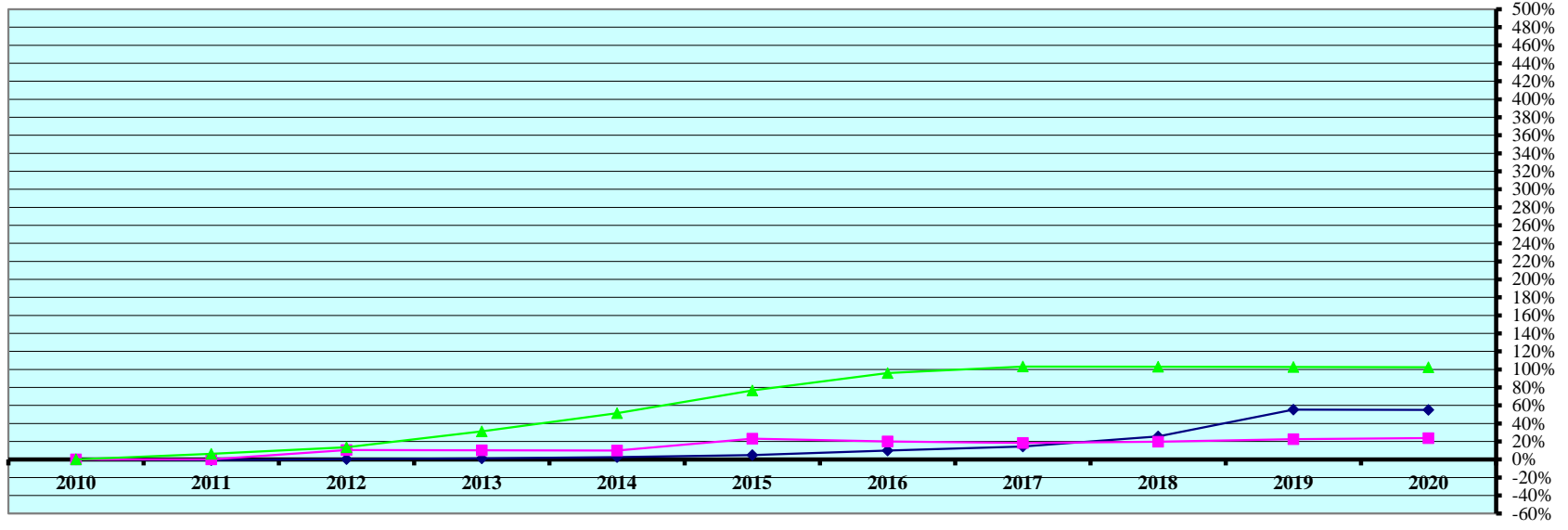


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020

ResRec
Comm&Indust
Total Agland



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	9,040,280	--	--	--	1,887,380	--	--	--	205,210,210	--	--	--
2011	8,983,980	-56,300	-0.62%	-0.62%	1,887,810	430	0.02%	0.02%	217,884,820	12,674,610	6.18%	6.18%
2012	9,067,880	83,900	0.93%	0.31%	2,084,380	196,570	10.41%	10.44%	232,749,660	14,864,840	6.82%	13.42%
2013	9,152,350	84,470	0.93%	1.24%	2,077,380	-7,000	-0.34%	10.07%	269,345,780	36,596,120	15.72%	31.25%
2014	9,268,370	116,020	1.27%	2.52%	2,075,270	-2,110	-0.10%	9.96%	310,697,740	41,351,960	15.35%	51.40%
2015	9,484,700	216,330	2.33%	4.92%	2,324,730	249,460	12.02%	23.17%	362,418,710	51,720,970	16.65%	76.61%
2016	9,945,720	461,020	4.86%	10.02%	2,265,170	-59,560	-2.56%	20.02%	401,909,870	39,491,160	10.90%	95.85%
2017	10,350,360	404,640	4.07%	14.49%	2,232,710	-32,460	-1.43%	18.30%	416,902,220	14,992,350	3.73%	103.16%
2018	11,344,430	994,070	9.60%	25.49%	2,260,450	27,740	1.24%	19.77%	416,574,850	-327,370	-0.08%	103.00%
2019	14,043,590	2,699,160	23.79%	55.34%	2,314,460	54,010	2.39%	22.63%	416,108,400	-466,450	-0.11%	102.77%
2020	14,018,150	-25,440	-0.18%	55.06%	2,335,790	21,330	0.92%	23.76%	415,239,440	-868,960	-0.21%	102.35%

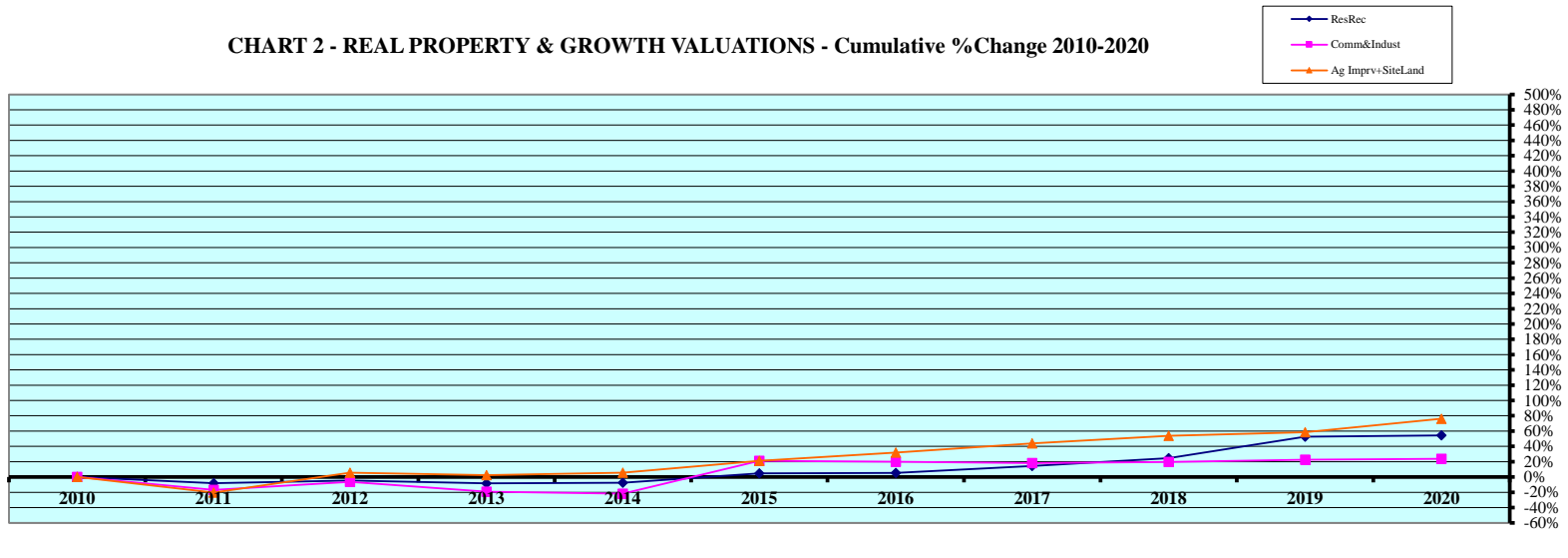
Rate Annual %chg: Residential & Recreational **4.48%** Commercial & Industrial **2.15%** Agricultural Land **7.30%**

Cnty# **52**
County **KEYA PAHA**

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	9,040,280	772,265	8.54%	8,268,015	--	--	1,887,380	292,200	15.48%	1,595,180	--	--	
2011	8,983,980	681,935	7.59%	8,302,045	-8.17%	-8.17%	1,887,810	320,900	17.00%	1,566,910	-16.98%	-16.98%	
2012	9,067,880	451,490	4.98%	8,616,390	-4.09%	-4.69%	2,084,380	315,830	15.15%	1,768,550	-6.32%	-6.30%	
2013	9,152,350	861,555	9.41%	8,290,795	-8.57%	-8.29%	2,077,380	555,260	26.73%	1,522,120	-26.97%	-19.35%	
2014	9,268,370	907,770	9.79%	8,360,600	-8.65%	-7.52%	2,075,270	599,080	28.87%	1,476,190	-28.94%	-21.79%	
2015	9,484,700	13,060	0.14%	9,471,640	2.19%	4.77%	2,324,730	39,670	1.71%	2,285,060	10.11%	21.07%	
2016	9,945,720	423,920	4.26%	9,521,800	0.39%	5.33%	2,265,170	0	0.00%	2,265,170	-2.56%	20.02%	
2017	10,350,360	0	0.00%	10,350,360	4.07%	14.49%	2,232,710	0	0.00%	2,232,710	-1.43%	18.30%	
2018	11,344,430	80,880	0.71%	11,263,550	8.82%	24.59%	2,260,450	0	0.00%	2,260,450	1.24%	19.77%	
2019	14,043,590	229,915	1.64%	13,813,675	21.77%	52.80%	2,314,460	0	0.00%	2,314,460	2.39%	22.63%	
2020	14,018,150	66,590	0.48%	13,951,560	-0.66%	54.33%	2,335,790	0	0.00%	2,335,790	0.92%	23.76%	
Rate Ann%chg	4.48%			Resid & Recreat w/o growth			2.15%			C & I w/o growth			-6.85%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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	11,469,780	5,623,350	17,093,130	3,968,451	23.22%	13,124,679	--	--
2011	12,150,080	5,808,900	17,958,980	4,342,211	24.18%	13,616,769	-20.34%	-20.34%
2012	12,495,670	6,118,520	18,614,190	573,438	3.08%	18,040,752	0.46%	5.54%
2013	12,112,590	6,199,400	18,311,990	815,813	4.46%	17,496,177	-6.01%	2.36%
2014	12,978,120	6,794,960	19,773,080	1,732,363	8.76%	18,040,717	-1.48%	5.54%
2015	14,105,780	7,972,140	22,077,920	1,389,350	6.29%	20,688,570	4.63%	21.03%
2016	14,864,360	8,919,930	23,784,290	1,219,965	5.13%	22,564,325	2.20%	32.01%
2017	14,830,930	9,786,490	24,617,420	0	0.00%	24,617,420	3.50%	44.02%
2018	16,791,480	11,160,920	27,952,400	1,642,580	5.88%	26,309,820	6.87%	53.92%
2019	17,119,610	11,601,910	28,721,520	1,643,430	5.72%	27,078,090	-3.13%	58.42%
2020	17,627,130	12,489,710	30,116,840	0	0.00%	30,116,840	4.86%	76.19%
Rate Ann%chg	4.39%	8.31%	5.83%	Ag Imprv+Site w/o growth			-0.84%	

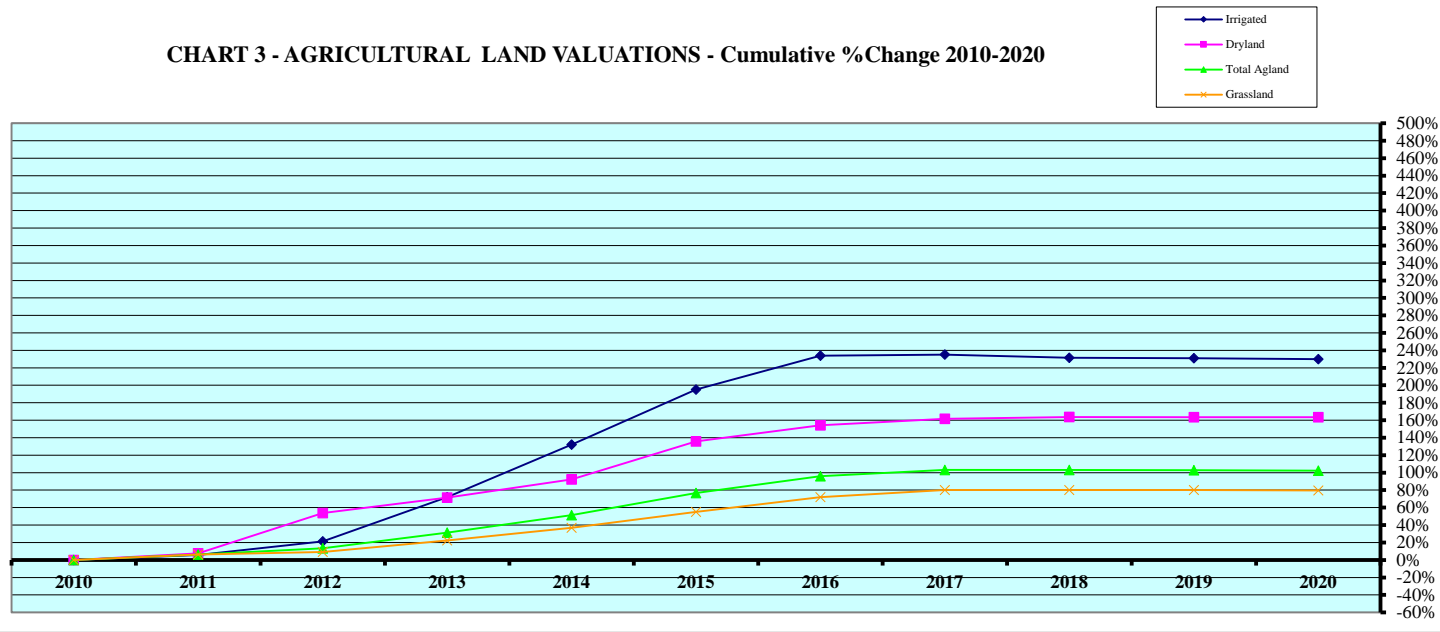
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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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County KEYA PAHA

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	23,424,330	--	--	--	13,464,670	--	--	--	168,278,870	--	--	--
2011	24,738,900	1,314,570	5.61%	5.61%	14,487,730	1,023,060	7.60%	7.60%	178,615,850	10,336,980	6.14%	6.14%
2012	28,412,660	3,673,760	14.85%	21.30%	20,715,140	6,227,410	42.98%	53.85%	183,847,530	5,231,680	2.93%	9.25%
2013	40,297,560	11,884,900	41.83%	72.03%	23,078,600	2,363,460	11.41%	71.40%	205,757,590	21,910,060	11.92%	22.27%
2014	54,364,840	14,067,280	34.91%	132.09%	25,888,180	2,809,580	12.17%	92.27%	230,191,350	24,433,760	11.88%	36.79%
2015	69,120,790	14,755,950	27.14%	195.08%	31,762,130	5,873,950	22.69%	135.89%	261,126,560	30,935,210	13.44%	55.17%
2016	78,183,530	9,062,740	13.11%	233.77%	34,223,670	2,461,540	7.75%	154.17%	289,150,270	28,023,710	10.73%	71.83%
2017	78,491,240	307,710	0.39%	235.08%	35,217,160	993,490	2.90%	161.55%	303,146,460	13,996,190	4.84%	80.15%
2018	77,659,310	-831,930	-1.06%	231.53%	35,497,540	280,380	0.80%	163.63%	302,889,280	-257,180	-0.08%	79.99%
2019	77,553,720	-105,590	-0.14%	231.08%	35,470,880	-26,660	-0.08%	163.44%	302,924,840	35,560	0.01%	80.01%
2020	77,309,180	-244,540	-0.32%	230.04%	35,469,920	-960	0.00%	163.43%	302,182,880	-741,960	-0.24%	79.57%

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	42,340	--	--	--	0	--	--	--	205,210,210	--	--	--
2011	42,340	0	0.00%	0.00%	0	0			217,884,820	12,674,610	6.18%	6.18%
2012	212,280	169,940	401.37%	401.37%	(437,950)	-437,950			232,749,660	14,864,840	6.82%	13.42%
2013	212,030	-250	-0.12%	400.78%	0	437,950			269,345,780	36,596,120	15.72%	31.25%
2014	253,370	41,340	19.50%	498.42%	0	0			310,697,740	41,351,960	15.35%	51.40%
2015	261,770	8,400	3.32%	518.26%	147,460	147,460			362,418,710	51,720,970	16.65%	76.61%
2016	261,650	-120	-0.05%	517.97%	90,750	-56,710	-38.46%		401,909,870	39,491,160	10.90%	95.85%
2017	258,960	-2,690	-1.03%	511.62%	(211,600)	-302,350	-333.17%		416,902,220	14,992,350	3.73%	103.16%
2018	259,010	50	0.02%	511.74%	269,710	481,310			416,574,850	-327,370	-0.08%	103.00%
2019	249,690	-9,320	-3.60%	489.73%	(90,730)	-360,440	-133.64%		416,108,400	-466,450	-0.11%	102.77%
2020	277,460	27,770	11.12%	555.31%	0	90,730			415,239,440	-868,960	-0.21%	102.35%

Cnty#
County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	23,424,330	24,023	975			13,464,670	32,463	415			81,700,995	133,333	613		
2011	24,710,330	24,023	1,029	5.49%	5.49%	14,487,730	32,463	446	7.60%	7.60%	89,688,965	135,300	663	8.18%	9.46%
2012	28,244,720	24,022	1,176	14.31%	20.58%	20,628,250	36,773	561	25.70%	35.25%	89,574,800	130,628	686	3.44%	13.24%
2013	40,114,260	25,159	1,594	35.61%	63.52%	23,126,020	37,553	616	9.78%	48.48%	97,239,960	127,646	762	11.09%	25.80%
2014	54,132,420	26,531	2,040	27.97%	109.25%	25,890,490	37,200	696	13.01%	67.80%	128,539,130	127,483	1,008	32.36%	66.50%
2015	69,044,210	27,359	2,524	23.69%	158.82%	31,758,470	36,705	865	24.32%	108.61%	149,636,865	127,257	1,176	16.62%	94.17%
2016	78,110,960	27,383	2,852	13.03%	192.54%	34,222,130	36,537	937	8.25%	125.82%	164,929,515	127,713	1,291	9.83%	113.25%
2017	78,633,530	27,569	2,852	-0.01%	192.52%	35,355,920	36,307	974	3.97%	134.78%	174,353,050	127,360	1,369	6.01%	126.06%
2018	77,721,270	27,264	2,851	-0.06%	192.35%	35,440,700	36,402	974	-0.02%	134.73%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	77,256,260	27,116	2,849	-0.06%	192.19%	35,496,860	36,459	974	0.00%	134.74%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	77,309,140	27,137	2,849	-0.01%	192.17%	35,469,240	36,377	975	0.15%	135.08%	302,204,680	414,781	729	-43.49%	18.90%

Rate Annual %chg Average Value/Acre:

11.32%

8.92%

1.75%

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	42,340	2,117	20			0	0				205,211,020	484,627	423		
2011	42,340	2,117	20	0.00%	0.00%	0	0				217,867,920	484,625	450	6.17%	6.17%
2012	232,310	4,784	49	142.86%	142.86%	790	16	51			232,949,810	484,437	481	6.96%	13.56%
2013	212,410	4,383	48	-0.21%	142.34%	128,340	440	292	473.90%		232,949,810	484,493	556	15.58%	31.25%
2014	253,430	4,377	58	19.49%	189.57%	128,000	439	292	0.11%		310,513,690	484,396	641	15.34%	51.39%
2015	261,820	4,376	60	3.33%	199.22%	431,590	581	743	154.67%		362,502,800	484,443	748	16.73%	76.72%
2016	261,770	4,375	60	0.00%	199.23%	271,190	555	488	-34.31%		401,904,960	484,441	830	10.87%	95.92%
2017	260,370	4,350	60	0.04%	199.36%	364,990	647	564	15.53%		417,713,380	484,209	863	3.98%	103.73%
2018	258,920	4,325	60	0.01%	199.37%	373,350	674	554	-1.87%		416,554,830	483,540	861	-0.14%	103.44%
2019	259,010	4,327	60	-0.01%	199.35%	373,460	675	553	-0.03%		416,109,550	483,404	861	-0.08%	103.28%
2020	248,430	4,150	60	0.01%	199.38%	426,540	957	446	-19.46%		415,658,030	483,403	860	-0.11%	103.06%

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Rate Annual %chg Average Value/Acre:

7.34%

(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
824	KEYA PAHA	16,688,039	610,907	5,679	14,018,150	2,335,790	0	0	415,239,440	17,627,130	12,489,710	0	479,014,845
cnty sectorvalue % of total value:		3.48%	0.13%	0.00%	2.93%	0.49%			86.69%	3.68%	2.61%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10	BURTON	0	0	0	165,600	53,070	0	0	0	0	0	0	218,670
1.21%	%sector of county sector				1.18%	2.27%							0.05%
	%sector of municipality				75.73%	24.27%							100.00%
242	SPRINGVIEW	1,980,874	156,775	0	7,504,750	1,340,250	0	0	18,540	0	64,700	0	11,065,889
29.37%	%sector of county sector	11.87%	25.66%		53.54%	57.38%			0.00%		0.52%		2.31%
	%sector of municipality	17.90%	1.42%		67.82%	12.11%			0.17%		0.58%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
252	Total Municipalities	1,980,874	156,775	0	7,670,350	1,393,320	0	0	18,540	0	64,700	0	11,284,559
30.58%	%all municip.sectors of cnty	11.87%	25.66%		54.72%	59.65%			0.00%		0.52%		2.36%

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

CHART 5

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

Total Real Property Sum Lines 17, 25, & 30	Records : 2,518	Value : 461,997,105	Growth 436,340	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	134	262,720	1	3,820	50	1,460,200	185	1,726,740	
02. Res Improve Land	167	455,830	0	0	31	195,050	198	650,880	
03. Res Improvements	178	7,068,330	0	0	92	4,594,470	270	11,662,800	
04. Res Total	312	7,786,880	1	3,820	142	6,249,720	455	14,040,420	17,500
% of Res Total	68.57	55.46	0.22	0.03	31.21	44.51	18.07	3.04	4.01
05. Com UnImp Land	7	19,770	1	3,500	1	5,500	9	28,770	
06. Com Improve Land	46	131,000	3	111,270	4	74,480	53	316,750	
07. Com Improvements	47	1,250,040	3	345,340	12	394,890	62	1,990,270	
08. Com Total	54	1,400,810	4	460,110	13	474,870	71	2,335,790	0
% of Com Total	76.06	59.97	5.63	19.70	18.31	20.33	2.82	0.51	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	312	7,786,880	1	3,820	142	6,249,720	455	14,040,420	17,500
% of Res & Rec Total	68.57	55.46	0.22	0.03	31.21	44.51	18.07	3.04	4.01
Com & Ind Total	54	1,400,810	4	460,110	13	474,870	71	2,335,790	0
% of Com & Ind Total	76.06	59.97	5.63	19.70	18.31	20.33	2.82	0.51	0.00
17. Taxable Total	366	9,187,690	5	463,930	155	6,724,590	526	16,376,210	17,500
% of Taxable Total	69.58	56.10	0.95	2.83	29.47	41.06	20.89	3.54	4.01

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	49	5	114	168

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,561	309,567,970	1,561	309,567,970
28. Ag-Improved Land	0	0	1	1,207,230	414	108,114,635	415	109,321,865
29. Ag Improvements	0	0	1	449,030	430	26,282,030	431	26,731,060

30. Ag Total				1,992	445,620,895
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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	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	1.54	5,390	
37. FarmSite Improvements	0	0.00	0	1	0.00	449,030	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	3.75	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	22	24.00	125,000	22	24.00	125,000	
32. HomeSite Improv Land	267	309.31	1,593,100	267	309.31	1,593,100	
33. HomeSite Improvements	304	0.00	16,234,780	304	0.00	16,234,780	418,840
34. HomeSite Total				326	333.31	17,952,880	
35. FarmSite UnImp Land	31	211.05	264,800	31	211.05	264,800	
36. FarmSite Improv Land	249	569.29	1,716,960	250	570.83	1,722,350	
37. FarmSite Improvements	381	0.00	10,047,250	382	0.00	10,496,280	0
38. FarmSite Total				413	781.88	12,483,430	
39. Road & Ditches	1,014	3,393.07	0	1,015	3,396.82	0	
40. Other- Non Ag Use	2	0.00	10	2	0.00	10	
41. Total Section VI				739	4,512.01	30,436,320	418,840

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	7	1,325.01	920,300	7	1,325.01	920,300

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	412.53	1.52%	1,196,370	1.55%	2,900.08
46. 1A	2,373.21	8.75%	6,882,325	8.90%	2,900.01
47. 2A1	4,958.79	18.28%	14,380,520	18.60%	2,900.01
48. 2A	9,878.59	36.41%	28,648,060	37.06%	2,900.02
49. 3A1	4,421.94	16.30%	12,381,500	16.02%	2,800.02
50. 3A	717.55	2.64%	2,009,140	2.60%	2,800.00
51. 4A1	466.27	1.72%	1,258,960	1.63%	2,700.07
52. 4A	3,903.90	14.39%	10,540,525	13.64%	2,700.00
53. Total	27,132.78	100.00%	77,297,400	100.00%	2,848.86
Dry					
54. 1D1	568.17	1.56%	565,320	1.59%	994.98
55. 1D	8,949.80	24.60%	8,905,190	25.11%	995.02
56. 2D1	4,752.23	13.06%	4,704,780	13.26%	990.02
57. 2D	10,961.92	30.13%	10,852,410	30.60%	990.01
58. 3D1	4,510.89	12.40%	4,353,070	12.27%	965.01
59. 3D	362.22	1.00%	349,570	0.99%	965.08
60. 4D1	1,709.58	4.70%	1,564,330	4.41%	915.04
61. 4D	4,564.69	12.55%	4,175,290	11.77%	914.69
62. Total	36,379.50	100.00%	35,469,960	100.00%	975.00
Grass					
63. 1G1	41,983.28	10.12%	31,068,035	10.28%	740.01
64. 1G	7,127.91	1.72%	5,274,595	1.75%	739.99
65. 2G1	42,606.51	10.27%	31,315,820	10.36%	735.00
66. 2G	32,153.46	7.75%	23,632,565	7.82%	734.99
67. 3G1	115,416.02	27.81%	83,677,125	27.69%	725.00
68. 3G	147,306.51	35.50%	106,797,480	35.35%	725.00
69. 4G1	5,765.65	1.39%	4,180,090	1.38%	725.00
70. 4G	22,613.88	5.45%	16,194,200	5.36%	716.12
71. Total	414,973.22	100.00%	302,139,910	100.00%	728.09
Irrigated Total					
	27,132.78	5.62%	77,297,400	18.62%	2,848.86
Dry Total					
	36,379.50	7.53%	35,469,960	8.54%	975.00
Grass Total					
	414,973.22	85.90%	302,139,910	72.77%	728.09
72. Waste	4,619.39	0.96%	277,305	0.07%	60.03
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	379.24	0.08%	274,770	0.07%	724.53
75. Market Area Total	483,104.89	100.00%	415,184,575	100.00%	859.41

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	386.93	1,122,030	26,745.85	76,175,370	27,132.78	77,297,400
77. Dry Land	0.00	0	27.39	27,110	36,352.11	35,442,850	36,379.50	35,469,960
78. Grass	0.00	0	72.65	52,700	414,900.57	302,087,210	414,973.22	302,139,910
79. Waste	0.00	0	0.00	0	4,619.39	277,305	4,619.39	277,305
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	12.25	8,910	4.60	2,480	362.39	263,380	379.24	274,770
82. Total	0.00	0	486.97	1,201,840	482,617.92	413,982,735	483,104.89	415,184,575

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	27,132.78	5.62%	77,297,400	18.62%	2,848.86
Dry Land	36,379.50	7.53%	35,469,960	8.54%	975.00
Grass	414,973.22	85.90%	302,139,910	72.77%	728.09
Waste	4,619.39	0.96%	277,305	0.07%	60.03
Other	0.00	0.00%	0	0.00%	0.00
Exempt	379.24	0.08%	274,770	0.07%	724.53
Total	483,104.89	100.00%	415,184,575	100.00%	859.41

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	4	1,610	2	7,250	8	833,620	12	842,480	0
83.2 Brocksburg	3	1,500	1	300	1	300	4	2,100	0
83.3 Burton	30	9,580	5	1,730	6	153,940	36	165,250	0
83.4 Jamison	15	14,640	3	3,600	4	27,920	19	46,160	0
83.5 Meadville	16	76,940	9	61,820	9	1,055,300	25	1,194,060	0
83.6 Mills	5	910	0	0	0	0	5	910	0
83.7 Norden	34	23,270	6	4,500	7	143,630	41	171,400	0
83.8 Rural	30	1,392,970	16	125,000	72	2,613,450	102	4,131,420	0
83.9 Springview	48	205,320	156	446,680	163	6,834,640	211	7,486,640	17,500
84 Residential Total	185	1,726,740	198	650,880	270	11,662,800	455	14,040,420	17,500

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	2	4,750	0	0	0	0	2	4,750	0
85.2	Burton	0	0	1	600	1	52,470	1	53,070	0
85.3	Jamison	0	0	1	1,040	1	3,520	1	4,560	0
85.4	Meadville	0	0	1	2,520	1	16,030	1	18,550	0
85.5	Mills	0	0	1	2,030	1	18,990	1	21,020	0
85.6	Rural	1	5,500	6	183,230	13	709,610	14	898,340	0
85.7	Springview	6	18,520	43	127,330	45	1,189,650	51	1,335,500	0
86	Commercial Total	9	28,770	53	316,750	62	1,990,270	71	2,335,790	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	41,983.28	10.12%	31,068,035	10.28%	740.01
88. 1G	7,127.91	1.72%	5,274,595	1.75%	739.99
89. 2G1	42,606.51	10.27%	31,315,820	10.36%	735.00
90. 2G	32,153.46	7.75%	23,632,565	7.82%	734.99
91. 3G1	115,416.02	27.81%	83,677,125	27.69%	725.00
92. 3G	147,306.51	35.50%	106,797,480	35.35%	725.00
93. 4G1	5,765.65	1.39%	4,180,090	1.38%	725.00
94. 4G	22,613.88	5.45%	16,194,200	5.36%	716.12
95. Total	414,973.22	100.00%	302,139,910	100.00%	728.09
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	414,973.22	100.00%	302,139,910	100.00%	728.09
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	414,973.22	100.00%	302,139,910	100.00%	728.09

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

52 Keya Paha

	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	14,018,150	14,040,420	22,270	0.16%	17,500	0.03%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	17,627,130	17,952,880	325,750	1.85%	418,840	-0.53%
04. Total Residential (sum lines 1-3)	31,645,280	31,993,300	348,020	1.10%	436,340	-0.28%
05. Commercial	2,335,790	2,335,790	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	2,335,790	2,335,790	0	0.00%	0	0.00%
08. Ag-Farmsite Land, Outbuildings	12,489,700	12,483,430	-6,270	-0.05%	0	-0.05%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	10	10	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	12,489,710	12,483,440	-6,270	-0.05%	0	-0.05%
12. Irrigated	77,309,180	77,297,400	-11,780	-0.02%		
13. Dryland	35,469,920	35,469,960	40	0.00%		
14. Grassland	302,182,880	302,139,910	-42,970	-0.01%		
15. Wasteland	277,460	277,305	-155	-0.06%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	415,239,440	415,184,575	-54,865	-0.01%		
18. Total Value of all Real Property (Locally Assessed)	461,710,220	461,997,105	286,885	0.06%	436,340	-0.03%

2021 Assessment Survey for Keya Paha County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$46,050
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$25,000
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:
	\$6,500 for CAMA system and \$7,500 for GIS
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	\$29,404 which stays in for the next year.

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 – https://keyapaha.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks, with input from the county assessor.
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?
	None
4.	When was zoning implemented?
	1995

D. Contracted Services

1.	Appraisal Services:
	Josh Garris as needed
2.	GIS Services:
	gWorks
3.	Other services:
	None

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?
	Meet the qualifications of the NE Real Property Appraiser Board.
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?
	When they're used they provide a value subject to assessor's opinion.

2021 Residential Assessment Survey for Keya Paha County

1.	Valuation data collection done by:												
	Assessor, staff and appraiser when needed.												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Rural: all improved and unimproved properties located outside the village limits in the rural areas.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 242. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.	2	Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.	3	Rural: all improved and unimproved properties located outside the village limits in the rural areas.	4	Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 242. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.												
2	Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.												
3	Rural: all improved and unimproved properties located outside the village limits in the rural areas.												
4	Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 242. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.												
AG	Agricultural homes and outbuildings												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?												
	Depreciation studies are based on local market information.												
5.	Are individual depreciation tables developed for each valuation group?												
	No, one table is developed with additional economic depreciation added to the other groups.												
6.	Describe the methodology used to determine the residential lot values?												
	The lot values were established by completing a sales study using a price per square foot analysis.												
7.	How are rural residential site values developed?												
	Rural residential site values are developed based on sales and through local market information												
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?

All lots are treated the same, currently there is no difference.

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	2013	2017	2009	2014
2	2013	2017	2009	2014
3	2017	2017	2017	2017
4	2018	2017	2018	2019
AG	2017	2017	2017	2017

2021 Commercial Assessment Survey for Keya Paha County

1.	Valuation data collection done by:			
	Assessor, staff and appraiser when needed.			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	Burton, Jamison, Mills, Norden, Meadville, Rural and Springview: all improved and unimproved properties located within these villages. The old school house in Burton is now a taxidermy business. Norden has the county fairgrounds along with a Dance Hall. Meadville has a bar/grill/general store. Rural area consists of a Coop, canoe outfitters and hair salons. Springview has a population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Unique properties are valued by the contract appraisal company when needed.			
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?			
	Depreciation studies are based on local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	One depreciation table is used for all commercial.			
6.	Describe the methodology used to determine the commercial lot values.			
	The lot values were established by completing a sales study using a price per square foot analysis.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2013	2017	2009
				<u>Date of Last Inspection</u>
				2014

2021 Agricultural Assessment Survey for Keya Paha County

1.	Valuation data collection done by:							
	Assessor, staff and appraiser when needed.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2016-2017</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2016-2017
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2016-2017						
3.	Describe the process used to determine and monitor market areas.							
	Each year agricultural sales and characteristics are studied and plotted to see if the market is showing any trend that may say a market area or areas are needed.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Sales are reviewed and inspected before a determination is made as to usage.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	The feedlots are currently valued at \$3,000/acre based on a study that was performed with also looking at the surrounding counties values.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	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?							
	21 applications which is 165 records							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	Review of the sales and area the sale took place.							
	<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

Keya Paha County Plan of Assessment Assessment Years 2021, 2022 & 2023 October 2020

INTRODUCTION

The Plan of Assessment is a required documentation of the assessor to the Property Tax Administrator and the County Board of Equalization to help them understand the plans and workings of the Keya Paha County Assessor's Office. This plan is to be submitted by July 31st to the CBOE and October 31st to PA&T.

LEVEL OF VALUE

The level of value for Keya Paha for the 2020 year is as follows:

Residential Class Not Applicable - lack of enough sales
Commercial Class Not Applicable - lack of enough sales
Agricultural Class is 70%

PARCEL COUNT

The 2020 County Abstract record shows 2,467 parcels.

STAFF AND EQUIPMENT

The Keya Paha County Assessor is also the County Clerk and has one full time deputy to perform all the duties of the ex-officio office. The Assessor and Deputy attend schooling and workshops offered by the Department of Property Assessment and Taxation and are also taking online classes offered by IAAO. Working around board meetings and workload is a juggling act to work in the required continuing education hours, especially during an election year. A weeklong class is a burden for the office, having one person gone makes it difficult to clerk commissioners meetings, answering phone and etc. The Deputy is new, starting in February of 2020 as is working towards having her assessor certificate.

The Assessor budget submitted for the 2020-2021 year is \$65,200 which would include a percentage of the office personnel salaries on a shared basis with all of the positions. There is \$25,000 budgeted for appraisal and another \$7,000 for cost of maintaining GIS in Keya Paha County. The property record cards are very well kept and always current. They contain all pertinent information required plus some extra information. They include: name, address, legal, acres, and current land use and value. The record also includes historic information dating back at least 18 years.

The records are kept in pull out file cabinets that are very well marked with townships and ranges so that anyone can easily access a file. The folders have a metal clasp so that all records are secure and kept in the same order for each record so that similar information can easily be compared to other parcels.

The Marshall & Swift pricing for all improvements is done with the use of MIPS. Keya Paha County has all assessment information available on GIS and a website.

PROCEEDURES MANUAL

The Property Tax Division's "Assessor Reference Manual" is the main book of reference for filing deadlines and reposts. A policy and procedure manual was developed in 2002. It describes the steps taken in the office when changes are made and values are set. It outlines real and personal property procedures in the office.

REPORT GENERATION

The reports required by the State are all filed in a timely manner from the MIPS program. The Assessor completes and files all of the reports. The reports are generated as well as supporting documents to compare that all information is correct. The reports are kept in chronological order and easily accessible. The tax corrections are in a bound book and numbered. The Treasurer is also on MIPS so all tax rolls are easily delivered to her and both have the same information available at all times.

REAL PROPERTY

Discovery is done by building permits from the Zoning Administrator, Village Clerk and personal knowledge of county officials and employees.

When new improvements are discovered through sales process, building permits, and information received there is a list compiled for the appraiser. The appraiser does the data collection and measurements, along with the yearly review of property according to the 5 year plan of reappraisal.

The Real Estate Transfer Statements are received with the Deeds at the time of recording. This office is also the Register of Deeds and Clerk so there is no waiting to receive them. The property record cards are changed and updated along with the recording process. The Assessor does the 521's monthly and the 521's are scanned and e-mailed to the Department of Revenue with the revenue mailed in.

Each 521 is reviewed along with the Property Record Card. After a deed is recorded the property record card is left with the 521 until the sale is reviewed. The sale properties are not physically reviewed at the time of the sale, as this is a small county the Assessor and Deputy are familiar with most properties in the county. The Assessor and Deputy visit about the sale as the review is conducted. All pertinent sales information is put into a binder containing all the sales for that year. We also have a sales map on display in the office that has a different color for each year and a flag stating the book and page of recording as well as the price per acre. The map is placed where the public can easily see it and it is a great point of interest to most visitors in the office.

After the sales are added to the sales file and the preliminary statistics are released by PA&T the valuation studies are done on all classes of property. Use is determined and ag studies are done. The market approach is applied to all sales properties as well as unsold properties. A review of improvements is done on the 5 year cycle depending on the study that is to be done that year.

Valuation change notices are mailed timely after the abstract is submitted and the report and opinion is rendered and no shoe cause hearing changes any value. The appeal process for valuation protest is as prescribed by law. Taxpayer fills the appropriate forms for protest and submits them to the County Clerk and a schedule of hearing dates is set up for the County Board of Equalization hearings. Hearings are held on protests and a final review and determination is made by the CBOE. The Clerk notifies the taxpayer of the CBOE decision as prescribed by law within the time allowed.

Taxpayers may then appeal to the TERC if not satisfied by the CBOE's decision. The Assessor attends any hearings and show cause hearings to defend values and preparation of any defense of that value.

PERSONAL PROPERTY

Non residents as well as new taxpayers are sent a postcard to let them know about Nebraska personal property law. The personal property files are included in the Terra Scan program and easily and quickly accessed by the staff. A personal property roster is printed as soon after the 1st of January as possible. This roster includes the schedule number, name and all property that was listed the prior year. The roster also includes the type, year, adjusted basis, recovery, depreciation percent and tax value. The roster is compared to the depreciation sheets as the taxpayer is in the office so that they do not have to make follow-up trips to the office. Every effort is made to get everything done for them to file in a timely manner with only one trip to the courthouse. Follow up reminders are sent after the filing deadline in June and August to get all the schedules filed and all the personal property in the county listed. The schedules are filed in alphabetical order as received and kept in a secure place as personal property lists are not available to the public. The roster printed for the office use is shredded after the taxpayer files.

PLAN BREAKDOWN BY YEAR

2021— Villages (other than Springview) & Commercial

2022—Just Pick-Up Work

2023—Rural

2024--Springview

2025—Just Pick-Up Work

CONCLUSION

We continue to struggle to get all things accomplished in our ex-officio office. Our county has been hit hard with flooding and all the paper work for FEMA has fallen into my lap, we have 10 bridges and 114 major damage areas that I am tracking all man hours, equipment hours and loads of dirt for. It will be exceptionally challenging to keep up with the work of the Clerk, Assessor, Register of Deeds, Clerk of the District Court and the Election Commissioner., especially during this an election year.

A market study was done on rural parcels that have sold to help set the value and depreciation adjustment needed to have the improvements valued at market value. The pick-up work is kept up on a yearly basis.

The three year plan, that of reviewing the property classes on a 5 year cycle, would also include continued growth in knowledge and implementation of the changes that need to be made to keep the level, quality, and uniformity of assessment equal to statutory and administrative guidelines.

Suzy Wentworth, Assessor

Date



Keya Paha County

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Suzy Wentworth
County Clerk/Assessor
Register of Deeds
Election Commissioner
Clerk of District Court

2021 Methodology Report for Special Valuation

KEYA PAHA COUNTY

There is nothing at this time to indicate implementing special value. The parcels approved for special value are no different than the rest of the agricultural land.

The applications on file were received from 2004 to 2006. At that time, and each year thereafter all sales are examined thoroughly. The sales study determined there is no difference in the market to show a reason for special value.

Suzy Wentworth
Keya Paha County Assessor