

NEBRASKA

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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GRANT COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Grant 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 Grant 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: Christee Haney, Grant County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

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

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

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

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

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

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

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

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

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

are reviewed to ensure taxpayers are served with such transparency.

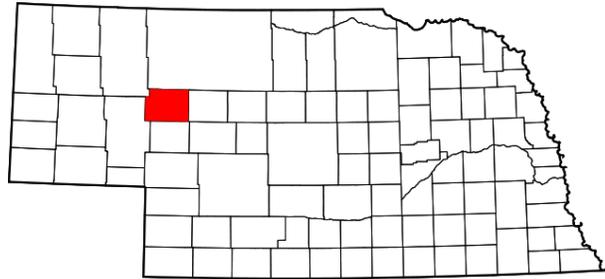
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

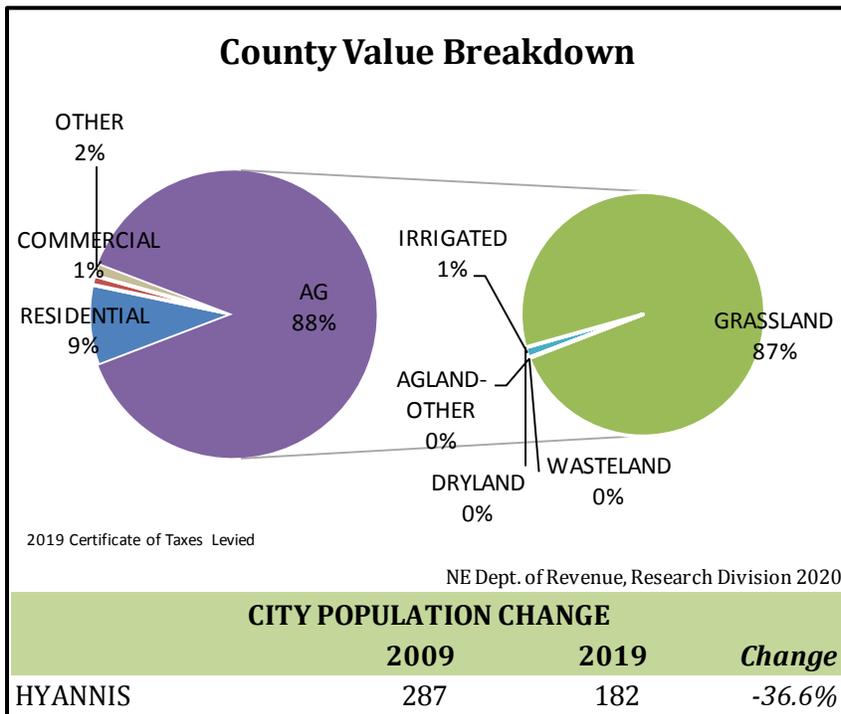
**Further information may be found in Exhibit 94*

County Overview

With a total area of 776 square miles, Grant County had 660 residents, per the Census Bureau Quick Facts for 2018, reflecting an overall population increase over the 2010 U.S. Census of 7.5%. Reports indicated that 75% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$58,427 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Grant County are located in and around Hyannis, the county seat. According to the U.S. Census Bureau, there were 27 employer establishments with total employment of 97, a 10% decrease in total employment from the prior year.



Agricultural land is the single largest contributor to the county's valuation base. Grassland makes up a majority of the land in the county. Grant County is included in the Upper Loup Natural Resources District (NRD). The county is located in the heart of the Sand Hills region.

2020 Residential Correlation for Grant County

Assessment Actions

Assessment actions taken to address the residential property class for the current assessment year included the physical review of all rural improvements coupled with updating all pictures. After a site study was conducted, the first acre home site was valued at \$3,000.

Assessment Practice Review

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

The sales verification and qualification process was discussed with the county assessor. Verification is primarily based on the personal knowledge of the county assessor. If there are questions regarding a sales transaction, the county assessor contacts the parties involved. All disqualified sales are well-documented. Therefore, it is believed that all arm's-length transactions are made available for measurement purposes.

There is only one residential valuation group utilized for Grant County. Review of the cost and depreciation tables, as well as the vacant land study indicate that these are up to date for assessment year 2020 (2018 and 2019, respectively). Depreciation tables in the Computer-Assisted Mass Appraisal (CAMA) system are utilized to arrive at final value.

Site values were reviewed for all rural properties for assessment year 2020. Lot values are reviewed yearly, but lots have not been increased since 2011, since there have been no sales of vacant lots in this market for a number of years, coupled with the lack of a viable residential market in general.

Grant County is current with the six-year inspection and review requirement. Additionally, the county assessor provides the Property Assessment Division (Division) with a three-year plan, which provides details into the planned actions to address all property classes. No written valuation methodology is currently available; however, the county assessor has started assembling the necessary information via a sales book.

Description of Analysis

Seventeen qualified sales occurred during the timeframe of the residential study period. Only the median measure of central tendency appears to be within range. The mean and weighted mean appear to be skewed by two extreme outliers. In addition, the COD of 33% does not support the median. A further review of the assessment to sales ratios indicates that only one sale is within acceptable range. However, all 17 sales are truly arm's-length transactions. This would indicate

2020 Residential Correlation for Grant County

that the statistical profile of 17 sales is not reliable to establish a point estimate for the level of value.

A comparison of the village of Hyannis's five year valuation history with other surrounding counties' of similar economics indicates that the residential valuation change over the same period of time is similar between Grant County and the region.

Equalization and Quality of Assessment

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

Level of Value

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

2020 Commercial Correlation for Grant County

Assessment Actions

No assessment actions were taken to address the commercial property class for assessment year 2020, other than pick-up work.

Assessment Practice Review

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

Commercial sales verification and qualification is primarily a function of the county assessor's personal knowledge of the small number of transactions that occur within the county. Any follow-up questions regarding a sale produces a telephone call to either the buyer or seller. A review of the disqualified commercial sales includes clear documentation of the reason for exclusion. Thus, all arm's-length sales are available for measurement purposes.

Due to the very small number of commercial transactions within the county, there is only one valuation group that describes commercial property and consists of the villages of Hyannis, Ashby and Whitman.

Because of the small population of commercial parcels throughout the county, the only viable approach to value used by the county assessor is the cost approach. Income data is not readily available, and the sales comparison approach requires a larger sample of sales than is possible in a small county. The county is current for the date of the cost and depreciation tables.

The six-year review and inspection and cycle is current, the last physical review of commercial property occurred in 2017.

Description of Analysis

Only two qualified commercial sales occurred during the three years of the study period. They consist of an equipment shop building (occupancy code 470) and a shed office (occupancy code 454). With only two sales, the statistical profile is meaningless for the establishment of a point estimate of the level of value for commercial property. Thus, the assessment practices of the county will be the primary factor for determining statutory compliance.

Equalization and Quality of Assessment

Based on the quality of the county assessor's assessment practices as delineated above, the commercial property class in Grant County appears to be equalized and likewise it is believed that the quality of assessment complies with generally accepted mass appraisal techniques.

2020 Commercial Correlation for Grant County

Level of Value

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

2020 Agricultural Correlation for Grant County

Assessment Actions

For assessment year 2020, the county assessor reviewed the sales data after applying the Land Capability Group (LCG) conversion and conducted a review of surrounding counties' values. Since the changes to agricultural land was minimal no adjustments were made to the agricultural land class. Through the LCG conversion, some land previously classified as waste moved into the grassland categories.

Assessment Practice Review

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

An examination of the qualified and disqualified agricultural sales revealed that out of nine total agricultural sales that occurred during the sales study period, five were deemed qualified and the remaining four had sufficient documentation explaining the reasons for disqualification. Thus, all arm's-length agricultural sales were available for measurement purposes.

A review of Grant County's agricultural market and primary land use indicates that agricultural values are equitably determined. Land use is updated by means of aerial imagery compared to the property record. The date of the aerial imagery is 2018. The county does not recognize non-agricultural influence within the county and therefore has no special value, nor have any applications been filed to date.

The county assessor visually reviewed all agricultural properties for any changes for assessment year 2020. Home site values appeared to be low and it was determined that the home site value should be raised to \$3,000.

Description of Analysis

During the three-year timeframe of the sales study period, only five qualified sales occurred. All five sales were 95% Majority Land Use (MLU) grassland. With only a five sale sample none of the statistics shown in the profile are meaningful for valuation analysis. Agricultural land in Grant County consists primarily of ranchland held by a limited number of owners who rarely offer land for sale. It should be noted that these sales are not ranches as they typically transact in the region, but just sections offered for sale. Also, all five sales were purchased by adjoining landowners and could have realistically been removed from the sample. Thus, they do not adequately represent agricultural land in Grant County.

Agricultural land values in Grant County are equalized with adjoining counties. Evaluation of the statistics in counties with an adequate sample of sales, such as neighboring Cherry and Garden

2020 Agricultural Correlation for Grant County

Counties indicates that the market for agricultural land in this region is flat, which lends credibility to a level of value within an acceptable range.

Therefore, the level of value and quality of assessment is based on the analysis of the county's assessment action, analysis of the general agricultural market and comparison to surrounding counties values.

Equalization and Quality of Assessment

A review of the Grant County assessment practices indicates that land use is current, and both farm and rural home sites are valued in the same manner. Compared to neighboring counties, Grant County values fall into line with the area. Based on the review of all information, the quality of assessment of agricultural property in Grand County complies with generally accepted mass appraisal techniques.

Level of Value

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

2020 Opinions of the Property Tax Administrator for Grant 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2020.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Grant County

Residential Real Property - Current

Number of Sales	17	Median	98.24
Total Sales Price	\$1,330,500	Mean	103.98
Total Adj. Sales Price	\$1,330,500	Wgt. Mean	70.96
Total Assessed Value	\$944,089	Average Assessed Value of the Base	\$28,809
Avg. Adj. Sales Price	\$78,265	Avg. Assessed Value	\$55,535

Confidence Interval - Current

95% Median C.I	80.23 to 138.10
95% Wgt. Mean C.I	41.21 to 100.71
95% Mean C.I	83.37 to 124.59
% of Value of the Class of all Real Property Value in the County	4.09
% of Records Sold in the Study Period	5.33
% of Value Sold in the Study Period	10.27

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	16	100	107.56
2018	11	100	98.78
2017	11	100	99.39
2016	12	100	102.02

2020 Commission Summary for Grant County

Commercial Real Property - Current

Number of Sales	2	Median	80.40
Total Sales Price	\$26,820	Mean	80.40
Total Adj. Sales Price	\$26,820	Wgt. Mean	61.21
Total Assessed Value	\$16,417	Average Assessed Value of the Base	\$30,285
Avg. Adj. Sales Price	\$13,410	Avg. Assessed Value	\$8,209

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-415.63 to 576.43
% of Value of the Class of all Real Property Value in the County	1.03
% of Records Sold in the Study Period	2.63
% of Value Sold in the Study Period	0.71

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	2	100	80.40
2018	1	100	111.32
2017	4	100	145.04
2016	4	100	145.04

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RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 17
 Total Sales Price : 1,330,500
 Total Adj. Sales Price : 1,330,500
 Total Assessed Value : 944,089
 Avg. Adj. Sales Price : 78,265
 Avg. Assessed Value : 55,535

MEDIAN : 98
 WGT. MEAN : 71
 MEAN : 104
 COD : 33.42
 PRD : 146.53

COV : 38.55
 STD : 40.08
 Avg. Abs. Dev : 32.83
 MAX Sales Ratio : 174.58
 MIN Sales Ratio : 33.88

95% Median C.I. : 80.23 to 138.10
 95% Wgt. Mean C.I. : 41.21 to 100.71
 95% Mean C.I. : 83.37 to 124.59

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	3	86.38	95.92	93.79	15.79	102.27	80.23	121.15	N/A	40,000	37,517
01-APR-18 To 30-JUN-18	4	112.41	115.67	104.85	23.27	110.32	80.77	157.08	N/A	44,375	46,528
01-JUL-18 To 30-SEP-18	4	86.21	96.51	56.36	40.05	171.24	39.05	174.58	N/A	119,375	67,279
01-OCT-18 To 31-DEC-18	1	138.10	138.10	138.10	00.00	100.00	138.10	138.10	N/A	40,000	55,239
01-JAN-19 To 31-MAR-19	2	105.84	105.84	104.45	40.49	101.33	62.99	148.68	N/A	77,500	80,949
01-APR-19 To 30-JUN-19	1	33.88	33.88	33.88	00.00	100.00	33.88	33.88	N/A	315,000	106,725
01-JUL-19 To 30-SEP-19	2	123.80	123.80	115.27	09.09	107.40	112.55	135.05	N/A	22,750	26,223
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	11	87.50	103.32	73.26	31.82	141.03	39.05	174.58	80.23 to 157.08	70,455	51,616
01-OCT-18 To 30-SEP-19	6	123.80	105.21	67.74	28.59	155.31	33.88	148.68	33.88 to 148.68	92,583	62,718
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	12	92.87	106.22	76.44	32.02	138.96	39.05	174.58	80.77 to 138.10	67,917	51,918
<u>ALL</u>	17	98.24	103.98	70.96	33.42	146.53	33.88	174.58	80.23 to 138.10	78,265	55,535

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	17	98.24	103.98	70.96	33.42	146.53	33.88	174.58	80.23 to 138.10	78,265	55,535
<u>ALL</u>	17	98.24	103.98	70.96	33.42	146.53	33.88	174.58	80.23 to 138.10	78,265	55,535

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	17	98.24	103.98	70.96	33.42	146.53	33.88	174.58	80.23 to 138.10	78,265	55,535
06											
07											
<u>ALL</u>	17	98.24	103.98	70.96	33.42	146.53	33.88	174.58	80.23 to 138.10	78,265	55,535

38 Grant
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 17
Total Sales Price : 1,330,500
Total Adj. Sales Price : 1,330,500
Total Assessed Value : 944,089
Avg. Adj. Sales Price : 78,265
Avg. Assessed Value : 55,535

MEDIAN : 98
WGT. MEAN : 71
MEAN : 104
COD : 33.42
PRD : 146.53

COV : 38.55
STD : 40.08
Avg. Abs. Dev : 32.83
MAX Sales Ratio : 174.58
MIN Sales Ratio : 33.88

95% Median C.I. : 80.23 to 138.10
95% Wgt. Mean C.I. : 41.21 to 100.71
95% Mean C.I. : 83.37 to 124.59

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	135.05	135.05	135.05	00.00	100.00	135.05	135.05	N/A	5,500	7,428	
Less Than 30,000	4	146.07	136.74	134.31	19.92	101.81	80.23	174.58	N/A	17,625	23,673	
___Ranges Excl. Low \$___												
Greater Than 4,999	17	98.24	103.98	70.96	33.42	146.53	33.88	174.58	80.23 to 138.10	78,265	55,535	
Greater Than 14,999	16	92.87	102.04	70.69	35.08	144.35	33.88	174.58	80.23 to 138.10	82,813	58,541	
Greater Than 29,999	13	87.50	93.91	67.41	31.42	139.31	33.88	148.68	62.99 to 126.58	96,923	65,338	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	135.05	135.05	135.05	00.00	100.00	135.05	135.05	N/A	5,500	7,428	
15,000 TO 29,999	3	157.08	137.30	134.25	20.02	102.27	80.23	174.58	N/A	21,667	29,088	
30,000 TO 59,999	6	116.85	110.68	109.99	15.34	100.63	80.77	138.10	80.77 to 138.10	38,000	41,796	
60,000 TO 99,999	5	87.50	96.76	96.79	22.30	99.97	62.99	148.68	N/A	73,400	71,042	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999	2	36.47	36.47	36.60	07.10	99.64	33.88	39.05	N/A	332,500	121,708	
500,000 TO 999,999												
1,000,000 +												
___ALL___	17	98.24	103.98	70.96	33.42	146.53	33.88	174.58	80.23 to 138.10	78,265	55,535	

38 Grant
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 2
Total Sales Price : 26,820
Total Adj. Sales Price : 26,820
Total Assessed Value : 16,417
Avg. Adj. Sales Price : 13,410
Avg. Assessed Value : 8,209

MEDIAN : 80
WGT. MEAN : 61
MEAN : 80
COD : 48.56
PRD : 131.35

COV : 68.67
STD : 55.21
Avg. Abs. Dev : 39.04
MAX Sales Ratio : 119.44
MIN Sales Ratio : 41.36

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -415.63 to 576.43

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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-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
01-OCT-17 To 30-SEP-18	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
01-OCT-18 To 30-SEP-19											
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
01-JAN-18 To 31-DEC-18	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
<u>ALL</u>	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209
<u>ALL</u>	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209
04											
<u>ALL</u>	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

38 Grant
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 2
Total Sales Price : 26,820
Total Adj. Sales Price : 26,820
Total Assessed Value : 16,417
Avg. Adj. Sales Price : 13,410
Avg. Assessed Value : 8,209

MEDIAN : 80
WGT. MEAN : 61
MEAN : 80
COD : 48.56
PRD : 131.35

COV : 68.67
STD : 55.21
Avg. Abs. Dev : 39.04
MAX Sales Ratio : 119.44
MIN Sales Ratio : 41.36

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -415.63 to 576.43

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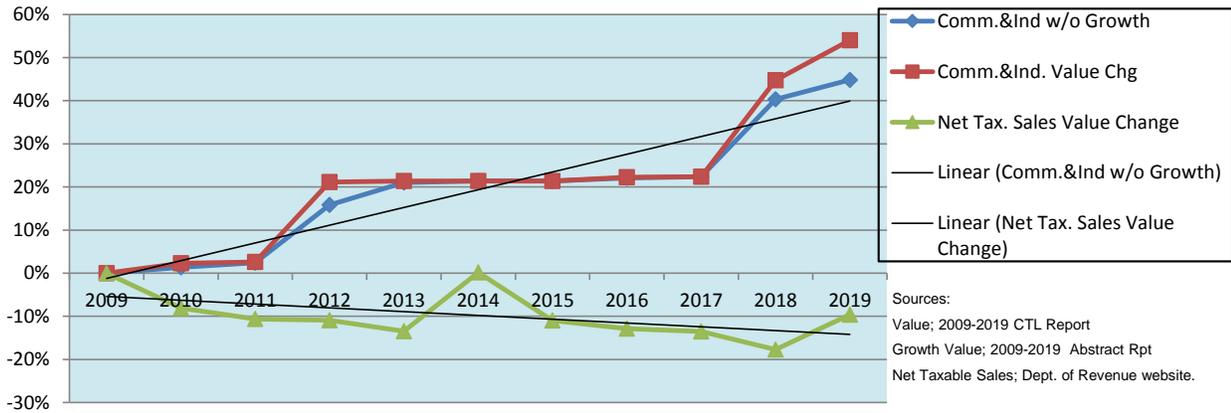
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
Less Than 30,000	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209
Ranges Excl. Low \$											
Greater Than 4,999	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209
Greater Than 14,999	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
Greater Than 29,999											
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
15,000 TO 29,999	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
470	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
554	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
ALL	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 1,493,199	\$ -		\$ 1,493,199	--	\$ 5,317,338	--
2009	\$ 1,494,314	\$ -	0.00%	\$ 1,494,314	--	\$ 4,623,926	--
2010	\$ 1,528,386	\$ 13,633	0.89%	\$ 1,514,753	1.37%	\$ 4,248,324	-8.12%
2011	\$ 1,533,299	\$ 3,315	0.22%	\$ 1,529,984	0.10%	\$ 4,132,436	-2.73%
2012	\$ 1,809,918	\$ 78,811	4.35%	\$ 1,731,107	12.90%	\$ 4,118,971	-0.33%
2013	\$ 1,813,265	\$ 5,000	0.28%	\$ 1,808,265	-0.09%	\$ 4,000,592	-2.87%
2014	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,630,926	15.76%
2015	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,114,571	-11.15%
2016	\$ 1,826,591	\$ 2,588	0.14%	\$ 1,824,003	0.59%	\$ 4,027,478	-2.12%
2017	\$ 1,828,354	\$ -	0.00%	\$ 1,828,354	0.10%	\$ 3,999,172	-0.70%
2018	\$ 2,162,727	\$ 66,066	3.05%	\$ 2,096,661	14.67%	\$ 3,804,447	-4.87%
2019	\$ 2,301,628	\$ 137,326	5.97%	\$ 2,164,302	0.07%	\$ 4,178,131	9.82%
Ann %chg	4.41%			Average	2.97%	-1.01%	-0.73%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	1.37%	2.28%	-8.12%
2011	2.39%	2.61%	-10.63%
2012	15.85%	21.12%	-10.92%
2013	21.01%	21.34%	-13.48%
2014	21.34%	21.34%	0.15%
2015	21.34%	21.34%	-11.02%
2016	22.06%	22.24%	-12.90%
2017	22.35%	22.35%	-13.51%
2018	40.31%	44.73%	-17.72%
2019	44.84%	54.03%	-9.64%

County Number	38
County Name	Grant

38 Grant
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 5
Total Sales Price : 2,520,135
Total Adj. Sales Price : 2,520,135
Total Assessed Value : 1,390,479
Avg. Adj. Sales Price : 504,027
Avg. Assessed Value : 278,096

MEDIAN : 63
WGT. MEAN : 55
MEAN : 58
COD : 09.12
PRD : 104.88

COV : 20.91
STD : 12.10
Avg. Abs. Dev : 05.73
MAX Sales Ratio : 63.95
MIN Sales Ratio : 36.24

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 42.84 to 72.88

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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-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	3	62.80	63.04	63.04	00.49	100.00	62.70	63.62	N/A	405,304	255,508
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	1	36.24	36.24	36.24	00.00	100.00	36.24	36.24	N/A	758,224	274,780
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	63.95	63.95	63.95	00.00	100.00	63.95	63.95	N/A	546,000	349,174
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17											
01-OCT-17 To 30-SEP-18	4	62.75	56.34	52.75	10.95	106.81	36.24	63.62	N/A	493,534	260,326
01-OCT-18 To 30-SEP-19	1	63.95	63.95	63.95	00.00	100.00	63.95	63.95	N/A	546,000	349,174
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17											
01-JAN-18 To 31-DEC-18	4	62.75	56.34	52.75	10.95	106.81	36.24	63.62	N/A	493,534	260,326
<u>ALL</u>	5	62.80	57.86	55.17	09.12	104.88	36.24	63.95	N/A	504,027	278,096

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	62.80	57.86	55.17	09.12	104.88	36.24	63.95	N/A	504,027	278,096
<u>ALL</u>	5	62.80	57.86	55.17	09.12	104.88	36.24	63.95	N/A	504,027	278,096

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	5	62.80	57.86	55.17	09.12	104.88	36.24	63.95	N/A	504,027	278,096
1	5	62.80	57.86	55.17	09.12	104.88	36.24	63.95	N/A	504,027	278,096
<u>ALL</u>	5	62.80	57.86	55.17	09.12	104.88	36.24	63.95	N/A	504,027	278,096

38 Grant
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 5
 Total Sales Price : 2,520,135
 Total Adj. Sales Price : 2,520,135
 Total Assessed Value : 1,390,479
 Avg. Adj. Sales Price : 504,027
 Avg. Assessed Value : 278,096

MEDIAN : 63
 WGT. MEAN : 55
 MEAN : 58
 COD : 09.12
 PRD : 104.88

COV : 20.91
 STD : 12.10
 Avg. Abs. Dev : 05.73
 MAX Sales Ratio : 63.95
 MIN Sales Ratio : 36.24

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 42.84 to 72.88

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Grass____											
County	5	62.80	57.86	55.17	09.12	104.88	36.24	63.95	N/A	504,027	278,096
1	5	62.80	57.86	55.17	09.12	104.88	36.24	63.95	N/A	504,027	278,096
____ALL____	5	62.80	57.86	55.17	09.12	104.88	36.24	63.95	N/A	504,027	278,096

Grant County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Grant	1	n/a	n/a	n/a	1500	1500	1500	1500	1500	1500
Cherry	1	0	2100	n/a	2089	2057	2100	2089	2100	2074
Hooker	1	n/a	n/a	n/a	1800	1800	1800	1800	1800	1800
Arthur	1	n/a	2100	2100	2100	2100	2100	2100	2100	2100
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208
Sheridan	1	1710	1710	1660	1605	1585	1585	1570	1525	1643

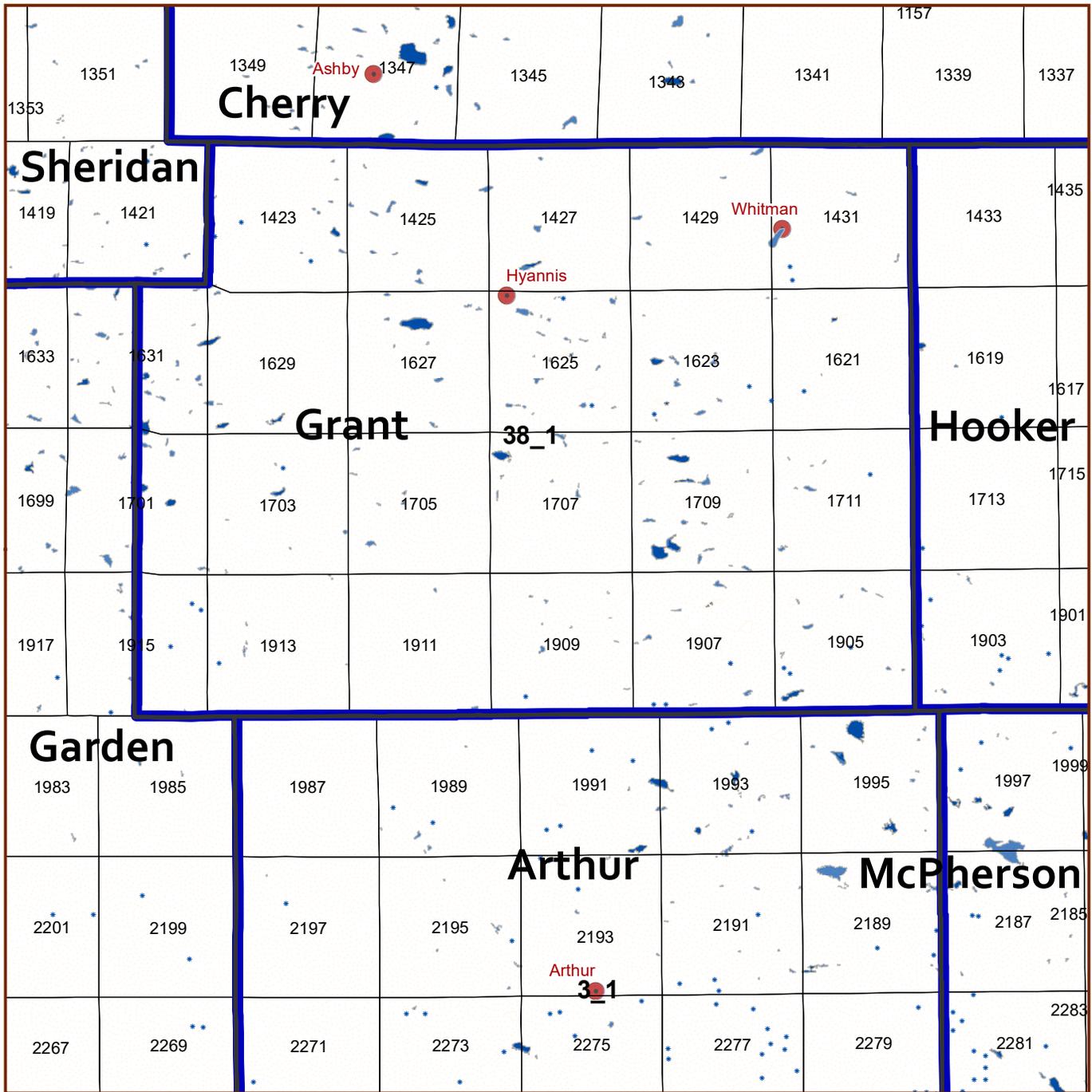
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Grant	1	n/a	n/a							
Cherry	1	n/a	725	725	725	725	725	725	725	725
Hooker	1	n/a	n/a							
Arthur	1	n/a	n/a							
Garden	1	n/a	755	n/a	750	750	n/a	730	730	752
Sheridan	1	n/a	690	620	615	600	570	560	550	617

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Grant	1	404	404	404	404	404	404	n/a	n/a	404
Cherry	1	549	550	550	549	550	425	425	425	445
Hooker	1	450	450	450	450	450	450	450	450	450
Arthur	1	407	407	407	407	407	407	n/a	407	407
Garden	1	415	n/a	418	415	410	410	405	405	409
Sheridan	1	460	460	460	460	n/a	460	460	405	456

County	Mkt Area	CRP	TIMBER	WASTE
Grant	1	n/a	n/a	10
Cherry	1	725	n/a	73
Hooker	1	n/a	n/a	9
Arthur	1	n/a	n/a	10
Garden	1	745	n/a	50
Sheridan	1	n/a	n/a	55

Source: 2020 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.

GRANT COUNTY



Legend

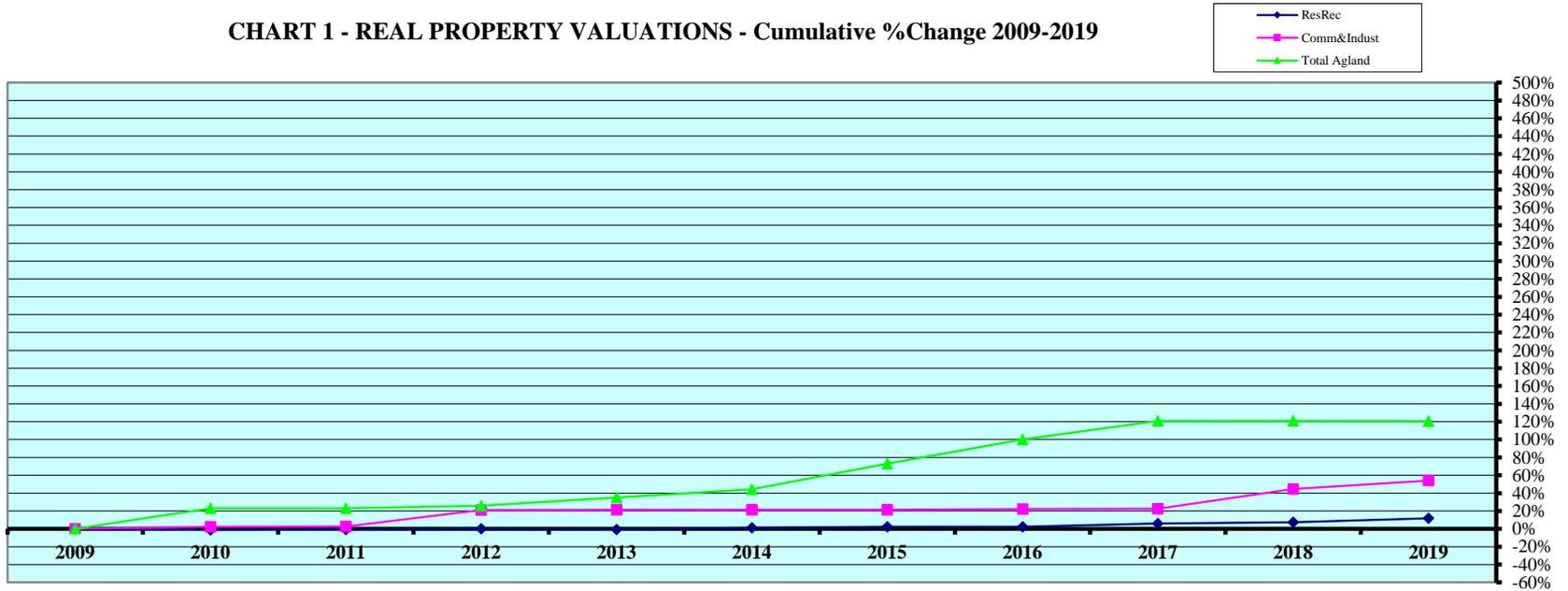
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- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2009-2019



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	8,104,538	--	--	--	1,494,314	--	--	--	89,737,847	--	--	--
2010	8,004,768	-99,770	-1.23%	-1.23%	1,528,386	34,072	2.28%	2.28%	110,406,085	20,668,238	23.03%	23.03%
2011	8,047,494	42,726	0.53%	-0.70%	1,533,299	4,913	0.32%	2.61%	110,403,267	-2,818	0.00%	23.03%
2012	8,111,106	63,612	0.79%	0.08%	1,809,918	276,619	18.04%	21.12%	112,842,964	2,439,697	2.21%	25.75%
2013	8,031,517	-79,589	-0.98%	-0.90%	1,813,265	3,347	0.18%	21.34%	121,287,975	8,445,011	7.48%	35.16%
2014	8,205,071	173,554	2.16%	1.24%	1,813,265	0	0.00%	21.34%	129,645,719	8,357,744	6.89%	44.47%
2015	8,286,469	81,398	0.99%	2.24%	1,813,265	0	0.00%	21.34%	155,308,056	25,662,337	19.79%	73.07%
2016	8,302,950	16,481	0.20%	2.45%	1,826,591	13,326	0.73%	22.24%	179,479,581	24,171,525	15.56%	100.00%
2017	8,586,030	283,080	3.41%	5.94%	1,828,354	1,763	0.10%	22.35%	198,290,010	18,810,429	10.48%	120.97%
2018	8,697,939	111,909	1.30%	7.32%	2,162,727	334,373	18.29%	44.73%	198,290,506	496	0.00%	120.97%
2019	9,057,226	359,287	4.13%	11.75%	2,301,628	138,901	6.42%	54.03%	197,931,968	-358,538	-0.18%	120.57%

Rate Annual %chg: Residential & Recreational **1.12%**

Commercial & Industrial **4.41%**

Agricultural Land **8.23%**

Cnty# **38**
County **GRANT**

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.

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2009	8,104,538	150,096	1.85%	7,954,442	--	--	1,494,314	0	0.00%	1,494,314	--	--	
2010	8,004,768	6,817	0.09%	7,997,951	-1.32%	-1.32%	1,528,386	13,633	0.89%	1,514,753	1.37%	1.37%	
2011	8,047,494	3,708	0.05%	8,043,786	0.49%	-0.75%	1,533,299	3,315	0.22%	1,529,984	0.10%	2.39%	
2012	8,111,106	121,382	1.50%	7,989,724	-0.72%	-1.42%	1,809,918	78,811	4.35%	1,731,107	12.90%	15.85%	
2013	8,031,517	40,205	0.50%	7,991,312	-1.48%	-1.40%	1,813,265	5,000	0.28%	1,808,265	-0.09%	21.01%	
2014	8,205,071	66,108	0.81%	8,138,963	1.34%	0.42%	1,813,265	0	0.00%	1,813,265	0.00%	21.34%	
2015	8,286,469	58,268	0.70%	8,228,201	0.28%	1.53%	1,813,265	0	0.00%	1,813,265	0.00%	21.34%	
2016	8,302,950	20,355	0.25%	8,282,595	-0.05%	2.20%	1,826,591	2,588	0.14%	1,824,003	0.59%	22.06%	
2017	8,586,030	52,269	0.61%	8,533,761	2.78%	5.30%	1,828,354	0	0.00%	1,828,354	0.10%	22.35%	
2018	8,697,939	85,217	0.98%	8,612,722	0.31%	6.27%	2,162,727	66,066	3.05%	2,096,661	14.67%	40.31%	
2019	9,057,226	23,465	0.26%	9,033,761	3.86%	11.47%	2,301,628	137,326	5.97%	2,164,302	0.07%	44.84%	
Rate Ann%chg	1.12%			0.55%			4.41%			C & I w/o growth			2.97%

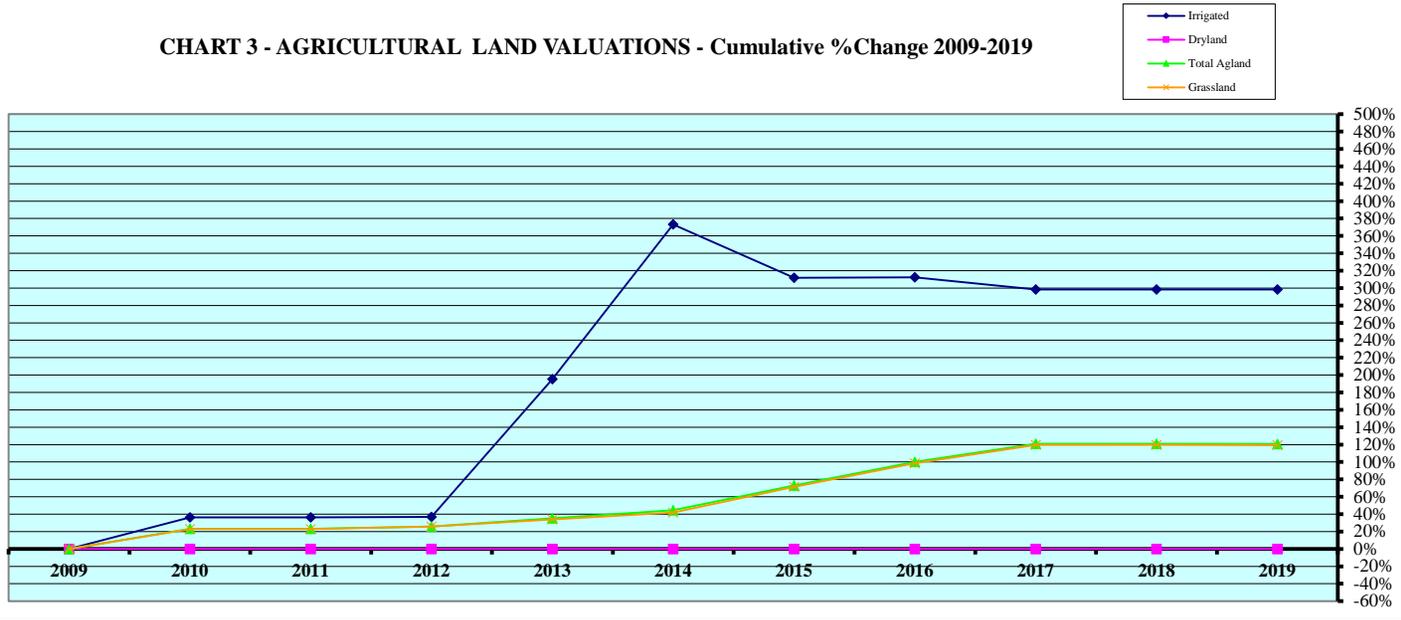
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2009	6,312,338	2,244,871	8,557,209	197,474	2.31%	8,359,735	--	--
2010	6,542,906	2,244,611	8,787,517	247,329	2.81%	8,540,188	-0.20%	-0.20%
2011	6,304,396	2,243,577	8,547,973	0	0.00%	8,547,973	-2.73%	-0.11%
2012	6,614,035	2,250,074	8,864,109	360,487	4.07%	8,503,622	-0.52%	-0.63%
2013	6,614,035	2,250,651	8,864,686	0	0.00%	8,864,686	0.01%	3.59%
2014	8,016,571	2,338,270	10,354,841	735,175	7.10%	9,619,666	8.52%	12.42%
2015	8,411,624	2,612,332	11,023,956	694,921	6.30%	10,329,035	-0.25%	20.71%
2016	9,239,095	2,831,253	12,070,348	1,115,439	9.24%	10,954,909	-0.63%	28.02%
2017	10,313,283	3,122,686	13,435,969	1,619,914	12.06%	11,816,055	-2.11%	38.08%
2018	11,317,827	3,226,570	14,544,397	1,101,398	7.57%	13,442,999	0.05%	57.10%
2019	11,359,515	3,285,884	14,645,399	97,002	0.66%	14,548,397	0.03%	70.01%
Rate Ann%chg	6.05%	3.88%	5.52%	Ag Imprv+Site w/o growth			0.22%	

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

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County GRANT

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	708,620	--	--	--	0	--	--	--	88,935,388	--	--	--
2010	965,119	256,499	36.20%	36.20%	0	0	0	0	109,347,126	20,411,738	22.95%	22.95%
2011	965,119	0	0.00%	36.20%	0	0	0	0	109,344,308	-2,818	0.00%	22.95%
2012	968,802	3,683	0.38%	36.72%	0	0	0	0	111,780,317	2,436,009	2.23%	25.69%
2013	2,093,090	1,124,288	116.05%	195.38%	0	0	0	0	119,100,516	7,320,199	6.55%	33.92%
2014	3,352,750	1,259,660	60.18%	373.14%	0	0	0	0	126,199,216	7,098,700	5.96%	41.90%
2015	2,917,624	-435,126	-12.98%	311.73%	0	0	0	0	152,289,669	26,090,453	20.67%	71.24%
2016	2,922,094	4,470	0.15%	312.36%	0	0	0	0	176,449,068	24,159,399	15.86%	98.40%
2017	2,822,235	-99,859	-3.42%	298.27%	0	0	0	0	195,368,636	18,919,568	10.72%	119.67%
2018	2,822,235	0	0.00%	298.27%	0	0	0	0	195,369,127	491	0.00%	119.68%
2019	2,822,235	0	0.00%	298.27%	0	0	0	0	195,001,510	-367,617	-0.19%	119.26%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	93,840	--	--	--	(1)	--	--	--	89,737,847	--	--	--
2010	93,840	0	0.00%	0.00%	0	1	100.00%	100.00%	110,406,085	20,668,238	23.03%	23.03%
2011	93,840	0	0.00%	0.00%	0	0	0	0	110,403,267	-2,818	0.00%	23.03%
2012	93,845	5	0.01%	0.01%	0	0	0	0	112,842,964	2,439,697	2.21%	25.75%
2013	93,149	-696	-0.74%	-0.74%	1,220	1,220	100.00%	100.00%	121,287,975	8,445,011	7.48%	35.16%
2014	93,753	604	0.65%	-0.09%	0	-1,220	-100.00%	-100.00%	129,645,719	8,357,744	6.89%	44.47%
2015	100,763	7,010	7.48%	7.38%	0	0	0	0	155,308,056	25,662,337	19.79%	73.07%
2016	101,025	262	0.26%	7.66%	7,394	7,394	100.00%	100.00%	179,479,581	24,171,525	15.56%	100.00%
2017	99,139	-1,886	-1.87%	5.65%	0	-7,394	-100.00%	-100.00%	198,290,010	18,810,429	10.48%	120.97%
2018	99,144	5	0.01%	5.65%	0	0	0	0	198,290,506	496	0.00%	120.97%
2019	108,223	9,079	9.16%	15.33%	0	0	0	0	197,931,968	-358,538	-0.18%	120.57%

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Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	708,620	2,203	322			0	0				88,935,387	485,986	183		
2010	965,119	2,193	440	36.81%	36.81%	0	0				109,347,126	485,987	225	22.95%	22.95%
2011	965,119	2,193	440	0.00%	36.81%	0	0				109,347,126	485,987	225	0.00%	22.95%
2012	968,802	2,153	450	2.27%	39.91%	0	0				111,780,317	486,001	230	2.22%	25.68%
2013	2,160,090	2,160	1,000	122.22%	210.92%	0	0				119,071,486	486,006	245	6.52%	33.88%
2014	3,352,750	2,682	1,250	25.00%	288.65%	0	0				126,199,216	485,382	260	6.12%	42.08%
2015	2,917,504	1,945	1,500	20.00%	366.38%	0	0				152,288,264	483,454	315	21.15%	72.13%
2016	2,923,684	1,949	1,500	0.00%	366.38%	0	0				176,490,261	483,534	365	15.87%	99.45%
2017	2,848,605	1,899	1,500	0.00%	366.38%	0	0				195,361,533	483,568	404	10.68%	120.76%
2018	2,822,235	1,881	1,500	0.00%	366.38%	0	0				195,367,828	483,584	404	0.00%	120.76%
2019	2,822,235	1,881	1,500	0.00%	366.38%	0	0				195,368,319	483,585	404	0.00%	120.76%

Rate Annual %chg Average Value/Acre: **16.65%**

8.24%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	93,840	9,384	10			0	0				89,737,847	497,573	180		
2010	93,840	9,384	10	0.00%	0.00%	0	0				110,406,085	497,564	222	23.03%	23.03%
2011	93,840	9,384	10	0.00%	0.00%	0	0				110,406,085	497,564	222	0.00%	23.03%
2012	93,845	9,385	10	0.00%	0.00%	0	0				112,842,964	497,539	227	2.21%	25.76%
2013	93,687	9,369	10	0.00%	0.00%	0	0				121,325,263	497,535	244	7.52%	35.21%
2014	93,753	9,375	10	0.00%	0.00%	0	0				129,645,719	497,439	261	6.88%	44.51%
2015	100,763	10,074	10	0.02%	0.02%	0	0				155,306,531	495,474	313	20.27%	73.80%
2016	100,148	10,013	10	0.00%	0.02%	0	0				179,514,093	495,496	362	15.58%	100.88%
2017	99,139	9,911	10	0.00%	0.03%	0	0				198,309,277	495,379	400	10.50%	121.97%
2018	99,139	9,911	10	0.00%	0.03%	0	0				198,289,202	495,377	400	-0.01%	121.94%
2019	99,144	9,912	10	0.00%	0.03%	0	0				198,289,698	495,378	400	0.00%	121.94%

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GRANT

Rate Annual %chg Average Value/Acre: **8.30%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 1,699	Value : 224,546,139	Growth 700,459	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	26	60,860	8	16,958	50	114,660	84	192,478	
02. Res Improve Land	135	214,711	17	98,449	77	163,040	229	476,200	
03. Res Improvements	139	4,418,923	17	1,395,331	79	2,707,154	235	8,521,408	
04. Res Total	165	4,694,494	25	1,510,738	129	2,984,854	319	9,190,086	22,364
% of Res Total	51.72	51.08	7.84	16.44	40.44	32.48	18.78	4.09	3.19
05. Com UnImp Land	4	9,903	2	5,730	8	8,489	14	24,122	
06. Com Improve Land	29	29,553	6	45,612	22	21,499	57	96,664	
07. Com Improvements	29	1,348,943	6	328,450	27	503,449	62	2,180,842	
08. Com Total	33	1,388,399	8	379,792	35	533,437	76	2,301,628	0
% of Com Total	43.42	60.32	10.53	16.50	46.05	23.18	4.47	1.03	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	165	4,694,494	25	1,510,738	129	2,984,854	319	9,190,086	22,364
% of Res & Rec Total	51.72	51.08	7.84	16.44	40.44	32.48	18.78	4.09	3.19
Com & Ind Total	33	1,388,399	8	379,792	35	533,437	76	2,301,628	0
% of Com & Ind Total	43.42	60.32	10.53	16.50	46.05	23.18	4.47	1.03	0.00
17. Taxable Total	198	6,082,893	33	1,890,530	164	3,518,291	395	11,491,714	22,364
% of Taxable Total	50.13	52.93	8.35	16.45	41.52	30.62	23.25	5.12	3.19

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	39	1	88	128

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	15,445	1,165	174,925,119	1,166	174,940,564
28. Ag-Improved Land	0	0	1	18,215	131	23,888,358	132	23,906,573
29. Ag Improvements	0	0	1	50,882	137	14,156,406	138	14,207,288

30. Ag Total				1,304	213,054,425
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	2.00	1,000	
37. FarmSite Improvements	0	0.00	0	1	0.00	50,882	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	108	170.00	510,000	108	170.00	510,000	
33. HomeSite Improvements	107	167.00	11,137,890	107	167.00	11,137,890	678,095
34. HomeSite Total				107	170.00	11,647,890	
35. FarmSite UnImp Land	3	5.00	2,500	3	5.00	2,500	
36. FarmSite Improv Land	113	370.00	185,000	114	372.00	186,000	
37. FarmSite Improvements	124	0.00	3,018,516	125	0.00	3,069,398	0
38. FarmSite Total				128	377.00	3,257,898	
39. Road & Ditches	0	1,548.97	0	0	1,548.97	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				235	2,095.97	14,905,788	678,095

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	655.84	93,228	11	655.84	93,228

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	409.87	21.68%	614,805	21.68%	1,500.00
49. 3A1	37.32	1.97%	55,980	1.97%	1,500.00
50. 3A	278.20	14.71%	417,300	14.71%	1,500.00
51. 4A1	127.54	6.75%	191,310	6.75%	1,500.00
52. 4A	1,037.84	54.89%	1,556,760	54.89%	1,500.00
53. Total	1,890.77	100.00%	2,836,155	100.00%	1,500.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	47,106.17	9.75%	19,030,895	9.75%	404.00
64. 1G	68.43	0.01%	27,645	0.01%	403.99
65. 2G1	135.53	0.03%	54,754	0.03%	404.00
66. 2G	474.20	0.10%	191,577	0.10%	404.00
67. 3G1	11,989.90	2.48%	4,843,919	2.48%	404.00
68. 3G	423,418.43	87.63%	171,061,021	87.63%	404.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	483,192.66	100.00%	195,209,811	100.00%	404.00
Irrigated Total					
	1,890.77	0.38%	2,836,155	1.43%	1,500.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	483,192.66	97.55%	195,209,811	98.52%	404.00
72. Waste	9,911.92	2.00%	99,144	0.05%	10.00
73. Other	352.91	0.07%	3,527	0.00%	9.99
74. Exempt	936.04	0.19%	0	0.00%	0.00
75. Market Area Total	495,348.26	100.00%	198,148,637	100.00%	400.02

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	1,890.77	2,836,155	1,890.77	2,836,155
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	80.84	32,660	483,111.82	195,177,151	483,192.66	195,209,811
79. Waste	0.00	0	0.00	0	9,911.92	99,144	9,911.92	99,144
80. Other	0.00	0	0.00	0	352.91	3,527	352.91	3,527
81. Exempt	326.19	0	0.00	0	609.85	0	936.04	0
82. Total	0.00	0	80.84	32,660	495,267.42	198,115,977	495,348.26	198,148,637

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,890.77	0.38%	2,836,155	1.43%	1,500.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	483,192.66	97.55%	195,209,811	98.52%	404.00
Waste	9,911.92	2.00%	99,144	0.05%	10.00
Other	352.91	0.07%	3,527	0.00%	9.99
Exempt	936.04	0.19%	0	0.00%	0.00
Total	495,348.26	100.00%	198,148,637	100.00%	400.02

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 Ashby Outlots	14	58,210	19	80,428	20	1,289,818	34	1,428,456	1,000
83.2 Ashby Res	6	2,121	26	23,021	26	517,598	32	542,740	0
83.3 Hyannis Outlots	6	17,011	16	89,926	16	1,367,199	22	1,474,136	17,945
83.4 Hyannis Res	26	60,860	136	223,054	139	4,534,152	165	4,818,066	0
83.5 Rural	1	2,138	2	16,903	2	113,889	3	132,930	0
83.6 Whitman Outlots	11	36,358	5	14,745	5	191,457	16	242,560	0
83.7 Whitman Res	20	15,780	25	28,123	26	503,876	46	547,779	0
83.8 [none]	0	0	0	0	1	3,419	1	3,419	3,419
84 Residential Total	84	192,478	229	476,200	235	8,521,408	319	9,190,086	22,364

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>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 Ashby Comm	4	5,922	11	6,463	11	152,695	15	165,080	0
85.2 Hyannis Comm	7	15,993	36	80,525	41	1,930,658	48	2,027,176	0
85.3 Whitman Comm	3	2,207	10	9,676	10	97,489	13	109,372	0
86 Commercial Total	14	24,122	57	96,664	62	2,180,842	76	2,301,628	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	47,106.17	9.75%	19,030,895	9.75%	404.00
88. 1G	68.43	0.01%	27,645	0.01%	403.99
89. 2G1	135.53	0.03%	54,754	0.03%	404.00
90. 2G	474.20	0.10%	191,577	0.10%	404.00
91. 3G1	11,989.90	2.48%	4,843,919	2.48%	404.00
92. 3G	423,418.43	87.63%	171,061,021	87.63%	404.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	483,192.66	100.00%	195,209,811	100.00%	404.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	483,192.66	100.00%	195,209,811	100.00%	404.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	483,192.66	100.00%	195,209,811	100.00%	404.00

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

38 Grant

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	9,057,226	9,190,086	132,860	1.47%	22,364	1.22%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,359,515	11,647,890	288,375	2.54%	678,095	-3.43%
04. Total Residential (sum lines 1-3)	20,416,741	20,837,976	421,235	2.06%	700,459	-1.37%
05. Commercial	2,301,628	2,301,628	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	2,301,628	2,301,628	0	0.00%	0	0.00%
08. Ag-Farmsite Land, Outbuildings	3,285,884	3,257,898	-27,986	-0.85%	0	-0.85%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	3,285,884	3,257,898	-27,986	-0.85%	0	-0.85%
12. Irrigated	2,822,235	2,836,155	13,920	0.49%		
13. Dryland	0	0	0			
14. Grassland	195,001,510	195,209,811	208,301	0.11%		
15. Wasteland	108,223	99,144	-9,079	-8.39%		
16. Other Agland	0	3,527	3,527			
17. Total Agricultural Land	197,931,968	198,148,637	216,669	0.11%		
18. Total Value of all Real Property (Locally Assessed)	223,936,221	224,546,139	609,918	0.27%	700,459	-0.04%

2020 Assessment Survey for Grant County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$97,510- This budget includes that of Clerk, Clerk of the District Court, Register of Deeds and Election Commission.
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,830
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,300
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500 for all five offices.
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	County converted to MIPS from Terra Scan in January 2020
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	For reference only
4.	If so, who maintains the Cadastral Maps?
	The County Clerk
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, https://www.grant.gworks.com
7.	Who maintains the GIS software and maps?
	gWorks updates every night.
8.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No, the village of Hyannis is the only area not zoned.

3.	What municipalities in the county are zoned?
	The unincorporated towns of Ashby and Whitman
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	Susan Lore
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	As needed.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Experience and knowledge of mass appraisal; general certified appraiser
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No. That is done in-house by the county assessor with the help of Susan Lore as needed.

2020 Residential Assessment Survey for Grant County

1.	Valuation data collection done by:						
	The county assessor.						
2.	List the valuation group recognized by the County and describe the unique characteristics of each:						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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>All county residential property that includes Hyannis, villages, and rural residential.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and improvements.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All county residential property that includes Hyannis, villages, and rural residential.	AG	Agricultural homes and improvements.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>						
1	All county residential property that includes Hyannis, villages, and rural residential.						
AG	Agricultural homes and improvements.						
3.	List and describe the approach(es) used to estimate the market value of residential properties.						
	Primarily the cost approach. The sales comparison approach is not used since there are so few sales.						
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?						
	The county uses the tables provided by the CAMA vendor.						
5.	Are individual depreciation tables developed for each valuation group?						
	There is only one valuation group used to represent all residential property in Grant County.						
6.	Describe the methodology used to determine the residential lot values?						
	Residential lots are valued by the square foot method.						
7.	How are rural residential site values developed?						
	This year the county assessor changed all first acre site values to \$3,000. She realized that the cost to sink a new well, new electrical and such is more but at this time can't justify adding a huge increase since the sales are so few and far between.						
8.	Are there form 191 applications on file?						
	No.						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?						
	No lots are held for sale in the county.						

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2018	2011	2018
	AG	2019	2019	2019	2019

The lot value study was originally conducted in 2011; an annual review shows no current need for change.

2020 Commercial Assessment Survey for Grant County

1.	Valuation data collection done by:													
	The county assessor. Susan Lore is consulted if there are questions.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<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>All commercial property in the county.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial property in the county.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial property in the county.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Primarily the cost approach is used to estimate the market value of commercial property in the county. There are few commercial sales in Grant County to utilize the sales comparison approach or enough income and expense information to make the income approach meaningful.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	There are no unique commercial properties within the county. If one should be discovered, the county assessor would use Susan Lore.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	The county uses the tables provided by the CAMA vendor.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	Only one valuation group is used for commercial property.													
6.	Describe the methodology used to determine the commercial lot values.													
	The square foot method is used to determine commercial lot values. Commercial lots in Grant County are valued at .05/square foot.													
7.	<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;">2017</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2017</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	2017	2017	2011	2017
<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	2017	2017	2011	2017										
	Lot values from 2011 were reviewed but not changed.													

2020 Agricultural Assessment Survey for Grant County

1.	Valuation data collection done by:							
	The county assessor.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Grant County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grassland, with a small amount of irrigated acres.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Grant County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Grant County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2018						
	Land use is updated via aerial imagery (gWorks).							
3.	Describe the process used to determine and monitor market areas.							
	The homogenous nature of the county requires only one market area for agricultural land.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The amount of acres involved. Rural residential is considered to be 20 acres or less.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes. This year the county assessor changed all first acre site values to \$3,000. She realized that the cost to sink a new well, new electrical and such is more but at this time can't justify adding a huge increase since sales are so far and few between.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	No intensive use is identified in the county.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	There is no land enrolled in the Wetland Reserve Program in Grant County.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	There are no non-agricultural influences in Grant County.							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
8c.	Describe the non-agricultural influences recognized within the county.							

	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Grant County Plan of Assessment
FY2020-2022

Christee L Haney, Assessor

July 31, 2019

GRANT COUNTY

PLAN OF ASSESSMENT 2020-2022

PLAN OF ASSESSMENT REQUIREMENTS:

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

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Neb. Rev. Stat. §77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

GENERAL DESCRIPTION OF REAL PROPERTY IN GRANT COUNTY:

Per the 2019 County Abstract, Grant County consists of the following real property types:

	Parcel/Acre Count		Total Value		Land Value	Improvement Value
Residential	316		9,061,122		580,614	8,480,508
Commercial	76		2,301,628		120,786	2,180,842
Agricultural	1308		212,935,097		198,715,001	14,220,096
Game & Parks	11		93,228		93,228	0
Exempt	128		0		0	0
Total	1839		224,391,075		199,509,629	24,881,446

Agricultural land is the predominant property type in Grant County, with the majority consisting of grassland (irrigated acres consisting of .54% of the total ag acres), primarily used for cow/calf operations.

Additional information is contained in the 2019 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2019.

CURRENT RESOURCES:

Staff/Budget/Training

The assessor and 1 part-time employee are the only employees in the office. The county hires an independent appraiser, as needed, for appraisal maintenance.

The proposed budget for the assessment portion of the Assessor’s budget for FY 2019-2020 is \$24,450.00

I was re-elected to the office as Clerk Ex Officio in the General Election in November 2018. I plan on attending as many workshops and district meetings as the current budget will allow. I believe that knowledge is the key to maintaining this position.

Record Maintenance

New property record cards were created for improved parcels of real property in 1999. Each property record card is filed by current owner alphabetically. If the owner has more than one parcel they are all filed in one folder.

Grant County is using the TerraScan software. The GIS system is complete. As of February 2014 Grant County is teamed up with GIS Workshop and are now online to view the assessor’s records.

The Village of Hyannis is now online to be looked up by name or parcel ID. I hope to have GIS Workshop map out the towns of Ashby and Whitman in the near future as the budget allows.

My staff and I are trying to switch all records to match with GIS. It seems with the soil changes and such that this is a never ending process. My goal in doing this is so that my records and values are as accurate as possible.

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor is also Register of Deeds which is helpful in the discovery process. Data collection will be done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage.

Data Collection

Grant County has implemented procedures to complete a physical routine inspection of all properties on a six-year cycle.

Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value.

Income Approach: The income approach is primarily used in the valuation of commercial properties.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

Sales Ratio Review

Upon completion of assessment actions, sales ratio studies will be reviewed to determine if the statistics are within the guidelines set forth by the state.

Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article will be published in the paper to keep taxpayers informed of the process. I also include a letter explaining what took place as far as values and how sales affected those. I stay transparent with my taxpayers and keep them as informed as possible.

Level of Value, Quality and Uniformity for assessment year 2019:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	100%
Commercial	100%
Agricultural	75%

For more information regarding statistical measures, see 2019 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2019.

Assessment Actions Planned for Assessment Year 2020:

Agricultural: Keeping with the “6-year inspection cycle” I will visually inspect all the Ag properties in Grant County by the end of 2019 to check for any changes. I plan on taking new pictures to add to the file. New values will be reflected on the 2020 County Abstract. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2021:

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2022:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

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Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

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

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 18 applications annually.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 35 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives approximately 125 personal property schedules annually.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Board of Educational Land and Funds Report: Compile all valuations for properties owned by BELF and report no later than March 31 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year.

Form 45 County Abstract of Assessment for Personal Property: Compile all personal property valuation information and file by July 20 annually.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

Conclusion:

The Grant County Assessor makes every effort to comply with state statute and the rules and regulations of the Property Assessment Division of the Department of Revenue in an attempt to assure uniform and proportionate assessments of all properties in Grant County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. However, it is a goal of this office to ultimately complete the majority of the appraisal work by the assessor and office staff as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Christee L. Haney
Grant County Assessor