

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2022 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**PERKINS COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Perkins 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 Perkins 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: Peggy Burton, Perkins 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

The 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 PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land 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. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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:**

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

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

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

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

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

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

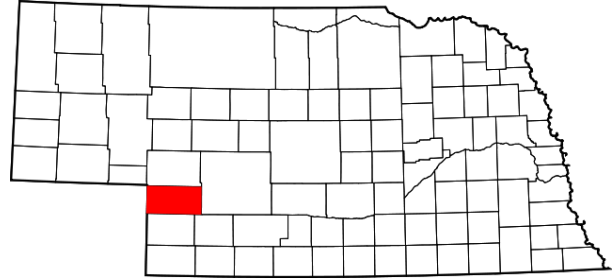
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



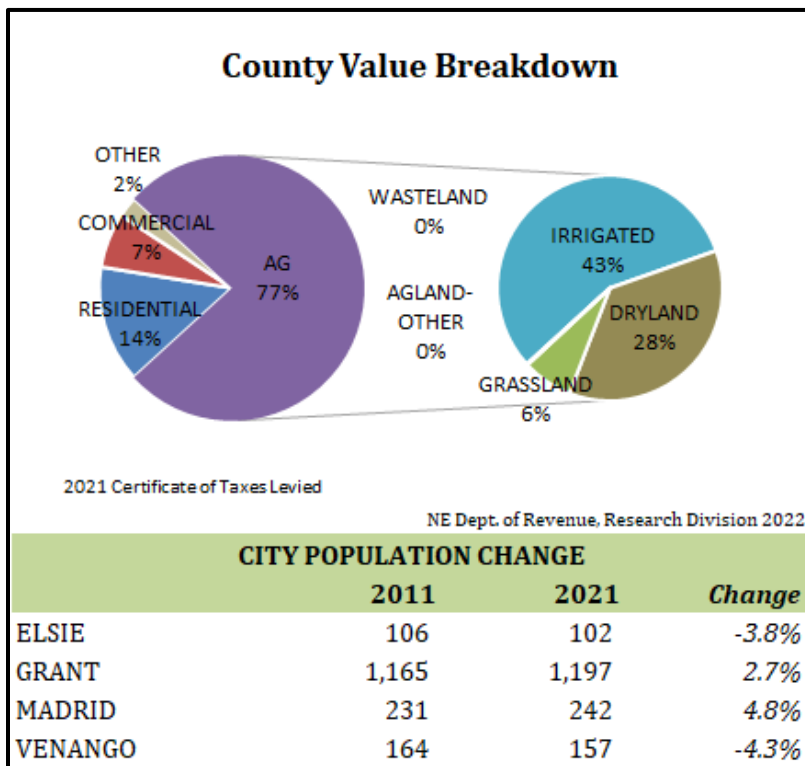
## County Overview

With a total area of 883 square miles, Perkins County has 2,858 residents, per the Census Bureau Quick Facts for 2020, a 4% population decline from the 2010 U.S. Census. Reports indicate that 78% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$110,585 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Perkins County are located in and around the county seat of Grant. According to the latest information available from the U.S. Census Bureau, there are 128 employer establishments with total employment of 902, for a slight increase in total employment since 2019.

Agricultural land is the largest contributor to the county’s valuation base by a large margin.



Dryland makes up the majority of the land in the county. Perkins County is included in the Upper Republican Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Perkins County ranks third in corn for grain, and fifth in both winter wheat for grain and all wheat for grain (USDA AgCensus).

The large grain handling facilities and ethanol plant also contribute to the local agricultural economy.

# 2022 Residential Correlation for Perkins County

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## *Assessment Actions*

For the 2022 assessment year, rural residential properties were physically inspected. Additionally, the county assessor did a desk review and revaluation of Grant, including an adjustment to the local factor in the depreciation table. The economic on the depreciation table for Venango and Brandon was adjusted this year; previously the Grant depreciation model was used with a 40% economic depreciation and now the economic depreciation is at 18%.

## *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 Perkins County Assessor qualifies a slightly higher than typical percentage of residential sales. Review of both qualified and non-qualified sales show no apparent bias in the qualification determinations by the assessor. Lot values for the residential class have been reviewed between 2016 and 2020. The urban land-to-building ratio is slightly higher than typical. Depreciation for the residential class is dated 2018 for all residential properties except for Grant, which was updated in 2021. Costing manuals date from 2015 through 2021.

Residential properties are grouped in four valuation groups which adequately represents the local economic differences between the towns and villages in Perkins County. All residential properties in the county have been physically inspected within the last six years. A written valuation methodology is in a binder in the county assessor's office.

## *Description of Analysis*

Residential property is classified into four valuation groups.

<b>Valuation Group</b>	<b>Description</b>
1	Grant, Kenton Heights
2	Madrid, Elsie, Grinton
4	Venango, Brandon
8	Rural Residential

All three measures of central tendency are within the acceptable range for the residential class of property. The COD meets the IAAO recommended standards but the PRD is high, and showing a regressive pattern.

When stratified by valuation group, only Valuation Groups 1 and 2 have enough sales for statistical measurement. Two of three measures of central tendency are within range for Valuation Groups

## 2022 Residential Correlation for Perkins County

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1, 4 and 8, including the median for all three groups, the CODs are generally in the range for more rural areas.

Valuation Group 2 has a slightly high median and mean; the weighted mean is within range. Analysis of the sales ratios in the small towns of Valuation Group 2 shows that the median is influenced by low dollar sales. However, the valuation group has a regressive pattern of assessment. The median of sales greater than \$30,000 is below the acceptable range, indicating that higher dollar properties in Valuation Group 2 appear to be undervalued. An adjustment based on the median of the sample would not improve the statistics. The county should prioritize Valuation Group 2 for reappraisal for assessment year 2023.

A review of both the statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied (CTL) Report demonstrate the population changed in a similar manner to the sales. Both the sales and population show changes which reflect the stated reappraisal actions.

### *Equalization and Quality of Assessment*

Although two of the valuation groups in Perkins County have a statistical sample that is too small for measurement purposes, review of the assessment practices indicate that the assessment models have been uniformly applied. The appraisal models used within Perkins County are resulting in regressive patterns, however, vertical equity is not a single determinant of assessment quality. All residential properties are subject to the same appraisal techniques and comply with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	54	96.06	98.42	90.01	17.54	109.34
2	17	101.67	101.96	94.91	28.35	107.43
4	7	93.82	98.51	101.38	23.68	97.17
8	8	95.14	103.16	97.62	15.56	105.68
____ALL____	86	95.62	99.57	91.83	20.45	108.43

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Perkins County is 96%.

## **2022 Commercial Correlation for Perkins County**

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### ***Assessment Actions***

Routine maintenance and pick-up work were completed for the commercial class of property for the 2022 assessment year.

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

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

Review of both qualified and non-qualified sales revealed that the Perkins County Assessor qualifies a typical percentage of commercial sales for measurement purposes. No bias has been detected in the qualification process.

All commercial properties are in a single valuation group which adequately represents the commercial market in the county. A contract appraiser physically reviewed all commercial properties in the county between 2020 and 2021. Depreciation and lot values were updated in 2020 and costing is dated 2019.

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

With few sales and a recent reappraisal, all three measures of central tendency are within range. The COD and PRD are within the acceptable range. There are not enough sales for analysis by occupancy code. The statistics of the sample correlate closely, which is a reflection of utilizing a small sample of sales to determine the recent appraisal tables. The small sample does have a wide range of ratios and analysis by years indicates that the median is not expected to remain stable as sales come in and out of the study period.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied, Form 45 both reflect minimal change in value which supports the stated assessment actions of pick-up work and routine maintenance.

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

Based on the quality of the county assessor's assessment practices as described above, the commercial property in Perkins County is equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

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

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

## **2022 Agricultural Correlation for Perkins County**

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### ***Assessment Actions***

The county assessor conducted market analysis and raised dryland values by 2% this year. Additionally, agricultural homes and outbuildings were physically reviewed, including pick-up work.

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

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

Usability rates show the Perkins County Assessor qualifies a higher percentage of agricultural sales than the state average, which has been a consistent pattern for the county. Non-qualified sales have sufficient documentation to explain the reason for disqualification. One market area is used for agricultural land in Perkins County as there are no identifiable characteristics that separate the county.

Agricultural homes and outbuildings were physically inspected in 2021 for this assessment year. Depreciation and farm site values were updated in 2018 and the county assessor uses 2019 costing. Land use was reviewed using aerial imagery in 2018. Intensive use parcels are valued at the same time as the commercial class; a contract appraiser helps set values for these parcels.

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

The overall agricultural class is in range for both the median and the mean. The COD is within the IAAO acceptable range. When the sales are analyzed by 80% Majority Land Use (MLU), all three land classifications are within range. Perkins agricultural land values are comparable to neighboring counties, as shown by the Average Acre Value Comparison table included in this report.

The 2022 County Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied Report (CTL) supports the reported assessment action of a 2% increase to the dryland subclass only.

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

Agricultural homes and outbuildings are inspected and valued the same as rural residential parcels. Farm home sites carry the same values as rural residential home sites. Agricultural land is equalized and the quality of assessment of the agricultural class of property complies with generally accepted mass appraisal techniques.

## 2022 Agricultural Correlation for Perkins County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	21	74.99	81.15	82.46	20.90	98.41
1	21	74.99	81.15	82.46	20.90	98.41
<u>    Dry    </u>						
County	22	72.65	71.21	69.28	12.25	102.79
1	22	72.65	71.21	69.28	12.25	102.79
<u>    Grass    </u>						
County	12	72.09	69.00	72.87	07.87	94.69
1	12	72.09	69.00	72.87	07.87	94.69
<u>    ALL    </u>						
	62	74.27	74.73	77.16	14.73	96.85

### *Level of Value*

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

## 2022 Opinions of the Property Tax Administrator for Perkins 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>96</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>74</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, 2022.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary for Perkins County

### Residential Real Property - Current

Number of Sales	86	Median	95.62
Total Sales Price	\$10,789,104	Mean	99.57
Total Adj. Sales Price	\$10,789,104	Wgt. Mean	91.83
Total Assessed Value	\$9,907,505	Average Assessed Value of the Base	\$92,635
Avg. Adj. Sales Price	\$125,455	Avg. Assessed Value	\$115,204

### Confidence Interval - Current

95% Median C.I	89.55 to 101.67
95% Wgt. Mean C.I	88.32 to 95.34
95% Mean C.I	93.53 to 105.61
% of Value of the Class of all Real Property Value in the County	10.73
% of Records Sold in the Study Period	6.92
% of Value Sold in the Study Period	8.60

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	69	95	95.02
2020	86	93	92.75
2019	96	95	94.95
2018	75	98	98.31

## 2022 Commission Summary for Perkins County

### Commercial Real Property - Current

Number of Sales	9	Median	100.32
Total Sales Price	\$703,305	Mean	94.42
Total Adj. Sales Price	\$703,305	Wgt. Mean	91.88
Total Assessed Value	\$646,196	Average Assessed Value of the Base	\$285,295
Avg. Adj. Sales Price	\$78,145	Avg. Assessed Value	\$71,800

### Confidence Interval - Current

95% Median C.I	73.30 to 111.39
95% Wgt. Mean C.I	74.16 to 109.60
95% Mean C.I	80.01 to 108.83
% of Value of the Class of all Real Property Value in the County	7.02
% of Records Sold in the Study Period	3.41
% of Value Sold in the Study Period	0.86

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	13	100	100.62
2020	9	100	99.81
2019	10	100	93.14
2018	9	100	93.42

**68 Perkins**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 86  
Total Sales Price : 10,789,104  
Total Adj. Sales Price : 10,789,104  
Total Assessed Value : 9,907,505  
Avg. Adj. Sales Price : 125,455  
Avg. Assessed Value : 115,204

MEDIAN : 96  
WGT. MEAN : 92  
MEAN : 100  
COD : 20.45  
PRD : 108.43

COV : 28.69  
STD : 28.57  
Avg. Abs. Dev : 19.55  
MAX Sales Ratio : 240.00  
MIN Sales Ratio : 41.33

95% Median C.I. : 89.55 to 101.67  
95% Wgt. Mean C.I. : 88.32 to 95.34  
95% Mean C.I. : 93.53 to 105.61

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	6	102.62	101.64	99.86	10.50	101.78	70.59	128.21	70.59 to 128.21	84,667	84,546
01-JAN-20 To 31-MAR-20	11	113.00	118.95	106.33	14.52	111.87	95.23	167.72	96.00 to 144.83	103,409	109,950
01-APR-20 To 30-JUN-20	7	96.88	102.24	97.24	14.18	105.14	79.37	157.65	79.37 to 157.65	128,093	124,559
01-JUL-20 To 30-SEP-20	12	101.46	100.95	93.64	15.47	107.81	76.67	131.82	79.33 to 120.19	116,792	109,363
01-OCT-20 To 31-DEC-20	11	92.42	107.73	88.91	28.97	121.17	72.66	240.00	75.19 to 134.13	130,050	115,628
01-JAN-21 To 31-MAR-21	13	95.08	91.73	97.61	23.11	93.98	41.33	157.57	63.02 to 112.11	90,385	88,224
01-APR-21 To 30-JUN-21	16	82.42	82.98	83.57	14.01	99.29	48.03	105.45	70.25 to 98.79	168,969	141,202
01-JUL-21 To 30-SEP-21	10	88.29	101.21	86.47	22.60	117.05	74.54	145.00	78.02 to 144.70	153,640	132,845
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	36	102.97	106.81	98.92	15.76	107.98	70.59	167.72	96.00 to 110.70	109,546	108,361
01-OCT-20 To 30-SEP-21	50	88.49	94.35	87.74	22.47	107.53	41.33	240.00	82.36 to 98.79	136,909	120,130
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	41	102.31	107.82	95.88	19.65	112.45	72.66	240.00	94.27 to 109.22	118,688	113,796
<u>ALL</u>	86	95.62	99.57	91.83	20.45	108.43	41.33	240.00	89.55 to 101.67	125,455	115,204

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	54	96.06	98.42	90.01	17.54	109.34	61.49	167.72	88.40 to 101.67	149,195	134,295
2	17	101.67	101.96	94.91	28.35	107.43	41.33	240.00	76.67 to 122.39	55,941	53,095
4	7	93.82	98.51	101.38	23.68	97.17	48.35	134.21	48.35 to 134.21	52,364	53,087
8	8	95.14	103.16	97.62	15.56	105.68	76.86	157.57	76.86 to 157.57	176,875	172,668
<u>ALL</u>	86	95.62	99.57	91.83	20.45	108.43	41.33	240.00	89.55 to 101.67	125,455	115,204

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	86	95.62	99.57	91.83	20.45	108.43	41.33	240.00	89.55 to 101.67	125,455	115,204
06											
07											
<u>ALL</u>	86	95.62	99.57	91.83	20.45	108.43	41.33	240.00	89.55 to 101.67	125,455	115,204

**68 Perkins**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 86  
Total Sales Price : 10,789,104  
Total Adj. Sales Price : 10,789,104  
Total Assessed Value : 9,907,505  
Avg. Adj. Sales Price : 125,455  
Avg. Assessed Value : 115,204

MEDIAN : 96  
WGT. MEAN : 92  
MEAN : 100  
COD : 20.45  
PRD : 108.43

COV : 28.69  
STD : 28.57  
Avg. Abs. Dev : 19.55  
MAX Sales Ratio : 240.00  
MIN Sales Ratio : 41.33

95% Median C.I. : 89.55 to 101.67  
95% Wgt. Mean C.I. : 88.32 to 95.34  
95% Mean C.I. : 93.53 to 105.61

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	2	140.67	140.67	131.64	70.62	106.86	41.33	240.00	N/A	11,000	14,480	
Less Than 30,000	10	138.26	133.30	131.16	25.42	101.63	41.33	240.00	93.82 to 167.72	21,350	28,002	
___Ranges Excl. Low \$___												
Greater Than 4,999	86	95.62	99.57	91.83	20.45	108.43	41.33	240.00	89.55 to 101.67	125,455	115,204	
Greater Than 14,999	84	95.62	98.59	91.75	18.46	107.46	48.03	167.72	89.55 to 101.67	128,180	117,602	
Greater Than 29,999	76	94.58	95.13	91.03	16.55	104.50	48.03	157.65	87.97 to 100.33	139,153	126,677	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	140.67	140.67	131.64	70.62	106.86	41.33	240.00	N/A	11,000	14,480	
15,000 TO 29,999	8	138.26	131.46	131.10	13.82	100.27	93.82	167.72	93.82 to 167.72	23,938	31,382	
30,000 TO 59,999	16	103.56	101.88	104.84	21.66	97.18	48.03	157.65	85.81 to 128.21	44,531	46,685	
60,000 TO 99,999	16	101.18	99.76	98.91	21.28	100.86	61.49	157.57	70.59 to 113.13	73,188	72,392	
100,000 TO 149,999	14	98.95	98.03	97.81	08.13	100.22	79.37	110.70	88.40 to 108.39	126,515	123,740	
150,000 TO 249,999	17	93.25	91.52	90.93	10.42	100.65	69.63	117.88	79.86 to 100.33	182,876	166,296	
250,000 TO 499,999	13	79.74	82.70	82.97	08.19	99.67	72.66	96.00	75.19 to 92.67	293,231	243,297	
500,000 TO 999,999												
1,000,000 +												
___ALL___	86	95.62	99.57	91.83	20.45	108.43	41.33	240.00	89.55 to 101.67	125,455	115,204	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	102	COV :	43.80	95% Median C.I. :	76.67 to 122.39
Total Sales Price :	951,000	Wgt. Mean :	95	STD :	44.66	95% Wgt. Mean C.I. :	84.01 to 105.82
Total Adj. Sales Price :	951,000	Mean :	102	Avg. Abs. Dev :	28.82	95% Mean C.I. :	79.00 to 124.92
Total Assessed Value :	902,610						
Avg. Adj. Sales Price :	55,941	COD :	28.35	MAX Sales Ratio :	240.00		
Avg. Assessed Value :	53,095	PRD :	107.43	MIN Sales Ratio :	41.33		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	2	88.02	88.02	86.18	19.80	102.14	70.59	105.45	N/A	61,500	53,000
01/01/2020 To 03/31/2020	1	108.39	108.39	108.39		100.00	108.39	108.39	N/A	142,000	153,920
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	3	122.39	110.29	111.41	15.02	98.99	76.67	131.82	N/A	35,333	39,363
10/01/2020 To 12/31/2020	3	102.31	143.63	109.78	49.34	130.83	88.57	240.00	N/A	40,000	43,910
01/01/2021 To 03/31/2021	3	77.91	68.32	78.83	18.98	86.67	41.33	85.71	N/A	58,333	45,987
04/01/2021 To 06/30/2021	4	91.84	84.29	85.25	20.98	98.87	48.03	105.45	N/A	66,250	56,478
07/01/2021 To 09/30/2021	1	145.00	145.00	145.00		100.00	145.00	145.00	N/A	20,000	29,000
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	6	106.92	102.55	101.89	17.13	100.65	70.59	131.82	70.59 to 131.82	61,833	63,002
10/01/2020 To 09/30/2021	11	88.57	101.63	90.45	36.90	112.36	41.33	240.00	48.03 to 145.00	52,727	47,691
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	7	108.39	124.31	109.71	29.87	113.31	76.67	240.00	76.67 to 240.00	52,571	57,677

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	17	101.67	101.96	94.91	28.35	107.43	41.33	240.00	76.67 to 122.39	55,941	53,095

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	102	COV :	43.80	95% Median C.I. :	76.67 to 122.39
Total Sales Price :	951,000	Wgt. Mean :	95	STD :	44.66	95% Wgt. Mean C.I. :	84.01 to 105.82
Total Adj. Sales Price :	951,000	Mean :	102	Avg. Abs. Dev :	28.82	95% Mean C.I. :	79.00 to 124.92
Total Assessed Value :	902,610						
Avg. Adj. Sales Price :	55,941	COD :	28.35	MAX Sales Ratio :	240.00		
Avg. Assessed Value :	53,095	PRD :	107.43	MIN Sales Ratio :	41.33		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	17	101.67	101.96	94.91	28.35	107.43	41.33	240.00	76.67 to 122.39	55,941	53,095
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	2	140.67	140.67	131.64	70.62	106.86	41.33	240.00	N/A	11,000	14,480
Less Than 30,000	4	138.41	139.54	135.88	38.26	102.69	41.33	240.00	N/A	16,000	21,740
__ Ranges Excl. Low \$ __											
Greater Than 4,999	17	101.67	101.96	94.91	28.35	107.43	41.33	240.00	76.67 to 122.39	55,941	53,095
Greater Than 15,000	15	101.67	96.80	94.04	19.10	102.93	48.03	145.00	77.91 to 108.39	61,933	58,243
Greater Than 30,000	13	88.57	90.40	91.96	17.78	98.30	48.03	122.39	76.67 to 105.45	68,231	62,742
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	2	140.67	140.67	131.64	70.62	106.86	41.33	240.00	N/A	11,000	14,480
15,000 TO 29,999	2	138.41	138.41	138.10	04.76	100.22	131.82	145.00	N/A	21,000	29,000
30,000 TO 59,999	7	101.67	92.60	97.23	16.87	95.24	48.03	122.39	48.03 to 122.39	41,286	40,143
60,000 TO 99,999	4	81.81	84.13	84.23	12.08	99.88	70.59	102.31	N/A	76,500	64,433
100,000 TO 149,999	1	108.39	108.39	108.39		100.00	108.39	108.39	N/A	142,000	153,920
150,000 TO 249,999	1	82.00	82.00	82.00		100.00	82.00	82.00	N/A	150,000	123,000
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

**68 Perkins**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 9  
Total Sales Price : 703,305  
Total Adj. Sales Price : 703,305  
Total Assessed Value : 646,196  
Avg. Adj. Sales Price : 78,145  
Avg. Assessed Value : 71,800

MEDIAN : 100  
WGT. MEAN : 92  
MEAN : 94  
COD : 13.93  
PRD : 102.76

COV : 19.86  
STD : 18.75  
Avg. Abs. Dev : 13.97  
MAX Sales Ratio : 112.47  
MIN Sales Ratio : 63.10

95% Median C.I. : 73.30 to 111.39  
95% Wgt. Mean C.I. : 74.16 to 109.60  
95% Mean C.I. : 80.01 to 108.83

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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-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	111.39	111.39	111.39	00.00	100.00	111.39	111.39	N/A	35,000	38,985
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	4	101.63	103.96	102.19	03.69	101.73	100.09	112.47	N/A	94,000	96,060
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	1	73.30	73.30	73.30	00.00	100.00	73.30	73.30	N/A	35,000	25,654
01-JAN-21 To 31-MAR-21	2	69.24	69.24	65.97	08.87	104.96	63.10	75.38	N/A	97,903	64,588
01-APR-21 To 30-JUN-21	1	110.80	110.80	110.80	00.00	100.00	110.80	110.80	N/A	61,500	68,140
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	1	111.39	111.39	111.39	00.00	100.00	111.39	111.39	N/A	35,000	38,985
01-OCT-19 To 30-SEP-20	4	101.63	103.96	102.19	03.69	101.73	100.09	112.47	N/A	94,000	96,060
01-OCT-20 To 30-SEP-21	4	74.34	80.65	76.28	16.75	105.73	63.10	110.80	N/A	73,076	55,743
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	1	111.39	111.39	111.39	00.00	100.00	111.39	111.39	N/A	35,000	38,985
01-JAN-20 To 31-DEC-20	5	100.32	97.82	99.73	08.37	98.08	73.30	112.47	N/A	82,200	81,979
<u>ALL</u>	9	100.32	94.42	91.88	13.93	102.76	63.10	112.47	73.30 to 111.39	78,145	71,800

<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	9	100.32	94.42	91.88	13.93	102.76	63.10	112.47	73.30 to 111.39	78,145	71,800
<u>ALL</u>	9	100.32	94.42	91.88	13.93	102.76	63.10	112.47	73.30 to 111.39	78,145	71,800

<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	9	100.32	94.42	91.88	13.93	102.76	63.10	112.47	73.30 to 111.39	78,145	71,800
04											
<u>ALL</u>	9	100.32	94.42	91.88	13.93	102.76	63.10	112.47	73.30 to 111.39	78,145	71,800



**68 Perkins**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 9  
Total Sales Price : 703,305  
Total Adj. Sales Price : 703,305  
Total Assessed Value : 646,196  
Avg. Adj. Sales Price : 78,145  
Avg. Assessed Value : 71,800

MEDIAN : 100  
WGT. MEAN : 92  
MEAN : 94  
COD : 13.93  
PRD : 102.76

COV : 19.86  
STD : 18.75  
Avg. Abs. Dev : 13.97  
MAX Sales Ratio : 112.47  
MIN Sales Ratio : 63.10

95% Median C.I. : 73.30 to 111.39  
95% Wgt. Mean C.I. : 74.16 to 109.60  
95% Mean C.I. : 80.01 to 108.83

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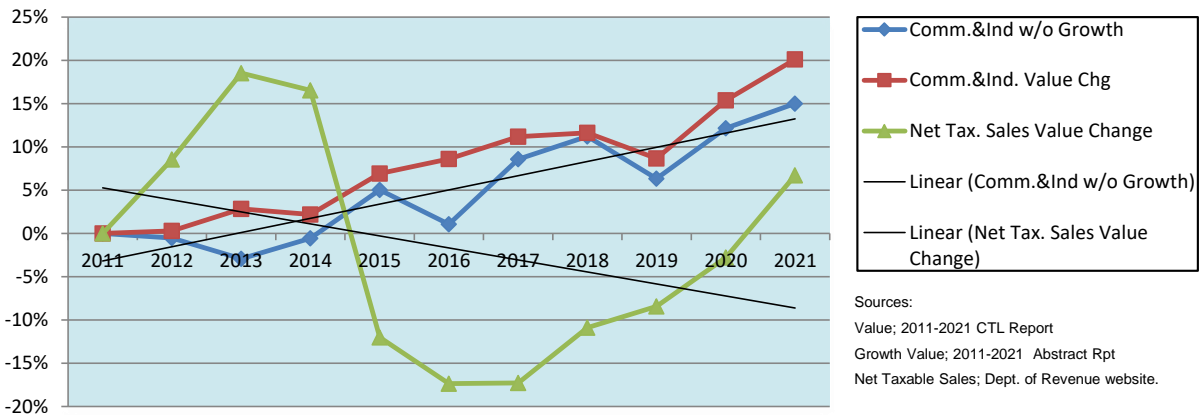
**SALE PRICE \***

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	9	100.32	94.42	91.88	13.93	102.76	63.10	112.47	73.30 to 111.39	78,145	71,800
Greater Than 14,999	9	100.32	94.42	91.88	13.93	102.76	63.10	112.47	73.30 to 111.39	78,145	71,800
Greater Than 29,999	9	100.32	94.42	91.88	13.93	102.76	63.10	112.47	73.30 to 111.39	78,145	71,800
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	100.09	94.53	93.91	15.03	100.66	73.30	112.47	N/A	40,161	37,716
60,000 TO 99,999	1	110.80	110.80	110.80	00.00	100.00	110.80	110.80	N/A	61,500	68,140
100,000 TO 149,999	1	102.94	102.94	102.94	00.00	100.00	102.94	102.94	N/A	111,000	114,261
150,000 TO 249,999	2	81.71	81.71	83.40	22.78	97.97	63.10	100.32	N/A	165,000	137,608
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>9</b>	<b>100.32</b>	<b>94.42</b>	<b>91.88</b>	<b>13.93</b>	<b>102.76</b>	<b>63.10</b>	<b>112.47</b>	<b>73.30 to 111.39</b>	<b>78,145</b>	<b>71,800</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	110.80	110.80	110.80	00.00	100.00	110.80	110.80	N/A	61,500	68,140
344	1	112.47	112.47	112.47	00.00	100.00	112.47	112.47	N/A	35,000	39,365
353	1	102.94	102.94	102.94	00.00	100.00	102.94	102.94	N/A	111,000	114,261
406	4	86.81	87.03	84.96	21.69	102.44	63.10	111.39	N/A	100,000	84,964
442	1	100.09	100.09	100.09	00.00	100.00	100.09	100.09	N/A	50,000	50,045
528	1	75.38	75.38	75.38	00.00	100.00	75.38	75.38	N/A	45,805	34,530
<b>ALL</b>	<b>9</b>	<b>100.32</b>	<b>94.42</b>	<b>91.88</b>	<b>13.93</b>	<b>102.76</b>	<b>63.10</b>	<b>112.47</b>	<b>73.30 to 111.39</b>	<b>78,145</b>	<b>71,800</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
2011	\$ 58,200,878	\$ 676,437	1.16%	\$ 57,524,441		\$ 26,596,818	
2012	\$ 58,377,087	\$ 487,290	0.83%	\$ 57,889,797	-0.53%	\$ 28,867,751	8.54%
2013	\$ 59,857,988	\$ 3,362,758	5.62%	\$ 56,495,230	-3.22%	\$ 31,526,102	9.21%
2014	\$ 59,470,777	\$ 1,596,597	2.68%	\$ 57,874,180	-3.31%	\$ 30,993,425	-1.69%
2015	\$ 62,223,235	\$ 1,103,500	1.77%	\$ 61,119,735	2.77%	\$ 23,405,254	-24.48%
2016	\$ 63,205,002	\$ 4,377,685	6.93%	\$ 58,827,317	-5.46%	\$ 21,981,002	-6.09%
2017	\$ 64,709,104	\$ 1,516,967	2.34%	\$ 63,192,137	-0.02%	\$ 21,997,744	0.08%
2018	\$ 64,964,418	\$ 246,101	0.38%	\$ 64,718,317	0.01%	\$ 23,700,793	7.74%
2019	\$ 63,245,150	\$ 1,366,420	2.16%	\$ 61,878,730	-4.75%	\$ 24,350,939	2.74%
2020	\$ 67,149,123	\$ 1,876,610	2.79%	\$ 65,272,513	3.21%	\$ 25,857,033	6.18%
2021	\$ 69,909,422	\$ 2,971,130	4.25%	\$ 66,938,292	-0.31%	\$ 28,384,331	9.77%
<b>Ann %chg</b>	<b>1.85%</b>			<b>Average</b>	<b>-1.16%</b>	0.65%	<b>1.20%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.53%	0.30%	8.54%
2013	-2.93%	2.85%	18.53%
2014	-0.56%	2.18%	16.53%
2015	5.02%	6.91%	-12.00%
2016	1.08%	8.60%	-17.35%
2017	8.58%	11.18%	-17.29%
2018	11.20%	11.62%	-10.89%
2019	6.32%	8.67%	-8.44%
2020	12.15%	15.37%	-2.78%
2021	15.01%	20.12%	6.72%

County Number: 68  
 County Name: Perkins

**68 Perkins**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 62  
Total Sales Price : 33,349,238  
Total Adj. Sales Price : 33,349,238  
Total Assessed Value : 25,731,102  
Avg. Adj. Sales Price : 537,891  
Avg. Assessed Value : 415,018

MEDIAN : 74  
WGT. MEAN : 77  
MEAN : 75  
COD : 14.73  
PRD : 96.85

COV : 19.75  
STD : 14.76  
Avg. Abs. Dev : 10.94  
MAX Sales Ratio : 116.45  
MIN Sales Ratio : 45.96

95% Median C.I. : 69.86 to 77.73  
95% Wgt. Mean C.I. : 71.21 to 83.10  
95% Mean C.I. : 71.06 to 78.40

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	2	73.57	73.57	72.59	02.50	101.35	71.73	75.41	N/A	430,000	312,128
01-APR-19 To 30-JUN-19	8	68.71	68.94	71.34	11.35	96.64	57.76	82.41	57.76 to 82.41	468,729	334,383
01-JUL-19 To 30-SEP-19	4	76.08	74.03	73.78	05.61	100.34	65.18	78.80	N/A	351,591	259,397
01-OCT-19 To 31-DEC-19	4	93.08	88.52	92.83	08.80	95.36	70.96	96.97	N/A	511,778	475,097
01-JAN-20 To 31-MAR-20	7	77.73	81.26	84.78	12.12	95.85	65.87	116.45	65.87 to 116.45	417,226	353,730
01-APR-20 To 30-JUN-20	6	83.20	82.91	89.55	12.43	92.59	59.20	106.93	59.20 to 106.93	855,821	766,347
01-JUL-20 To 30-SEP-20	3	72.35	69.10	68.72	06.92	100.55	59.96	74.99	N/A	448,167	307,977
01-OCT-20 To 31-DEC-20	6	80.35	84.44	85.13	10.85	99.19	66.80	114.08	66.80 to 114.08	342,483	291,549
01-JAN-21 To 31-MAR-21	7	69.86	75.14	78.98	20.03	95.14	55.85	103.68	55.85 to 103.68	763,429	602,978
01-APR-21 To 30-JUN-21	10	67.67	67.24	64.90	13.83	103.61	47.75	92.52	55.49 to 78.00	695,499	451,404
01-JUL-21 To 30-SEP-21	5	59.72	61.16	66.02	13.04	92.64	45.96	74.79	N/A	306,405	202,303
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	14	73.59	71.05	72.09	08.36	98.56	57.76	82.41	61.62 to 77.81	429,729	309,779
01-OCT-19 To 30-SEP-20	20	79.20	81.38	86.47	13.81	94.11	59.20	116.45	72.35 to 88.29	572,356	494,926
01-OCT-20 To 30-SEP-21	28	69.26	71.82	72.36	17.57	99.25	45.96	114.08	62.59 to 78.00	567,354	410,560
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	18	74.45	74.94	77.35	11.16	96.88	57.76	96.97	65.18 to 78.80	447,962	346,516
01-JAN-20 To 31-DEC-20	22	80.19	80.92	85.09	12.43	95.10	59.20	116.45	72.35 to 84.53	520,678	443,064
<u>ALL</u>	62	74.27	74.73	77.16	14.73	96.85	45.96	116.45	69.86 to 77.73	537,891	415,018

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	62	74.27	74.73	77.16	14.73	96.85	45.96	116.45	69.86 to 77.73	537,891	415,018
<u>ALL</u>	62	74.27	74.73	77.16	14.73	96.85	45.96	116.45	69.86 to 77.73	537,891	415,018

**68 Perkins**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 62  
 Total Sales Price : 33,349,238  
 Total Adj. Sales Price : 33,349,238  
 Total Assessed Value : 25,731,102  
 Avg. Adj. Sales Price : 537,891  
 Avg. Assessed Value : 415,018

MEDIAN : 74  
 WGT. MEAN : 77  
 MEAN : 75  
 COD : 14.73  
 PRD : 96.85

COV : 19.75  
 STD : 14.76  
 Avg. Abs. Dev : 10.94  
 MAX Sales Ratio : 116.45  
 MIN Sales Ratio : 45.96

95% Median C.I. : 69.86 to 77.73  
 95% Wgt. Mean C.I. : 71.21 to 83.10  
 95% Mean C.I. : 71.06 to 78.40

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	18	74.45	72.43	70.68	11.54	102.48	55.85	89.70	61.62 to 80.66	316,672	223,826
1	18	74.45	72.43	70.68	11.54	102.48	55.85	89.70	61.62 to 80.66	316,672	223,826
<b>_____Grass_____</b>											
County	12	72.09	69.00	72.87	07.87	94.69	45.96	78.00	66.80 to 74.88	329,782	240,327
1	12	72.09	69.00	72.87	07.87	94.69	45.96	78.00	66.80 to 74.88	329,782	240,327
<b>_____ALL_____</b>	<b>62</b>	<b>74.27</b>	<b>74.73</b>	<b>77.16</b>	<b>14.73</b>	<b>96.85</b>	<b>45.96</b>	<b>116.45</b>	<b>69.86 to 77.73</b>	<b>537,891</b>	<b>415,018</b>

**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
<b>_____Irrigated_____</b>											
County	21	74.99	81.15	82.46	20.90	98.41	55.49	116.45	65.87 to 96.97	843,593	695,629
1	21	74.99	81.15	82.46	20.90	98.41	55.49	116.45	65.87 to 96.97	843,593	695,629
<b>_____Dry_____</b>											
County	22	72.65	71.21	69.28	12.25	102.79	55.85	89.70	60.65 to 80.16	339,293	235,071
1	22	72.65	71.21	69.28	12.25	102.79	55.85	89.70	60.65 to 80.16	339,293	235,071
<b>_____Grass_____</b>											
County	12	72.09	69.00	72.87	07.87	94.69	45.96	78.00	66.80 to 74.88	329,782	240,327
1	12	72.09	69.00	72.87	07.87	94.69	45.96	78.00	66.80 to 74.88	329,782	240,327
<b>_____ALL_____</b>	<b>62</b>	<b>74.27</b>	<b>74.73</b>	<b>77.16</b>	<b>14.73</b>	<b>96.85</b>	<b>45.96</b>	<b>116.45</b>	<b>69.86 to 77.73</b>	<b>537,891</b>	<b>415,018</b>

## Perkins County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Perkins	1	3,382	3,399	2,932	3,296	3,262	2,965	3,185	3,171	<b>3,313</b>
Keith	3	3,530	3,530	3,530	3,370	3,370	3,370	3,370	3,370	<b>3,475</b>
Lincoln	3	3,497	3,490	3,500	3,487	3,458	3,353	3,473	3,449	<b>3,465</b>
Hayes	1	2,930	2,930	2,825	2,825	2,720	2,720	2,625	2,625	<b>2,832</b>
Chase	1	3,650	3,650	3,550	3,550	3,445	3,445	3,445	3,445	<b>3,566</b>

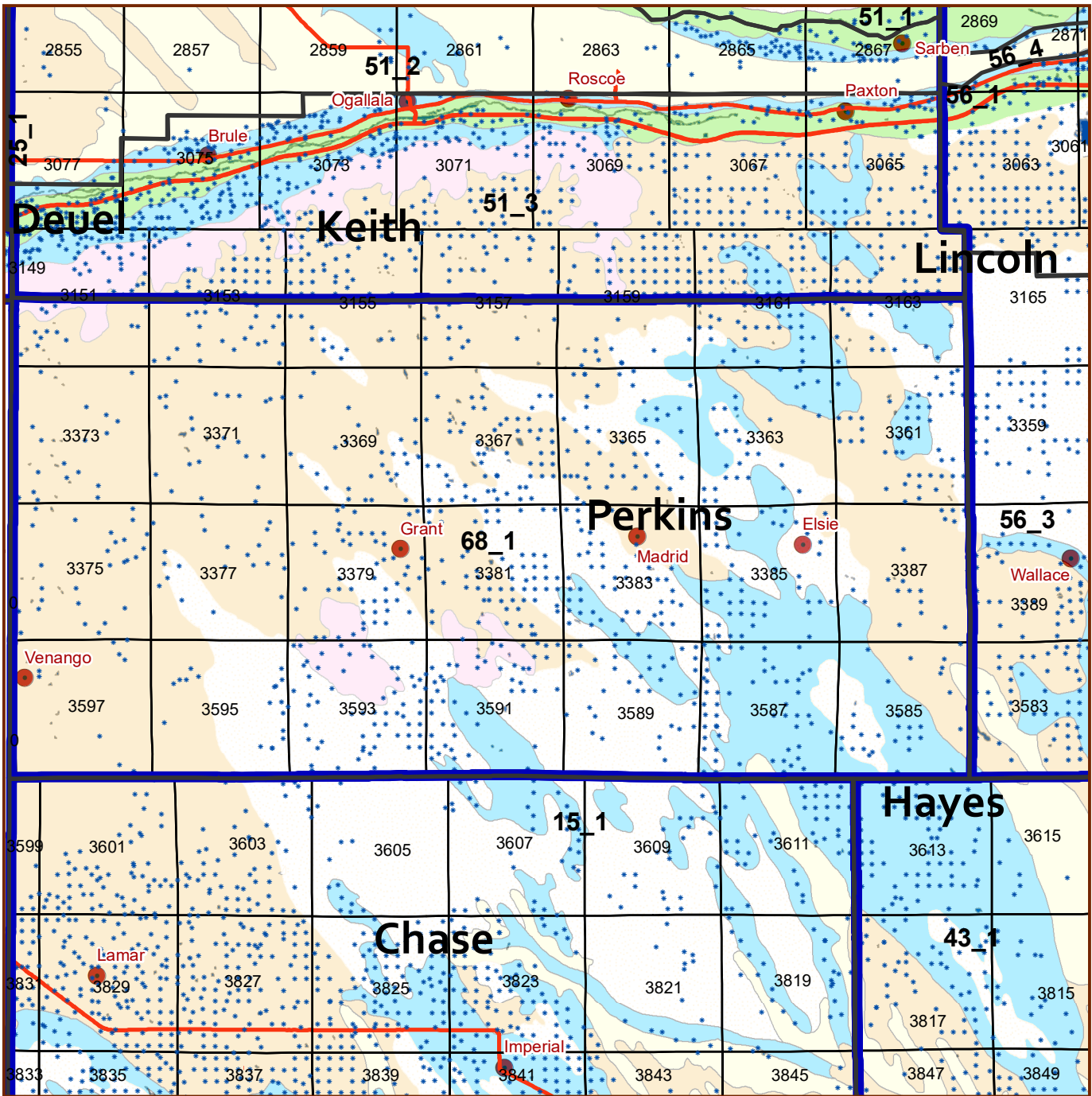
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Perkins	1	n/a	995	995	930	930	n/a	875	875	<b>962</b>
Keith	3	n/a	1,225	1,225	1,145	1,145	1,145	1,120	1,120	<b>1,195</b>
Lincoln	3	n/a	1,020	1,020	1,020	1,020	1,020	1,020	1,020	<b>1,020</b>
Hayes	1	n/a	895	805	805	780	780	735	735	<b>863</b>
Chase	1	n/a	1,320	1,155	1,155	1,020	n/a	970	970	<b>1,234</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Perkins	1	585	n/a	n/a	585	n/a	585	585	585	<b>585</b>
Keith	3	665	n/a	640	640	n/a	640	620	620	<b>633</b>
Lincoln	3	598	600	600	600	600	575	575	575	<b>577</b>
Hayes	1	515	515	n/a	515	515	515	515	515	<b>515</b>
Chase	1	659	n/a	918	818	n/a	668	647	647	<b>662</b>

County	Mkt Area	CRP	TIMBER	WASTE
Perkins	1	577	n/a	80
Keith	3	710	n/a	335
Lincoln	3	n/a	n/a	324
Hayes	1	683	n/a	25
Chase	1	717	n/a	20

Source: 2022 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.

# PERKINS COUNTY



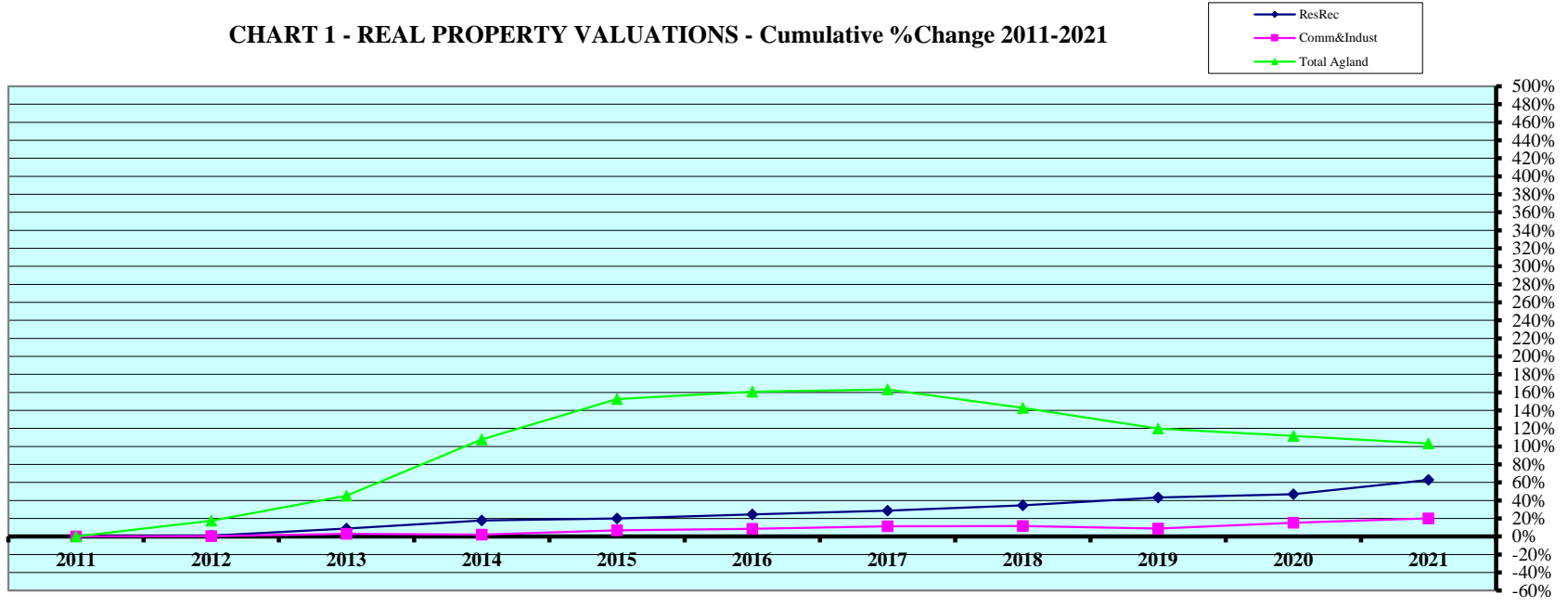
### Legend

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

### Soils CLASS

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021**



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
2011	64,331,133	-	-	-	58,200,878	-	-	-	394,090,098	-	-	-
2012	64,974,915	643,782	1.00%	1.00%	58,377,087	176,209	0.30%	0.30%	462,453,377	68,363,279	17.35%	17.35%
2013	69,977,606	5,002,691	7.70%	8.78%	59,857,988	1,480,901	2.54%	2.85%	572,555,561	110,102,184	23.81%	45.29%
2014	75,702,611	5,725,005	8.18%	17.68%	59,470,777	-387,211	-0.65%	2.18%	818,545,972	245,990,411	42.96%	107.71%
2015	77,116,076	1,413,465	1.87%	19.87%	62,223,235	2,752,458	4.63%	6.91%	995,619,365	177,073,393	21.63%	152.64%
2016	80,055,092	2,939,016	3.81%	24.44%	63,205,002	981,767	1.58%	8.60%	1,027,685,298	32,065,933	3.22%	160.77%
2017	82,773,595	2,718,503	3.40%	28.67%	64,709,104	1,504,102	2.38%	11.18%	1,037,452,668	9,767,370	0.95%	163.25%
2018	86,653,206	3,879,611	4.69%	34.70%	64,964,418	255,314	0.39%	11.62%	957,195,292	-80,257,376	-7.74%	142.89%
2019	92,143,077	5,489,871	6.34%	43.23%	63,245,150	-1,719,268	-2.65%	8.67%	866,588,966	-90,606,326	-9.47%	119.90%
2020	94,529,227	2,386,150	2.59%	46.94%	67,149,123	3,903,973	6.17%	15.37%	834,080,852	-32,508,114	-3.75%	111.65%
2021	104,744,212	10,214,985	10.81%	62.82%	69,909,422	2,760,299	4.11%	20.12%	800,964,346	-33,116,506	-3.97%	103.24%

Rate Annual %chg: Residential & Recreational **5.00%**

Commercial & Industrial **1.85%**

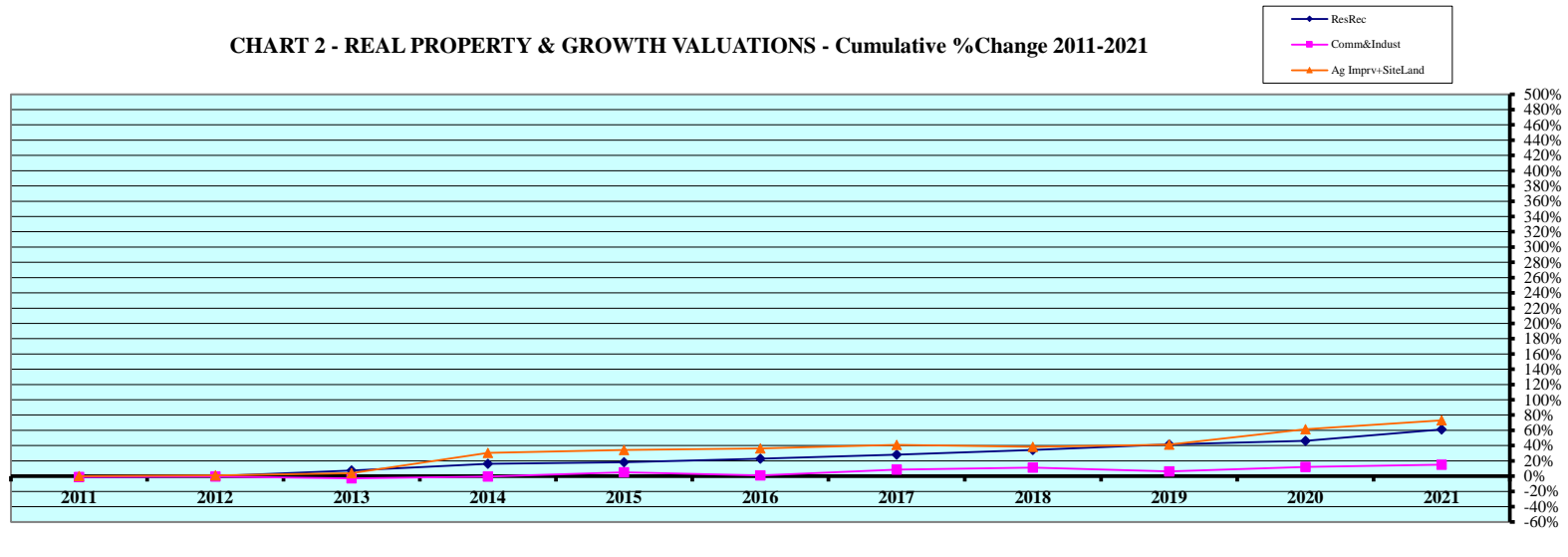
Agricultural Land **7.35%**

Cnty# **68**  
County **PERKINS**

**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 2011-2021



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
2011	64,331,133	941,475	1.46%	63,389,658	-	-1.46%	58,200,878	676,437	1.16%	57,524,441	-	-1.16%
2012	64,974,915	698,440	1.07%	64,276,475	-0.08%	-0.08%	58,377,087	487,290	0.83%	57,889,797	-0.53%	-0.53%
2013	69,977,606	917,628	1.31%	69,059,978	6.29%	7.35%	59,857,988	3,362,758	5.62%	56,495,230	-3.22%	-2.93%
2014	75,702,611	1,027,647	1.36%	74,674,964	6.71%	16.08%	59,470,777	1,596,597	2.68%	57,874,180	-3.31%	-0.56%
2015	77,116,076	1,000,442	1.30%	76,115,634	0.55%	18.32%	62,223,235	1,103,500	1.77%	61,119,735	2.77%	5.02%
2016	80,055,092	1,010,737	1.26%	79,044,355	2.50%	22.87%	63,205,002	4,377,685	6.93%	58,827,317	-5.46%	1.08%
2017	82,773,595	442,153	0.53%	82,331,442	2.84%	27.98%	64,709,104	1,516,967	2.34%	63,192,137	-0.02%	8.58%
2018	86,653,206	368,043	0.42%	86,285,163	4.24%	34.13%	64,964,418	246,101	0.38%	64,718,317	0.01%	11.20%
2019	92,143,077	1,122,932	1.22%	91,020,145	5.04%	41.49%	63,245,150	1,366,420	2.16%	61,878,730	-4.75%	6.32%
2020	94,529,227	419,467	0.44%	94,109,760	2.13%	46.29%	67,149,123	1,876,610	2.79%	65,272,513	3.21%	12.15%
2021	104,744,212	1,080,341	1.03%	103,663,871	9.66%	61.14%	69,909,422	2,971,130	4.25%	66,938,292	-0.31%	15.01%
Rate Ann%chg	5.00%			Resid & Recreat w/o growth 3.99%			1.85%			C & I w/o growth -1.16%		

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
2011	27,115,929	11,436,668	38,552,597	1,711,284	4.44%	36,841,313	-	-
2012	27,256,440	12,623,455	39,879,895	925,937	2.32%	38,953,958	1.04%	1.04%
2013	27,663,489	14,030,747	41,694,236	1,640,765	3.94%	40,053,471	0.44%	3.89%
2014	33,832,979	18,391,753	52,224,732	1,941,843	3.72%	50,282,889	20.60%	30.43%
2015	34,098,680	19,134,393	53,233,073	1,447,954	2.72%	51,785,119	-0.84%	34.32%
2016	34,203,270	20,435,478	54,638,748	2,080,364	3.81%	52,558,384	-1.27%	36.33%
2017	35,107,045	21,667,346	56,774,391	2,396,310	4.22%	54,378,081	-0.48%	41.05%
2018	31,901,320	22,495,342	54,396,662	1,090,364	2.00%	53,306,298	-6.11%	38.27%
2019	32,813,040	22,747,116	55,560,156	1,050,531	1.89%	54,509,625	0.21%	41.39%
2020	40,136,225	23,397,032	63,533,257	1,292,979	2.04%	62,240,278	12.02%	61.44%
2021	42,095,663	25,417,478	67,513,141	797,737	1.18%	66,715,404	5.01%	73.05%
Rate Ann%chg	4.50%	8.31%	5.76%	Ag Imprv+Site w/o growth			3.06%	

(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; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

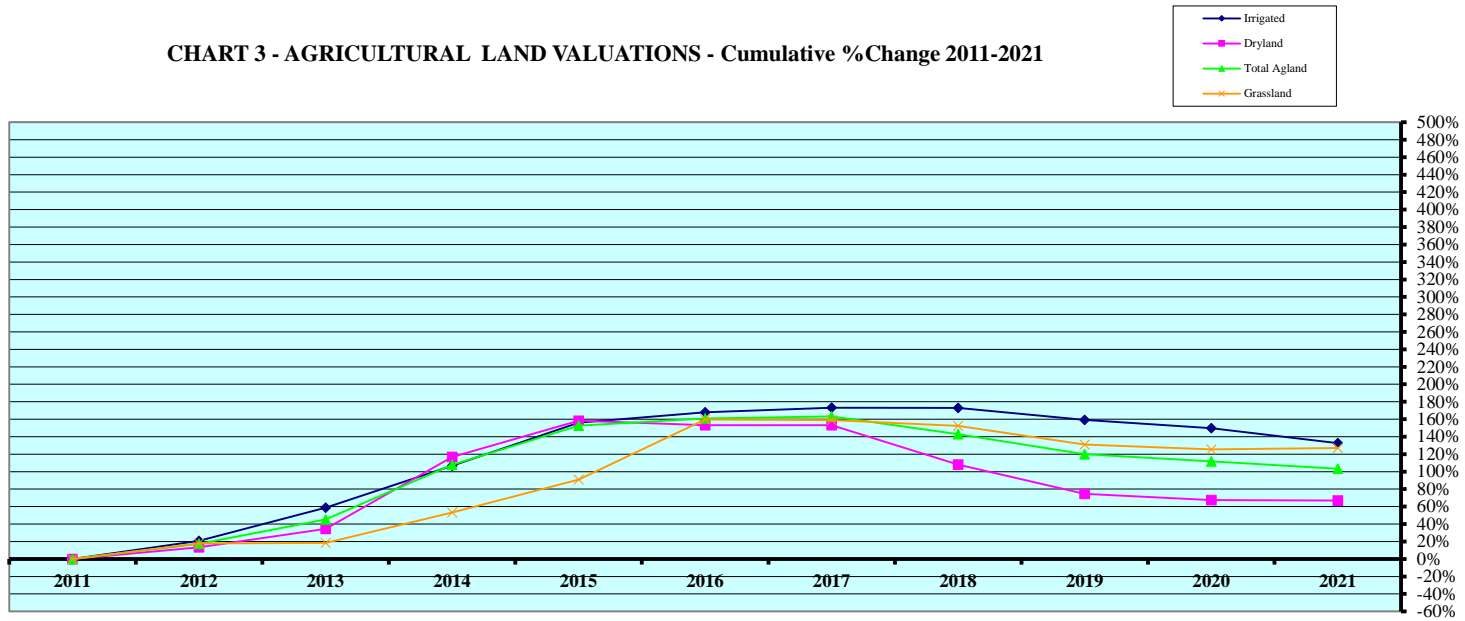
Cnty# 68  
County PERKINS

CHART 2

NE Dept. of Revenue, Property Assessment Division



CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



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
2011	194,017,896	-	-	-	173,947,829	-	-	-	25,489,489	-	-	-
2012	234,465,160	40,447,264	20.85%	20.85%	197,205,936	23,258,107	13.37%	13.37%	30,065,884	4,576,395	17.95%	17.95%
2013	307,813,998	73,348,838	31.28%	58.65%	233,861,017	36,655,081	18.59%	34.44%	30,166,453	100,569	0.33%	18.35%
2014	401,328,091	93,514,093	30.38%	106.85%	377,297,145	143,436,128	61.33%	116.90%	39,043,040	8,876,587	29.43%	53.17%
2015	496,693,551	95,365,460	23.76%	156.00%	449,343,474	72,046,329	19.10%	158.32%	48,657,640	9,614,600	24.63%	90.89%
2016	519,988,942	23,295,391	4.69%	168.01%	440,429,468	-8,914,006	-1.98%	153.20%	66,193,880	17,536,240	36.04%	159.69%
2017	529,989,816	10,000,874	1.92%	173.17%	440,350,906	-78,562	-0.02%	153.15%	65,980,833	-213,047	-0.32%	158.86%
2018	529,807,434	-182,382	-0.03%	173.07%	361,918,345	-78,432,561	-17.81%	108.06%	64,333,260	-1,647,573	-2.50%	152.39%
2019	502,866,014	-26,941,420	-5.09%	159.19%	303,731,789	-58,186,556	-16.08%	74.61%	58,913,059	-5,420,201	-8.43%	131.13%
2020	484,374,286	-18,491,728	-3.68%	149.65%	291,116,642	-12,615,147	-4.15%	67.36%	57,477,359	-1,435,700	-2.44%	125.49%
2021	451,504,637	-32,869,649	-6.79%	132.71%	290,462,393	-654,249	-0.22%	66.98%	57,872,157	394,798	0.69%	127.04%

Rate Ann.%chg: Irrigated 8.81% Dryland 5.26% Grassland 8.55%

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
2011	135,162	-	-	-	499,722	-	-	-	394,090,098	-	-	-
2012	135,304	142	0.11%	0.11%	581,093	81,371	16.28%	16.28%	462,453,377	68,363,279	17.35%	17.35%
2013	133,751	-1,553	-1.15%	-1.04%	580,342	-751	-0.13%	16.13%	572,555,561	110,102,184	23.81%	45.29%
2014	133,074	-677	-0.51%	-1.54%	744,622	164,280	28.31%	49.01%	818,545,972	245,990,411	42.96%	107.71%
2015	119,193	-13,881	-10.43%	-11.81%	805,507	60,885	8.18%	61.19%	995,619,365	177,073,393	21.63%	152.64%
2016	120,356	1,163	0.98%	-10.95%	952,652	147,145	18.27%	90.64%	1,027,685,298	32,065,933	3.22%	160.77%
2017	121,888	1,532	1.27%	-9.82%	1,009,225	56,573	5.94%	101.96%	1,037,452,668	9,767,370	0.95%	163.25%
2018	120,143	-1,745	-1.43%	-11.11%	1,016,110	6,885	0.68%	103.34%	957,195,292	-80,257,376	-7.74%	142.89%
2019	119,802	-341	-0.28%	-11.36%	958,302	-57,808	-5.69%	91.77%	866,588,966	-90,606,326	-9.47%	119.90%
2020	117,678	-2,124	-1.77%	-12.94%	994,887	36,585	3.82%	99.09%	834,080,852	-32,508,114	-3.75%	111.65%
2021	118,966	1,288	1.09%	-11.98%	1,006,193	11,306	1.14%	101.35%	800,964,346	-33,116,506	-3.97%	103.24%

Cnty# 68  
County PERKINS

Rate Ann.%chg: Total Agric Land 7.35%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021** (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
2011	163,391,975	137,569	1,188			144,999,097	322,322	450			81,700,995	133,333	613		
2012	194,017,896	137,590	1,410	18.72%	18.72%	173,947,827	322,443	539	19.92%	19.92%	89,688,965	135,300	663	8.18%	9.46%
2013	234,465,161	137,060	1,711	21.32%	44.03%	197,206,244	322,062	612	13.51%	36.12%	89,574,800	130,628	686	3.44%	13.24%
2014	307,814,024	137,068	2,246	31.28%	89.08%	234,009,560	321,727	727	18.79%	61.69%	97,239,960	127,646	762	11.09%	25.80%
2015	401,707,061	137,068	2,931	30.50%	146.75%	379,077,083	321,970	1,177	61.87%	161.72%	128,539,130	127,483	1,008	32.36%	66.50%
2016	497,526,427	137,044	3,630	23.88%	205.66%	449,342,360	318,936	1,409	19.66%	213.18%	149,636,865	127,257	1,176	16.62%	94.17%
2017	519,988,941	136,883	3,799	4.64%	219.84%	441,021,986	309,683	1,424	1.08%	216.57%	164,929,515	127,713	1,291	9.83%	113.25%
2018	529,992,265	136,893	3,872	1.92%	225.97%	440,403,098	309,221	1,424	0.01%	216.60%	174,353,050	127,360	1,369	6.01%	126.06%
2019	529,807,433	136,733	3,875	0.08%	226.24%	361,920,545	309,655	1,169	-17.94%	159.81%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	502,943,741	136,613	3,682	-4.99%	209.97%	303,894,396	309,471	982	-15.98%	118.29%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	484,374,286	136,410	3,551	-3.55%	198.97%	291,389,586	309,449	942	-4.11%	109.32%	57,303,922	98,075	584	-54.68%	-4.65%

Rate Annual %chg Average Value/Acre: **11.57%**

**7.67%**

**-0.47%**

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
2011	134,612	1,683	80			501,552	1,672	300			334,572,135	548,395	610		
2012	135,162	1,689	80	0.00%	0.00%	499,722	1,666	300	0.00%	0.00%	394,090,096	548,353	719	17.80%	17.80%
2013	135,303	1,683	80	0.50%	0.50%	581,093	1,660	350	16.69%	16.69%	462,453,685	548,364	843	17.34%	38.23%
2014	136,600	1,699	80	0.00%	0.49%	580,568	1,658	350	0.00%	16.69%	462,453,685	548,135	1,045	23.88%	71.24%
2015	133,279	1,655	81	0.20%	0.69%	745,441	1,656	450	28.57%	50.02%	820,225,047	548,041	1,497	43.26%	145.31%
2016	119,193	1,475	81	0.29%	0.99%	805,506	1,464	550	22.22%	83.36%	996,451,340	547,387	1,820	21.63%	198.38%
2017	120,224	1,485	81	0.20%	1.19%	950,202	1,462	650	18.18%	116.69%	1,027,965,284	547,336	1,878	3.17%	207.84%
2018	121,610	1,502	81	-0.01%	1.17%	1,009,225	1,553	650	0.00%	116.69%	1,037,503,800	547,366	1,895	0.92%	210.68%
2019	121,749	1,504	81	0.00%	1.17%	1,014,927	1,561	650	0.00%	116.69%	957,196,457	547,326	1,749	-7.73%	186.65%
2020	119,802	1,497	80	-1.16%	0.00%	958,302	1,597	600	-7.70%	100.00%	866,833,497	547,134	1,584	-9.41%	159.68%
2021	117,678	1,471	80	0.00%	0.00%	994,887	1,701	585	-2.50%	95.00%	834,180,359	547,106	1,525	-3.76%	149.91%

**68**  
**PERKINS**

Rate Annual %chg Average Value/Acre: **9.59%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

**CHART 4**

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,858	PERKINS	68,460,897	40,055,113	4,828,714	104,744,212	56,524,176	13,385,246	0	800,964,346	45,272,417	26,372,638	18,200	1,160,625,959
cnty sectorvalue % of total value:		5.90%	3.45%	0.42%	9.02%	4.87%	1.15%		69.01%	3.90%	2.27%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
106	ELSIE	2,923,978	86,242	37,218	3,010,540	1,448,265	0	0	22,524	0	2,530	0	7,531,297
3.71%	%sector of county sector	4.27%	0.22%	0.77%	2.87%	2.56%			0.00%		0.01%		0.65%
	%sector of municipality	38.82%	1.15%	0.49%	39.97%	19.23%			0.30%		0.03%		100.00%
1,172	GRANT	2,227,024	1,501,942	465,288	52,526,012	13,290,803	0	0	21,711	25,000	3,200	0	70,060,980
41.01%	%sector of county sector	3.25%	3.75%	9.64%	50.15%	23.51%			0.00%	0.06%	0.01%		6.04%
	%sector of municipality	3.18%	2.14%	0.66%	74.97%	18.97%			0.03%	0.04%	0.00%		100.00%
231	MADRID	1,595,370	78,691	50,939	6,782,919	1,939,050	13,385,246	0	410,123	0	1,500	0	24,243,838
8.08%	%sector of county sector	2.33%	0.20%	1.05%	6.48%	3.43%	100.00%		0.05%		0.01%		2.09%
	%sector of municipality	6.58%	0.32%	0.21%	27.98%	8.00%	55.21%		1.69%		0.01%		100.00%
164	VENANGO	1,278,042	181,318	92,857	3,959,530	5,302,382	0	0	146,450	0	348,980	0	11,309,559
5.74%	%sector of county sector	1.87%	0.45%	1.92%	3.78%	9.38%			0.02%		1.32%		0.97%
	%sector of municipality	11.30%	1.60%	0.82%	35.01%	46.88%			1.29%		3.09%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
1,673	Total Municipalities	8,024,414	1,848,193	646,302	66,279,001	21,980,500	13,385,246	0	600,808	25,000	356,210	0	113,145,674
58.54%	%all municip.sectors of cnty	11.72%	4.61%	13.38%	63.28%	38.89%	100.00%		0.08%	0.06%	1.35%		9.75%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,606</b>	<b>Value : 1,073,163,116</b>	<b>Growth 12,408,314</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>	147	639,072	5	33,665	34	412,043	186	1,084,780	
<b>02. Res Improve Land</b>	804	6,414,632	45	855,515	180	6,763,196	1,029	14,033,343	
<b>03. Res Improvements</b>	813	66,636,876	46	6,708,401	198	26,681,614	1,057	100,026,891	
<b>04. Res Total</b>	960	73,690,580	51	7,597,581	232	33,856,853	1,243	115,145,014	2,061,882
<b>% of Res Total</b>	77.23	64.00	4.10	6.60	18.66	29.40	26.99	10.73	16.62
<b>05. Com UnImp Land</b>	34	253,790	14	181,879	20	573,023	68	1,008,692	
<b>06. Com Improve Land</b>	116	1,387,350	27	601,646	34	5,742,223	177	7,731,219	
<b>07. Com Improvements</b>	127	19,383,625	31	9,231,606	37	24,577,535	195	53,192,766	
<b>08. Com Total</b>	161	21,024,765	45	10,015,131	57	30,892,781	263	61,932,677	5,620,847
<b>% of Com Total</b>	61.22	33.95	17.11	16.17	21.67	49.88	5.71	5.77	45.30
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	115,246	0	0	0	0	1	115,246	
<b>11. Ind Improvements</b>	1	13,270,000	0	0	0	0	1	13,270,000	
<b>12. Ind Total</b>	1	13,385,246	0	0	0	0	1	13,385,246	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.02	1.25	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>	960	73,690,580	51	7,597,581	232	33,856,853	1,243	115,145,014	2,061,882
<b>% of Res &amp; Rec Total</b>	77.23	64.00	4.10	6.60	18.66	29.40	26.99	10.73	16.62
<b>Com &amp; Ind Total</b>	162	34,410,011	45	10,015,131	57	30,892,781	264	75,317,923	5,620,847
<b>% of Com &amp; Ind Total</b>	61.36	45.69	17.05	13.30	21.59	41.02	5.73	7.02	45.30
<b>17. Taxable Total</b>	1,122	108,100,591	96	17,612,712	289	64,749,634	1,507	190,462,937	7,682,729
<b>% of Taxable Total</b>	74.45	56.76	6.37	9.25	19.18	34.00	32.72	17.75	61.92

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	2	3,267,801	6,211,999	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	1	60,035	1,197,700	3	3,327,836	7,409,699
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	3,327,836	7,409,699

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	8	10,200	8	10,200	0
24. Non-Producing	0	0	0	0	14	8,000	14	8,000	0
25. Total	0	0	0	0	22	18,200	22	18,200	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	81	1	154	236

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	76,367	10	104,437	2,520	646,177,779	2,532	646,358,583
28. Ag-Improved Land	3	12,534	3	11,956	510	171,972,134	516	171,996,624
29. Ag Improvements	3	25,665	3	375,950	539	63,925,157	545	64,326,772

30. Ag Total				3,077	882,681,979
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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	1	1.00	25,000	
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	1	3.49	4,265	1	0.24	360	
36. FarmSite Improv Land	3	2.28	3,420	2	6.63	9,850	
37. FarmSite Improvements	3	0.00	25,665	3	0.00	375,950	
38. FarmSite Total							
39. Road & Ditches	1	0.42	0	4	1.71	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	16	16.00	400,000	17	17.00	425,000	
32. HomeSite Improv Land	282	289.00	7,225,000	282	289.00	7,225,000	
33. HomeSite Improvements	286	0.00	39,181,612	286	0.00	39,181,612	1,920,212
34. HomeSite Total				<b>303</b>	<b>306.00</b>	<b>46,831,612</b>	
35. FarmSite UnImp Land	120	588.78	481,325	122	592.51	485,950	
36. FarmSite Improv Land	480	2,458.70	3,361,702	485	2,467.61	3,374,972	
37. FarmSite Improvements	516	0.00	24,743,545	522	0.00	25,145,160	2,805,373
38. FarmSite Total				<b>644</b>	<b>3,060.12</b>	<b>29,006,082</b>	
39. Road & Ditches	2,628	9,019.39	0	2,633	9,021.52	0	
40. Other- Non Ag Use	7	18.61	27,467	7	18.61	27,467	
41. Total Section VI				<b>947</b>	<b>12,406.25</b>	<b>75,865,161</b>	<b>4,725,585</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	19,243.33	14.14%	65,079,328	14.43%	3,381.92
46. 1A	42,793.18	31.44%	145,443,211	32.26%	3,398.75
47. 2A1	1,718.42	1.26%	5,037,984	1.12%	2,931.75
48. 2A	38,016.38	27.93%	125,314,978	27.79%	3,296.34
49. 3A1	11,218.57	8.24%	36,592,990	8.12%	3,261.82
50. 3A	841.96	0.62%	2,496,144	0.55%	2,964.68
51. 4A1	22,089.14	16.23%	70,352,826	15.60%	3,184.95
52. 4A	188.91	0.14%	599,003	0.13%	3,170.84
<b>53. Total</b>	<b>136,109.89</b>	<b>100.00%</b>	<b>450,916,464</b>	<b>100.00%</b>	<b>3,312.89</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	172,508.47	55.81%	171,646,050	57.74%	995.00
56. 2D1	1,825.88	0.59%	1,816,751	0.61%	995.00
57. 2D	88,787.71	28.72%	82,572,726	27.78%	930.00
58. 3D1	18,082.32	5.85%	16,816,642	5.66%	930.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	10,449.94	3.38%	9,143,742	3.08%	875.00
61. 4D	17,456.06	5.65%	15,274,197	5.14%	875.01
<b>62. Total</b>	<b>309,110.38</b>	<b>100.00%</b>	<b>297,270,108</b>	<b>100.00%</b>	<b>961.70</b>
<b>Grass</b>					
63. 1G1	348.86	0.35%	204,085	0.35%	585.01
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	606.77	0.62%	356,484	0.62%	587.51
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	78,878.97	80.16%	46,196,348	80.33%	585.66
69. 4G1	17,678.78	17.96%	10,241,718	17.81%	579.32
70. 4G	894.48	0.91%	511,245	0.89%	571.56
<b>71. Total</b>	<b>98,407.86</b>	<b>100.00%</b>	<b>57,509,880</b>	<b>100.00%</b>	<b>584.40</b>
<hr/>					
<b>Irrigated Total</b>	<b>136,109.89</b>	<b>24.89%</b>	<b>450,916,464</b>	<b>55.89%</b>	<b>3,312.89</b>
<b>Dry Total</b>	<b>309,110.38</b>	<b>56.53%</b>	<b>297,270,108</b>	<b>36.84%</b>	<b>961.70</b>
<b>Grass Total</b>	<b>98,407.86</b>	<b>18.00%</b>	<b>57,509,880</b>	<b>7.13%</b>	<b>584.40</b>
72. Waste	1,492.39	0.27%	119,397	0.01%	80.00
73. Other	1,711.04	0.31%	1,000,969	0.12%	585.01
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>546,831.56</b>	<b>100.00%</b>	<b>806,816,818</b>	<b>100.00%</b>	<b>1,475.44</b>



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	136,109.89	450,916,464	136,109.89	450,916,464
<b>77. Dry Land</b>	70.74	70,235	60.31	55,436	308,979.33	297,144,437	309,110.38	297,270,108
<b>78. Grass</b>	18.77	10,981	42.37	24,788	98,346.72	57,474,111	98,407.86	57,509,880
<b>79. Waste</b>	0.00	0	0.00	0	1,492.39	119,397	1,492.39	119,397
<b>80. Other</b>	0.00	0	1.64	959	1,709.40	1,000,010	1,711.04	1,000,969
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>89.51</b>	<b>81,216</b>	<b>104.32</b>	<b>81,183</b>	<b>546,637.73</b>	<b>806,654,419</b>	<b>546,831.56</b>	<b>806,816,818</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	136,109.89	24.89%	450,916,464	55.89%	3,312.89
<b>Dry Land</b>	309,110.38	56.53%	297,270,108	36.84%	961.70
<b>Grass</b>	98,407.86	18.00%	57,509,880	7.13%	584.40
<b>Waste</b>	1,492.39	0.27%	119,397	0.01%	80.00
<b>Other</b>	1,711.04	0.31%	1,000,969	0.12%	585.01
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>546,831.56</b>	<b>100.00%</b>	<b>806,816,818</b>	<b>100.00%</b>	<b>1,475.44</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 Brandon	6	7,399	7	38,881	7	313,109	13	359,389	0
83.2 Elsie	14	51,971	67	289,089	68	2,705,135	82	3,046,195	1,790
83.3 Grinton	32	22,337	16	11,529	16	251,366	48	285,232	0
83.4 Grant	28	282,870	531	5,672,631	539	58,519,294	567	64,474,795	219,083
83.5 Kenton Heights	3	17,500	13	182,500	13	1,701,830	16	1,901,830	0
83.6 Madrid	40	168,333	127	724,660	128	5,909,856	168	6,802,849	45,170
83.7 Rural	34	414,873	174	6,745,321	192	25,980,654	226	33,140,848	1,737,079
83.8 Venango	29	119,497	94	368,732	94	4,645,647	123	5,133,876	58,760
84 Residential Total	186	1,084,780	1,029	14,033,343	1,057	100,026,891	1,243	115,145,014	2,061,882

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	0	0	1	4,500	1	4,500	0
85.2	Brandon	0	0	1	15,000	2	374,600	2	389,600	0
85.3	Elsie	6	42,210	15	182,626	16	1,127,144	22	1,351,980	0
85.4	Granton	0	0	1	2,726	1	111,535	1	114,261	0
85.5	Grant	22	251,269	91	1,228,980	100	11,561,399	122	13,041,648	38,030
85.6	Madrid	10	52,940	14	178,740	15	17,394,246	25	17,625,926	2,301,630
85.7	Rural	25	638,478	45	6,175,563	49	34,134,147	74	40,948,188	3,281,187
85.8	Venango	5	23,795	11	62,830	12	1,755,195	17	1,841,820	0
86	Commercial Total	68	1,008,692	178	7,846,465	196	66,462,766	264	75,317,923	5,620,847

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	348.86	0.38%	204,085	0.38%	585.01
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	454.32	0.50%	265,776	0.50%	585.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	73,673.16	80.95%	43,098,877	80.95%	585.00
93. 4G1	15,853.29	17.42%	9,274,204	17.42%	585.00
94. 4G	675.74	0.74%	395,313	0.74%	585.01
95. Total	91,005.37	100.00%	53,238,255	100.00%	585.00
<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	152.45	2.06%	90,708	2.12%	595.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	5,205.81	70.33%	3,097,471	72.51%	595.00
102. 4C1	1,825.49	24.66%	967,514	22.65%	530.00
103. 4C	218.74	2.95%	115,932	2.71%	530.00
104. Total	7,402.49	100.00%	4,271,625	100.00%	577.05
<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	91,005.37	92.48%	53,238,255	92.57%	585.00
CRP Total	7,402.49	7.52%	4,271,625	7.43%	577.05
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	98,407.86	100.00%	57,509,880	100.00%	584.40

**2022 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

68 Perkins

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	104,744,212	115,145,014	10,400,802	9.93%	2,061,882	7.96%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	45,272,417	46,831,612	1,559,195	3.44%	1,920,212	-0.80%
<b>04. Total Residential (sum lines 1-3)</b>	<b>150,016,629</b>	<b>161,976,626</b>	<b>11,959,997</b>	<b>7.97%</b>	<b>3,982,094</b>	<b>5.32%</b>
05. Commercial	56,524,176	61,932,677	5,408,501	9.57%	5,620,847	-0.38%
06. Industrial	13,385,246	13,385,246	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>69,909,422</b>	<b>75,317,923</b>	<b>5,408,501</b>	<b>7.74%</b>	<b>5,620,847</b>	<b>-0.30%</b>
08. Ag-Farmsite Land, Outbuildings	26,345,171	29,006,082	2,660,911	10.10%	2,805,373	-0.55%
09. Minerals	18,200	18,200	0	0.00%	0	0.00%
10. Non Ag Use Land	27,467	27,467	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>26,390,838</b>	<b>29,051,749</b>	<b>2,660,911</b>	<b>10.08%</b>	<b>2,805,373</b>	<b>-0.55%</b>
12. Irrigated	451,504,637	450,916,464	-588,173	-0.13%		
13. Dryland	290,462,393	297,270,108	6,807,715	2.34%		
14. Grassland	57,872,157	57,509,880	-362,277	-0.63%		
15. Wasteland	118,966	119,397	431	0.36%		
16. Other Agland	1,006,193	1,000,969	-5,224	-0.52%		
<b>17. Total Agricultural Land</b>	<b>800,964,346</b>	<b>806,816,818</b>	<b>5,852,472</b>	<b>0.73%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,047,281,235</b>	<b>1,073,163,116</b>	<b>25,881,881</b>	<b>2.47%</b>	<b>12,408,314</b>	<b>1.29%</b>

## 2022 Assessment Survey for Perkins County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	1- shared with the treasurers office
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$144,100
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Perkins County has a separate appraisal budget.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$40,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$25,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$7,000

**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>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes, with gWorks
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	yes, perkins.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor and gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS, Oblique imagery
10.	<b>When was the aerial imagery last updated?</b>
	GIS 2020, Oblique imagery 2017. The county uses the aerial imagery for additional information about parcels. They also do physical inspections.

**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>
	Grant, Madrid, and Venango are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

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

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott, Stanard Appraisal Services, Inc.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS

#### **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>
	Stanard Appraisal Services, Inc. for all commercial.
<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>
	The County requires to appraiser to have appraisal experience and to be credentialed.
<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>
	Yes



## 2022 Residential Assessment Survey for Perkins County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	The county assessor and staff.														
<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="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Grant is the main source of all services for residents within Perkins County, with businesses, medical facilities, schools, grocery and retail stores. This valuation grouping also includes the adjoining subdivision of Kenton Heights on the golf course that is influenced by the same economic characteristics as Grant.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Madrid, Elsie and Grinton are located east of Grant on highway 23. Businesses include a grain elevator, elevator headquarters, ethanol plant, banks and small miscellaneous commercial properties.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Venango is located on the western edge of Perkins County near the Colorado border. There is a large grain receiving facility and a new ag chemical facility being built. However, it does not meet many of the needs of a small community. Grouping also includes the small Village of Brandon.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Rural, including rural acreages outside of the incorporated villages.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Grant is the main source of all services for residents within Perkins County, with businesses, medical facilities, schools, grocery and retail stores. This valuation grouping also includes the adjoining subdivision of Kenton Heights on the golf course that is influenced by the same economic characteristics as Grant.	2	Madrid, Elsie and Grinton are located east of Grant on highway 23. Businesses include a grain elevator, elevator headquarters, ethanol plant, banks and small miscellaneous commercial properties.	4	Venango is located on the western edge of Perkins County near the Colorado border. There is a large grain receiving facility and a new ag chemical facility being built. However, it does not meet many of the needs of a small community. Grouping also includes the small Village of Brandon.	8	Rural, including rural acreages outside of the incorporated villages.	AG DW	Agricultural dwellings	AG OB	Agricultural outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Grant is the main source of all services for residents within Perkins County, with businesses, medical facilities, schools, grocery and retail stores. This valuation grouping also includes the adjoining subdivision of Kenton Heights on the golf course that is influenced by the same economic characteristics as Grant.														
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8	Rural, including rural acreages outside of the incorporated villages.														
AG DW	Agricultural dwellings														
AG OB	Agricultural outbuildings														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	The cost approach is used in determining residential property market value.														
<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>														
	The county uses the local market to establish depreciation.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>														
	No, a base depreciation table is established using the Grant sales. This model is used for the smaller villages and rural with additional economic depreciation applied by valuation group to reach market value as warranted.														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	Market approach using value per lot, value per square foot, and value per acre.														
<b>7.</b>	<b>How are rural residential site values developed?</b>														

Rural residential site values are developing using the Grant model. Site values are used to get the properties to market value. 1st acre value considers the costs of improvements (sewer, water, electricity) and surrounding county values are considered for equalization.

**8. Are there form 191 applications on file?**

No.

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

Not applicable at this time.

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2021	2021	2020	2020
2	2018	2015	2016	2015
4	2018	2015	2016	2018
8	2018	2019	2020	2021
AG DW	2018	2019	2018	2021
AG OB	2018	2019		2021

## 2022 Commercial Assessment Survey for Perkins County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	The County Assessor with the assistance from Stanard Appraisal Services.				
<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	Grant is the primary hub of commercial activity; medical offices, hospital, nursing home, businesses, retail, schools, and grain and fertilizer facilities.			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>				
	Cost, market, and income (when available) approaches are all used to estimate market value of commercial properties in the county.				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>				
	The cost approach is used in valuing unique commercial properties.				
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>				
	The county uses local market information to develop the depreciation tables.				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>				
	No, they are used countywide.				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>				
	Market approach using value per lot, value per square foot, and value per acre.				
<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	2020	2019	2020	2020-2021
	Commercial properties are valued by occupancy. Contract appraiser physically inspected Commercial properties in 2020; they reviewed Grain & Chemical properties in 2021.				

## 2022 Agricultural Assessment Survey for Perkins County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	County Assessor and staff.							
<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;">01</td> <td>The entire county is one agricultural market area. There are no identifiable characteristics that separate the county.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The entire county is one agricultural market area. There are no identifiable characteristics that separate the county.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	The entire county is one agricultural market area. There are no identifiable characteristics that separate the county.	2018						
	The county assessor watches for land changes with the aid of FSA maps, certified acres from the NRD, and has identified all CRP acres within the county by maps and contracts.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	N/A							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Primary use is used to determine rural residential land and recreational land. Rural residential land is generally 20 acres or less and parcels with less than 20 acres are looked at more closely to determine primary use. Market data of actual rural acreages are reviewed and valued. Recreational land has not been identified from the market.							
<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>							
	Farm home sites carry the same value as rural residential home sites.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	Intensive use parcels are valued at the same time as the commercial class. A hired contract appraiser helps set values for these parcels.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	When sales of WRP occur, they reflect a value similar to timbered grassland. Since no sales have occurred in some time, the WRP is moved at a pace similar to the grassland							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	Satellite pivots, CRP							

**2021 Plan of Assessment for Perkins County  
Assessment Years 2022, 2023, and 2024  
Date: June 15, 2021**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15, each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31st each year.

**Real Property Assessment Requirements:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112(Reissue 2006).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land:
- 2) 75% of actual value for agricultural land and horticultural land.

Reference, Neb. Rev. Stat. 77-5023(2), 77-1344.

**General Description of Real Property in Perkins County\***

	Parcels	% of Total Parcels	Total Value	% of Taxable Value Base		
Residential	1240	27.06%	\$176,424,226	16.84%		
Commercial & Industrial	263	5.74%	\$ 70,059,823	6.69%		
Agricultural	2817	61.46%	\$800,966,419	76.47%		
Tax Exempt Mineral	241 22	5.26% .48%	0 \$18,200	.00%		
Total	4583	100%	\$1,047,468,668	100%		

\*2021 County Abstract of Assessment for Real Property

Agricultural land – taxable acres – 546,972.25 acres

Other pertinent facts: 76.47% of Perkins County Valuation is agricultural and of that 76.47%, the primary land use is dry, but the greatest amount of valuation is in irrigated land with \$451,504,637 of value, with dryland valuation at \$290,463,766.

For more information see the 2021 Reports & Opinions and the County Abstract of Assessment.

**Current Resources**

A. Staff/Budget/Training

Staff

- 1 Assessor
- 1 Deputy Assessor
- 1 Part-time Employee

Proposed Budget

- 2021-2022 Assessor Budget \$ 144,100
- 2021-2022 Reappraisal Budget \$ 40,000



### Training

The Assessor holds a current Assessor Certification dated February 7, 2002, and has been employed in the assessor's office for 21 years. The Deputy Assessor holds a current Assessor Certification dated February 9, 2017.

B. Cadastral Maps - Cadastral maps of agricultural land used in the Assessor's office were scanned by GIS Workshop as part of the upgrade to a GIS system. The soil survey was implemented during the summer and fall of 2008 for the 2009 assessment year. The new soil survey was downloaded during the summer of 2016 for the 2017 assessment year.

C. Property Record Cards – Hard copies and electronic copies of the property record cards are maintained. The information contained within these property record cards meets the requirements of the law. Property record cards are available to the public on our website, [perkins.gworks.com](http://perkins.gworks.com).

D. Software for CAMA and Assessment Administration is contracted through MIPS. We had been with Terra Scan since June 1998, but in September 2018, we converted over to MIPS. GIS was implemented in the summer of 2006 and our website came on line in February of 2007. The website is kept updated by GIS Workshop.

### **Current Assessment Procedures for Real Property**

A. Discover, List & Inventory all property – Building permits are provided from the city of Grant on a monthly basis, and by the village of Madrid and the Village of Venango at the end of each year. No building permits are provided to the assessor's office from Elsie. Zoning permits are provided to the assessor's office by the Zoning Administrator. These building and zoning permits help us to list new construction in the incorporated areas. Zoning permits are not required for agricultural buildings. Improvement statements are filed by the office personnel whenever new construction is observed or reported. Notice is published at the end of each year to remind the taxpayers that an improvement statement must be filed with the County Assessor on all improvements to real property amounting to a value of two thousand five hundred dollars or more.

- B. Data Collection – Data collection is done yearly on different parts of the county.
- C. Sales ratio studies are a vital tool in considering any assessment actions to be taken. Assessment sales ratios are reviewed yearly to determine what areas need to be adjusted.
- D. Approaches to Value
  - 1) Market Approach; Sales comparisons are used. Residential and Commercial sales books are kept updated when new sales are processed.
  - 2) Cost Approach; The 06/19 Marshall and Swift costs tables are being used. A current depreciation study and effective age are implemented.
  - 3) Income Approach; Income and expense data collection/analysis are used when available.
  - 4) Land valuation studies - Sales Books are kept updated on all vacant land sales and agricultural sales.
  - 5) Reconciliation of Final Value and documentation
- E. A complete review of sales ratios is done after the yearly assessment actions to determine the new ratios.
- F. Notices and Public Relations – Notices are published timely to notify the public.

**Level of Value for Assessment Year 2021**

<u>Property Class</u>	<u>LEVEL OF VALUE</u>
Residential	95%
Commercial	100%
Agricultural	75%



## **Assessment Actions Planned for Assessment Year 2022**

### ***Residential***

The review and revaluation of Grant, Grant Suburban, Kenton Heights, Brandon and Venango will be completed for 2022. The review will include an exterior physical inspection, along with verifying information located on the property record card. These properties will be revalued using the 2019 Marshall & Swift cost tables. A market derived depreciation model will be built based on sales.

A physical inspection and pictures will be done on all rural properties.

Appraisal maintenance will be done on all residential property, which includes sales review and pick-up work. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sale books will be updated as sales are received including sales of residential lots in towns and sales of rural residential land.

### ***Commercial***

An appraisal firm will be contracted to do our large commercial pick up work, which will include new construction and additions. Pritchard & Abbott of Fort Worth, Texas will be contracted to value our mineral interests in Perkins County. Appraisal maintenance will be done on all other commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

### ***Agricultural***

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection and

improvement statements, will be completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received.

### **Assessment Actions Planned for Assessment Year 2023**

#### ***Residential***

The review and revaluation of Grinton, Madrid and Elsie will be completed for 2023. The review will include an exterior physical inspection, along with verifying information located on the property record card. These properties will be revalued using the 2019 Marshal & Swift cost tables. A market derived depreciation model will be built based on sales.

Appraisal maintenance will be done on all residential property, which includes sales review and pick-up work. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received.

#### ***Commercial***

An appraisal firm will be contracted for 2023 to review the landfill and also all feedlots in the county. The appraisal firm will also be contracted to do our commercial pickup work, which will include new construction and additions. Pritchard & Abbott of Fort Worth, Texas will value the mineral interests in Perkins County. Appraisal maintenance will be done on commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

#### ***Agricultural***

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection and improvement statements, will be completed. Sales review includes a



questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received.

### **Assessment Actions Planned for Assessment Year 2024**

#### ***Residential***

The review and revaluation of Rural residential will be completed for 2024. The review will include an exterior physical inspection, along with verifying information located on the property record card. These properties will be revalued using the 2019 Marshall & Swift cost tables. A market derived depreciation model will be built based on sales.

#### ***Commercial***

Pritchard & Abbott of Fort Worth, Texas will be contracted to value our mineral interests in Perkins County. Appraisal maintenance will be done on all commercial properties, which includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

#### ***Agricultural***

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection and improvement statements, will be completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received.

**Other functions performed by the assessor's office, but not limited to:**

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real & Personal Property)
  - b. Assessor Survey
  - c. Sales information to Nebraska Department of Revenue, and annual Assessed Value Update.
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Annual Plan of Assessment Report
3. Personal Property - administer annual filing of approximately 700 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions - administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions - administer approximately 100 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists - prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections – prepare tax list corrections documents for county board approval.



11. County Board of Equalization – Attend County Board of Equalization meetings for valuation protests, prepare and provide information for hearings.
12. TERC Appeals – prepare information and attend taxpayer appeal hearing before TERC, defend valuation.
13. TERC Statewide Equalization – Attend Show Cause Hearing, if applicable to county, and defend values, and/or implement orders of the TERC.
14. Education/Assessor Education – Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
15. Update and maintain GIS and Perkins County Assessor’s website.

**Conclusion:**

The Perkins County Assessor’s Office makes every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation, to insure uniform and proportionate assessments of all properties in Perkins County.

Our office makes every effort to promote good public relations and keep the public informed of the assessment practices required by law.

Respectfully submitted:

Assessor Signature:  Date: 6/15/21

Copy distribution: Submit the plan to the County Board of Equalization on or before July 31st of each year. Mail a copy of the plan and any amendments to the Department of Property Assessment & Taxation on or before October 31st of each year.