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**BROWN COUNTY**

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Tax Equalization & Review Commission,

There were shifts in the values for the following reasons in Brown County:

-The land near Pine, Plum and Bone Creeks that have at least 10% trees are selling at a much higher amount. Working along with Bryan Hill, appraiser, this was changed into a greenbelt area. It then was converted to recreational from agriculture. It may convert back to agriculture as we mailed out forms on March 23<sup>rd</sup> and 24<sup>th</sup> for all 269 of these parcels.

-Feedlots were changed from commercial to agriculture intensive use, which is a big shift in value.

-Barb with PTA said we cannot keep the "waste" acres that have been listed as that for years as waste, so those were changed to their actual use. Since this is so many acres this caused a large shift and value change.

-Brown County still had many areas under water that still exist from the March 2019 cyclone bomb. Yes, it is unbelievable, but it is still a problem here in Brown County South of Highway 20 mostly in the Western part of the County. This is strange as the rest of the county and state are fighting drought conditions in many places.

Residential:

I was working on a new depreciation model for Ainsworth due to the many changes in sales. While talking with Curtis in regards to this he said it is in range and he would leave it. So, this was left for 2022.

Long Pine was within range and no changes were needed according to Curtis.

Rural Rec was within range. Hidden Paradise did have a large increase in 2021. PTA wanted this revalued in 2019 to get in range due to be under valued prior to me becoming County Assessor in 2019. However, this area flooded in 2019, 3 separate times. So, after the floods and with sales after the flood it was revalued based on sales. The 332% increase was needed to bring things within range for 2021. See the light blue parcels in bold on the spreadsheet included.

Clear Lake is our other recreational area prior to the addition of greenbelt for 2022. These are also in a closed group. Often parent to child or at least family, but not always. They are a "club" and these sales are not necessarily reflective of what they would be on the open market.

Rural residential needed an 8% decrease on the buildings to be within range. This was applied for 2022 prior to the abstract being submitted.

Johnstown has 4 sales. Curtis and I discussed this as it is low, but there is not a good sample size.

#### Other Info:

I inherited many economic and functional adjustments. I worked with Glen at MIPS to rid the system of these in for 2021 when I became aware of them. I later found that there were over all (full parcel) adjustments as well. Once found I reported these to Curtis in the summer of 2021. I worked with Glen again to get these removed telling him that I wanted ALL parcels to just be table driven and no adjustments after for 2022. Unfortunately, Glenn did not understand what I meant and we had "added values" on some parcels. I found these had not been taken out as I though and brought them up to Curtis as well as Ruth within a few days after the abstract was submitted. I was told in the past that sometimes they allow you to re-submit or handle them on the over and under. Ruth would like these to go through over and under per statute. Glenn at MIPS added a check and balance for this to look for these "added values" so all MIPS counties will be able to look for these with ease in the future.

ALL adjustments should be out of the system except 4. Bryan Hill, appraiser, wants the main intersection of Ainsworth to have a 200% adjustment on those 4 parcels for land only. (2 commercial and 2 exempt) as these are a PRIME location to get traffic from both directions.

The only buildings with economic or functional are buildings full of mold or in the process of being built. I have went through each of these with Curtis at the beginning of this year via a "zoom type screen share session". I found many of these still on the system of homes or



businesses that were built in the last decade or so that still had the functional percentage on them. This growth was added at that time of removal.

## Agricultural

With the influence of the recreational use by the river and creeks the land has sold much higher. I have visited with the state about this over the last three years. Hearing about the higher sales I looked back over the last decade and they are much higher than other parcels without this influence. Working with our appraiser, Bryan Hill, we came up with if they had 10% trees or more the parcel was selling higher in this area. These parcels were added to the newly established "greenbelt" area. Hill has worked through this process with other counties, so he was able to guide me through the process. Once the Abstract was submitted, we mailed the owners 456 applications to file on these parcels if they felt they qualified. We have begun receiving the applications. We will visit each of these properties to take pictures. I will approve or disapprove based on use. I asked Russ with PTA and he advised to set a process similar to how other assessors handle this. So far, there is a vast difference of how they are handled. I would like to have it set prior to seeing each property to ensure that they are equalized. We know we will run into different scenarios along the way. It is a process for sure, but one I am willing to do the work to process through it all.

I respectfully would like to ask any advice you have on this greenbelt subject or any other areas. If you feel they are in the wrong classifications, etc. I'm happy to adjust, just as I have discussed with Curtis. If I don't know you want something different, I can't change it.

Respectfully,



Terri J. Van Houten  
Brown County Assessor