

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**MCPHERSON 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 McPherson 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 McPherson 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: Kathy Hoberg, McPherson County Assessor

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## Introduction

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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.

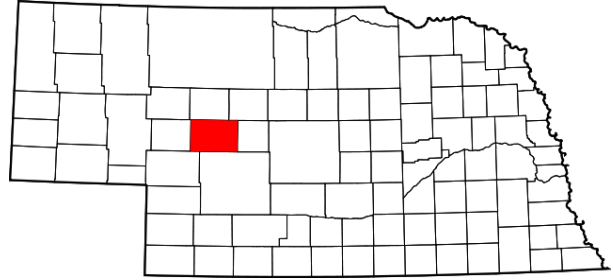
Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, 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*

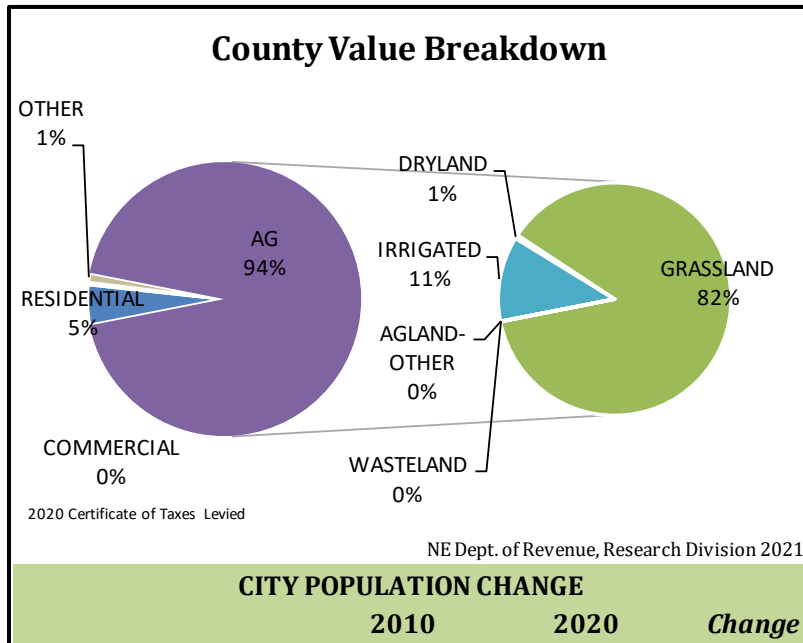


## County Overview

With a total area of 859 square miles, McPherson County has 494 residents, per the Census Bureau Quick Facts for 2019, reflecting an 8% decline in population from the 2010 U.S. Census. Reports indicate that 69% of county residents are homeowners and 96% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$65,093 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in McPherson County are evenly disbursed throughout the county. According to the latest information available from the U.S. Census Bureau, there are six employer establishments with total employment of 22, for an 8% decrease in employment.



Agricultural land is the single largest contributor to the county's valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county and cattle production is the primary agricultural activity. McPherson County is included in both the Upper Loup and Twin Platte Natural Resources Districts (NRD).

## **2021 Residential Correlation for McPherson County**

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### ***Assessment Action***

Pick-up work was completed. Property record cards were updated to reflect new improvements.

### ***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 verification and qualification of arm's-length transactions in McPherson County indicated that the practices of the county assessor are adequate to ensure that sales are appropriately being represented in the sales file. The usability rate for McPherson County was 1% lower than the statewide average for the residential class of property.

A review of the costing and depreciation tables and subsequent interview revealed that McPherson County costing is at 2014, while depreciation and lot values are at 2015. The county assessor indicated that the county is working on costing and new depreciation tables for the next year. The last inspection cycle was in 2015. Only one valuation group is required to analyze the residential parcels countywide due to the low number of parcels in the county.

The McPherson County Assessor does not have a written valuation methodology although the county assessor maintains a notebook in the office with depreciation tables as well as descriptions of the completed review work. The three-year plan that the county assessor provides does detail planned assessment actions for the county.

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

McPherson County had two qualified residential sales during the study period. The median value of the sales falls in the acceptable range. The small sample size precludes the usefulness of the statistics and requires analysis of the assessment practices of the assessor. The annual rate of change for residential property in McPherson County is comparable to similar Sandhills villages.

A comparison of the value change in the 2021 County Abstract of Assessment for Real Property, Form 45, Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows values that are consistent with the assessment actions performed by the county assessor.

### ***Equalization and Quality of Assessment***

A review of the assessment practices in the county determined that residential property appear valued uniformly and is in compliance with generally accepted mass appraisal techniques.

## 2021 Residential Correlation for McPherson County

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### *Level of Value*

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

# 2021 Commercial Correlation for McPherson County

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## *Assessment Actions*

General maintenance and pick-up work was completed.

## *Assessment Practice Review*

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

The commercial review includes the potential application of the three approaches to value. With only two commercial sales and a small number of commercial parcels in the county the only viable approach to value is the cost approach. Income data is seldom available, and the minimal number of sales makes the sales comparison approach to value less than reliable. Depreciation tables are developed using the local market and surrounding region to be able to value and apply depreciation.

Verification and qualification of arm's-length transactions are slightly above state averages. A review of the dates of costing and depreciation tables were 2014 and 2015 respectively. Commercial lot values were last updated in 2015. The six-year review and inspection cycle was last completed in 2015 as well. Valuation growth shows patterns expected of a county this size.

## *Description of Analysis*

With only two sales in the survey period in combination with the small number of commercial properties, only one valuation group is used for assessment. The 2021 County Abstract of Assessment for Real Property, Form 45, compared with the 2020 Certificate of Taxes Levied Report (CTL) shows only a small increase in value and no growth in commercial value. The low number of sales renders the high median of little statistical value. A level of value can only be achieved through analysis of the assessment practices of the county assessor.

## *Equalization and Quality of Assessment*

The review of assessment practices in McPherson County determined that commercial property assessment complies with generally accepted mass appraisal techniques and is uniformly assessed.

## *Level of Value*

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

# 2021 Agricultural Correlation for McPherson County

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## *Assessment Actions*

Grassland was raised ten percent. Pick-up work was completed and entered on the appraisal record as needed.

## *Assessment Practice Review*

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

The verification and qualification of arm's-length transactions in McPherson County appears to be low when compared to state averages. A review of the nonqualified roster found the assessor provided documentation and justification for non-qualification.

An analysis was performed on the land use and market areas in the county. McPherson County is primarily grassland comprised of sandy soils. Only one market area is deemed necessary to value agricultural land by the assessor. Land use appears to be accurate throughout the county and property values are equitably determined.

The county has not identified any agricultural intensive use in the county although a hog facility is located in the county. The county does not recognize a special valuation influence and has not received any applications to date.

## *Description of Analysis*

The three-year study period produced 10 qualified sales. The overall median is 66 percent. The low number of sales is too small to be solely relied upon for analysis. Nine of the sales were grass sales with a median of 64%. The other measures of central tendency were 73% and 77% respectively for the mean and weighted mean. One large sale with a high ratio significantly influences the weighted mean when removed for analysis lowers the weighted mean into range with only a minor change in the overall median. The county assessor had raised grass 10% to \$495 per acre which was in line with the overall increase that was observed in the Sandhills region as well as in McPherson County. The majority of the Sandhills counties are increasing grass in the 7-10% range.

A review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report reflects the assessment action of raising grass 10 percent.

## *Equalization and Quality of Assessment*

The assessment practice review analysis and the overall agricultural economy in the Sandhills region indicates that McPherson County land values appear to be assessed uniformly and according to generally accepted mass appraisal techniques. Agricultural outbuildings and rural residential

## **2021 Agricultural Correlation for McPherson County**

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improvements exhibit valuation equalization. The assessment practices in McPherson County within the agricultural class of property comply with generally accepted mass appraisal techniques.

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

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

## 2021 Opinions of the Property Tax Administrator for McPherson 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
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>75</b>	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*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2021 Commission Summary for McPherson County

### Residential Real Property - Current

Number of Sales	2	Median	94.25
Total Sales Price	\$250,001	Mean	94.25
Total Adj. Sales Price	\$250,001	Wgt. Mean	90.56
Total Assessed Value	\$226,406	Average Assessed Value of the Base	\$34,641
Avg. Adj. Sales Price	\$125,001	Avg. Assessed Value	\$113,203

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-22.73 to 211.23
% of Value of the Class of all Real Property Value in the County	1.40
% of Records Sold in the Study Period	1.57
% of Value Sold in the Study Period	5.15

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	1	100	107.75
2019	5	100	102.63
2018	6	100	99.88
2017	6	100	99.30

## 2021 Commission Summary for McPherson County

### Commercial Real Property - Current

Number of Sales	2	Median	92.21
Total Sales Price	\$90,000	Mean	92.21
Total Adj. Sales Price	\$90,000	Wgt. Mean	91.06
Total Assessed Value	\$81,956	Average Assessed Value of the Base	\$39,760
Avg. Adj. Sales Price	\$45,000	Avg. Assessed Value	\$40,978

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-37.98 to 222.40
% of Value of the Class of all Real Property Value in the County	0.19
% of Records Sold in the Study Period	13.33
% of Value Sold in the Study Period	13.74

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	1	100	102.45
2019	0	100	00.00
2018	0	100	00.00
2017	0	100	00.00

**60 McPherson**

**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 : 2  
 Total Sales Price : 250,001  
 Total Adj. Sales Price : 250,001  
 Total Assessed Value : 226,406  
 Avg. Adj. Sales Price : 125,001  
 Avg. Assessed Value : 113,203

MEDIAN : 94  
 WGT. MEAN : 91  
 MEAN : 94

COD : 09.77  
 PRD : 104.07

COV : 13.81  
 STD : 13.02  
 Avg. Abs. Dev : 09.21

MAX Sales Ratio : 103.45  
 MIN Sales Ratio : 85.04

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : -22.73 to 211.23

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<b>DATE OF SALE *</b>										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											
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											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19											
01-OCT-19 To 30-SEP-20	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19											
<u>ALL</u>	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203

<b>VALUATION GROUP</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203
<u>ALL</u>	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203
06											
07											
<u>ALL</u>	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203

**60 McPherson**

**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 : 2  
 Total Sales Price : 250,001  
 Total Adj. Sales Price : 250,001  
 Total Assessed Value : 226,406  
 Avg. Adj. Sales Price : 125,001  
 Avg. Assessed Value : 113,203

MEDIAN : 94  
 WGT. MEAN : 91  
 MEAN : 94  
 COD : 09.77  
 PRD : 104.07

COV : 13.81  
 STD : 13.02  
 Avg. Abs. Dev : 09.21  
 MAX Sales Ratio : 103.45  
 MIN Sales Ratio : 85.04

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : -22.73 to 211.23

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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												
Less Than 30,000												
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203	
Greater Than 14,999	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203	
Greater Than 29,999	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999												
60,000 TO 99,999	1	103.45	103.45	103.45	00.00	100.00	103.45	103.45	N/A	75,001	77,591	
100,000 TO 149,999												
150,000 TO 249,999	1	85.04	85.04	85.04	00.00	100.00	85.04	85.04	N/A	175,000	148,815	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	2	94.25	94.25	90.56	09.77	104.07	85.04	103.45	N/A	125,001	113,203	

**60 McPherson**

**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 : 2  
 Total Sales Price : 90,000  
 Total Adj. Sales Price : 90,000  
 Total Assessed Value : 81,956  
 Avg. Adj. Sales Price : 45,000  
 Avg. Assessed Value : 40,978

MEDIAN : 92  
 WGT. MEAN : 91  
 MEAN : 92  
 COD : 11.12  
 PRD : 101.26

COV : 15.71  
 STD : 14.49  
 Avg. Abs. Dev : 10.25  
 MAX Sales Ratio : 102.45  
 MIN Sales Ratio : 81.96

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : -37.98 to 222.40

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	81.96	81.96	81.96	00.00	100.00	81.96	81.96	N/A	50,000	40,978
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	1	102.45	102.45	102.45	00.00	100.00	102.45	102.45	N/A	40,000	40,978
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18											
01-OCT-18 To 30-SEP-19	1	81.96	81.96	81.96	00.00	100.00	81.96	81.96	N/A	50,000	40,978
01-OCT-19 To 30-SEP-20	1	102.45	102.45	102.45	00.00	100.00	102.45	102.45	N/A	40,000	40,978
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18											
01-JAN-19 To 31-DEC-19	1	81.96	81.96	81.96	00.00	100.00	81.96	81.96	N/A	50,000	40,978
<u>ALL</u>	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978

<b>VALUATION GROUP</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978
<u>ALL</u>	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978
04											
<u>ALL</u>	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978

**60 McPherson**  
**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 : 2  
Total Sales Price : 90,000  
Total Adj. Sales Price : 90,000  
Total Assessed Value : 81,956  
Avg. Adj. Sales Price : 45,000  
Avg. Assessed Value : 40,978

MEDIAN : 92  
WGT. MEAN : 91  
MEAN : 92  
COD : 11.12  
PRD : 101.26

COV : 15.71  
STD : 14.49  
Avg. Abs. Dev : 10.25  
MAX Sales Ratio : 102.45  
MIN Sales Ratio : 81.96

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -37.98 to 222.40

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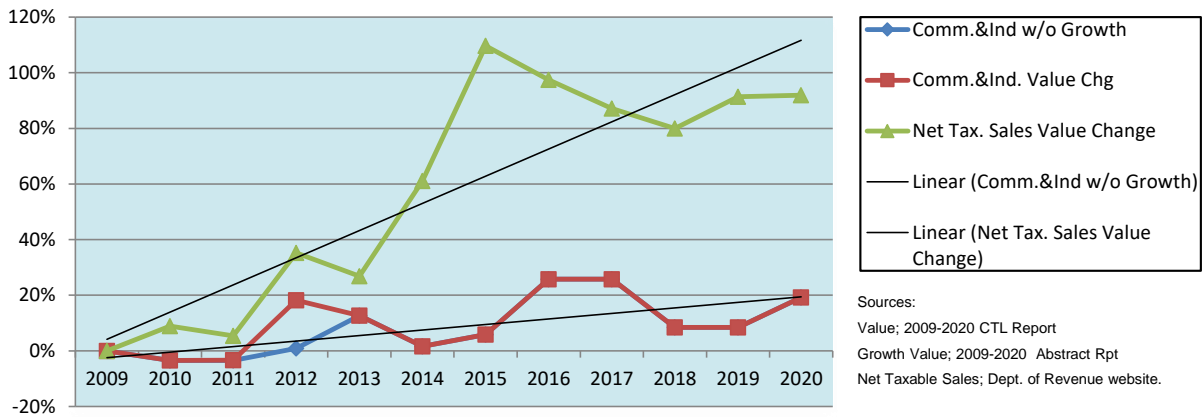
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978
Greater Than 14,999	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978
Greater Than 29,999	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>2</b>	<b>92.21</b>	<b>92.21</b>	<b>91.06</b>	<b>11.12</b>	<b>101.26</b>	<b>81.96</b>	<b>102.45</b>	<b>N/A</b>	<b>45,000</b>	<b>40,978</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
350	2	92.21	92.21	91.06	11.12	101.26	81.96	102.45	N/A	45,000	40,978
<b>ALL</b>	<b>2</b>	<b>92.21</b>	<b>92.21</b>	<b>91.06</b>	<b>11.12</b>	<b>101.26</b>	<b>81.96</b>	<b>102.45</b>	<b>N/A</b>	<b>45,000</b>	<b>40,978</b>

### 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	\$ 439,514	\$ -		\$ 439,514	--	\$ 400,877	--
2009	\$ 499,845	\$ 119,250	23.86%	\$ 380,595	--	\$ 393,893	--
2010	\$ 482,669	\$ -	0.00%	\$ 482,669	-3.44%	\$ 429,011	8.92%
2011	\$ 483,005	\$ 336	0.07%	\$ 482,669	0.00%	\$ 415,110	-3.24%
2012	\$ 590,635	\$ 86,383	14.63%	\$ 504,252	4.40%	\$ 532,589	28.30%
2013	\$ 563,415	\$ -	0.00%	\$ 563,415	-4.61%	\$ 499,489	-6.21%
2014	\$ 508,084	\$ -	0.00%	\$ 508,084	-9.82%	\$ 634,591	27.05%
2015	\$ 528,919	\$ -	0.00%	\$ 528,919	4.10%	\$ 825,874	30.14%
2016	\$ 628,737	\$ -	0.00%	\$ 628,737	18.87%	\$ 777,834	-5.82%
2017	\$ 628,737	\$ -	0.00%	\$ 628,737	0.00%	\$ 736,971	-5.25%
2018	\$ 541,956	\$ -	0.00%	\$ 541,956	-13.80%	\$ 708,737	-3.83%
2019	\$ 541,956	\$ -	0.00%	\$ 541,956	0.00%	\$ 753,946	6.38%
2020	\$ 595,801	\$ -	0.00%	\$ 595,801	9.94%	\$ 755,992	0.27%
<b>Ann %chg</b>	0.81%			<b>Average</b>	<b>-0.43%</b>	6.71%	<b>7.64%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-3.44%	-3.44%	8.92%
2011	-3.44%	-3.37%	5.39%
2012	0.88%	18.16%	35.21%
2013	12.72%	12.72%	26.81%
2014	1.65%	1.65%	61.11%
2015	5.82%	5.82%	109.67%
2016	25.79%	25.79%	97.47%
2017	25.79%	25.79%	87.10%
2018	8.42%	8.42%	79.93%
2019	8.42%	8.42%	91.41%
2020	19.20%	19.20%	91.93%

County Number	60
County Name	McPherson

**60 McPherson**  
**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 : 10  
Total Sales Price : 8,454,015  
Total Adj. Sales Price : 8,454,015  
Total Assessed Value : 6,339,206  
Avg. Adj. Sales Price : 845,402  
Avg. Assessed Value : 633,921

MEDIAN : 66  
WGT. MEAN : 75  
MEAN : 73  
COD : 14.78  
PRD : 97.16

COV : 19.63  
STD : 14.30  
Avg. Abs. Dev : 09.74  
MAX Sales Ratio : 103.54  
MIN Sales Ratio : 61.88

95% Median C.I. : 61.88 to 86.67  
95% Wgt. Mean C.I. : 63.43 to 86.54  
95% Mean C.I. : 62.62 to 83.08

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	458,000	314,820
01-OCT-18 To 31-DEC-18	3	61.88	62.67	62.39	01.28	100.45	61.88	64.26	N/A	761,672	475,200
01-JAN-19 To 31-MAR-19	2	86.54	86.54	86.52	00.15	100.02	86.41	86.67	N/A	1,100,000	951,767
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	2	63.77	63.77	63.77	00.00	100.00	63.77	63.77	N/A	480,000	306,090
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	2	85.55	85.55	81.66	21.04	104.76	67.55	103.54	N/A	1,275,500	1,041,537
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	458,000	314,820
01-OCT-18 To 30-SEP-19	5	64.26	72.22	74.23	15.34	97.29	61.88	86.67	N/A	897,003	665,827
01-OCT-19 To 30-SEP-20	4	65.66	74.66	76.77	16.59	97.25	63.77	103.54	N/A	877,750	673,813
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	4	63.07	64.19	63.45	03.66	101.17	61.88	68.74	N/A	685,754	435,105
01-JAN-19 To 31-DEC-19	4	75.09	75.16	79.61	15.17	94.41	63.77	86.67	N/A	790,000	628,928
<u>ALL</u>	10	65.91	72.85	74.98	14.78	97.16	61.88	103.54	61.88 to 86.67	845,402	633,921

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	10	65.91	72.85	74.98	14.78	97.16	61.88	103.54	61.88 to 86.67	845,402	633,921
<u>ALL</u>	10	65.91	72.85	74.98	14.78	97.16	61.88	103.54	61.88 to 86.67	845,402	633,921

<b>95%MLU By Market Area</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Grass</u>											
County	8	64.02	69.67	72.10	10.70	96.63	61.88	86.67	61.88 to 86.67	737,877	532,017
1	8	64.02	69.67	72.10	10.70	96.63	61.88	86.67	61.88 to 86.67	737,877	532,017
<u>ALL</u>	10	65.91	72.85	74.98	14.78	97.16	61.88	103.54	61.88 to 86.67	845,402	633,921



**60 McPherson**  
**AGRICULTURAL LAND**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

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 Avg. Assessed Value : 633,921

MEDIAN : 66  
 WGT. MEAN : 75  
 MEAN : 73  
 COD : 14.78  
 PRD : 97.16

COV : 19.63  
 STD : 14.30  
 Avg. Abs. Dev : 09.74  
 MAX Sales Ratio : 103.54  
 MIN Sales Ratio : 61.88

95% Median C.I. : 61.88 to 86.67  
 95% Wgt. Mean C.I. : 63.43 to 86.54  
 95% Mean C.I. : 62.62 to 83.08

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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	9	64.26	73.44	76.66	16.26	95.80	61.88	103.54	61.88 to 86.67	767,002	587,950
1	9	64.26	73.44	76.66	16.26	95.80	61.88	103.54	61.88 to 86.67	767,002	587,950
____ ALL ____	10	65.91	72.85	74.98	14.78	97.16	61.88	103.54	61.88 to 86.67	845,402	633,921

## 60 McPherson 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
McPherson	1	n/a	2100	n/a	2100	2100	n/a	2100	2100	<b>2100</b>
Hooker	1	n/a	n/a	n/a	1800	1800	1800	1800	1800	<b>1800</b>
Thomas	1	n/a	2100	n/a	2100	2100	2100	2100	2100	<b>2100</b>
Logan	1	3675	3675	3500	3500	2955	2955	2600	2600	<b>3181</b>
Lincoln	2	2625	2610	2625	2624	2507	2527	2612	2594	<b>2603</b>
Keith	1	n/a	2100	2100	2100	2100	2100	2100	2100	<b>2100</b>
Arthur	1	n/a	2100	2100	2100	2100	2100	2100	2100	<b>2100</b>
Grant	1	n/a	n/a	n/a	1605	1605	1605	1605	1605	<b>1605</b>

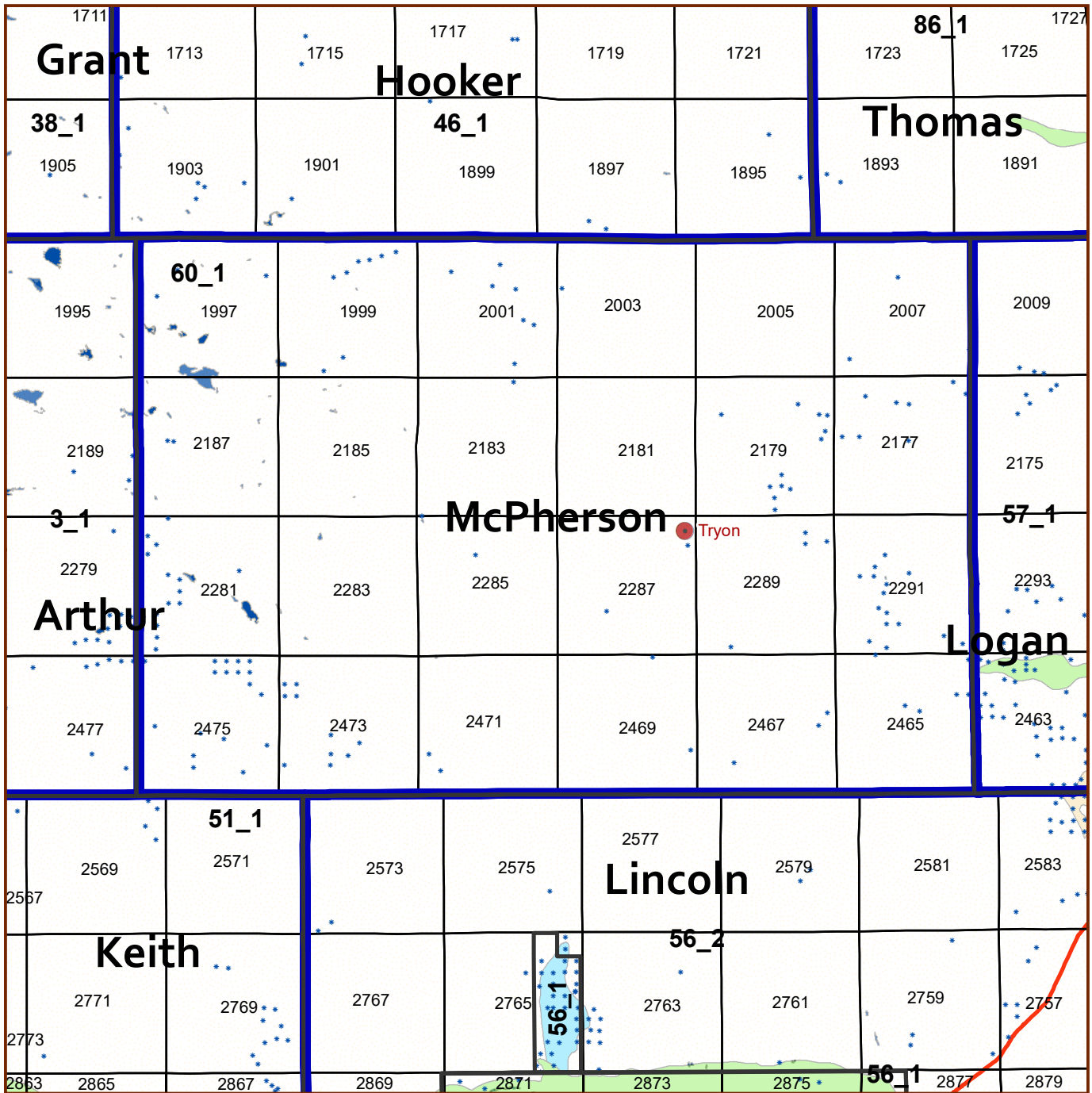
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	<b>725</b>
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Logan	1	n/a	1440	1440	1440	1350	1350	1210	1210	<b>1363</b>
Lincoln	2	n/a	1365	1365	1365	1365	1365	1365	1365	<b>1365</b>
Keith	1	n/a	625	625	625	600	600	600	600	<b>608</b>
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
McPherson	1	495	495	495	495	495	495	495	495	<b>495</b>
Hooker	1	450	450	450	450	450	450	450	450	<b>450</b>
Thomas	1	510	510	510	510	510	510	510	510	<b>510</b>
Logan	1	578	575	575	575	575	575	575	n/a	<b>575</b>
Lincoln	2	570	570	570	570	570	550	550	542	<b>551</b>
Keith	1	495	496	n/a	450	450	450	450	450	<b>451</b>
Arthur	1	432	432	430	431	431	430	n/a	430	<b>430</b>
Grant	1	432	432	432	432	432	432	n/a	n/a	<b>432</b>

County	Mkt Area	CRP	TIMBER	WASTE
McPherson	1	725	n/a	10
Hooker	1	n/a	n/a	9
Thomas	1	n/a	n/a	150
Logan	1	n/a	n/a	15
Lincoln	2	n/a	n/a	283
Keith	1	710	n/a	326
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10

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.

# McPHERSON



**Legend**

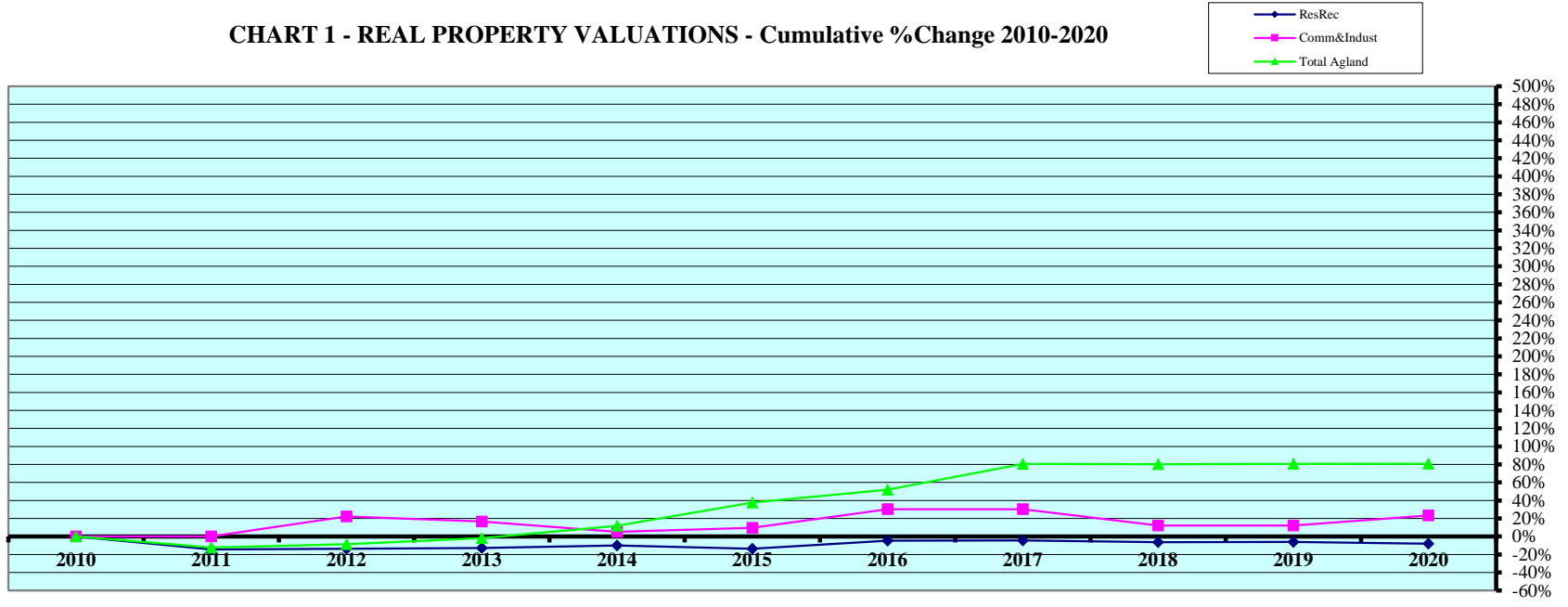
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils**

**CLASS**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	4,750,090	--	--	--	482,669	--	--	--	150,319,202	--	--	--
2011	4,065,845	-684,245	-14.40%	-14.40%	483,005	336	0.07%	0.07%	131,824,344	-18,494,858	-12.30%	-12.30%
2012	4,099,805	33,960	0.84%	-13.69%	590,635	107,630	22.28%	22.37%	137,372,380	5,548,036	4.21%	-8.61%
2013	4,147,884	48,079	1.17%	-12.68%	563,415	-27,220	-4.61%	16.73%	147,696,342	10,323,962	7.52%	-1.74%
2014	4,271,814	123,930	2.99%	-10.07%	508,084	-55,331	-9.82%	5.27%	168,164,749	20,468,407	13.86%	11.87%
2015	4,095,618	-176,196	-4.12%	-13.78%	528,919	20,835	4.10%	9.58%	207,087,300	38,922,551	23.15%	37.77%
2016	4,532,717	437,099	10.67%	-4.58%	628,737	99,818	18.87%	30.26%	228,583,973	21,496,673	10.38%	52.07%
2017	4,545,037	12,320	0.27%	-4.32%	628,737	0	0.00%	30.26%	271,632,594	43,048,621	18.83%	80.70%
2018	4,441,752	-103,285	-2.27%	-6.49%	541,956	-86,781	-13.80%	12.28%	271,179,564	-453,030	-0.17%	80.40%
2019	4,461,858	20,106	0.45%	-6.07%	541,956	0	0.00%	12.28%	271,407,589	228,025	0.08%	80.55%
2020	4,371,836	-90,022	-2.02%	-7.96%	595,801	53,845	9.94%	23.44%	271,665,181	257,592	0.09%	80.73%

Rate Annual %chg: Residential & Recreational **-0.83%**

Commercial & Industrial **2.13%**

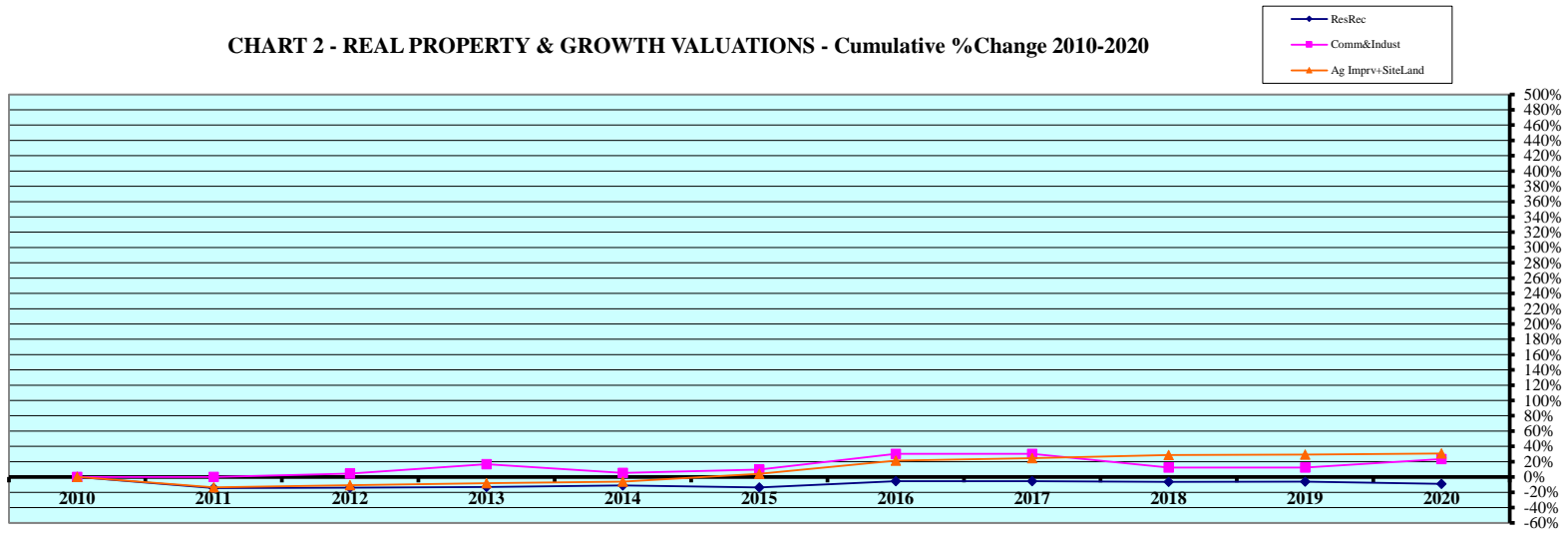
Agricultural Land **6.10%**

Cnty# **60**  
County **MCPHERSON**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>							
	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	4,750,090	56,880	1.20%	4,693,210	--	--	482,669	0	0.00%	482,669	--	--		
2011	4,065,845	4,453	0.11%	4,061,392	-14.50%	-14.50%	483,005	336	0.07%	482,669	0.00%	0.00%		
2012	4,099,805	10,990	0.27%	4,088,815	0.56%	-13.92%	590,635	86,383	14.63%	504,252	4.40%	4.47%		
2013	4,147,884	26,580	0.64%	4,121,304	0.52%	-13.24%	563,415	0	0.00%	563,415	-4.61%	16.73%		
2014	4,271,814	40,800	0.96%	4,231,014	2.00%	-10.93%	508,084	0	0.00%	508,084	-9.82%	5.27%		
2015	4,095,618	1,873	0.05%	4,093,745	-4.17%	-13.82%	528,919	0	0.00%	528,919	4.10%	9.58%		
2016	4,532,717	43,248	0.95%	4,489,469	9.62%	-5.49%	628,737	0	0.00%	628,737	18.87%	30.26%		
2017	4,545,037	61,927	1.36%	4,483,110	-1.09%	-5.62%	628,737	0	0.00%	628,737	0.00%	30.26%		
2018	4,441,752	844	0.02%	4,440,908	-2.29%	-6.51%	541,956	0	0.00%	541,956	-13.80%	12.28%		
2019	4,461,858	240	0.01%	4,461,618	0.45%	-6.07%	541,956	0	0.00%	541,956	0.00%	12.28%		
2020	4,371,836	52,420	1.20%	4,319,416	-3.19%	-9.07%	595,801	0	0.00%	595,801	9.94%	23.44%		
Rate Ann%chg	-0.83%					Resid & Recreat w/o growth	-1.21%	2.13%					C & I w/o growth	0.91%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	7,733,977	2,104,642	9,838,619	269,822	2.74%	9,568,797	--	--
2011	6,722,688	2,280,785	9,003,473	497,367	5.52%	8,506,106	-13.54%	-13.54%
2012	6,762,316	2,162,487	8,924,803	153,752	1.72%	8,771,051	-2.58%	-10.85%
2013	7,020,480	2,268,503	9,288,983	261,872	2.82%	9,027,111	1.15%	-8.25%
2014	7,206,684	2,432,029	9,638,713	404,223	4.19%	9,234,490	-0.59%	-6.14%
2015	7,725,890	2,599,596	10,325,486	85,143	0.82%	10,240,343	6.24%	4.08%
2016	8,977,741	3,364,278	12,342,019	407,138	3.30%	11,934,881	15.59%	21.31%
2017	9,205,886	3,356,280	12,562,166	307,884	2.45%	12,254,282	-0.71%	24.55%
2018	9,385,686	3,337,699	12,723,385	54,258	0.43%	12,669,127	0.85%	28.77%
2019	9,392,091	3,375,920	12,768,011	41,085	0.32%	12,726,926	0.03%	29.36%
2020	9,507,897	3,376,706	12,884,603	26,447	0.21%	12,858,156	0.71%	30.69%
Rate Ann%chg	2.09%	4.84%	2.73%	Ag Imprv+Site w/o growth			0.71%	

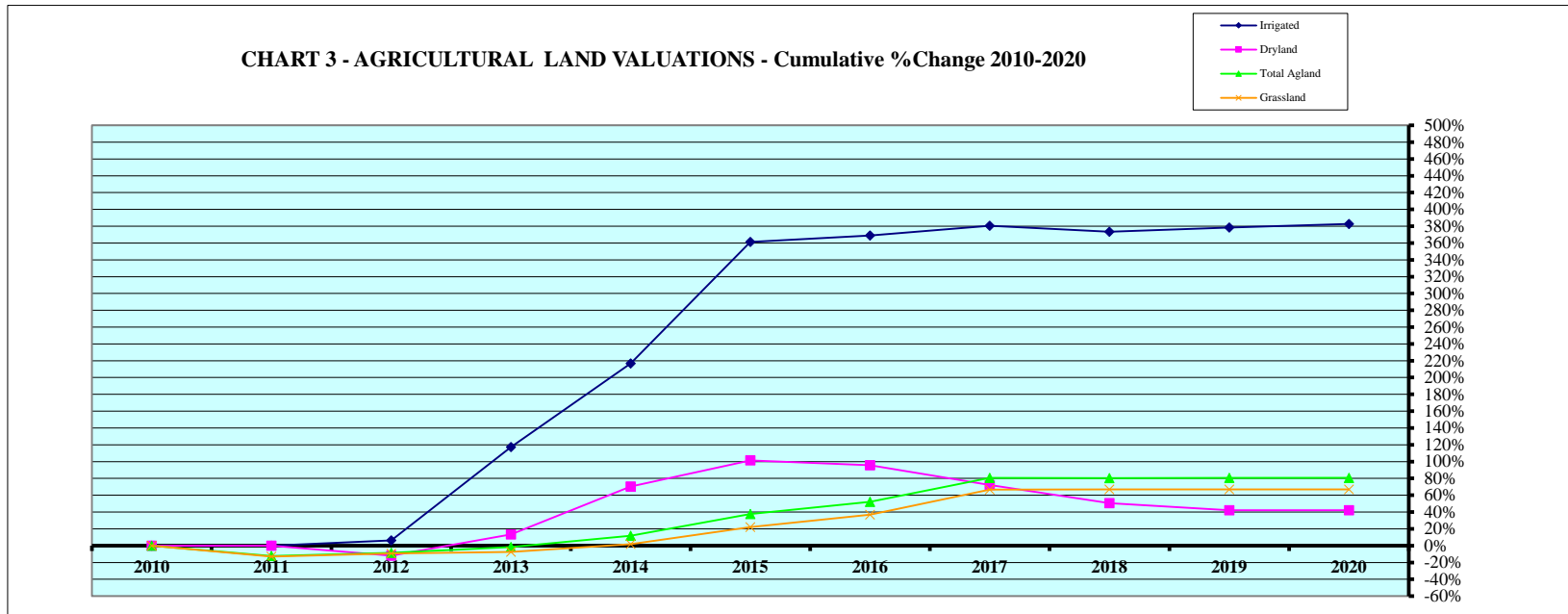
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 60  
County MCPHERSON

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	6,669,436	--	--	--	961,987	--	--	--	142,647,510	--	--	--
2011	6,669,436	0	0.00%	0.00%	961,987	0	0.00%	0.00%	124,152,652	-18,494,858	-12.97%	-12.97%
2012	7,096,113	426,677	6.40%	6.40%	847,614	-114,373	-11.89%	-11.89%	129,388,384	5,235,732	4.22%	-9.30%
2013	14,497,430	7,401,317	104.30%	117.37%	1,090,621	243,007	28.67%	13.37%	132,068,022	2,679,638	2.07%	-7.42%
2014	21,125,389	6,627,959	45.72%	216.75%	1,638,543	547,922	50.24%	70.33%	145,360,548	13,292,526	10.06%	1.90%
2015	30,757,083	9,631,694	45.59%	361.16%	1,937,368	298,825	18.24%	101.39%	174,352,580	28,992,032	19.94%	22.23%
2016	31,272,423	515,340	1.68%	368.89%	1,881,543	-55,825	-2.88%	95.59%	195,388,550	21,035,970	12.07%	36.97%
2017	32,051,061	778,638	2.49%	380.57%	1,656,351	-225,192	-11.97%	72.18%	237,883,725	42,495,175	21.75%	66.76%
2018	31,573,710	-477,351	-1.49%	373.41%	1,449,716	-206,635	-12.48%	50.70%	238,114,491	230,766	0.10%	66.93%
2019	31,909,710	336,000	1.06%	378.45%	1,366,283	-83,433	-5.76%	42.03%	238,089,837	-24,654	-0.01%	66.91%
2020	32,195,310	285,600	0.90%	382.73%	1,366,283	0	0.00%	42.03%	238,052,829	-37,008	-0.02%	66.88%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	40,269	--	--	--	0	--	--	--	150,319,202	--	--	--
2011	40,269	0	0.00%	0.00%	0	0	0.00%	0.00%	131,824,344	-18,494,858	-12.30%	-12.30%
2012	40,269	0	0.00%	0.00%	0	0	0.00%	0.00%	137,372,380	5,548,036	4.21%	-8.61%
2013	40,269	0	0.00%	0.00%	0	0	0.00%	0.00%	147,696,342	10,323,962	7.52%	-1.74%
2014	40,269	0	0.00%	0.00%	0	0	0.00%	0.00%	168,164,749	20,468,407	13.86%	11.87%
2015	40,269	0	0.00%	0.00%	0	0	0.00%	0.00%	207,087,300	38,922,551	23.15%	37.77%
2016	41,457	1,188	2.95%	2.95%	0	0	0.00%	0.00%	228,583,973	21,496,673	10.38%	52.07%
2017	41,457	0	0.00%	2.95%	0	0	0.00%	2.95%	271,632,594	43,048,621	18.83%	80.70%
2018	41,647	190	0.46%	3.42%	0	0	0.00%	3.42%	271,179,564	-453,030	-0.17%	80.40%
2019	41,759	112	0.27%	3.70%	0	0	0.00%	3.70%	271,407,589	228,025	0.08%	80.55%
2020	41,759	0	0.00%	3.70%	9,000	9,000	0.00%	3.70%	271,665,181	257,592	0.09%	80.73%

Cnty#   
County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	6,669,436	13,895	480			961,987	3,498	275			81,700,995	133,333	613		
2011	6,669,436	13,895	480	0.00%	0.00%	961,987	3,498	275	0.00%	0.00%	89,688,965	135,300	663	8.18%	9.46%
2012	7,096,113	14,482	490	2.08%	2.08%	847,614	3,082	275	0.00%	0.00%	89,574,800	130,628	686	3.44%	13.24%
2013	14,541,940	14,542	1,000	104.08%	108.33%	1,090,621	2,908	375	36.36%	36.36%	97,239,960	127,646	762	11.09%	25.80%
2014	21,707,425	14,717	1,475	47.50%	207.29%	1,756,033	2,903	605	61.33%	120.00%	128,539,130	127,483	1,008	32.36%	66.50%
2015	30,757,083	14,646	2,100	42.37%	337.50%	1,937,368	2,672	725	19.83%	163.63%	149,636,865	127,257	1,176	16.62%	94.17%
2016	31,272,423	14,892	2,100	0.00%	337.50%	1,937,368	2,672	725	0.00%	163.63%	164,929,515	127,713	1,291	9.83%	113.25%
2017	31,623,711	15,059	2,100	0.00%	337.50%	1,656,351	2,285	725	0.00%	163.64%	174,353,050	127,360	1,369	6.01%	126.06%
2018	31,572,660	15,035	2,100	0.00%	337.50%	1,692,447	2,334	725	0.00%	163.63%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	31,909,710	15,195	2,100	0.00%	337.50%	1,366,283	1,885	725	0.00%	163.63%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	32,195,310	15,331	2,100	0.00%	337.50%	1,366,283	1,885	725	0.00%	163.63%	238,058,840	528,841	450	-65.08%	-26.54%

Rate Annual %chg Average Value/Acre: 15.90% 10.18% -3.04%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	40,269	4,027	10			0	0				150,320,535	549,749	273		
2011	40,269	4,027	10	0.00%	0.00%	0	0				131,824,323	549,729	240	-12.30%	-12.30%
2012	40,269	4,027	10	0.00%	0.00%	0	0				137,372,624	549,708	250	4.21%	-8.61%
2013	40,269	4,027	10	0.00%	0.00%	0	0				137,372,624	549,705	269	7.54%	-1.72%
2014	40,269	4,027	10	0.00%	0.00%	0	0				168,713,629	549,682	307	14.21%	12.25%
2015	40,269	4,027	10	0.00%	0.00%	0	0				207,091,094	549,698	377	22.74%	37.78%
2016	41,019	4,102	10	0.00%	0.00%	0	0				228,628,918	549,715	416	10.40%	52.10%
2017	41,457	4,146	10	0.00%	0.00%	0	0				271,289,133	550,128	493	18.57%	80.35%
2018	41,497	4,150	10	0.00%	0.00%	0	0				271,274,206	550,157	493	-0.01%	80.33%
2019	41,759	4,176	10	0.00%	0.00%	0	0				271,407,589	550,165	493	0.05%	80.42%
2020	41,759	4,176	10	0.00%	0.00%	9,000	3	3,000			271,671,192	550,236	494	0.08%	80.57%

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MCPHERSON

Rate Annual %chg Average Value/Acre: 6.09%

(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	Agdwel&HS	AgImprv&FS	Minerals	Total Value
539	MCPHERSON	4,443,389	1,826,496	415,651	4,371,836	595,801	0	0	271,665,181	9,507,897	3,376,706	0	296,202,957
cnty sectorvalue % of total value:		1.50%	0.62%	0.14%	1.48%	0.20%			91.72%	3.21%	1.14%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwel&HS	AgImprv&FS	Minerals	Total Value
	<b>Unicorp. Tryon County Seat</b>	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0	<b>Total Municipalities</b>	0	0	0	0	0	0	0	0	0	0	0	0
	%all municip.sectors of cnty												



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,624</b>	<b>Value : 313,843,812</b>	<b>Growth 487,730</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	0	0	0	0	40	207,954	40	207,954	
<b>02. Res Improve Land</b>	0	0	0	0	82	309,064	82	309,064	
<b>03. Res Improvements</b>	0	0	0	0	87	3,882,333	87	3,882,333	
<b>04. Res Total</b>	0	0	0	0	127	4,399,351	127	4,399,351	16,305
<b>% of Res Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	7.82	1.40	3.34
<b>05. Com UnImp Land</b>	0	0	0	0	4	6,114	4	6,114	
<b>06. Com Improve Land</b>	0	0	0	0	10	25,556	10	25,556	
<b>07. Com Improvements</b>	0	0	0	0	11	564,732	11	564,732	
<b>08. Com Total</b>	0	0	0	0	15	596,402	15	596,402	0
<b>% of Com Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.92	0.19	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	0	0	0	0	127	4,399,351	127	4,399,351	16,305
<b>% of Res &amp; Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	7.82	1.40	3.34
<b>Com &amp; Ind Total</b>	0	0	0	0	15	596,402	15	596,402	0
<b>% of Com &amp; Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.92	0.19	0.00
<b>17. Taxable Total</b>	0	0	0	0	142	4,995,753	142	4,995,753	16,305
<b>% of Taxable Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	8.74	1.59	3.34

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	0	1	34	35

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,290	250,093,841	1,290	250,093,841
28. Ag-Improved Land	0	0	0	0	188	46,091,748	188	46,091,748
29. Ag Improvements	0	0	0	0	192	12,662,470	192	12,662,470

30. Ag Total				1,482	308,848,059
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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	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	12,000	3	3.00	12,000	
32. HomeSite Improv Land	125	141.00	564,000	125	141.00	564,000	
33. HomeSite Improvements	126	0.00	9,333,287	126	0.00	9,333,287	471,425
34. HomeSite Total				<b>129</b>	<b>144.00</b>	<b>9,909,287</b>	
35. FarmSite UnImp Land	2	2.00	1,300	2	2.00	1,300	
36. FarmSite Improv Land	179	186.00	121,950	179	186.00	121,950	
37. FarmSite Improvements	187	0.00	3,329,183	187	0.00	3,329,183	0
38. FarmSite Total				<b>189</b>	<b>188.00</b>	<b>3,452,433</b>	
39. Road & Ditches	297	1,635.26	0	297	1,635.26	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>318</b>	<b>1,967.26</b>	<b>13,361,720</b>	<b>471,425</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	427.07	2.78%	896,847	2.78%	2,100.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2,016.95	13.13%	4,235,595	13.13%	2,100.00
49. 3A1	1,092.28	7.11%	2,293,788	7.11%	2,100.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,756.06	37.48%	12,087,726	37.48%	2,100.00
52. 4A	6,064.14	39.49%	12,734,694	39.49%	2,100.00
53. Total	15,356.50	100.00%	32,248,650	100.00%	2,100.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	86.00	4.56%	62,350	4.56%	725.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	81.50	4.32%	59,088	4.32%	725.01
58. 3D1	149.80	7.95%	108,605	7.95%	725.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	1,567.22	83.16%	1,136,240	83.16%	725.00
62. Total	1,884.52	100.00%	1,366,283	100.00%	725.00
<b>Grass</b>					
63. 1G1	7,860.61	1.49%	3,891,001	1.49%	495.00
64. 1G	2,943.28	0.56%	1,456,924	0.56%	495.00
65. 2G1	16,974.86	3.21%	8,402,560	3.21%	495.00
66. 2G	11,052.12	2.09%	5,470,799	2.09%	495.00
67. 3G1	3,544.19	0.67%	1,754,375	0.67%	495.00
68. 3G	476,597.25	90.13%	235,982,822	90.13%	495.14
69. 4G1	8,984.54	1.70%	4,447,356	1.70%	495.00
70. 4G	838.00	0.16%	414,810	0.16%	495.00
71. Total	528,794.85	100.00%	261,820,647	100.00%	495.13
<b>Irrigated Total</b>					
	15,356.50	2.79%	32,248,650	10.91%	2,100.00
<b>Dry Total</b>					
	1,884.52	0.34%	1,366,283	0.46%	725.00
<b>Grass Total</b>					
	528,794.85	96.11%	261,820,647	88.61%	495.13
72. Waste	4,175.81	0.76%	41,759	0.01%	10.00
73. Other	3.00	0.00%	9,000	0.00%	3,000.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	550,214.68	100.00%	295,486,339	100.00%	537.04

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	15,356.50	32,248,650	15,356.50	32,248,650
<b>77. Dry Land</b>	0.00	0	0.00	0	1,884.52	1,366,283	1,884.52	1,366,283
<b>78. Grass</b>	0.00	0	0.00	0	528,794.85	261,820,647	528,794.85	261,820,647
<b>79. Waste</b>	0.00	0	0.00	0	4,175.81	41,759	4,175.81	41,759
<b>80. Other</b>	0.00	0	0.00	0	3.00	9,000	3.00	9,000
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>550,214.68</b>	<b>295,486,339</b>	<b>550,214.68</b>	<b>295,486,339</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	15,356.50	2.79%	32,248,650	10.91%	2,100.00
<b>Dry Land</b>	1,884.52	0.34%	1,366,283	0.46%	725.00
<b>Grass</b>	528,794.85	96.11%	261,820,647	88.61%	495.13
<b>Waste</b>	4,175.81	0.76%	41,759	0.01%	10.00
<b>Other</b>	3.00	0.00%	9,000	0.00%	3,000.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>550,214.68</b>	<b>100.00%</b>	<b>295,486,339</b>	<b>100.00%</b>	<b>537.04</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Rural (1)	40	207,954	82	309,064	87	3,882,333	127	4,399,351	16,305
84 Residential Total	40	207,954	82	309,064	87	3,882,333	127	4,399,351	16,305

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Rural (1)	4	6,114	10	25,556	11	564,732	15	596,402	0
86	Commercial Total	4	6,114	10	25,556	11	564,732	15	596,402	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	7,860.61	1.49%	3,891,001	1.49%	495.00
88. 1G	2,943.28	0.56%	1,456,924	0.56%	495.00
89. 2G1	16,974.86	3.21%	8,402,560	3.21%	495.00
90. 2G	11,052.12	2.09%	5,470,799	2.09%	495.00
91. 3G1	3,544.19	0.67%	1,754,375	0.67%	495.00
92. 3G	476,305.25	90.12%	235,771,121	90.12%	495.00
93. 4G1	8,984.54	1.70%	4,447,356	1.70%	495.00
94. 4G	838.00	0.16%	414,810	0.16%	495.00
95. Total	528,502.85	100.00%	261,608,946	100.00%	495.00
<b>CRP</b>					
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	292.00	100.00%	211,701	100.00%	725.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	292.00	100.00%	211,701	100.00%	725.00
<b>Timber</b>					
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	528,502.85	99.94%	261,608,946	99.92%	495.00
CRP Total	292.00	0.06%	211,701	0.08%	725.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	528,794.85	100.00%	261,820,647	100.00%	495.13

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

60 McPherson

	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	4,371,836	4,399,351	27,515	0.63%	16,305	0.26%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	9,507,897	9,909,287	401,390	4.22%	471,425	-0.74%
<b>04. Total Residential (sum lines 1-3)</b>	<b>13,879,733</b>	<b>14,308,638</b>	<b>428,905</b>	<b>3.09%</b>	<b>487,730</b>	<b>-0.42%</b>
05. Commercial	595,801	596,402	601	0.10%	0	0.10%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>595,801</b>	<b>596,402</b>	<b>601</b>	<b>0.10%</b>	<b>0</b>	<b>0.10%</b>
08. Ag-Farmsite Land, Outbuildings	3,376,706	3,452,433	75,727	2.24%	0	2.24%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>3,376,706</b>	<b>3,452,433</b>	<b>75,727</b>	<b>2.24%</b>	<b>0</b>	<b>2.24%</b>
12. Irrigated	32,195,310	32,248,650	53,340	0.17%		
13. Dryland	1,366,283	1,366,283	0	0.00%		
14. Grassland	238,052,829	261,820,647	23,767,818	9.98%		
15. Wasteland	41,759	41,759	0	0.00%		
16. Other Agland	9,000	9,000	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>271,665,181</b>	<b>295,486,339</b>	<b>23,821,158</b>	<b>8.77%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>289,517,421</b>	<b>313,843,812</b>	<b>24,326,391</b>	<b>8.40%</b>	<b>487,730</b>	<b>8.23%</b>

## 2021 Assessment Survey for McPherson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$64,850
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$64,850
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$10,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$5,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$650
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$17,378

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Uses GIS Maps, has one large map that is updated.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	GIS
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.mcpherson.gworks.com">www.mcpherson.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS is used for land use and improvements (which are physically reviewed by assessor)
10.	<b>When was the aerial imagery last updated?</b>
	2020

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	None
<b>4.</b>	<b>When was zoning implemented?</b>
	2000

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Central Plains Valuation, LLC.
<b>2.</b>	<b>GIS Services:</b>
	Gworks
<b>3.</b>	<b>Other services:</b>
	None

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, Central Plains Valuation did the pickup work.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be a certified appraiser that is knowledgeable in all phases of appraisal work.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	County makes final decision based on Central Plains Valuation, LLC. suggestions.

## 2021 Residential Assessment Survey for McPherson County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Central Plains Valuation, LLC.						
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings - Structures located on rural parcels</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.	AG	Outbuildings - Structures located on rural parcels
<u>Valuation Group</u>	<u>Description of unique characteristics</u>						
1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.						
AG	Outbuildings - Structures located on rural parcels						
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>						
	Due to the low number of sales, a cost approach is used to estimate the market value of residential properties.						
<b>4.</b>	<b>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?</b>						
	Local market information is used to develop depreciation tables.						
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>						
	Only one valuation group is necessary for residential property in the county.						
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>						
	A per square foot cost was developed from the few sales and information provided in the analysis.						
<b>7.</b>	<b>How are rural residential site values developed?</b>						
	Rural residential home sites are valued at \$4,000 for the first acre, which is the same for farm home sites.						
<b>8.</b>	<b>Are there form 191 applications on file?</b>						
	None						
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>						
	There are no lots being held for sale or resale.						

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	2015	6/2014	2015	2015
	AG	2015	NA	2015	2015

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## 2021 Commercial Assessment Survey for McPherson County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Central Plains Valuation				
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	There are seldom any commercial sales in McPherson County.			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>				
	The cost approach is used due to the few number of commercial properties and rare sales in McPherson County. Limited income and expense data makes the income approach unreliable.				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>				
	There are currently no unique commercial properties at this time. Central Plains Valuation would be relied upon to determine the value of a unique commercial property.				
<b>4.</b>	<b>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?</b>				
	Depreciation is based on local market information and sales in the immediate region.				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>				
	There is only one valuation group for commercial property.				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>				
	Commercial lot values will be at \$.09/square foot. The same rate as residential lot values.				
<b>7.</b>	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2015	6/2014	2015	2015



## 2021 Agricultural Assessment Survey for McPherson County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Central Plains Valuation provides the data on the improvements while the County Assessor does the land portion.						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.	2016					
	The GIS system was implemented late in 2017. The county assessor works closely with the local NRDs to track and monitor irrigated acres and also uses the websoil survey as a discovery tool. The contract appraisers hired by the county also physically inspected the land for land use changes during their rural inspection process in 2015. GIS mapping was added to each real estate file folder.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	There is little distinction in the land in the county with no varying characteristics. There has been no difference in the sales within the county noted to merit more than one market area at this time.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. Non-agricultural influences have not been identified that would cause a parcel to be considered recreational.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>						
	Yes, farm home sites are priced comparably to the residential home sites in the Village of Tryon.						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	No intensive use has been identified in the county; however, two hog facility are located in the county.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	N/A						
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>						
	No						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>						

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

**McPHERSON COUNTY**  
**2020 PLAN OF ASSESSMENT**  
**FOR THE YEARS 2021, 2022, 2023**

Nebraska State Law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and the two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. On or before July 31, each year, the assessor shall present the plan to the County Board or Equalization and the assessor may amend the plan, if necessary, after the budget is approved by the County Board. A copy of the plan and any amendment shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

**General Description of the County**

McPherson County has 1645 parcels of taxable real property and 34 parcels of exempt property. The Residential parcel count is approximately 5% of the total taxable parcels, commercial is 1% and agricultural is 94%. Exempt parcels represent 2% of the total county parcels. The taxable value of real property in the County for the 2020 year was \$295,907,867 with approximately .014% attributed to residential, .002% to commercial and 99.98% to agricultural.

McPherson County has 550,165.43 acres of taxable agricultural land. Of that, 96.14% consists primarily of grassland. For assessment year 2020, there were 5 building permits and/or information statements filed for new property construction and additions to existing improvements in the county.

**Staff/Training Budget**

Due to the population of the county, the McPherson County Clerk is required to be an ex-officio County Official, who must also hold the office of Assessor, Register of Deeds, Clerk of

District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the elected position of County Clerk. Statutes also require the completion of 60 hours of continuing education within the four-year term, in order to hold the Assessor's Certificate.

This is the second year of the first term for the McPherson County Clerk/Assessor. The office has one full-time employee who helps with the many duties of the County Clerk's position. Each office held has its own share of duties, reports and deadlines which must be met. The County Clerk is responsible for conducting the county election in election years. McPherson County contracted with Tax Valuation, Inc. to assist the assessor with the 2019-2020 pick-up work, as well as updating record cards for exempt properties, mainly churches in the county. Tax Valuation, Inc. provided pictures and measurements of new improvements, additions to existing improvements and church buildings. The county will be contracting with Central Plains Valuation, LLC. to assist the assessor in the 2021 county-wide re-appraisal of all county improvements and commercial properties, including the compilation of a new depreciation schedule which will be used on all residential properties in the county. They will review all McPherson County sold property, complete the annual pick-up work, analyze the statistical measures used by the Department of Property Assessment and Taxation and provide opinions of the planned actions to be taken by the Assessor's office for the current assessment of all county real property. Therefore, McPherson County will remain within the state law guidelines.

Normal office hours are 35 hours per week. The Clerk/Assessor has attended the IAAO Course 101 and assessor workshops and training provided by the Department of Property Assessment and Taxation. She planned to attend the Course 300 in 2020 but the course was canceled due to the Coronavirus. The Clerk/Assessor plans to attend the Course 300 when it has been re-scheduled. The general budget for the Assessor in 2020-2021 is \$64,850 which includes \$10,000 for Appraisal fees.

## **Responsibilities**

### **Record Maintenance and Procedure Manual**

The record cards are in hard copy format. They contain the required information, such as ownership, legal description, parcel identification number, classification codes, building site descriptions and measurements, size, value and annual value posting. The record cards also show splits or sales of the parcel, including the book and page of the transferring deed and prior owner. Current pictures and land summary are included on each record. All record cards are also kept in electronic format.

### **Mapping/Software**

The county has contracted with MIPS for their CAMA computer services for all real and personal property assessments. All residential improvements have been entered into the CAMA program. The office has begun to utilize the sketching program, with the goal of

having all improvements sketched on the record cards before the re-appraisal process begins. Sales have been entered onto the sales file on the system and statistical information is received from the Department of Revenue. The county has a set of cadastral maps dated 1955 which are not currently utilized. There are two large wall maps which are kept current with ownership and splits. McPherson County has entered into a contract with GIS Workshop and the GIS system was implemented in 2019. This has proved to be very beneficial for keeping the land records updated with accurate acre counts, current land use and the ability to have an aerial view of all improvements. Zoning was adopted in McPherson County in 2000. The Village of Tryon is unincorporated but was included in the transition area of the Comprehensive Plan.

**Reports**

The Assessor is responsible for the timely filings of the additional following schedules and reports:

Personal Property	Certificate of Taxes Levied
County Abstract	Generate the County Tax Roll
Certification of Values to Subdivisions	Tax List Corrections as needed
School District Taxable Value Report	Administer Homestead Exemptions

**Sales Review**

The Assessor considers all sales to be arm’s length, unless through the verification process, it its proven to be otherwise. We have incorporated a sales verification letter which is sent to each buyer and seller when a sale is completed. The Assessor is also the Register of Deeds, so any special financing arrangements are known to her at the time the Deeds and Mortgages are filed in the office. If the sale involves personal property or is an outlying sale, an extended effort is made to verify the sale. No sale is qualified or disqualified based on a particular percentage above or below the acceptable range. The Real Estate Transfer Statements are completed on a monthly basis and are downloaded onto the sales file with the Department of Revenue, as part of the month-end process.

**County Process for the Three Property Classes**

**Residential:** A county wide inspection, review and reappraisal was conducted in 2015, on all residential properties, mobile homes, out buildings and lot values. The review consisted of data collection and pictures and was conducted by Tax Valuation, Inc. A new depreciation schedule was derived from the sales, using the June 2014 Marshall Swift Costing Index. The appropriate depreciation and new values were applied to those properties for the 2016 year. All real estate records and property record cards were updated during the reappraisal process. Market studies are completed each year on Residential Property Sales. Adjustments are made, if needed, or a county wide revaluation will be implemented if warranted.

**Commercial:** There are a total of 12 Commercial properties in McPherson County. A reappraisal of all commercial property in the county was conducted by Tax Valuation Inc. in 2015. New values were applied to all commercial property for the 2016 year. New listings were made with re-measuring, new data and pictures taken. Property record cards were updated. Market studies are completed each year on any Commercial Property Sales and values are adjusted if warranted. There were two commercial sales in McPherson County in 2019. No value adjustments were made.

**Agricultural:** Soil types and land valuation groups are entered and captured on the MIPS Computer System. One new soil type was added in 2017. The LCG conversion was completed in 2019 was implemented for assessment year 2020. The conversion did not change McPherson County Agricultural land values. Market studies are done on all agricultural sales each year. Land usage for all Ag parcels was reviewed and updated as needed. Land values were set based on market value. New reappraisal values have been applied to all rural and residential outbuildings in the county. A county wide inspection and review was completed on all ag residences and mobile homes in 2015. It consisted of new data collection and pictures as needed. Property Record Cards were updated.

**Pick-up Work:** New improvements are added to the tax roll each year. Publications are made each year in the local paper informing patrons of the need to report new and improved structures. Building permits are required for all residential improvements and all other non-ag improvements. Information Statements are also received by the Assessor's office for new improvements. Values for all new improvements are established each year prior to the March 19<sup>th</sup> deadline.

### **Future Appraisal Plans**

**2021:** Add new improvements to the property record cards. Begin process of county wide review and reappraisal for residential, commercial and agricultural residences and outbuildings. The county will contract with Central Plains Valuation, LLC. to conduct this reappraisal. This process will begin in 2021 and be completed in 2022. Data collection and new pictures will be applied to records and record cards. New values will be calculated based on a new depreciation schedule. Conduct a market study on all classes of agricultural land and set the values to be within the required statistical measures. Review sales study on mobile homes, residential and commercial property. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

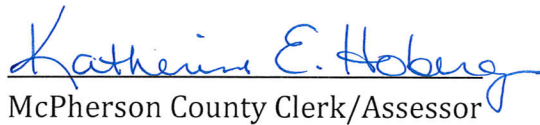
**2022:** Add new improvements to the property record cards. Add new data and pictures to property record cards. Calculate new values using new depreciation schedule. Review sales and statistical measures to determine if any adjustments are needed to bring county residential properties into the required range of value. Conduct a market study on Agricultural land (dryland, grassland and irrigated) and set values accordingly. These are

tentative plans. Some of the reappraisals and adjustments to property classes may be done sooner if the market dictates.

**2023:** Add new improvements to the property record cards. Add any new data and pictures to property record cards. Review sales and statistical measures to determine if any adjustments are needed to bring county values into the required range of value.

This plan of assessment was prepared and completed June 15, 2020.

Katherine E. Hoberg

  
McPherson County Clerk/Assessor

  
McPherson County Commissioner

  
McPherson County Commissioner

  
McPherson County Commissioner