

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**ROCK 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 Rock 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 Rock 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: TJ Ellermeier, Rock 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.

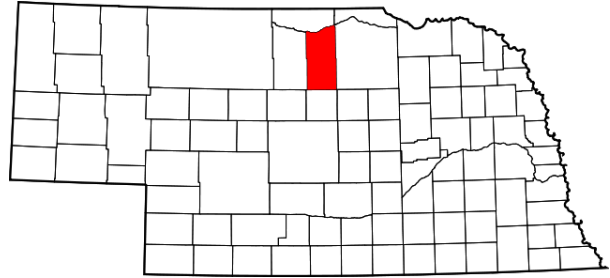
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

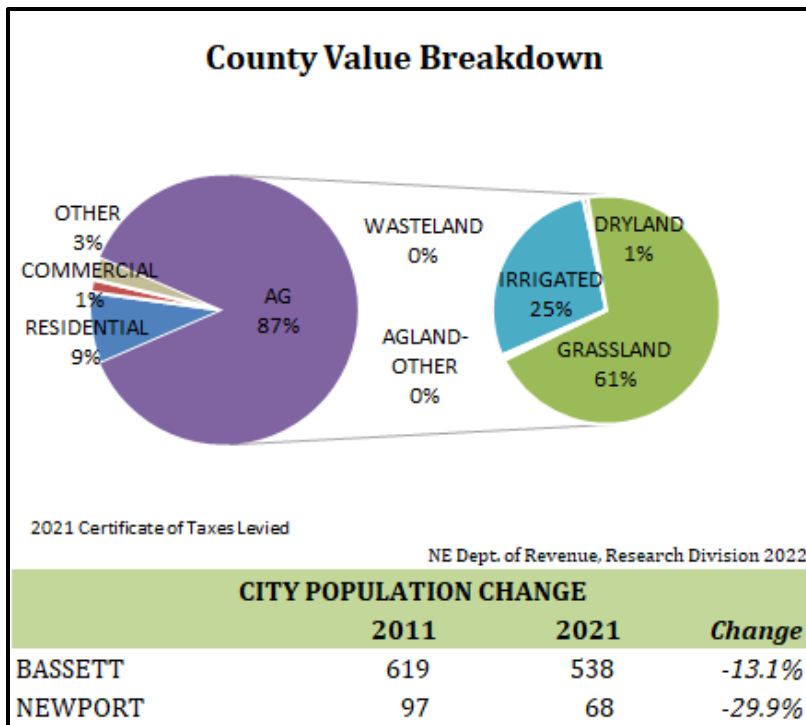


## County Overview

With a total area of 1,008 square miles, Rock County has 1,262 residents, per the Census Bureau Quick Facts for 2020, reflecting an 19% population decline from the 2010 US Census. Reports indicate that 80% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$60,575 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Rock County are located in and around the county seat of Bassett. According to the latest information available from the U.S. Census Bureau, there are 47 employer establishments with total employment of 348, for a 5% increase in employment since the previous year 2019.



Agricultural land is the single largest contributor of the county's valuation base. Grassland makes up the majority of the land in the county. Rock is included in the Middle Niobrara, Lower Niobrara, Upper Elkhorn and Lower Loup Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Rock County ranks third in forage-land used for all hay and haylage, grass silage, and greenchop (USDA AgCensus).

# 2022 Residential Correlation for Rock County

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## *Assessment Actions*

For the 2022 assessment year the rural area south of Highway 20 was physically reviewed and inspected as part of the six-year inspection cycle. The Marshall Swift costing was updated for the rural area countywide.

All pick-up work was completed and placed on the assessment roll.

## *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 county's sales and verification processes are reviewed. All arm's-length transactions have been made available for measurement purposes. The usability rate for the residential class is above the statewide average.

Appraisal tables are also reviewed. Costing, depreciation, and land tables have all been updated within the six-year cycle.

The four valuation groups are based on the assessor locations in the county, and each have their own unique characteristics.

The Rock County Assessor is current with the six-year inspection and review cycle and has a plan going forward to maintain this. The county assessor does not have a written valuation methodology on file.

## *Description of Analysis*

The residential sales are stratified into four valuation groups that are based on assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Bassett
2	A newer subdivision located in Bassett outside the city limits.
3	Newport
4	Rural

The statistical sample consists of 47 qualified sales with each of the four valuation groups represented. Overall, the median and mean measures of central tendency are within the acceptable

## 2022 Residential Correlation for Rock County

range. The weighted mean is below the acceptable range which correlates with the higher PRD indicating a somewhat regressive pattern. The median does fluctuate as low dollar sales are removed as indicated in the below screen shot of the sale price subclass.

SALE PRICE *						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>						
Less Than 5,000	2	201.34	201.34	190.29	38.41	105.81
Less Than 15,000	7	172.50	179.96	170.77	20.80	105.38
Less Than 30,000	16	104.79	121.42	92.40	50.64	131.41
<u>Ranges Excl. Low \$</u>						
Greater Than 4,999	45	97.34	94.46	81.82	30.75	115.45
Greater Than 14,999	40	82.26	84.85	80.76	28.24	105.06
Greater Than 29,999	31	99.12	87.45	81.10	22.91	107.83
<u>Incremental Ranges</u>						
0 TO 4,999	2	201.34	201.34	190.29	38.41	105.81
5,000 TO 14,999	5	172.50	171.41	169.12	11.19	101.35
15,000 TO 29,999	9	68.21	75.88	75.57	23.33	100.41
30,000 TO 59,999	13	102.70	91.27	92.57	21.90	98.60
60,000 TO 99,999	7	103.83	95.66	94.30	20.61	101.44
100,000 TO 149,999	5	79.34	80.37	78.59	19.95	102.26
150,000 TO 249,999	4	82.73	79.63	77.36	27.09	102.93
250,000 TO 499,999	2	67.20	67.20	66.97	03.94	100.34
500,000 TO 999,999						
1,000,000 +						
<b>ALL</b>	<b>47</b>	<b>99.12</b>	<b>99.01</b>	<b>81.93</b>	<b>33.33</b>	<b>120.85</b>

The majority of sales are in Valuation Group 1. Even though Valuation Groups 2, 3 and 4 have an insufficient number of sales to measure, these groups are subject to the same appraisal techniques as Valuation Group 1 and are at an acceptable level of value.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicate similar changes. Changes to the abstract and sold parcels reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

Reviewing the residential statistics as well as the assessment practices in the county indicate that assessments are uniform and proportionate across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

## 2022 Residential Correlation for Rock County

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VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	37	97.34	96.13	84.40	30.02	113.90
2	2	84.85	84.85	81.67	17.69	103.89
3	6	129.18	113.74	82.69	35.93	137.55
4	2	122.28	122.28	66.37	47.21	184.24
____ALL____	47	99.12	99.01	81.93	33.33	120.85

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Rock County is 99%.

## 2022 Commercial Correlation for Rock County

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### *Assessment Actions*

Pick-up work and general maintenance were the only assessment actions in the commercial class.

### *Assessment Practice Review*

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

Sales verification and qualification processes are reviewed. The county assessor's office utilizes sales questionnaires. Review of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the commercial class.

A review of the valuation groups show that the commercial class is combined into one group.

The cost approach to value using the Computer-Assisted Mass Appraisal (CAMA) cost tables with market derived depreciation tables are used for the valuation of the commercial class of property. The appraisal tables have all been updated within the six-year cycle.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property.

### *Description of Analysis*

The statistical profile for the commercial class consists of 12 sales. All three measures of central tendency are within the range. The COD is well above the acceptable range indicating the disparity within the commercial class of property in Rock County. The Occupancy Code subclass indicates there are seven different occupancies within the 12 sales. Property type 03 shows a median of 87.80% with 11 sales. By removing the lowest ratio sale, the median changes seven percentage points, removing the highest ratio the median moves eight percentage points. The sample of sales is not a reliable representation of the level of value for measurement purposes.

### *Equalization and Quality of Assessment*

Based on the review of assessment practices, commercial values within the class are uniformly applied. 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 Rock County is determined to be at the statutory level of 100% of market value.

## 2022 Agricultural Correlation for Rock County

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### *Assessment Actions*

For the 2022 assessment year land use was reviewed in a portion of the county as part of the six-year inspection cycle. Updated costing was added to the rural improvements. No value changes were made to agricultural land.

Pick-up work for the agricultural class was completed and placed on the assessment roll.

### *Assessment Practice Review*

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

Sales verification and qualification processes are reviewed. The county assessor uses sales questionnaires. Review of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the agricultural class.

Rock County has two market areas. These are studied each year for any changes that may be needed. Land use is kept up to date by using aerial imagery comparisons with property records as well as information from the public.

The costing is dated 2019 for agricultural improvements and the Computer-Assisted Mass Appraisal (CAMA) system derived depreciation is updated when properties are inspected and reviewed. Home sites and farm home sites are the same value.

The Rock County Assessor complies with the requirements of the six-year inspection and review cycle for the agricultural class.

Intensive use is reviewed as part of the assessment practice review. In Rock County feedlots are the only intensive use recognized.

### *Description of Analysis*

The agricultural statistics show 35 qualified sales for the three-year study period. The median and weighted mean are both within the acceptable range. The COD is high but is impacted by one outlier sale. Hypothetically removing the sale lowers the COD 5 percentage point. Both market areas as well as the 80% Majority Land Use (MLU) in each market area of grassland are in the acceptable range. There are not a sufficient number of irrigated land and dryland sales for measurement purposes.

When comparing Rock County's agricultural values to adjoining counties with similar markets it appears the values are relatively similar and equalized. Rock County has achieved an acceptable level of value.

# 2022 Agricultural Correlation for Rock County

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***Equalization and Quality of Assessment***

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level.

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Rock County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	5	84.25	93.49	89.12	29.66	104.90
2	2	73.78	73.78	73.54	14.20	100.33
3	3	115.34	106.64	97.45	21.08	109.43
<u>    Grass    </u>						
County	27	71.84	74.92	72.74	26.28	103.00
2	13	70.22	78.64	71.01	40.05	110.74
3	14	73.03	71.45	75.02	13.73	95.24
<u>    ALL    </u>	35	71.95	79.35	75.09	29.76	105.67

***Level of Value***

Based on analysis of all available information, the level of value of agricultural land in Rock County is 72%.

## 2022 Opinions of the Property Tax Administrator for Rock 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>99</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>72</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.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2022 Commission Summary for Rock County

### Residential Real Property - Current

Number of Sales	47	Median	99.12
Total Sales Price	\$3,445,934	Mean	99.01
Total Adj. Sales Price	\$3,445,934	Wgt. Mean	81.93
Total Assessed Value	\$2,823,350	Average Assessed Value of the Base	\$48,888
Avg. Adj. Sales Price	\$73,318	Avg. Assessed Value	\$60,071

### Confidence Interval - Current

95% Median C.I	78.15 to 104.58
95% Wgt. Mean C.I	72.67 to 91.20
95% Mean C.I	85.66 to 112.36
% of Value of the Class of all Real Property Value in the County	5.92
% of Records Sold in the Study Period	6.03
% of Value Sold in the Study Period	7.40

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	51	99	99.12
2020	51	92	91.77
2019	50	92	91.88
2018	48	97	96.82

## 2022 Commission Summary for Rock County

### Commercial Real Property - Current

Number of Sales	12	Median	95.32
Total Sales Price	\$482,000	Mean	93.46
Total Adj. Sales Price	\$482,000	Wgt. Mean	92.10
Total Assessed Value	\$443,930	Average Assessed Value of the Base	\$66,367
Avg. Adj. Sales Price	\$40,167	Avg. Assessed Value	\$36,994

### Confidence Interval - Current

95% Median C.I	59.83 to 121.31
95% Wgt. Mean C.I	74.96 to 109.25
95% Mean C.I	70.09 to 116.83
% of Value of the Class of all Real Property Value in the County	1.49
% of Records Sold in the Study Period	8.28
% of Value Sold in the Study Period	4.61

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	17	100	97.14
2020	15	100	107.62
2019	13	100	119.65
2018	12	100	103.79

**75 Rock**  
**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 : 47  
Total Sales Price : 3,445,934  
Total Adj. Sales Price : 3,445,934  
Total Assessed Value : 2,823,350  
Avg. Adj. Sales Price : 73,318  
Avg. Assessed Value : 60,071

MEDIAN : 99  
WGT. MEAN : 82  
MEAN : 99  
COD : 33.33  
PRD : 120.85

COV : 47.18  
STD : 46.71  
Avg. Abs. Dev : 33.04  
MAX Sales Ratio : 278.67  
MIN Sales Ratio : 29.77

95% Median C.I. : 78.15 to 104.58  
95% Wgt. Mean C.I. : 72.67 to 91.20  
95% Mean C.I. : 85.66 to 112.36

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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	5	120.34	123.47	107.06	22.49	115.33	78.15	180.00	N/A	37,000	39,613
01-JAN-20 To 31-MAR-20	3	78.24	109.31	96.42	40.61	113.37	77.18	172.50	N/A	15,167	14,623
01-APR-20 To 30-JUN-20	8	71.95	76.27	68.99	41.39	110.55	29.77	132.39	29.77 to 132.39	134,063	92,486
01-JUL-20 To 30-SEP-20	4	101.85	103.32	100.34	09.89	102.97	87.37	122.20	N/A	48,709	48,876
01-OCT-20 To 31-DEC-20	7	99.85	114.93	87.51	38.87	131.33	63.00	278.67	63.00 to 278.67	114,071	99,829
01-JAN-21 To 31-MAR-21	3	111.21	127.57	110.40	21.62	115.55	99.68	171.81	N/A	42,867	47,327
01-APR-21 To 30-JUN-21	13	80.86	95.13	83.34	40.95	114.15	51.52	210.53	59.50 to 124.00	54,846	45,710
01-JUL-21 To 30-SEP-21	4	60.04	65.22	68.51	32.48	95.20	36.97	103.83	N/A	77,000	52,751
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	20	98.23	98.44	78.60	30.62	125.24	29.77	180.00	78.15 to 120.34	74,892	58,866
01-OCT-20 To 30-SEP-21	27	99.68	99.44	84.49	35.33	117.69	36.97	278.67	64.09 to 110.51	72,152	60,964
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	22	92.36	98.00	79.48	34.78	123.30	29.77	278.67	69.84 to 105.29	95,970	76,276
<u>ALL</u>	47	99.12	99.01	81.93	33.33	120.85	29.77	278.67	78.15 to 104.58	73,318	60,071

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	37	97.34	96.13	84.40	30.02	113.90	29.77	278.67	78.15 to 104.23	65,323	55,134
2	2	84.85	84.85	81.67	17.69	103.89	69.84	99.85	N/A	260,000	212,343
3	6	129.18	113.74	82.69	35.93	137.55	36.97	172.50	36.97 to 172.50	21,333	17,641
4	2	122.28	122.28	66.37	47.21	184.24	64.55	180.00	N/A	190,500	126,435
<u>ALL</u>	47	99.12	99.01	81.93	33.33	120.85	29.77	278.67	78.15 to 104.58	73,318	60,071

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	47	99.12	99.01	81.93	33.33	120.85	29.77	278.67	78.15 to 104.58	73,318	60,071
06											
07											
<u>ALL</u>	47	99.12	99.01	81.93	33.33	120.85	29.77	278.67	78.15 to 104.58	73,318	60,071

**75 Rock  
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 : 47  
 Total Sales Price : 3,445,934  
 Total Adj. Sales Price : 3,445,934  
 Total Assessed Value : 2,823,350  
 Avg. Adj. Sales Price : 73,318  
 Avg. Assessed Value : 60,071

MEDIAN : 99  
 WGT. MEAN : 82  
 MEAN : 99  
 COD : 33.33  
 PRD : 120.85

COV : 47.18  
 STD : 46.71  
 Avg. Abs. Dev : 33.04  
 MAX Sales Ratio : 278.67  
 MIN Sales Ratio : 29.77

95% Median C.I. : 78.15 to 104.58  
 95% Wgt. Mean C.I. : 72.67 to 91.20  
 95% Mean C.I. : 85.66 to 112.36

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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	2	201.34	201.34	190.29	38.41	105.81	124.00	278.67	N/A	1,750	3,330
Less Than 15,000	7	172.50	179.96	170.77	20.80	105.38	122.20	278.67	122.20 to 278.67	6,429	10,978
Less Than 30,000	16	104.79	121.42	92.40	50.64	131.41	51.52	278.67	63.00 to 172.50	15,906	14,697
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	45	97.34	94.46	81.82	30.75	115.45	29.77	210.53	77.18 to 104.23	76,499	62,593
Greater Than 14,999	40	82.26	84.85	80.76	28.24	105.06	29.77	136.16	68.21 to 101.72	85,023	68,663
Greater Than 29,999	31	99.12	87.45	81.10	22.91	107.83	29.77	132.39	69.84 to 104.23	102,949	83,490
<b>Incremental Ranges</b>											
0 TO 4,999	2	201.34	201.34	190.29	38.41	105.81	124.00	278.67	N/A	1,750	3,330
5,000 TO 14,999	5	172.50	171.41	169.12	11.19	101.35	122.20	210.53	N/A	8,300	14,037
15,000 TO 29,999	9	68.21	75.88	75.57	23.33	100.41	51.52	136.16	59.50 to 87.37	23,278	17,590
30,000 TO 59,999	13	102.70	91.27	92.57	21.90	98.60	36.97	132.21	54.46 to 115.13	47,846	44,292
60,000 TO 99,999	7	103.83	95.66	94.30	20.61	101.44	29.77	132.39	29.77 to 132.39	75,086	70,809
100,000 TO 149,999	5	79.34	80.37	78.59	19.95	102.26	57.60	101.72	N/A	119,767	94,121
150,000 TO 249,999	4	82.73	79.63	77.36	27.09	102.93	48.84	104.23	N/A	188,750	146,019
250,000 TO 499,999	2	67.20	67.20	66.97	03.94	100.34	64.55	69.84	N/A	345,000	231,030
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>47</b>	<b>99.12</b>	<b>99.01</b>	<b>81.93</b>	<b>33.33</b>	<b>120.85</b>	<b>29.77</b>	<b>278.67</b>	<b>78.15 to 104.58</b>	<b>73,318</b>	<b>60,071</b>

**75 Rock**  
**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 : 12  
Total Sales Price : 482,000  
Total Adj. Sales Price : 482,000  
Total Assessed Value : 443,930  
Avg. Adj. Sales Price : 40,167  
Avg. Assessed Value : 36,994

MEDIAN : 95  
WGT. MEAN : 92  
MEAN : 93  
COD : 30.51  
PRD : 101.48

COV : 39.35  
STD : 36.78  
Avg. Abs. Dev : 29.08  
MAX Sales Ratio : 169.50  
MIN Sales Ratio : 34.94

95% Median C.I. : 59.83 to 121.31  
95% Wgt. Mean C.I. : 74.96 to 109.25  
95% Mean C.I. : 70.09 to 116.83

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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	2	116.78	116.78	110.78	10.19	105.42	104.88	128.67	N/A	66,500	73,670
01-JAN-19 To 31-MAR-19	1	59.83	59.83	59.83	00.00	100.00	59.83	59.83	N/A	50,000	29,915
01-APR-19 To 30-JUN-19	3	102.83	115.11	91.36	31.28	126.00	72.99	169.50	N/A	50,000	45,680
01-JUL-19 To 30-SEP-19	1	121.31	121.31	121.31	00.00	100.00	121.31	121.31	N/A	35,000	42,460
01-OCT-19 To 31-DEC-19	2	53.12	53.12	57.67	34.22	92.11	34.94	71.30	N/A	12,000	6,920
01-JAN-20 To 31-MAR-20	1	87.80	87.80	87.80	00.00	100.00	87.80	87.80	N/A	10,000	8,780
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	1	59.43	59.43	59.43	00.00	100.00	59.43	59.43	N/A	45,000	26,745
01-OCT-20 To 31-DEC-20	1	108.03	108.03	108.03	00.00	100.00	108.03	108.03	N/A	35,000	37,810
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	7	104.88	108.57	96.94	25.04	112.00	59.83	169.50	59.83 to 169.50	52,571	50,965
01-OCT-19 To 30-SEP-20	4	65.37	63.37	62.49	24.75	101.41	34.94	87.80	N/A	19,750	12,341
01-OCT-20 To 30-SEP-21	1	108.03	108.03	108.03	00.00	100.00	108.03	108.03	N/A	35,000	37,810
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	7	72.99	90.39	86.20	44.54	104.86	34.94	169.50	34.94 to 169.50	37,000	31,894
01-JAN-20 To 31-DEC-20	3	87.80	85.09	81.48	18.45	104.43	59.43	108.03	N/A	30,000	24,445
<u>ALL</u>	12	95.32	93.46	92.10	30.51	101.48	34.94	169.50	59.83 to 121.31	40,167	36,994

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	12	95.32	93.46	92.10	30.51	101.48	34.94	169.50	59.83 to 121.31	40,167	36,994
<u>ALL</u>	12	95.32	93.46	92.10	30.51	101.48	34.94	169.50	59.83 to 121.31	40,167	36,994

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	104.88	104.88	104.88	00.00	100.00	104.88	104.88	N/A	100,000	104,880
03	11	87.80	92.42	88.76	34.36	104.12	34.94	169.50	59.43 to 128.67	34,727	30,823
04											
<u>ALL</u>	12	95.32	93.46	92.10	30.51	101.48	34.94	169.50	59.83 to 121.31	40,167	36,994

**75 Rock**  
**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 : 12  
Total Sales Price : 482,000  
Total Adj. Sales Price : 482,000  
Total Assessed Value : 443,930  
Avg. Adj. Sales Price : 40,167  
Avg. Assessed Value : 36,994

MEDIAN : 95  
WGT. MEAN : 92  
MEAN : 93  
COD : 30.51  
PRD : 101.48

COV : 39.35  
STD : 36.78  
Avg. Abs. Dev : 29.08  
MAX Sales Ratio : 169.50  
MIN Sales Ratio : 34.94

95% Median C.I. : 59.83 to 121.31  
95% Wgt. Mean C.I. : 74.96 to 109.25  
95% Mean C.I. : 70.09 to 116.83

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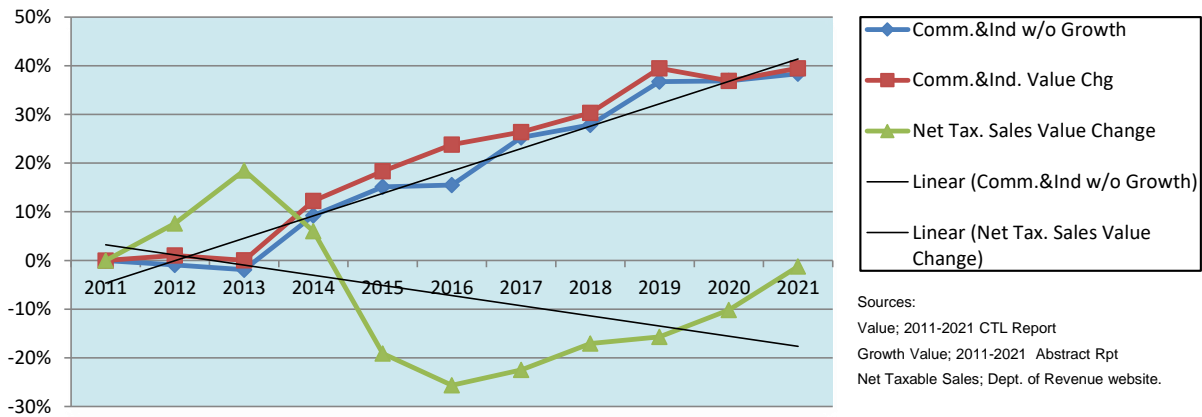
**SALE PRICE \***

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	3	87.80	97.41	99.57	51.08	97.83	34.94	169.50	N/A	9,667	9,625
Less Than 30,000	4	79.55	90.89	89.93	47.48	101.07	34.94	169.50	N/A	11,000	9,893
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	12	95.32	93.46	92.10	30.51	101.48	34.94	169.50	59.83 to 121.31	40,167	36,994
Greater Than 14,999	9	102.83	92.14	91.62	21.54	100.57	59.43	128.67	59.83 to 121.31	50,333	46,117
Greater Than 29,999	8	103.86	94.75	92.32	20.20	102.63	59.43	128.67	59.43 to 128.67	54,750	50,545
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	3	87.80	97.41	99.57	51.08	97.83	34.94	169.50	N/A	9,667	9,625
15,000 TO 29,999	1	71.30	71.30	71.30	00.00	100.00	71.30	71.30	N/A	15,000	10,695
30,000 TO 59,999	5	108.03	95.45	90.60	24.20	105.35	59.43	128.67	N/A	39,600	35,878
60,000 TO 99,999	2	87.91	87.91	85.78	16.97	102.48	72.99	102.83	N/A	70,000	60,045
100,000 TO 149,999	1	104.88	104.88	104.88	00.00	100.00	104.88	104.88	N/A	100,000	104,880
150,000 TO 249,999											
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>12</b>	<b>95.32</b>	<b>93.46</b>	<b>92.10</b>	<b>30.51</b>	<b>101.48</b>	<b>34.94</b>	<b>169.50</b>	<b>59.83 to 121.31</b>	<b>40,167</b>	<b>36,994</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
352	1	104.88	104.88	104.88	00.00	100.00	104.88	104.88	N/A	100,000	104,880
353	3	121.31	112.59	120.13	11.23	93.72	87.80	128.67	N/A	26,000	31,233
471	3	71.30	79.59	79.21	22.72	100.48	59.43	108.03	N/A	31,667	25,083
483	1	169.50	169.50	169.50	00.00	100.00	169.50	169.50	N/A	10,000	16,950
528	2	66.41	66.41	67.93	09.91	97.76	59.83	72.99	N/A	65,000	44,155
531	1	102.83	102.83	102.83	00.00	100.00	102.83	102.83	N/A	60,000	61,695
552	1	34.94	34.94	34.94	00.00	100.00	34.94	34.94	N/A	9,000	3,145
<b>ALL</b>	<b>12</b>	<b>95.32</b>	<b>93.46</b>	<b>92.10</b>	<b>30.51</b>	<b>101.48</b>	<b>34.94</b>	<b>169.50</b>	<b>59.83 to 121.31</b>	<b>40,167</b>	<b>36,994</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	\$ 7,005,460	\$ 502,045	7.17%	\$ 6,503,415		\$ 9,271,502	
2012	\$ 7,075,985	\$ 135,505	1.91%	\$ 6,940,480	-0.93%	\$ 9,975,206	7.59%
2013	\$ 7,008,410	\$ 135,505	1.93%	\$ 6,872,905	-2.87%	\$ 10,987,201	10.15%
2014	\$ 7,860,610	\$ 207,398	2.64%	\$ 7,653,212	9.20%	\$ 9,829,844	-10.53%
2015	\$ 8,288,380	\$ 225,020	2.71%	\$ 8,063,360	2.58%	\$ 7,501,792	-23.68%
2016	\$ 8,673,580	\$ 584,520	6.74%	\$ 8,089,060	-2.40%	\$ 6,893,847	-8.10%
2017	\$ 8,854,520	\$ 77,015	0.87%	\$ 8,777,505	1.20%	\$ 7,186,548	4.25%
2018	\$ 9,129,340	\$ 171,910	1.88%	\$ 8,957,430	1.16%	\$ 7,687,296	6.97%
2019	\$ 9,771,465	\$ 193,295	1.98%	\$ 9,578,170	4.92%	\$ 7,815,048	1.66%
2020	\$ 9,592,025	\$ 490	0.01%	\$ 9,591,535	-1.84%	\$ 8,326,605	6.55%
2021	\$ 9,772,695	\$ 80,000	0.82%	\$ 9,692,695	1.05%	\$ 9,158,049	9.99%
<b>Ann %chg</b>	<b>3.39%</b>			<b>Average</b>	<b>1.21%</b>	<b>-0.12%</b>	<b>0.48%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.93%	1.01%	7.59%
2013	-1.89%	0.04%	18.51%
2014	9.25%	12.21%	6.02%
2015	15.10%	18.31%	-19.09%
2016	15.47%	23.81%	-25.64%
2017	25.30%	26.39%	-22.49%
2018	27.86%	30.32%	-17.09%
2019	36.72%	39.48%	-15.71%
2020	36.92%	36.92%	-10.19%
2021	38.36%	39.50%	-1.22%

County Number	75
County Name	Rock



**75 Rock**  
**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 : 35  
Total Sales Price : 17,584,352  
Total Adj. Sales Price : 17,584,352  
Total Assessed Value : 13,204,645  
Avg. Adj. Sales Price : 502,410  
Avg. Assessed Value : 377,276

MEDIAN : 72  
WGT. MEAN : 75  
MEAN : 79  
COD : 29.76  
PRD : 105.67

COV : 43.44  
STD : 34.47  
Avg. Abs. Dev : 21.41  
MAX Sales Ratio : 211.25  
MIN Sales Ratio : 26.42

95% Median C.I. : 65.83 to 78.14  
95% Wgt. Mean C.I. : 61.75 to 88.44  
95% Mean C.I. : 67.93 to 90.77

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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>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	1	48.03	48.03	48.03	00.00	100.00	48.03	48.03	N/A	464,000	222,875	
01-JAN-19 To 31-MAR-19												
01-APR-19 To 30-JUN-19	2	61.97	61.97	63.64	13.33	97.38	53.71	70.22	N/A	150,400	95,710	
01-JUL-19 To 30-SEP-19												
01-OCT-19 To 31-DEC-19	3	71.95	71.10	71.23	05.88	99.82	64.33	77.03	N/A	482,930	343,978	
01-JAN-20 To 31-MAR-20	2	55.49	55.49	54.81	01.87	101.24	54.45	56.53	N/A	352,500	193,195	
01-APR-20 To 30-JUN-20	4	74.37	73.82	68.07	11.44	108.45	56.51	90.02	N/A	710,728	483,770	
01-JUL-20 To 30-SEP-20	3	78.14	71.40	56.06	16.23	127.36	49.01	87.06	N/A	1,181,217	662,160	
01-OCT-20 To 31-DEC-20	5	115.34	110.65	110.52	20.78	100.12	71.84	140.11	N/A	308,055	340,468	
01-JAN-21 To 31-MAR-21	5	66.16	70.08	68.26	10.55	102.67	58.84	84.25	N/A	508,500	347,115	
01-APR-21 To 30-JUN-21	5	95.97	115.21	117.97	44.14	97.66	63.30	211.25	N/A	433,359	511,231	
01-JUL-21 To 30-SEP-21	5	66.16	58.39	71.76	30.64	81.37	26.42	91.55	N/A	405,926	291,279	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	3	53.71	57.32	54.17	13.78	105.82	48.03	70.22	N/A	254,933	138,098	
01-OCT-19 To 30-SEP-20	12	73.03	69.48	62.53	14.62	111.11	49.01	90.02	56.51 to 78.14	711,696	444,990	
01-OCT-20 To 30-SEP-21	20	73.68	88.58	89.99	39.17	98.43	26.42	211.25	66.16 to 95.97	413,960	372,523	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	5	70.22	67.45	69.92	08.82	96.47	53.71	77.03	N/A	349,918	244,671	
01-JAN-20 To 31-DEC-20	14	76.39	83.83	69.63	28.01	120.39	49.01	140.11	56.51 to 115.34	616,560	429,306	
<u>ALL</u>	35	71.95	79.35	75.09	29.76	105.67	26.42	211.25	65.83 to 78.14	502,410	377,276	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
2	17	70.22	80.07	70.32	38.93	113.87	26.42	211.25	54.45 to 90.02	574,298	403,825	
3	18	74.72	78.68	81.06	20.56	97.06	35.80	138.75	66.16 to 87.19	434,516	352,201	
<u>ALL</u>	35	71.95	79.35	75.09	29.76	105.67	26.42	211.25	65.83 to 78.14	502,410	377,276	

**75 Rock**  
**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 : 35  
 Total Sales Price : 17,584,352  
 Total Adj. Sales Price : 17,584,352  
 Total Assessed Value : 13,204,645  
 Avg. Adj. Sales Price : 502,410  
 Avg. Assessed Value : 377,276

MEDIAN : 72  
 WGT. MEAN : 75  
 MEAN : 79  
 COD : 29.76  
 PRD : 105.67

COV : 43.44  
 STD : 34.47  
 Avg. Abs. Dev : 21.41  
 MAX Sales Ratio : 211.25  
 MIN Sales Ratio : 26.42

95% Median C.I. : 65.83 to 78.14  
 95% Wgt. Mean C.I. : 61.75 to 88.44  
 95% Mean C.I. : 67.93 to 90.77

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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
____ Grass ____											
County	24	71.99	77.29	81.16	26.74	95.23	26.42	211.25	64.33 to 78.14	394,483	320,173
2	10	71.13	85.45	90.34	45.21	94.59	26.42	211.25	54.45 to 140.11	379,722	343,043
3	14	73.03	71.45	75.02	13.73	95.24	35.80	91.55	64.33 to 87.06	405,027	303,836
____ ALL ____	35	71.95	79.35	75.09	29.76	105.67	26.42	211.25	65.83 to 78.14	502,410	377,276

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Irrigated ____											
County	5	84.25	93.49	89.12	29.66	104.90	63.30	138.75	N/A	449,100	400,236
2	2	73.78	73.78	73.54	14.20	100.33	63.30	84.25	N/A	391,250	287,713
3	3	115.34	106.64	97.45	21.08	109.43	65.83	138.75	N/A	487,667	475,252
____ Grass ____											
County	27	71.84	74.92	72.74	26.28	103.00	26.42	211.25	58.84 to 77.03	486,785	354,070
2	13	70.22	78.64	71.01	40.05	110.74	26.42	211.25	49.01 to 90.02	574,832	408,167
3	14	73.03	71.45	75.02	13.73	95.24	35.80	91.55	64.33 to 87.06	405,027	303,836
____ ALL ____	35	71.95	79.35	75.09	29.76	105.67	26.42	211.25	65.83 to 78.14	502,410	377,276

## Rock County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	n/a	3,700	3,600	3,600	3,444	3,499	3,248	2,834	<b>3,431</b>
Brown	1	3,600	3,600	3,400	3,400	2,355	3,140	3,140	3,030	<b>3,305</b>
Keya Paha	1	2,920	2,920	2,920	2,920	2,820	2,820	2,720	2,720	<b>2,869</b>
Boyd	1	3,400	3,400	3,200	3,200	3,000	3,000	2,820	2,820	<b>3,104</b>
Holt	3	2,300	2,300	2,200	2,200	2,038	2,100	2,000	2,000	<b>2,094</b>
Rock	2	n/a	2,700	2,600	2,600	2,500	2,400	2,350	2,200	<b>2,368</b>
Holt	3	2,300	2,300	2,200	2,200	2,038	2,100	2,000	2,000	<b>2,094</b>
Holt	4	n/a	n/a	n/a	2,200	n/a	2,100	2,000	2,000	<b>2,087</b>
Loup	1	3,045	3,045	3,045	3,045	2,685	2,685	2,685	1,790	<b>2,816</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	1,100	1,070	1,070	960	920	860	800	<b>950</b>
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	<b>1,004</b>
Keya Paha	1	995	995	995	995	970	970	920	920	<b>979</b>
Boyd	1	2,020	2,020	1,900	1,900	1,820	1,820	1,750	1,750	<b>1,921</b>
Holt	3	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	<b>2,000</b>
Rock	2	n/a	n/a	1,070	1,070	960	n/a	n/a	800	<b>902</b>
Holt	3	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	<b>2,000</b>
Holt	4	n/a	n/a	n/a	2,000	2,000	2,000	2,000	2,000	<b>2,000</b>
Loup	1	n/a	830	830	830	775	700	700	700	<b>769</b>

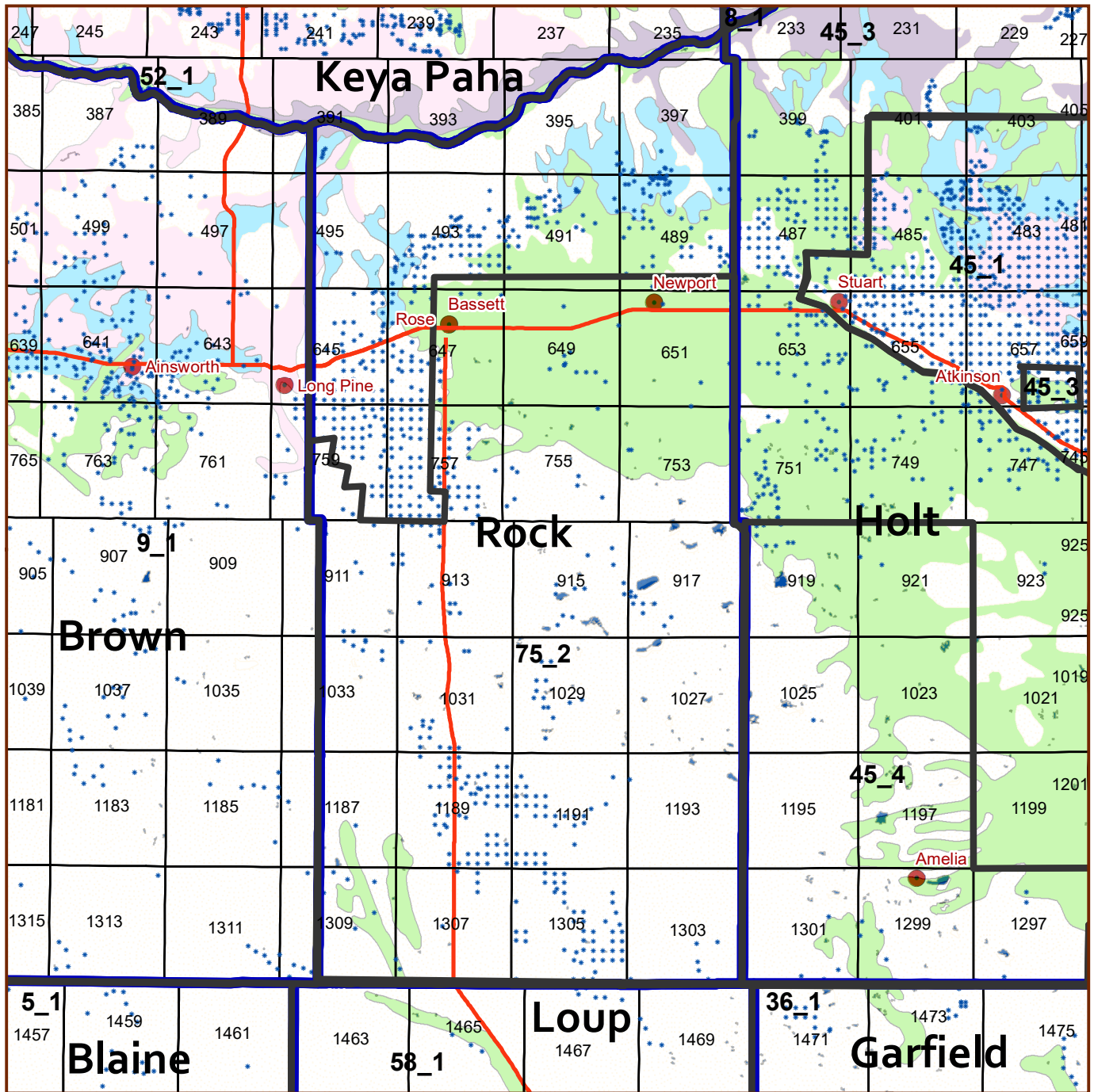
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	890	903	830	831	765	645	635	593	<b>761</b>
Brown	1	825	825	700	700	650	650	625	625	<b>673</b>
Keya Paha	1	755	755	750	745	745	745	740	736	<b>746</b>
Boyd	1	1,360	1,360	1,290	1,290	1,270	1,270	1,250	1,250	<b>1,280</b>
Holt	3	1,223	1,475	1,036	1,339	839	819	802	951	<b>1,093</b>
Rock	2	890	943	830	851	685	635	635	403	<b>707</b>
Holt	3	1,223	1,475	1,036	1,339	839	819	802	951	<b>1,093</b>
Holt	4	680	737	511	1,200	500	500	n/a	501	<b>577</b>
Loup	1	630	n/a	630	630	630	630	630	630	<b>630</b>

County	Mkt Area	CRP	TIMBER	WASTE
Rock	3	776	0	100
Brown	1	751	0	75
Keya Paha	1	n/a	n/a	60
Boyd	1	n/a	n/a	591
Holt	3	1,358	0	250
Rock	2	760	0	100
Holt	3	1,358	0	250
Holt	4	1,237	0	250
Loup	1	787	n/a	100

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.

# ROCK COUNTY



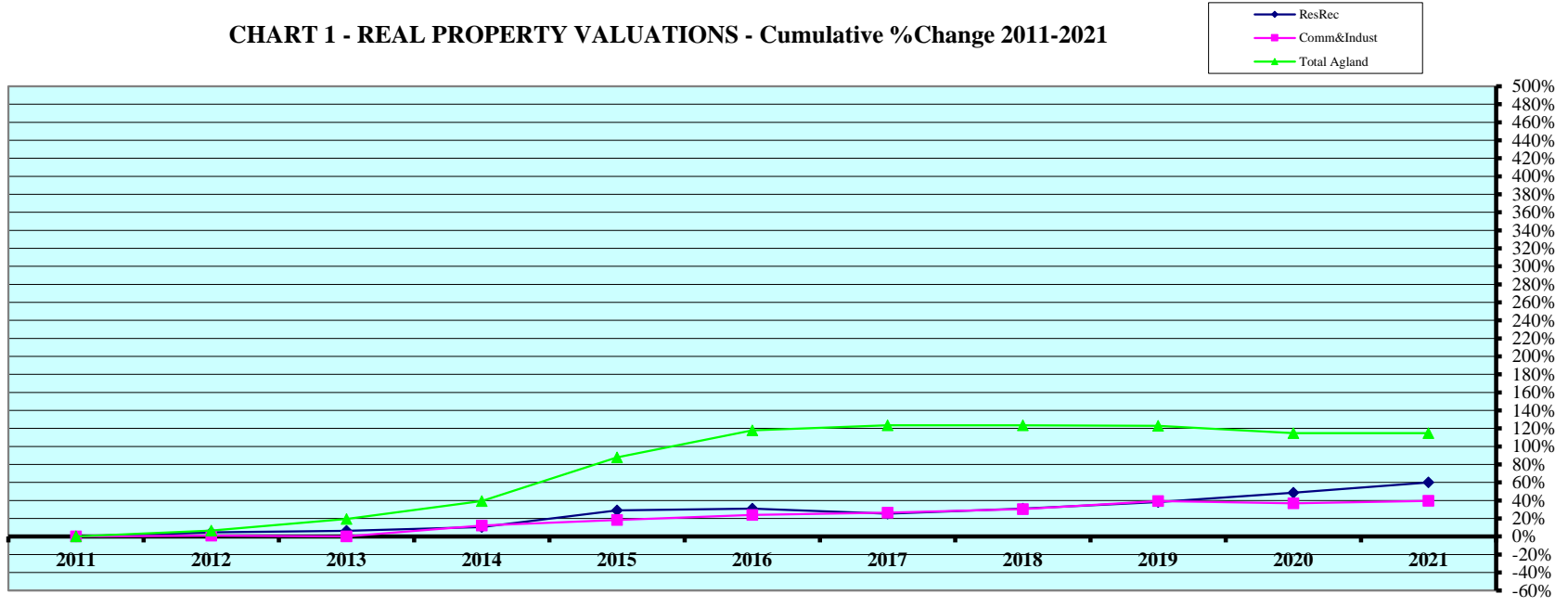
**Legend**

- 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	23,541,765	-	-	-	7,005,460	-	-	-	261,183,905	-	-	-
2012	24,600,095	1,058,330	4.50%	4.50%	7,075,985	70,525	1.01%	1.01%	278,641,870	17,457,965	6.68%	6.68%
2013	24,985,565	385,470	1.57%	6.13%	7,008,410	-67,575	-0.95%	0.04%	311,817,860	33,175,990	11.91%	19.39%
2014	25,981,605	996,040	3.99%	10.36%	7,860,610	852,200	12.16%	12.21%	363,766,520	51,948,660	16.66%	39.28%
2015	30,332,075	4,350,470	16.74%	28.84%	8,288,380	427,770	5.44%	18.31%	491,005,625	127,239,105	34.98%	87.99%
2016	30,795,680	463,605	1.53%	30.81%	8,673,580	385,200	4.65%	23.81%	568,842,495	77,836,870	15.85%	117.79%
2017	29,513,010	-1,282,670	-4.17%	25.36%	8,854,520	180,940	2.09%	26.39%	583,779,900	14,937,405	2.63%	123.51%
2018	30,799,985	1,286,975	4.36%	30.83%	9,129,340	274,820	3.10%	30.32%	583,588,160	-191,740	-0.03%	123.44%
2019	32,529,260	1,729,275	5.61%	38.18%	9,771,465	642,125	7.03%	39.48%	582,048,005	-1,540,155	-0.26%	122.85%
2020	34,953,155	2,423,895	7.45%	48.47%	9,592,025	-179,440	-1.84%	36.92%	561,193,810	-20,854,195	-3.58%	114.87%
2021	37,663,940	2,710,785	7.76%	59.99%	9,772,695	180,670	1.88%	39.50%	560,682,795	-511,015	-0.09%	114.67%

Rate Annual %chg: Residential & Recreational **4.81%**

Commercial & Industrial **3.39%**

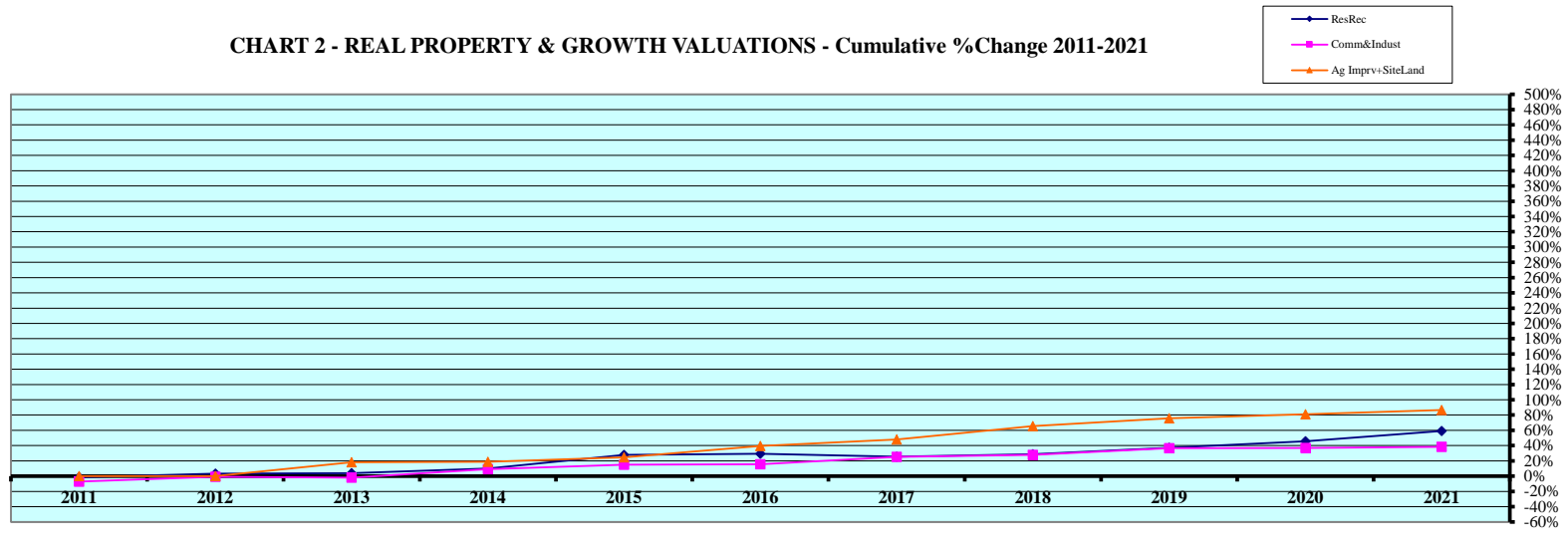
Agricultural Land **7.94%**

Cnty# **75**  
County **ROCK**

**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	23,541,765	358,785	1.52%	23,182,980	-	-1.52%	7,005,460	502,045	7.17%	6,503,415	-	-7.17%						
2012	24,600,095	318,650	1.30%	24,281,445	3.14%	3.14%	7,075,985	135,505	1.91%	6,940,480	-0.93%	-0.93%						
2013	24,985,565	536,595	2.15%	24,448,970	-0.61%	3.85%	7,008,410	135,505	1.93%	6,872,905	-2.87%	-1.89%						
2014	25,981,605	85,415	0.33%	25,896,190	3.64%	10.00%	7,860,610	207,398	2.64%	7,653,212	9.20%	9.25%						
2015	30,332,075	264,950	0.87%	30,067,125	15.72%	27.72%	8,288,380	225,020	2.71%	8,063,360	2.58%	15.10%						
2016	30,795,680	384,415	1.25%	30,411,265	0.26%	29.18%	8,673,580	584,520	6.74%	8,089,060	-2.40%	15.47%						
2017	29,513,010	0	0.00%	29,513,010	-4.17%	25.36%	8,854,520	77,015	0.87%	8,777,505	1.20%	25.30%						
2018	30,799,985	491,825	1.60%	30,308,160	2.69%	28.74%	9,129,340	171,910	1.88%	8,957,430	1.16%	27.86%						
2019	32,529,260	236,940	0.73%	32,292,320	4.85%	37.17%	9,771,465	193,295	1.98%	9,578,170	4.92%	36.72%						
2020	34,953,155	649,335	1.86%	34,303,820	5.46%	45.71%	9,592,025	490	0.01%	9,591,535	-1.84%	36.92%						
2021	37,663,940	199,095	0.53%	37,464,845	7.19%	59.14%	9,772,695	80,000	0.82%	9,692,695	1.05%	38.36%						
Rate Ann%chg	4.81%			Resid & Recreat w/o growth			3.82%			3.39%			C & I w/o growth			1.21%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2011	10,080,765	8,676,145	18,756,910	523,135	2.79%	18,233,775	-	-		
2012	10,113,955	8,702,415	18,816,370	48,850	0.26%	18,767,520	0.06%	0.06%		
2013	12,345,885	10,156,810	22,502,695	329,195	1.46%	22,173,500	17.84%	18.22%		
2014	12,654,310	10,421,860	23,076,170	789,390	3.42%	22,286,780	-0.96%	18.82%		
2015	12,735,215	11,329,870	24,065,085	672,555	2.79%	23,392,530	1.37%	24.71%		
2016	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	8.77%	39.55%		
2017	14,660,120	14,429,260	29,089,380	1,304,112	4.48%	27,785,268	3.27%	48.13%		
2018	15,986,870	15,062,085	31,048,955	0	0.00%	31,048,955	6.74%	65.53%		
2019	17,498,660	17,107,750	34,606,410	1,626,740	4.70%	32,979,670	6.22%	75.83%		
2020	17,484,640	17,176,370	34,661,010	709,515	2.05%	33,951,495	-1.89%	81.01%		
2021	17,936,390	17,292,665	35,229,055	228,765	0.65%	35,000,290	0.98%	86.60%		
Rate Ann%chg	5.93%		7.14%		6.51%		Ag Imprv+Site w/o growth		4.24%	

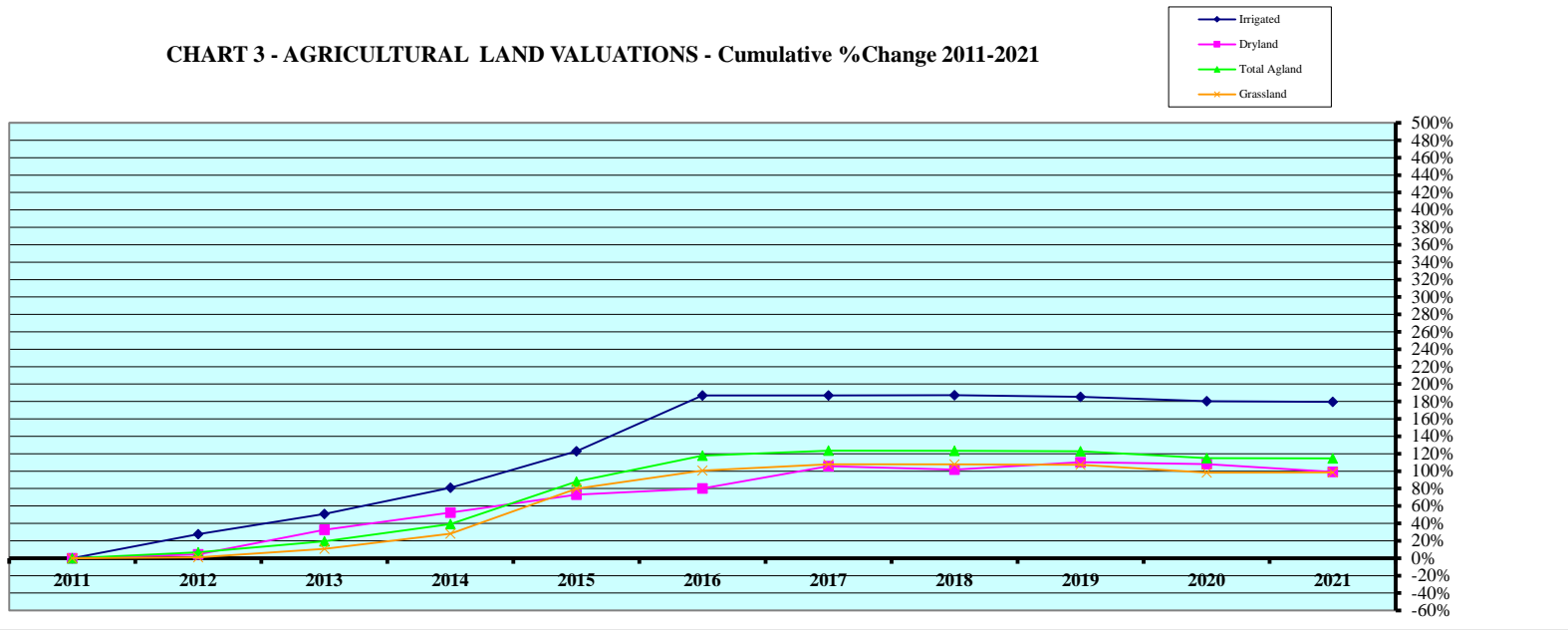
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 75  
County ROCK

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	56,588,635	-	-	-	1,829,820	-	-	-	198,955,840	-	-	-
2012	72,200,160	15,611,525	27.59%	27.59%	1,908,780	78,960	4.32%	4.32%	200,728,720	1,772,880	0.89%	0.89%
2013	85,361,740	13,161,580	18.23%	50.85%	2,427,140	518,360	27.16%	32.64%	220,213,970	19,485,250	9.71%	10.68%
2014	102,302,160	16,940,420	19.85%	80.78%	2,786,960	359,820	14.82%	52.31%	254,854,610	34,640,640	15.73%	28.10%
2015	126,150,225	23,848,065	23.31%	122.93%	3,166,610	379,650	13.62%	73.06%	357,660,795	102,806,185	40.34%	79.77%
2016	162,406,085	36,255,860	28.74%	186.99%	3,293,675	127,065	4.01%	80.00%	399,114,540	41,453,745	11.59%	100.60%
2017	162,381,195	-24,890	-0.02%	186.95%	3,766,190	472,515	14.35%	105.82%	413,588,285	14,473,745	3.63%	107.88%
2018	162,549,195	168,000	0.10%	187.25%	3,692,445	-73,745	-1.96%	101.79%	413,279,020	-309,265	-0.07%	107.72%
2019	161,536,170	-1,013,025	-0.62%	185.46%	3,848,135	155,690	4.22%	110.30%	412,553,130	-725,890	-0.18%	107.36%
2020	158,604,360	-2,931,810	-1.81%	180.28%	3,808,635	-39,500	-1.03%	108.14%	394,761,875	-17,791,255	-4.31%	98.42%
2021	158,154,215	-450,145	-0.28%	179.48%	3,645,675	-162,960	-4.28%	99.24%	394,862,165	100,290	0.03%	98.47%

Rate Ann.%chg: Irrigated **10.82%** Dryland **7.14%** Grassland **7.09%**

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	1,142,345	-	-	-	2,667,265	-	-	-	261,183,905	-	-	-
2012	1,142,345	0	0.00%	0.00%	2,661,865	-5,400	-0.20%	-0.20%	278,641,870	17,457,965	6.68%	6.68%
2013	1,142,345	0	0.00%	0.00%	2,672,665	10,800	0.41%	0.20%	311,817,860	33,175,990	11.91%	19.39%
2014	1,142,045	-300	-0.03%	-0.03%	2,680,745	8,080	0.30%	0.51%	363,766,520	51,948,660	16.66%	39.28%
2015	1,249,375	107,330	9.40%	9.37%	2,778,620	97,875	3.65%	4.17%	491,005,625	127,239,105	34.98%	87.99%
2016	1,250,175	800	0.06%	9.44%	2,778,020	-600	-0.02%	4.15%	568,842,495	77,836,870	15.85%	117.79%
2017	1,264,515	14,340	1.15%	10.69%	2,779,715	1,695	0.06%	4.22%	583,779,900	14,937,405	2.63%	123.51%
2018	1,270,985	6,470	0.51%	11.26%	2,796,515	16,800	0.60%	4.85%	583,588,160	-191,740	-0.03%	123.44%
2019	1,296,655	25,670	2.02%	13.51%	2,813,915	17,400	0.62%	5.50%	582,048,005	-1,540,155	-0.26%	122.85%
2020	1,193,085	-103,570	-7.99%	4.44%	2,825,855	11,940	0.42%	5.95%	561,193,810	-20,854,195	-3.58%	114.87%
2021	1,193,085	0	0.00%	4.44%	2,827,655	1,800	0.06%	6.01%	560,682,795	-511,015	-0.09%	114.67%

Cnty# **75**  
County **ROCK**

Rate Ann.%chg: Total Agric Land **7.94%**

**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	56,688,575	47,975	1,182			1,813,210	3,914	463			81,700,995	133,333	613		
2012	56,649,500	47,920	1,182	0.05%	0.05%	1,829,820	3,979	460	-0.73%	-0.73%	89,688,965	135,300	663	8.18%	9.46%
2013	71,246,090	49,741	1,432	21.16%	21.22%	1,886,280	3,979	474	3.09%	2.33%	89,574,800	130,628	686	3.44%	13.24%
2014	83,578,900	50,557	1,653	15.42%	39.91%	2,427,140	4,040	601	26.73%	29.68%	97,239,960	127,646	762	11.09%	25.80%
2015	101,928,750	51,799	1,968	19.03%	66.53%	2,786,960	4,023	693	15.31%	49.54%	128,539,130	127,483	1,008	32.36%	66.50%
2016	126,145,470	52,844	2,387	21.31%	102.02%	3,166,610	3,902	812	17.13%	75.16%	149,636,865	127,257	1,176	16.62%	94.17%
2017	162,411,335	52,996	3,065	28.38%	159.35%	3,289,765	3,879	848	4.50%	83.04%	164,929,515	127,713	1,291	9.83%	113.25%
2018	163,695,105	53,078	3,084	0.64%	161.00%	6,308,855	6,745	935	10.29%	101.88%	174,353,050	127,360	1,369	6.01%	126.06%
2019	162,377,620	52,968	3,066	-0.60%	159.44%	3,690,910	3,896	947	1.27%	104.45%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	162,564,945	53,069	3,063	-0.08%	159.24%	3,692,445	3,897	947	0.02%	104.48%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	159,583,435	51,410	3,104	1.33%	162.70%	3,808,635	4,034	944	-0.35%	103.76%	402,587,100	556,024	724	-43.84%	18.16%

Rate Annual %chg Average Value/Acre: **10.14%**

**7.38%**

**1.68%**

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	1,142,245	11,428	100			2,664,470	4,441	600			261,219,865	628,922	415		
2012	1,142,345	11,429	100	0.00%	0.00%	2,667,265	4,445	600	0.00%	0.00%	261,219,600	628,990	415	-0.01%	-0.01%
2013	1,142,345	11,429	100	0.00%	0.00%	2,661,865	4,436	600	0.00%	0.00%	277,939,450	629,009	442	6.40%	6.39%
2014	1,142,345	11,429	100	0.00%	0.00%	2,672,665	4,454	600	0.00%	0.00%	277,939,450	628,999	494	11.72%	18.86%
2015	1,142,045	11,426	100	0.00%	0.00%	2,680,465	4,467	600	0.00%	0.00%	363,504,115	627,674	579	17.31%	39.43%
2016	1,249,375	12,458	100	0.34%	0.34%	2,778,020	4,630	600	0.00%	0.00%	490,970,265	627,558	782	35.09%	88.36%
2017	1,251,075	12,460	100	0.12%	0.46%	2,779,220	4,632	600	0.00%	0.00%	568,809,665	627,598	906	15.85%	118.21%
2018	1,251,815	12,467	100	0.00%	0.46%	2,838,795	4,661	609	1.51%	1.51%	583,966,465	627,445	931	2.69%	124.08%
2019	1,266,065	12,534	101	0.60%	1.07%	2,784,515	4,641	600	-1.48%	0.00%	583,448,225	627,573	930	-0.11%	123.84%
2020	1,270,585	12,579	101	0.00%	1.06%	2,813,915	4,690	600	0.00%	0.00%	583,567,560	627,615	930	0.01%	123.87%
2021	1,199,400	11,867	101	0.06%	1.12%	2,840,295	4,734	600	0.00%	0.00%	570,018,865	628,069	908	-2.39%	118.51%

**75**  
**ROCK**

Rate Annual %chg Average Value/Acre: **8.13%**

(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
1,262	ROCK	14,316,850	1,917,111	741,392	35,772,300	9,772,695	0	1,891,640	560,682,795	18,105,405	18,223,100	0	661,423,288
cnty sectorvalue % of total value:		2.16%	0.29%	0.11%	5.41%	1.48%		0.29%	84.77%	2.74%	2.76%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
619	BASSETT	1,164,928	462,792	48,787	17,761,215	5,737,490	0	0	0	0	0	0	25,175,212
49.05%	%sector of county sector	8.14%	24.14%	6.58%	49.65%	58.71%							3.81%
	%sector of municipality	4.63%	1.84%	0.19%	70.55%	22.79%							100.00%
97	NEWPORT	110,466	51,433	4,614	1,716,360	256,595	0	0	13,555	0	0	0	2,153,023
7.69%	%sector of county sector	0.77%	2.68%	0.62%	4.80%	2.63%			0.00%				0.33%
	%sector of municipality	5.13%	2.39%	0.21%	79.72%	11.92%			0.63%				100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
716	Total Municipalities	1,275,394	514,225	53,401	19,477,575	5,994,085	0	0	13,555	0	0	0	27,328,235
56.74%	%all municip.sectors of cnty	8.91%	26.82%	7.20%	54.45%	61.34%			0.00%				4.13%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,153</b>	<b>Value : 643,974,995</b>	<b>Growth 1,126,760</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>	67	172,005	50	493,285	48	556,340	165	1,221,630	
<b>02. Res Improve Land</b>	438	1,612,490	89	686,785	43	430,025	570	2,729,300	
<b>03. Res Improvements</b>	444	17,928,210	95	9,651,845	58	4,743,070	597	32,323,125	
<b>04. Res Total</b>	511	19,712,705	145	10,831,915	106	5,729,435	762	36,274,055	266,720
<b>% of Res Total</b>	67.06	54.34	19.03	29.86	13.91	15.79	24.17	5.63	23.67
<b>05. Com UnImp Land</b>	17	46,445	4	24,475	7	32,720	28	103,640	
<b>06. Com Improve Land</b>	82	357,035	16	373,115	14	158,495	112	888,645	
<b>07. Com Improvements</b>	82	5,508,320	16	833,305	19	2,289,240	117	8,630,865	
<b>08. Com Total</b>	99	5,911,800	20	1,230,895	26	2,480,455	145	9,623,150	32,875
<b>% of Com Total</b>	68.28	61.43	13.79	12.79	17.93	25.78	4.60	1.49	2.92
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	11	1,382,435	11	1,382,435	
<b>14. Rec Improve Land</b>	0	0	0	0	4	240,900	4	240,900	
<b>15. Rec Improvements</b>	0	0	0	0	7	235,245	7	235,245	
<b>16. Rec Total</b>	0	0	0	0	18	1,858,580	18	1,858,580	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.57	0.29	0.00
<b>Res &amp; Rec Total</b>	511	19,712,705	145	10,831,915	124	7,588,015	780	38,132,635	266,720
<b>% of Res &amp; Rec Total</b>	65.51	51.70	18.59	28.41	15.90	19.90	24.74	5.92	23.67
<b>Com &amp; Ind Total</b>	99	5,911,800	20	1,230,895	26	2,480,455	145	9,623,150	32,875
<b>% of Com &amp; Ind Total</b>	68.28	61.43	13.79	12.79	17.93	25.78	4.60	1.49	2.92
<b>17. Taxable Total</b>	610	25,624,505	165	12,062,810	150	10,068,470	925	47,755,785	299,595
<b>% of Taxable Total</b>	65.95	53.66	17.84	25.26	16.22	21.08	29.34	7.42	26.59

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	45	12	191	248

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	13,555	24	2,880,225	1,809	450,166,420	1,834	453,060,200
28. Ag-Improved Land	0	0	13	1,540,690	378	115,677,185	391	117,217,875
29. Ag Improvements	0	0	13	383,145	381	25,557,990	394	25,941,135

30. Ag Total				2,228	596,219,210
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	3	3.00	30,000	
33. HomeSite Improvements	0	0.00	0	4	0.00	241,845	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	3.00	6,000	
36. FarmSite Improv Land	0	0.00	0	9	32.00	64,000	
37. FarmSite Improvements	0	0.00	0	13	0.00	141,300	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	11	28.50	0	
40. Other- Non Ag Use	0	0.00	0	2	5.90	11,800	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	26	25.00	250,000	26	25.00	250,000	
32. HomeSite Improv Land	245	295.50	2,925,150	248	298.50	2,955,150	
33. HomeSite Improvements	255	0.00	15,700,215	259	0.00	15,942,060	0
34. HomeSite Total				<b>285</b>	<b>323.50</b>	<b>19,147,210</b>	
35. FarmSite UnImp Land	58	167.19	334,380	59	170.19	340,380	
36. FarmSite Improv Land	307	1,426.16	2,852,320	316	1,458.16	2,916,320	
37. FarmSite Improvements	343	0.00	9,857,775	356	0.00	9,999,075	827,165
38. FarmSite Total				<b>415</b>	<b>1,628.35</b>	<b>13,255,775</b>	
39. Road & Ditches	904	3,151.44	0	915	3,179.94	0	
40. Other- Non Ag Use	80	1,746.31	3,144,840	82	1,752.21	3,156,640	
41. Total Section VI				<b>700</b>	<b>6,884.00</b>	<b>35,559,625</b>	<b>827,165</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	11	1,047.00	489,830	11	1,047.00	489,830

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 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46.00	0.29%	124,200	0.33%	2,700.00
47. 2A1	55.00	0.35%	143,000	0.38%	2,600.00
48. 2A	611.04	3.85%	1,588,705	4.22%	2,600.00
49. 3A1	1,777.97	11.19%	4,444,925	11.81%	2,500.00
50. 3A	2,385.34	15.01%	5,724,815	15.21%	2,400.00
51. 4A1	9,119.72	57.39%	21,431,340	56.96%	2,350.00
52. 4A	1,895.58	11.93%	4,170,275	11.08%	2,200.00
<b>53. Total</b>	<b>15,890.65</b>	<b>100.00%</b>	<b>37,627,260</b>	<b>100.00%</b>	<b>2,367.89</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	59.00	20.27%	63,130	24.06%	1,070.00
57. 2D	1.00	0.34%	1,070	0.41%	1,070.00
58. 3D1	84.00	28.87%	80,640	30.73%	960.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	147.00	50.52%	117,600	44.81%	800.00
<b>62. Total</b>	<b>291.00</b>	<b>100.00%</b>	<b>262,440</b>	<b>100.00%</b>	<b>901.86</b>
<b>Grass</b>					
63. 1G1	101,142.40	23.42%	89,989,565	29.50%	889.73
64. 1G	510.35	0.12%	481,020	0.16%	942.53
65. 2G1	57,820.06	13.39%	47,973,075	15.72%	829.70
66. 2G	2,063.99	0.48%	1,740,125	0.57%	843.09
67. 3G1	90,110.92	20.86%	61,680,500	20.22%	684.50
68. 3G	131,539.02	30.46%	83,539,850	27.38%	635.10
69. 4G1	240.00	0.06%	136,440	0.04%	568.50
70. 4G	48,472.53	11.22%	19,547,820	6.41%	403.28
<b>71. Total</b>	<b>431,899.27</b>	<b>100.00%</b>	<b>305,088,395</b>	<b>100.00%</b>	<b>706.39</b>
<b>Irrigated Total</b>	<b>15,890.65</b>	<b>3.44%</b>	<b>37,627,260</b>	<b>10.87%</b>	<b>2,367.89</b>
<b>Dry Total</b>	<b>291.00</b>	<b>0.06%</b>	<b>262,440</b>	<b>0.08%</b>	<b>901.86</b>
<b>Grass Total</b>	<b>431,899.27</b>	<b>93.37%</b>	<b>305,088,395</b>	<b>88.16%</b>	<b>706.39</b>
72. Waste	11,218.14	2.43%	1,121,815	0.32%	100.00
73. Other	3,273.81	0.71%	1,964,285	0.57%	600.00
74. Exempt	3,331.89	0.72%	2,663,330	0.77%	799.35
<b>75. Market Area Total</b>	<b>462,572.87</b>	<b>100.00%</b>	<b>346,064,195</b>	<b>100.00%</b>	<b>748.13</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	274.08	0.78%	1,014,095	0.84%	3,700.00
47. 2A1	61.00	0.17%	219,600	0.18%	3,600.00
48. 2A	13,243.29	37.62%	47,675,845	39.47%	3,600.00
49. 3A1	5,245.45	14.90%	18,063,530	14.96%	3,443.66
50. 3A	3,353.15	9.53%	11,732,550	9.71%	3,498.96
51. 4A1	12,468.83	35.42%	40,494,640	33.53%	3,247.67
52. 4A	556.00	1.58%	1,575,620	1.30%	2,833.85
<b>53. Total</b>	<b>35,201.80</b>	<b>100.00%</b>	<b>120,775,880</b>	<b>100.00%</b>	<b>3,430.96</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	390.70	10.97%	429,770	12.70%	1,100.00
56. 2D1	81.00	2.28%	86,670	2.56%	1,070.00
57. 2D	377.17	10.59%	403,570	11.93%	1,069.99
58. 3D1	1,492.30	41.92%	1,432,610	42.34%	960.00
59. 3D	195.00	5.48%	179,400	5.30%	920.00
60. 4D1	532.00	14.94%	457,520	13.52%	860.00
61. 4D	492.12	13.82%	393,695	11.64%	800.00
<b>62. Total</b>	<b>3,560.29</b>	<b>100.00%</b>	<b>3,383,235</b>	<b>100.00%</b>	<b>950.27</b>
<b>Grass</b>					
63. 1G1	11,815.23	9.53%	10,515,555	11.75%	890.00
64. 1G	1,826.92	1.47%	1,646,865	1.84%	901.44
65. 2G1	10,917.55	8.81%	9,060,875	10.12%	829.94
66. 2G	20,677.78	16.68%	17,125,495	19.13%	828.21
67. 3G1	37,878.22	30.55%	28,864,810	32.25%	762.04
68. 3G	12,371.56	9.98%	7,851,380	8.77%	634.63
69. 4G1	5,627.05	4.54%	3,463,300	3.87%	615.47
70. 4G	22,858.21	18.44%	10,979,455	12.27%	480.33
<b>71. Total</b>	<b>123,972.52</b>	<b>100.00%</b>	<b>89,507,735</b>	<b>100.00%</b>	<b>722.00</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>35,201.80</b>	<b>21.36%</b>	<b>120,775,880</b>	<b>56.28%</b>	<b>3,430.96</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>3,560.29</b>	<b>2.16%</b>	<b>3,383,235</b>	<b>1.58%</b>	<b>950.27</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>123,972.52</b>	<b>75.21%</b>	<b>89,507,735</b>	<b>41.71%</b>	<b>722.00</b>
72. Waste	651.70	0.40%	65,170	0.03%	100.00
73. Other	1,438.95	0.87%	863,370	0.40%	600.00
74. Exempt	311.00	0.19%	271,415	0.13%	872.72
<b>75. Market Area Total</b>	<b>164,825.26</b>	<b>100.00%</b>	<b>214,595,390</b>	<b>100.00%</b>	<b>1,301.96</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	343.70	930,900	50,748.75	157,472,240	51,092.45	158,403,140
<b>77. Dry Land</b>	0.00	0	0.00	0	3,851.29	3,645,675	3,851.29	3,645,675
<b>78. Grass</b>	16.33	13,555	4,086.83	3,322,065	551,768.63	391,260,510	555,871.79	394,596,130
<b>79. Waste</b>	0.00	0	33.50	3,350	11,836.34	1,183,635	11,869.84	1,186,985
<b>80. Other</b>	0.00	0	88.00	52,800	4,624.76	2,774,855	4,712.76	2,827,655
<b>81. Exempt</b>	54.44	276,335	13.35	23,680	3,575.10	2,634,730	3,642.89	2,934,745
<b>82. Total</b>	<b>16.33</b>	<b>13,555</b>	<b>4,552.03</b>	<b>4,309,115</b>	<b>622,829.77</b>	<b>556,336,915</b>	<b>627,398.13</b>	<b>560,659,585</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	51,092.45	8.14%	158,403,140	28.25%	3,100.32
<b>Dry Land</b>	3,851.29	0.61%	3,645,675	0.65%	946.61
<b>Grass</b>	555,871.79	88.60%	394,596,130	70.38%	709.87
<b>Waste</b>	11,869.84	1.89%	1,186,985	0.21%	100.00
<b>Other</b>	4,712.76	0.75%	2,827,655	0.50%	600.00
<b>Exempt</b>	3,642.89	0.58%	2,934,745	0.52%	805.61
<b>Total</b>	<b>627,398.13</b>	<b>100.00%</b>	<b>560,659,585</b>	<b>100.00%</b>	<b>893.63</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 N/a Or Error	1	10,040	0	0	1	95,020	2	105,060	95,020
83.2 Bassett	19	53,595	365	1,355,405	370	16,472,080	389	17,881,080	129,740
83.3 Bassett Sub Vacant	25	105,425	4	35,485	4	674,655	29	815,565	0
83.4 Bassett Suburban	16	214,325	74	575,680	79	8,227,480	95	9,017,485	9,260
83.5 Bassett Vacant	12	23,890	1	5,600	1	42,225	13	71,715	0
83.6 Newport	10	18,960	61	212,145	62	1,320,055	72	1,551,160	0
83.7 Newport Res	4	3,200	6	14,850	6	32,835	10	50,885	0
83.8 Newport Suburban	3	90,830	5	15,620	6	98,415	9	204,865	0
83.9 Newport Vacant	22	72,360	5	24,490	5	61,015	27	157,865	0
83.10 Rural	64	2,011,440	53	730,925	70	5,534,590	134	8,276,955	32,700
84 Residential Total	176	2,604,065	574	2,970,200	604	32,558,370	780	38,132,635	266,720

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	2	14,890	2	173,055	2	187,945	0
85.2	Bassett	9	30,685	72	350,785	72	5,395,355	81	5,776,825	0
85.3	Bassett Suburban	4	24,475	13	357,425	13	658,070	17	1,039,970	32,875
85.4	Bassett Vacant	3	5,340	0	0	0	0	3	5,340	0
85.5	Newport	2	175	11	10,750	11	216,210	13	227,135	0
85.6	Newport Suburban	0	0	1	800	1	2,180	1	2,980	0
85.7	Newport Vacant	3	10,245	0	0	0	0	3	10,245	0
85.8	Rural	1	1,500	2	6,000	3	7,705	4	15,205	0
85.9	Rural Commercial	6	31,220	11	147,995	15	2,178,290	21	2,357,505	0
86	Commercial Total	28	103,640	112	888,645	117	8,630,865	145	9,623,150	32,875

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	100,840.40	23.45%	89,747,965	29.54%	890.00
88. 1G	510.35	0.12%	481,020	0.16%	942.53
89. 2G1	57,234.06	13.31%	47,504,275	15.63%	830.00
90. 2G	2,032.99	0.47%	1,729,275	0.57%	850.61
91. 3G1	89,718.92	20.86%	61,432,100	20.22%	684.72
92. 3G	131,228.02	30.51%	83,342,800	27.43%	635.10
93. 4G1	184.00	0.04%	116,840	0.04%	635.00
94. 4G	48,333.53	11.24%	19,499,170	6.42%	403.43
95. Total	430,082.27	100.00%	303,853,445	100.00%	706.50
<b>CRP</b>					
96. 1C1	302.00	20.68%	241,600	21.77%	800.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	586.00	40.14%	468,800	42.23%	800.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	278.00	19.04%	208,500	18.78%	750.00
101. 3C	294.00	20.14%	191,100	17.22%	650.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,460.00	100.00%	1,110,000	100.00%	760.27
<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	31.00	8.68%	10,850	8.68%	350.00
109. 3T1	114.00	31.93%	39,900	31.93%	350.00
110. 3T	17.00	4.76%	5,950	4.76%	350.00
111. 4T1	56.00	15.69%	19,600	15.69%	350.00
112. 4T	139.00	38.94%	48,650	38.94%	350.00
113. Total	357.00	100.00%	124,950	100.00%	350.00
<hr/>					
Grass Total	430,082.27	99.58%	303,853,445	99.60%	706.50
CRP Total	1,460.00	0.34%	1,110,000	0.36%	760.27
Timber Total	357.00	0.08%	124,950	0.04%	350.00
<hr/>					
114. Market Area Total	431,899.27	100.00%	305,088,395	100.00%	706.39

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	11,815.23	10.55%	10,515,555	12.34%	890.00
88. 1G	1,821.42	1.63%	1,644,940	1.93%	903.11
89. 2G1	10,894.55	9.73%	9,042,475	10.61%	830.00
90. 2G	20,491.78	18.30%	17,035,645	19.98%	831.34
91. 3G1	37,538.72	33.52%	28,717,185	33.69%	765.00
92. 3G	11,941.06	10.66%	7,700,705	9.03%	644.89
93. 4G1	5,241.47	4.68%	3,328,345	3.90%	635.00
94. 4G	12,240.20	10.93%	7,263,150	8.52%	593.38
95. Total	111,984.43	100.00%	85,248,000	100.00%	761.25
<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	23.00	15.33%	18,400	15.81%	800.00
99. 2C	55.00	36.67%	44,000	37.80%	800.00
100. 3C1	72.00	48.00%	54,000	46.39%	750.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	150.00	100.00%	116,400	100.00%	776.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	5.50	0.05%	1,925	0.05%	350.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	131.00	1.11%	45,850	1.11%	350.00
109. 3T1	267.50	2.26%	93,625	2.26%	350.00
110. 3T	430.50	3.64%	150,675	3.64%	350.00
111. 4T1	385.58	3.26%	134,955	3.26%	350.01
112. 4T	10,618.01	89.69%	3,716,305	89.69%	350.00
113. Total	11,838.09	100.00%	4,143,335	100.00%	350.00
<hr/>					
Grass Total	111,984.43	90.33%	85,248,000	95.24%	761.25
CRP Total	150.00	0.12%	116,400	0.13%	776.00
Timber Total	11,838.09	9.55%	4,143,335	4.63%	350.00
<hr/>					
114. Market Area Total	123,972.52	100.00%	89,507,735	100.00%	722.00

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

75 Rock

	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	35,772,300	36,274,055	501,755	1.40%	266,720	0.66%
02. Recreational	1,891,640	1,858,580	-33,060	-1.75%	0	-1.75%
03. Ag-Homesite Land, Ag-Res Dwelling	18,105,405	19,147,210	1,041,805	5.75%	0	5.75%
<b>04. Total Residential (sum lines 1-3)</b>	<b>55,769,345</b>	<b>57,279,845</b>	<b>1,510,500</b>	<b>2.71%</b>	<b>266,720</b>	<b>2.23%</b>
05. Commercial	9,772,695	9,623,150	-149,545	-1.53%	32,875	-1.87%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>9,772,695</b>	<b>9,623,150</b>	<b>-149,545</b>	<b>-1.53%</b>	<b>32,875</b>	<b>-1.87%</b>
08. Ag-Farmsite Land, Outbuildings	15,065,945	13,255,775	-1,810,170	-12.01%	827,165	-17.51%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,157,155	3,156,640	-515	-0.02%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>18,223,100</b>	<b>16,412,415</b>	<b>-1,810,685</b>	<b>-9.94%</b>	<b>827,165</b>	<b>-14.48%</b>
12. Irrigated	158,154,215	158,403,140	248,925	0.16%		
13. Dryland	3,645,675	3,645,675	0	0.00%		
14. Grassland	394,862,165	394,596,130	-266,035	-0.07%		
15. Wasteland	1,193,085	1,186,985	-6,100	-0.51%		
16. Other Agland	2,827,655	2,827,655	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>560,682,795</b>	<b>560,659,585</b>	<b>-23,210</b>	<b>0.00%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>644,447,935</b>	<b>643,974,995</b>	<b>-472,940</b>	<b>-0.07%</b>	<b>1,126,760</b>	<b>-0.25%</b>

## 2022 Assessment Survey for Rock County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	none
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$117,975
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$20,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$14,000 includes MIPS and gWorks
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$500 for dues and \$4,000 for travel & education expenses
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	None

## 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>
	Yes, but there not being kept up to date.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor
6.	<b>Does the county have GIS software?</b>
	Yes, through gWorks
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes – <a href="https://rock.gworks.com">https://rock.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks full support
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gworks obliques
10.	<b>When was the aerial imagery last updated?</b>
	2020

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Bassett and Newport
<b>4.</b>	<b>When was zoning implemented?</b>
	1998

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	N/A
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	No
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, however the assessor has the final say.



## 2022 Residential Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	County Assessor and Deputy														
<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>Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements. These homes have city sewer, but there own well.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural- all improved and unimproved properties located outside the City limits in the rural areas.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.	2	This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements. These homes have city sewer, but there own well.	3	Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.	4	Rural- all improved and unimproved properties located outside the City limits in the rural areas.	AG OB	Agricultural Outbuildings	AG DW	Agricultural Dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.														
2	This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements. These homes have city sewer, but there own well.														
3	Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.														
4	Rural- all improved and unimproved properties located outside the City limits in the rural areas.														
AG OB	Agricultural Outbuildings														
AG DW	Agricultural Dwellings														
<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 as well as a market analysis of the qualified sales to estimate the market value of properties.														
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>														
	Depreciation studies are based on local market information.														
<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>														
	One deprecation table has been developed based on the market with additional economic added to Valuation Group 3 and the Rural improvements.														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	A vacant land sales analysis was performed on five years' worth of sales. There are two land tables in the CAMA, one for Bassett and another for Newport.														

7.	<b>How are rural residential site values developed?</b>																																			
	Rural residential site values are developed based on sales and through local market information.																																			
8.	<b>Are there form 191 applications on file?</b>																																			
	No																																			
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																			
	All lots are treated the same, currently there is no difference.																																			
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## 2022 Commercial Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	County Assessor and Deputy													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn. Newport and Rural commercial are also included with this valuation group.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn. Newport and Rural commercial are also included with this valuation group.						
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	At this time the county assessor hasn't had any unique properties to value. When the situation arises similar properties in surrounding counties would be used as comparables as well as properties statewide.													
<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 depreciation study is developed based on local market information.													
<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, one table is used based on sales and the market.													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	A vacant land sales analysis was performed.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2018	2018	2018	2018
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## 2022 Agricultural Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	County Assessor and Deputy										
<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: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; 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;">2</td> <td>Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.</td> <td style="text-align: center;">2019-2022</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.</td> <td style="text-align: center;">2019-2022</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.	2019-2022	3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2019-2022
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
2	Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.	2019-2022									
3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2019-2022									
	Rock County has two market area boundaries defined, however dry and grass values are valued the same countywide. There are two irrigated values, one for Area 2 and one for Area 3. In 2019, several parcels were reviewed do to the flooding through the newly flown obliques.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may lead to a difference in areas, etc.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Land is classified as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	Yes										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										
	Currently, the county does have feedlots which are valued at \$8,000/acre. Back grounding is any acres that are not in the feedlot value such as dry or grass land and is valued at \$2,000/acre. There are usually planted to some type of cover crop and the cows are let on it. The back grounding is determined through the aerial photos.										
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	WRP values are based on sales from the county and surrounding area with a current value of \$465 per acre.										
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>										
	CRP, sand and standing water										
	<b><u>If your county has special value applications, please answer the following</u></b>										

<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	None
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

ROCK COUNTY PLAN OF ASSESSMENT

THE COUNTY ASSESSOR SHALL, ON OR BEFORE JUNE 15 EACH YEAR, PREPARE A PLAN OF ASSESSMENT WHICH SHALL DESCRIBE THE ASSESSMENT ACTIONS THE COUNTY ASSESSOR PLANS TO MAKE FOR THE NEXT ASSESSMENT YEAR AND THE TWO YEARS THEREAFTER. THE PLAN SHALL INDICATE THE CLASSES OR SUBCLASSES OF REAL PROPERTY THAT THE 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 LEVEL OF VALUE AND QUALITY OF ASSESSMENT PRACTICES REQUIRED BY LAW AND THE RESOURCES NECESSARY TO COMPLETE THOSE ACTIONS. THE PLAN SHALL BE PRESENTED TO THE COUNTY BOARD OF EQUALIZATION ON OR BEFORE JULY 31 EACH YEAR. THE COUNTY 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 REVENUE ON OR BEFORE OCTOBER 31 EACH YEAR.

- - - - -

Real Property in Rock County for tax year 2021 satisfies the requirements of Neb. Const. Art. VIII §1, and Neb. Stat §77-1311.02

Rock County has a total valuation for Real Property in 2021 of \$644,934,415. The Parcel count for Real Property in 2021 is 3150. Permissive Exemptions filed and approved by our office and the Rock County Commissioners for 2020 for the 2021 year were 15.

2021 Sales Statistics Ratio as determined by the Tax Equalization Commission.

Residential value -	Assessment Ratio - 99%
Commercial value -	Assessment Ratio – 100%
Agricultural land value -	Assessment Ratio – 71%

**ASSESSMENT**

Housing and a lot study were completed for Newport in 2020 for 2021. Depreciation tables were updated for Newport as well.

We have updated 2020 aerials. But we look to have the county flown again in 2022 for water maintenance and upkeep.

Ag Land sales reflected no change of value comparable to the rest of Nebraska.

Sales ratio studies reviewed as follows:

The new 2021 Land Assessment ratios calculated to –

Area 2 - IRR - No change

Area 3 - IRR - No change

All areas of dryland - No change

All areas of grass - No change

We will continue our pickup work (Appraisal Maintenance) over the summer. We will be using our Oblique's and aerals for this as we will continually check for any changes revealed from the Oblique and aerial photos that may have been missed from prior years. Our office will try to contact owners by phone and/ or newspaper notices prior to our visit. Our focus will be to look for changes and any additions. We will verify measurements are correct if we notice there has been some renovation. We do not ask for an interior inspection unless we are invited in and/ or the owner has given us prior permission.

We switched to MIPS in 2020 for our Cama system. We are and always will continue to work on our quality and uniformity of our assessment.

New photos are taken continually as simple proof that we have been at each parcel.

## **2021**

Look to start working south of Hwy 20 for our pickup work (Update pictures and review record cards)

Revalue Ag Land if needed per sales studies.

Review all City Permits.

Review County Zoning Permits.

Pick Up Work.

## **2022**

Revalue Ag Land if needed per sales studies.

Review all of Southeast portion of county South of HWY 20 for 2022.

Review all City Permits.

Review County Zoning Permits.

Follow up with ground that has standing water on it that is being valued.

Hope to have county flown in its entirety to update standing water.

Pick Up Work.

**2023**

Review Southwest portion of Rock County South of HWY 20 for 2023.

Revalue Ag Land if needed per sales studies.

Review and update all depreciation tables.

Review all City Permits.

Review County Zoning Permits.

Continue working on standing water issue

Pick Up Work.

The plan has been made to update cost tables for Improvements every three or four years. This time frame will lessen the impact for taxpayers but will ensure the office has kept values current.

TJ Ellermeier  
Rock County Assessor

June 15, 2021  
(July 16, 2021)