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DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HOOKER COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Hooker 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 Hooker 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: Dave Sullivan, Hooker County Assessor

Table of Contents

2017 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- PTA's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (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 deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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 Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

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 methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records 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 county’s sales verification and qualification procedures 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 groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection 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.

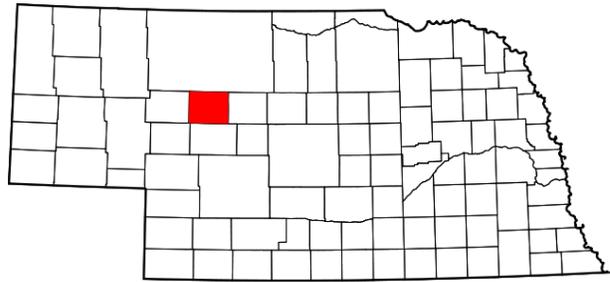
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. 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.

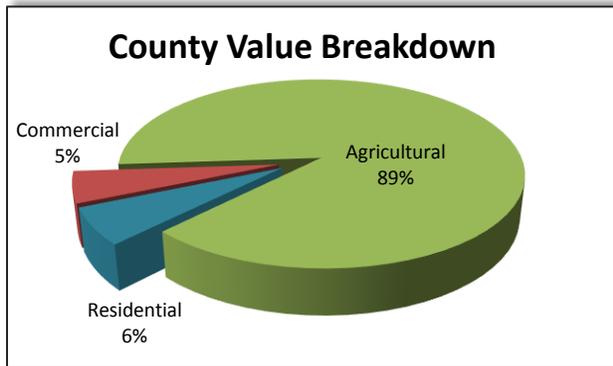
**Further information may be found in Exhibit 94*

County Overview

With a total area of 721 miles, Hooker had 732 residents, per the Census Bureau Quick Facts for 2015, a slight population decline from the 2010 US Census. In a review of the past fifty-five years, Hooker has seen a steady drop in population of 35% (Nebraska Department of Economic Development). Reports indicated that 76% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Hooker convene in and around Mullen, the county seat. Per the latest information available from the U.S. Census Bureau, there were thirty employer establishments in Hooker, a 7% drop from the preceding year. Countywide employment was at 394 people, a 2% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
MULLEN	491	509	4%

The agricultural economy has remained the strong anchor for Hooker County. Hooker is included in the Upper Loup Natural Resource Districts (NRD). The county is located in the heart of the Sand Hills region. Grass land makes up a majority of the land in the county.

2017 Residential Correlation for Hooker County

Assessment Actions

Routine maintenance was completed for the 2017 assessment year. A market study of the residential class was conducted. As a result, the depreciation model for Mullen was adjusted.

Description of Analysis

There are two valuation groupings within the residential class in Hooker County. Valuation group (1) is comprised of the Village of Mullen along with the rural residential outside of village limits. Mullen exhibits a somewhat stable residential real estate market. Valuation Group (2) is made up of the recreational subdivision along the Dismal River exclusive to a member's only golf course.

Valuation Grouping	Description
01	Mullen, Rural
02	Dismal River

The statistical profile is comprised of twenty-two sales. All of the sales occurred within the village of Mullen. All three levels of central tendency are within the acceptable range and closely correlate. The COD and PRD are also within the parameters. This is to be expected whereas the county conducted a market analysis of the residential class and adjusted the depreciation schedule as warranted.

Assessment Practice Review

Annually a comprehensive review of the assessment practices is conducted for each county. The purpose of this review is to examine the assessment practices to determine whether the valuation processes result in the uniform and proportionate valuation of real property.

Several audits were completed to ensure the accuracy of the data submitted to the sales file. Review of the Real Estate Transfer Statements filed by the county show that county has accurately submitted the data. Assessed value were also compared to the property record cards within the county. The county's submissions were also examined for timeliness. The county reports their sales within the prescribed timeframe of 45 days.

Review of the sales qualification and verification process of the county was also conducted. The county assessor is an ex-officio officer, therefore, he also serves as Register of Deeds along many other positions. The transfer statements and deeds are filed directly in his office, giving the county assessor the opportunity to converse with individuals involved in the transaction. The county assessor does not send out a sales questionnaire; finding that if he directly contacts the parties involved he receives a better response. The Division's review of non-qualified sales confirm the grounds for disqualifying the sales were supported and well documented. The review revealed that no apparent bias existed in the qualification determination.

2017 Residential Correlation for Hooker County

The county's six-year inspection and review cycle was also discussed with the county. The county assessor physically reviews the improvements throughout the county. The village of Mullen and the rural residential are reviewed once every three years. This review was completed for the 2016 season. A review of computer records in the county indicate that the county complies with the six-year timeframe.

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the residential class complies with professionally accepted mass appraisal standards.

VALUATION GROUPING RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	22	99.07	100.18	99.23	06.14	100.96
____ALL____	22	99.07	100.18	99.23	06.14	100.96

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Hooker County is 99%.

2017 Commercial Correlation for Hooker County

Assessment Actions

A reappraisal was conducted for the commercial class. Commercial parcels countywide were physically inspected with new costing and depreciation applied.

Description of Analysis

There is only one valuation grouping in Hooker County for the commercial class. There are no unique economic factors that would warrant more than one valuation grouping. The statistical sample contains only seven sales, making the sample unreliable for statistical analysis.

Comparison of the Abstract of Assessment to Certificate of Taxes Levied to the sales profile, show that the sales file changed at a greater rate. However, this is to be expected as the sample is small and was a basis for the reappraisal.

Review of the historical changes to the assessed values over the past decade compared to the villages in the surrounding counties indicate a similar appreciation of values around two percent per year. This indicates that assessed values are keeping up with the market.

Assessment Practice Review

Annually a comprehensive review of the assessment practices is conducted for each county. The purpose of this review is to examine the assessment practices to determine whether the valuation processes result in the uniform and proportionate valuation of real property.

Several audits were completed to ensure the accuracy and completeness of the data submitted to the sales file. Review of the Real Estate Transfer Statements filed by the county show that county has accurately submitted the data. Assessed value were then compared to the property record cards within the county.

Review of the sales qualification and verification process of the county was also conducted. The county assessor is an ex-officio officer, therefore, he also serves as Register of Deeds along many other positions. The transfer statements and deeds are filed directly in his office, giving the county assessor the opportunity to converse with individuals involved in the transaction. The county assessor does not send out a sales questionnaire; finding that if he directly contacts the parties involved he receives a better response. The Division's review of non-qualified sales confirm the grounds for disqualifying the sales were supported and well documented. The review revealed that no apparent bias existed in the qualification determination.

The county's six-year inspection and review cycle was also discussed with the county. The county assessor physically reviews the improvements throughout the county. The commercial class is

2017 Commercial Correlation for Hooker County

reviewed once every three years and was completed for this assessment year. Review dates can be located in the CAMA system at the assessor's office.

Equalization and Quality of Assessment

Although the statistical sample is considered inadequate for measurement, the assessment practices reviewed are considered to be reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

Level of Value

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

2017 Agricultural Correlation for Hooker County

Assessment Actions

A study of the current market indicated a 20% increase to grass land within the county.

The county continues to review one-third of the county annually using aerial imagery. Improved parcels are reviewed biennially. The county is in the process of updating the soil conversion.

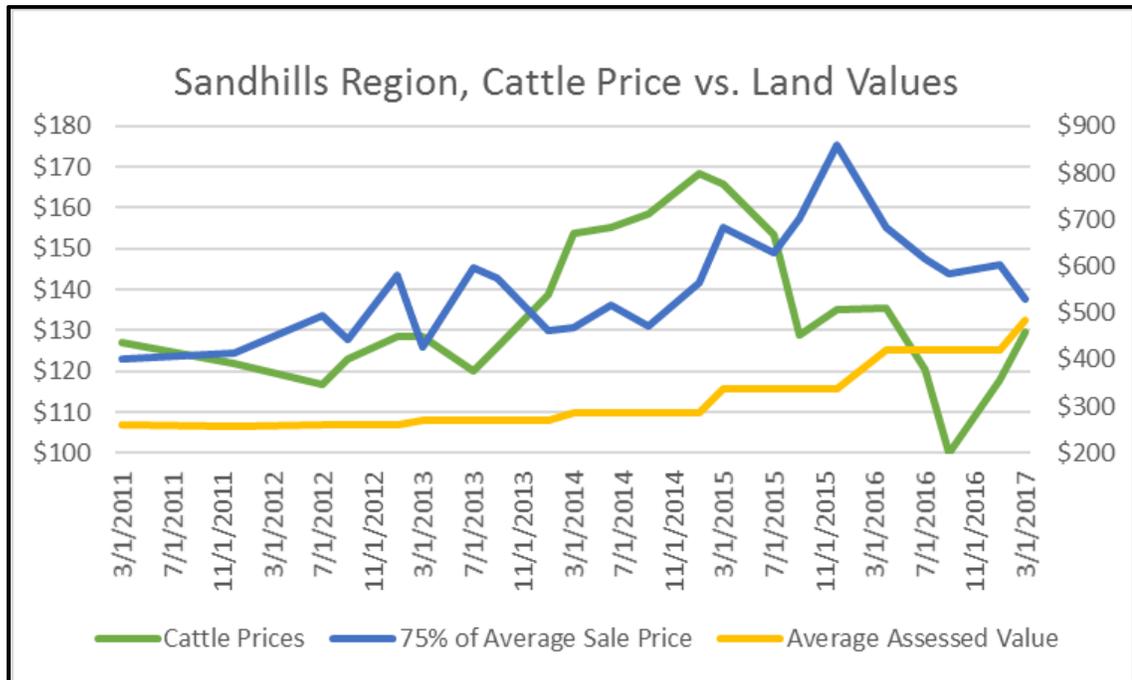
Description of Analysis

Hooker County is located in the Nebraska Sand Hills Region. The Sand Hills is very homogenous and is characterized by rolling grass-stabilized sand dunes. The fragile soil is not considered suitable for growing crops; therefore, there is very little dry and irrigated land throughout the county. The dry and irrigated market appears to be flat and values previously set by the county are considered acceptable.

Over the last few years, counties located within the Sand Hills Region saw record high selling prices for grazing land. Several factors causing a cash influx to the region contributed to this unique economic situation.

The region as a whole, like much of the central plains, experienced an exceptional drought during 2012 into 2013. As a result of this drought, the 2014 Farm Bill provided relief through the Livestock Forage Disaster Program. This program retroactively covered losses from 2012 and 2013. Ranchers in Nebraska received the third most in relief, behind Texas and Oklahoma, an amount in excess of five hundred and thirty million dollars.

Around the same time disaster relief payments were issued, the cattle market was experiencing record high market prices. Together these dynamics created an economic bubble for a short period of time.



2017 Agricultural Correlation for Hooker County

Most recently, with the subsidy payments gone and a weakened cattle market, the real estate market is indicating that land values have settled back down from the artificially inflated prices. Currently, the real estate market across the region relates more closely to prices prior to the influx of cash to the region. The study period contains an economic bubble that has since burst and the statistics within the study period are an unreliable indication of the current market value. Additional analysis was conducted looking outside of the study period to discern a true representation of market value. A copy of this analysis can be found in the addendum of this report. Since so few agricultural sales occur per county, an analysis of the region as a whole was conducted to expand and create a more reliable sample. The analysis clearly shows that the market for grassland has dropped twenty percentage points since the end of the study period. The Division's purpose for analyzing sales since the study period is not to achieve a more timely level of value, but rather to normalize a sample that was briefly influenced by market conditions that no longer exist.

While a large portion of the central Sand Hill's experienced the economic bubble described, those counties further west, including Arthur, Grant, Sheridan and Garden, where land is more strongly held were not affected by the temporary inflation of selling prices. The homogenous nature of the region has historically resulted in closely related values. Strict reliance on the sales within the study period would cause disequalization among sandhills counties, and would cause a temporary overassessment to the grass subclass.

Since the burst of the bubble, the market value of grassland has contracted and returned to the mean. Analysis indicates the average market value is between \$650-\$750 an acre for land. Values set by Hooker County are assessed at the lower limit of the acceptable range.

Assessment Practice Review

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

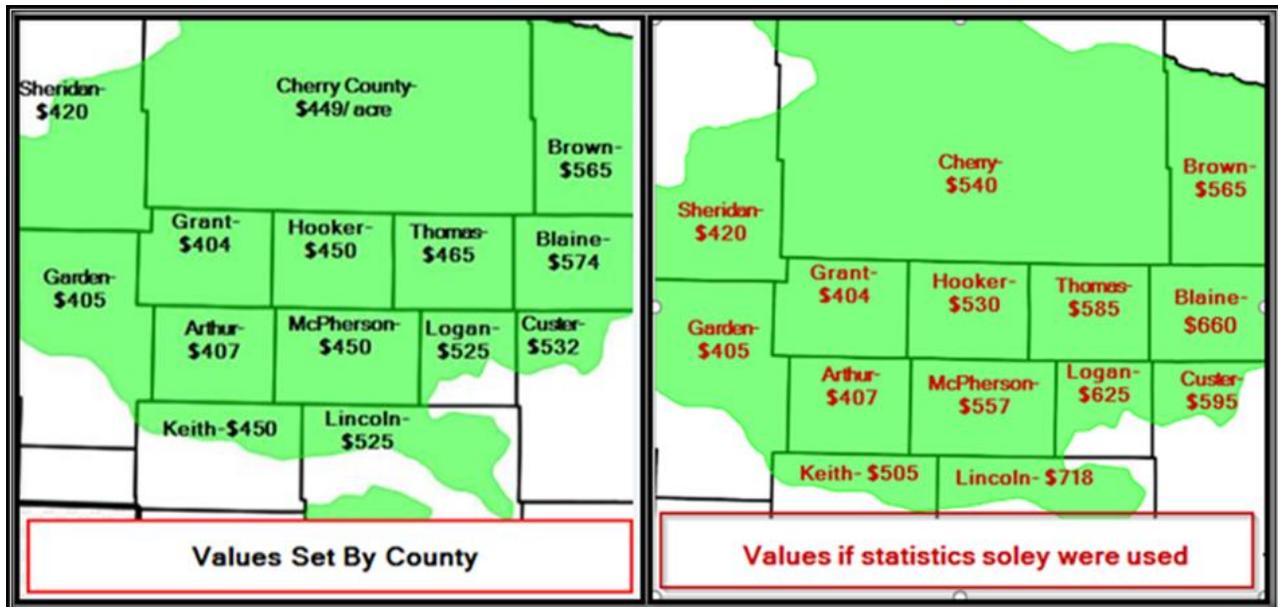
A review of the sales qualification and determination process of the county was conducted. As an ex-officio officer, the county assessor also serves as Register of Deeds along many other positions. This gives the county assessor an opportunity to communicate with individuals as they file a deed or research a property. The county prefers this direct method of communication instead of sending out a questionnaire form. The county also took into account the Directive 16-3 during their sales review and re-reviewed sales that may have influences outside purely agricultural. Several sales were removed from the sample due to these qualification standards. The sales usability percentages within the county are considered acceptable and the county has been thorough in their documentation.

The county conducts the physical inspection in house with the help of a contract appraiser when needed. The county created a systematic review that utilizes aerial imagery to aid in the physical inspection.

2017 Agricultural Correlation for Hooker County

Equalization

Although the value of irrigated land is thought to be slightly lower than acceptable, the county has taken strides to increase the irrigated class over the last two years. The analysis of agricultural sales after the end of the study period indicate that the county has achieved an acceptable level of value based on today's current market for grassland. The values set by the county are equalized with the surrounding counties. The values of Hooker County are transitional of those values of surrounding counties and support one another.



Level of Value

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

2017 Opinions of the Property Tax Administrator for Hooker 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 (Cum. Supp. 2016). 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	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal practices.	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, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Hooker County

Residential Real Property - Current

Number of Sales	22	Median	99.07
Total Sales Price	\$998,099	Mean	100.18
Total Adj. Sales Price	\$1,054,750	Wgt. Mean	99.23
Total Assessed Value	\$1,046,649	Average Assessed Value of the Base	\$39,759
Avg. Adj. Sales Price	\$47,943	Avg. Assessed Value	\$47,575

Confidence Interval - Current

95% Median C.I	95.31 to 104.97
95% Wgt. Mean C.I	95.71 to 102.75
95% Mean C.I	96.69 to 103.67
% of Value of the Class of all Real Property Value in the County	6.14
% of Records Sold in the Study Period	5.90
% of Value Sold in the Study Period	7.06

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	17	97	97.01
2015	11	100	96.20
2014	12	100	97.12
2013	11		102.28

2017 Commission Summary for Hooker County

Commercial Real Property - Current

Number of Sales	7	Median	99.69
Total Sales Price	\$309,968	Mean	93.67
Total Adj. Sales Price	\$309,968	Wgt. Mean	86.99
Total Assessed Value	\$269,636	Average Assessed Value of the Base	\$128,838
Avg. Adj. Sales Price	\$44,281	Avg. Assessed Value	\$38,519

Confidence Interval - Current

95% Median C.I	60.32 to 110.06
95% Wgt. Mean C.I	70.62 to 103.35
95% Mean C.I	78.28 to 109.06
% of Value of the Class of all Real Property Value in the County	5.28
% of Records Sold in the Study Period	7.07
% of Value Sold in the Study Period	2.11

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	9	100	94.72
2015	7	100	94.72
2014	6	100	96.39
2013	8		98.86

46 Hooker
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 22
Total Sales Price : 998,099
Total Adj. Sales Price : 1,054,750
Total Assessed Value : 1,046,649
Avg. Adj. Sales Price : 47,943
Avg. Assessed Value : 47,575

MEDIAN : 99
WGT. MEAN : 99
MEAN : 100
COD : 06.14
PRD : 100.96

COV : 07.87
STD : 07.88
Avg. Abs. Dev : 06.08
MAX Sales Ratio : 118.08
MIN Sales Ratio : 84.75

95% Median C.I. : 95.31 to 104.97
95% Wgt. Mean C.I. : 95.71 to 102.75
95% Mean C.I. : 96.69 to 103.67

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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>Qtrts</u>											
01-OCT-14 To 31-DEC-14	1	105.62	105.62	105.62	00.00	100.00	105.62	105.62	N/A	76,500	80,801
01-JAN-15 To 31-MAR-15	3	102.97	98.81	98.09	05.34	100.73	88.48	104.97	N/A	33,500	32,859
01-APR-15 To 30-JUN-15	1	98.77	98.77	98.77	00.00	100.00	98.77	98.77	N/A	25,000	24,692
01-JUL-15 To 30-SEP-15	3	99.12	99.28	100.74	03.24	98.55	94.54	104.17	N/A	37,750	38,030
01-OCT-15 To 31-DEC-15	3	98.30	97.87	96.32	03.42	101.61	92.61	102.69	N/A	61,333	59,074
01-JAN-16 To 31-MAR-16	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	38,000	36,217
01-APR-16 To 30-JUN-16	5	97.02	99.61	98.10	05.84	101.54	90.07	112.04	N/A	55,000	53,957
01-JUL-16 To 30-SEP-16	5	107.78	103.67	101.14	07.99	102.50	84.75	118.08	N/A	48,500	49,053
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	8	101.05	99.83	100.92	04.55	98.92	88.48	105.62	88.48 to 105.62	39,406	39,770
01-OCT-15 To 30-SEP-16	14	98.66	100.38	98.51	07.00	101.90	84.75	118.08	92.61 to 108.73	52,821	52,035
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	10	98.95	98.66	98.07	04.16	100.60	88.48	104.97	92.61 to 104.17	42,275	41,458
<u>ALL</u>	22	99.07	100.18	99.23	06.14	100.96	84.75	118.08	95.31 to 104.97	47,943	47,575

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	22	99.07	100.18	99.23	06.14	100.96	84.75	118.08	95.31 to 104.97	47,943	47,575
<u>ALL</u>	22	99.07	100.18	99.23	06.14	100.96	84.75	118.08	95.31 to 104.97	47,943	47,575

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	22	99.07	100.18	99.23	06.14	100.96	84.75	118.08	95.31 to 104.97	47,943	47,575
06											
07											
<u>ALL</u>	22	99.07	100.18	99.23	06.14	100.96	84.75	118.08	95.31 to 104.97	47,943	47,575

46 Hooker
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95% Wgt. Mean C.I. : 95.71 to 102.75
95% Mean C.I. : 96.69 to 103.67

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	2	99.76	99.76	103.17	05.23	96.69	94.54	104.97	N/A	18,125	18,700	
Less Than 30,000	6	101.87	103.95	105.66	07.61	98.38	94.54	118.08	94.54 to 118.08	27,375	28,925	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	22	99.07	100.18	99.23	06.14	100.96	84.75	118.08	95.31 to 104.97	47,943	47,575	
Greater Than 14,999	20	99.07	100.22	99.09	06.22	101.14	84.75	118.08	96.26 to 104.17	50,925	50,462	
Greater Than 29,999	16	99.07	98.77	98.05	05.50	100.73	84.75	108.73	92.61 to 104.17	55,656	54,569	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	99.76	99.76	103.17	05.23	96.69	94.54	104.97	N/A	18,125	18,700	
15,000 TO 29,999	4	105.41	106.05	106.37	08.55	99.70	95.31	118.08	N/A	32,000	34,037	
30,000 TO 59,999	8	102.83	101.17	100.93	04.61	100.24	88.48	108.73	88.48 to 108.73	38,500	38,857	
60,000 TO 99,999	8	98.02	96.36	96.52	05.36	99.83	84.75	105.62	84.75 to 105.62	72,813	70,281	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	22	99.07	100.18	99.23	06.14	100.96	84.75	118.08	95.31 to 104.97	47,943	47,575	

46 Hooker
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 7
Total Sales Price : 309,968
Total Adj. Sales Price : 309,968
Total Assessed Value : 269,636
Avg. Adj. Sales Price : 44,281
Avg. Assessed Value : 38,519

MEDIAN : 100
WGT. MEAN : 87
MEAN : 94
COD : 11.28
PRD : 107.68

COV : 17.76
STD : 16.64
Avg. Abs. Dev : 11.25
MAX Sales Ratio : 110.06
MIN Sales Ratio : 60.32

95% Median C.I. : 60.32 to 110.06
95% Wgt. Mean C.I. : 70.62 to 103.35
95% Mean C.I. : 78.28 to 109.06

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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>Qtrts</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	110.06	110.06	110.06	00.00	100.00	110.06	110.06	N/A	25,000	27,515
01-JUL-14 To 30-SEP-14	2	75.32	75.32	79.48	19.92	94.77	60.32	90.31	N/A	90,000	71,530
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	99.69	99.69	99.69	00.00	100.00	99.69	99.69	N/A	9,000	8,972
01-APR-15 To 30-JUN-15	2	96.12	96.12	91.95	08.46	104.54	87.99	104.25	N/A	39,650	36,456
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	1	103.05	103.05	103.05	00.00	100.00	103.05	103.05	N/A	16,669	17,178
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	3	90.31	86.90	83.21	18.36	104.43	60.32	110.06	N/A	68,333	56,858
01-OCT-14 To 30-SEP-15	3	99.69	97.31	92.73	05.44	104.94	87.99	104.25	N/A	29,433	27,295
01-OCT-15 To 30-SEP-16	1	103.05	103.05	103.05	00.00	100.00	103.05	103.05	N/A	16,669	17,178
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	3	90.31	86.90	83.21	18.36	104.43	60.32	110.06	N/A	68,333	56,858
01-JAN-15 To 31-DEC-15	3	99.69	97.31	92.73	05.44	104.94	87.99	104.25	N/A	29,433	27,295
<u>ALL</u>	7	99.69	93.67	86.99	11.28	107.68	60.32	110.06	60.32 to 110.06	44,281	38,519

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
00	1	103.05	103.05	103.05	00.00	100.00	103.05	103.05	N/A	16,669	17,178
01	6	95.00	92.10	86.08	13.22	106.99	60.32	110.06	60.32 to 110.06	48,883	42,076
<u>ALL</u>	7	99.69	93.67	86.99	11.28	107.68	60.32	110.06	60.32 to 110.06	44,281	38,519

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	7	99.69	93.67	86.99	11.28	107.68	60.32	110.06	60.32 to 110.06	44,281	38,519
04											
<u>ALL</u>	7	99.69	93.67	86.99	11.28	107.68	60.32	110.06	60.32 to 110.06	44,281	38,519

46 Hooker
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 7
Total Sales Price : 309,968
Total Adj. Sales Price : 309,968
Total Assessed Value : 269,636
Avg. Adj. Sales Price : 44,281
Avg. Assessed Value : 38,519

MEDIAN : 100
WGT. MEAN : 87
MEAN : 94
COD : 11.28
PRD : 107.68

COV : 17.76
STD : 16.64
Avg. Abs. Dev : 11.25
MAX Sales Ratio : 110.06
MIN Sales Ratio : 60.32

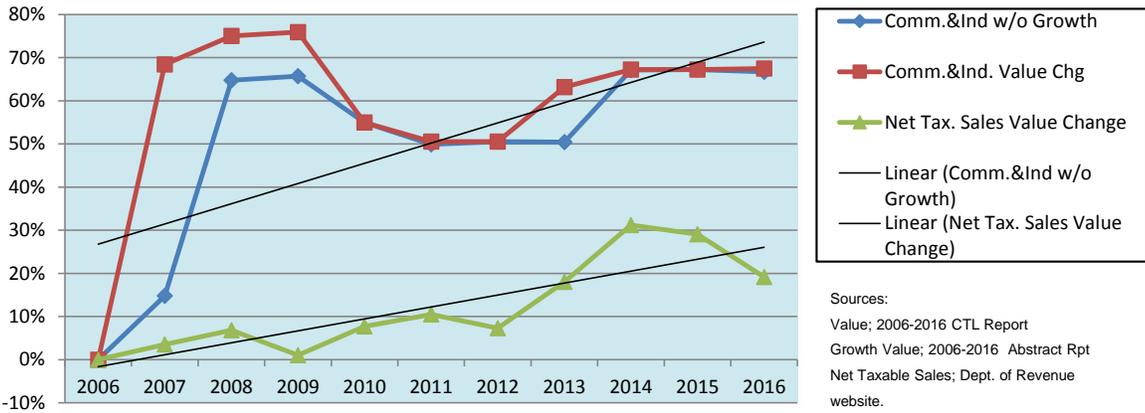
95% Median C.I. : 60.32 to 110.06
95% Wgt. Mean C.I. : 70.62 to 103.35
95% Mean C.I. : 78.28 to 109.06

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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	99.69	99.69	99.69	00.00	100.00	99.69	99.69	N/A	9,000	8,972	
Less Than 30,000	4	103.65	104.26	105.45	02.79	98.87	99.69	110.06	N/A	17,492	18,446	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	7	99.69	93.67	86.99	11.28	107.68	60.32	110.06	60.32 to 110.06	44,281	38,519	
Greater Than 14,999	6	96.68	92.66	86.61	13.57	106.99	60.32	110.06	60.32 to 110.06	50,161	43,444	
Greater Than 29,999	3	87.99	79.54	81.61	11.36	97.46	60.32	90.31	N/A	80,000	65,284	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	99.69	99.69	99.69	00.00	100.00	99.69	99.69	N/A	9,000	8,972	
15,000 TO 29,999	3	104.25	105.79	106.30	02.24	99.52	103.05	110.06	N/A	20,323	21,604	
30,000 TO 59,999												
60,000 TO 99,999	2	74.16	74.16	73.60	18.66	100.76	60.32	87.99	N/A	62,500	46,000	
100,000 TO 149,999	1	90.31	90.31	90.31	00.00	100.00	90.31	90.31	N/A	115,000	103,853	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	7	99.69	93.67	86.99	11.28	107.68	60.32	110.06	60.32 to 110.06	44,281	38,519	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
344	1	104.25	104.25	104.25	00.00	100.00	104.25	104.25	N/A	19,299	20,119	
353	1	99.69	99.69	99.69	00.00	100.00	99.69	99.69	N/A	9,000	8,972	
447	1	90.31	90.31	90.31	00.00	100.00	90.31	90.31	N/A	115,000	103,853	
494	2	95.52	95.52	91.26	07.88	104.67	87.99	103.05	N/A	38,335	34,986	
528	1	60.32	60.32	60.32	00.00	100.00	60.32	60.32	N/A	65,000	39,206	
554	1	110.06	110.06	110.06	00.00	100.00	110.06	110.06	N/A	25,000	27,515	
___ ALL ___	7	99.69	93.67	86.99	11.28	107.68	60.32	110.06	60.32 to 110.06	44,281	38,519	

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
2006	\$ 7,344,114	\$ 2,760,467	37.59%	\$ 4,583,647	-	\$ 7,767,462	-
2007	\$ 12,369,265	\$ 3,940,453	31.86%	\$ 8,428,812	14.77%	\$ 8,041,201	3.52%
2008	\$ 12,855,887	\$ 756,885	5.89%	\$ 12,099,002	-2.18%	\$ 8,297,309	3.18%
2009	\$ 12,920,806	\$ 748,402	5.79%	\$ 12,172,404	-5.32%	\$ 7,849,602	-5.40%
2010	\$ 11,383,154	\$ -	0.00%	\$ 11,383,154	-11.90%	\$ 8,363,521	6.55%
2011	\$ 11,054,650	\$ 47,256	0.43%	\$ 11,007,394	-3.30%	\$ 8,579,347	2.58%
2012	\$ 11,055,106	\$ -	0.00%	\$ 11,055,106	0.00%	\$ 8,334,982	-2.85%
2013	\$ 11,982,903	\$ 934,587	7.80%	\$ 11,048,316	-0.06%	\$ 9,170,195	10.02%
2014	\$ 12,280,943	\$ 7,440	0.06%	\$ 12,273,503	2.43%	\$ 10,190,409	11.13%
2015	\$ 12,281,816	\$ -	0.00%	\$ 12,281,816	0.01%	\$ 10,023,145	-1.64%
2016	\$ 12,299,140	\$ 54,785	0.45%	\$ 12,244,355	-0.31%	\$ 9,253,775	-7.68%
Ann %chg	5.29%			Average	-0.59%	2.87%	1.94%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	14.77%	68.42%	3.52%
2008	64.74%	75.05%	6.82%
2009	65.74%	75.93%	1.06%
2010	55.00%	55.00%	7.67%
2011	49.88%	50.52%	10.45%
2012	50.53%	50.53%	7.31%
2013	50.44%	63.16%	18.06%
2014	67.12%	67.22%	31.19%
2015	67.23%	67.23%	29.04%
2016	66.72%	67.47%	19.14%

County Number: 46
 County Name: Hooker

46 Hooker
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 7
Total Sales Price : 9,896,695
Total Adj. Sales Price : 9,896,695
Total Assessed Value : 5,585,742
Avg. Adj. Sales Price : 1,413,814
Avg. Assessed Value : 797,963

MEDIAN : 57
WGT. MEAN : 56
MEAN : 67

COV : 38.04
STD : 25.60
Avg. Abs. Dev : 16.38

95% Median C.I. : 42.84 to 120.00
95% Wgt. Mean C.I. : 40.63 to 72.25
95% Mean C.I. : 43.61 to 90.97

COD : 28.75
PRD : 119.22

MAX Sales Ratio : 120.00
MIN Sales Ratio : 42.84

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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>Qtrts</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	2	86.38	86.38	64.52	38.92	133.88	52.76	120.00	N/A	1,194,583	770,734
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	2	49.91	49.91	44.42	14.17	112.36	42.84	56.98	N/A	1,946,850	864,812
01-JAN-16 To 31-MAR-16	1	54.10	54.10	54.10	00.00	100.00	54.10	54.10	N/A	1,665,000	900,800
01-APR-16 To 30-JUN-16	2	72.17	72.17	72.55	04.07	99.48	69.23	75.11	N/A	974,415	706,926
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	2	86.38	86.38	64.52	38.92	133.88	52.76	120.00	N/A	1,194,583	770,734
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16	5	56.98	59.65	53.87	16.64	110.73	42.84	75.11	N/A	1,501,506	808,855
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	2	86.38	86.38	64.52	38.92	133.88	52.76	120.00	N/A	1,194,583	770,734
01-JAN-15 To 31-DEC-15	2	49.91	49.91	44.42	14.17	112.36	42.84	56.98	N/A	1,946,850	864,812
<u>ALL</u>	7	56.98	67.29	56.44	28.75	119.22	42.84	120.00	42.84 to 120.00	1,413,814	797,963

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	56.98	67.29	56.44	28.75	119.22	42.84	120.00	42.84 to 120.00	1,413,814	797,963
<u>ALL</u>	7	56.98	67.29	56.44	28.75	119.22	42.84	120.00	42.84 to 120.00	1,413,814	797,963

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	6	61.67	69.01	56.42	30.99	122.31	42.84	120.00	42.84 to 120.00	1,577,049	889,707
1	6	61.67	69.01	56.42	30.99	122.31	42.84	120.00	42.84 to 120.00	1,577,049	889,707
<u>ALL</u>	7	56.98	67.29	56.44	28.75	119.22	42.84	120.00	42.84 to 120.00	1,413,814	797,963

46 Hooker
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 7	MEDIAN : 57	COV : 38.04	95% Median C.I. : 42.84 to 120.00
Total Sales Price : 9,896,695	WGT. MEAN : 56	STD : 25.60	95% Wgt. Mean C.I. : 40.63 to 72.25
Total Adj. Sales Price : 9,896,695	MEAN : 67	Avg. Abs. Dev : 16.38	95% Mean C.I. : 43.61 to 90.97
Total Assessed Value : 5,585,742			
Avg. Adj. Sales Price : 1,413,814	COD : 28.75	MAX Sales Ratio : 120.00	
Avg. Assessed Value : 797,963	PRD : 119.22	MIN Sales Ratio : 42.84	

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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
_____Irrigated_____											
County	1	56.98	56.98	56.98	00.00	100.00	56.98	56.98	N/A	434,400	247,500
1	1	56.98	56.98	56.98	00.00	100.00	56.98	56.98	N/A	434,400	247,500
_____Grass_____											
County	6	61.67	69.01	56.42	30.99	122.31	42.84	120.00	42.84 to 120.00	1,577,049	889,707
1	6	61.67	69.01	56.42	30.99	122.31	42.84	120.00	42.84 to 120.00	1,577,049	889,707
_____ALL_____											
	7	56.98	67.29	56.44	28.75	119.22	42.84	120.00	42.84 to 120.00	1,413,814	797,963

Hooker County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	n/a	n/a	1800	1800	1800	1,800
McPherson	1	n/a	n/a	2100	2100	n/a	2100	2100	2100	2,100
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2,100
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	2,138
Grant	1	n/a	n/a	n/a	n/a	n/a	1500	1500	1500	1,500
Arthur	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2,100

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a							
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	725
Thomas	1	n/a	n/a							
Cherry	1	n/a	725	725	725	725	725	725	725	725
Grant	1	n/a	n/a							
Arthur	1	n/a	n/a							

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	n/a	n/a	n/a	n/a	450	450	450	450	450
McPherson	1	n/a	n/a	450	450	n/a	450	450	450	450
Thomas	1	n/a	n/a	465	465	465	465	465	465	465
Cherry	1	n/a	700	670	645	599	550	425	425	449
Grant	1	n/a	n/a	n/a	n/a	n/a	404	404	404	404
Arthur	1	n/a	n/a	407	n/a	407	407	407	407	407

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

Sand Hills Grass Regional Analysis: October 2013 to March 2017

% MLU 80%

10/1/2013 9/30/2014
 10/1/2014 9/30/2015
 10/1/2015 9/30/2016
 10/1/2016 9/30/2017

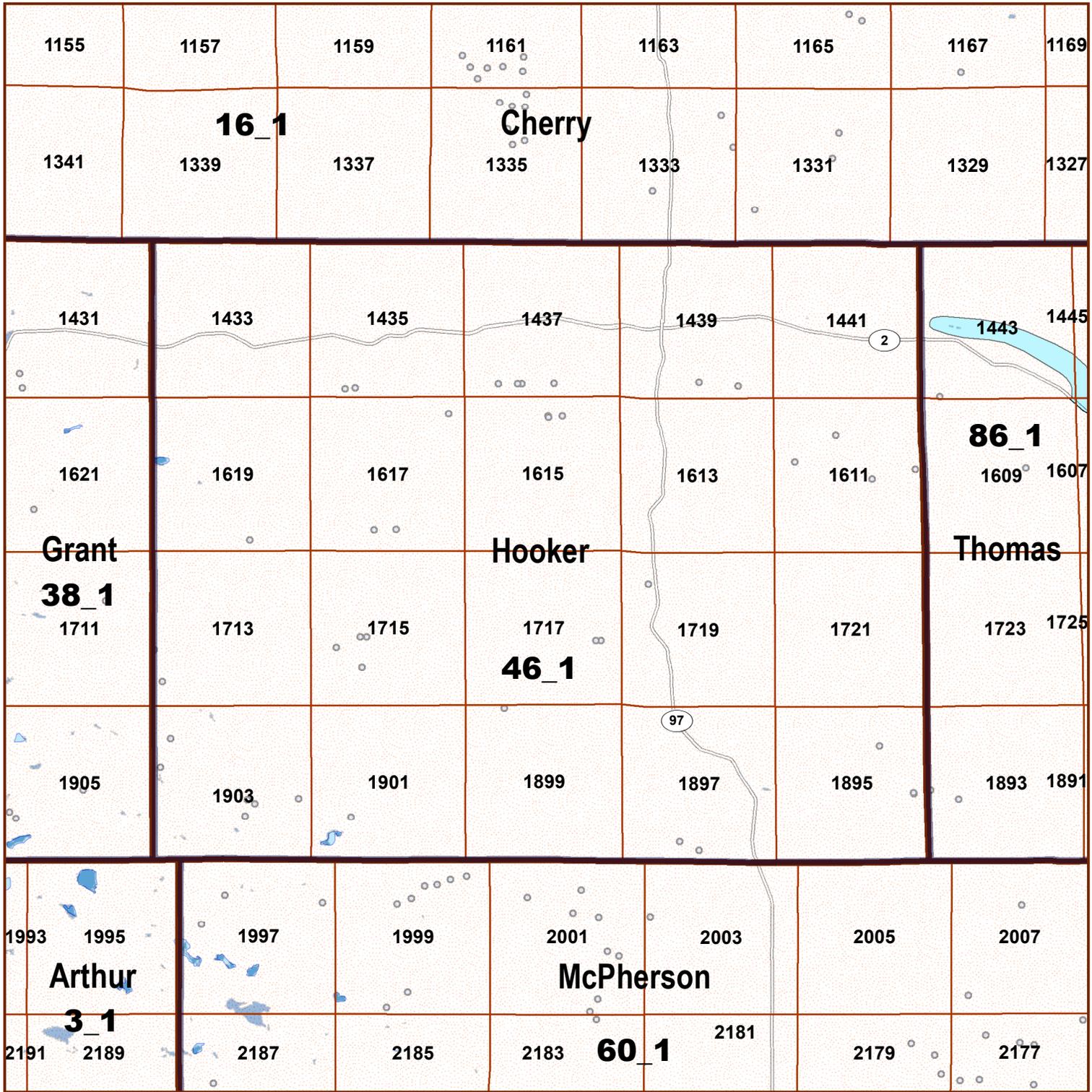
	# sales	Median SP	% Chg	Avg SP	% Chg
Year 1	34	607		639	
Year 2	47	874	44%	841	32%
Year 3	48	844	-3%	849	1%
Year 4	17	651	-23%	735	-13%

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
56	2013	6056	10/11/2013	2579	240000	395.29	100%	607
60	16	344	10/18/2013	2281	932500	1363.5	99%	684
16	98	43	11/19/2013	147	436278	727.13	100%	600
16	98	99	12/7/2013	151	115024	192	100%	599
56	2013	7237	12/19/2013	2757	148880	148.88	100%	1000
56	2013	7275	12/20/2013	2751	272000	639.36	100%	425
56	2013	7278	12/20/2013	2751	544000	1281.9	100%	424
16	98	103	12/27/2013	151	800428	1280	97%	625
16	98	125	12/27/2013	151	1798144	2842.06	100%	633
16	98	101	12/27/2013	151	758024	1303.1	100%	582
16	98	119	1/6/2014	361	2400000	3745.1	100%	641
3	3	896+	1/8/2014	1991	2500000	4442.29	100%	563
16	98	129	1/10/2014	353	2670000	3041	92%	878
16	98	130	1/10/2014	155	830000	974.5	93%	852
51	2014	51	1/15/2014	2559	153500	240.25	96%	639
16	98	145	1/24/2014	31	192000	316	100%	608
3	7	908	2/10/2014	2477	264000	475.93	100%	555
51	2014	174	2/11/2014	2565	320000	587.1	100%	545
56	2014	1490	2/14/2014	2757	458465	908.91	93%	504
56	2014	693	2/14/2014	2765	404053	845	100%	478
56	2014	1437	4/1/2014	2763	228000	480	100%	475
60	16	367	4/10/2014	2475	47943	106.54	100%	450
16	98	252	4/17/2014	261	209300	299	100%	700
3	7	913	4/24/2014	1991	1500000	2565.34	100%	585
56	2014	2486	5/27/2014	2757	195800	179.1	100%	1093
16	98	336	5/30/2014	775	1241800	1767.3	95%	703
16	98	338	6/2/2014	157	112770	161.1	92%	700
5	BB	174	6/30/2014	1453	194040	240	100%	809
56	2015	167	8/1/2014	3047	168863	314.32	100%	537
86	25	403	8/2/2014	1727	400000	640	100%	625
51	2014	1544	9/22/2014	2571	443837	813.78	100%	545
46	14	713	9/26/2014	1715	417761	1114.03	100%	375
46	14	728	9/26/2014	1441	1971405	2311.45	100%	853
86	25	438	9/26/2014	1443	103700	122	100%	850
56	2014	5904	10/4/2014	2877	346500	322.07	100%	1076

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
3	7	925+	10/7/2014	2275	400000	528.84	100%	756
3	7	929+	10/15/2014	1991	2180431	3958.25	100%	551
9	71	2	10/31/2014	1033	457301	625.88	87%	731
9	71	7	11/3/2014	1187	322000	525.86	85%	612
16	98	556	11/6/2014	31	480000	638	100%	752
56	2014	5959	12/2/2014	2579	6414825	6126.19	99%	1047
56	2014	6028	12/5/2014	2589	750000	758.32	100%	989
86	25	469	12/11/2014	1891	1746320	2104.16	100%	830
16	98	613	12/15/2014	43	88000	158	100%	557
16	98	620	12/18/2014	1329	305000	636	100%	480
16	98	621	12/22/2014	1327	878500	1841.9	100%	477
60	17	97	12/23/2014	2473	208000	636	97%	327
5	CC	4	12/30/2014	1597	2352000	1920	99%	1225
9	71	36	1/15/2015	1035	8734118	10692.67	91%	817
5	CC	8	1/21/2015	1455	2703600	2245	98%	1204
5	CC	10	1/30/2015	1877	1600000	1595.36	100%	1003
56	2015	437	1/30/2015	2751	240000	238.5	100%	1006
60	17	67	2/4/2015	2289	2816000	2523	98%	1116
9	71	69	2/17/2015	1179	677682	742.98	100%	912
16	98	699	2/17/2015	1177	288810	317.4	100%	910
16	98	701	2/17/2015	1177	288270	320.3	100%	900
5	CC	16	2/27/2015	1733	732188	1314.03	99%	557
16	99	32	3/20/2015	895	262818	553.3	92%	475
9	71	103	3/27/2015	1035	3715000	3280.8	89%	1132
9	71	107	4/1/2015	907	1233350	1449.86	100%	851
51	2015	487	4/1/2015	2565	2691398	2832.51	100%	950
51	2015	488	4/1/2015	2565	299203	314.95	100%	950
16	99	421	4/7/2015	533	316000	640	100%	494
9	71	125	4/10/2015	637	209250	372.1	97%	562
5	CC	24	4/20/2015	1593	1470177	1589.38	99%	925
16	99	59	4/28/2015	377	3200000	3564.59	100%	898
86	25	504	4/29/2015	1451	520000	510.66	100%	1018
16	99	76	5/1/2015	605	810000	1200	99%	675
5	CC	39	5/5/2015	1735	178000	150.5	100%	1183
5	CC	36	5/8/2015	1591	4130400	3432	100%	1203
16	99	109	5/28/2015	1319	500000	999.3	99%	500
16	99	114	6/1/2015	519	968870	1384.1	93%	700
3	7	947+	6/2/2015	2273	355200	635.65	100%	559
46	15	28	6/26/2015	1437	40150	36.5	100%	1100
46	15	18	7/13/2015	1437	450000	312.93	100%	1438
86	25	525	7/29/2015	1447	52500	75	100%	700
16	99	221	8/21/2015	635	1078400	1348.1	97%	800
9	71	255	9/1/2015	503	391000	396.4	100%	986
16	99	168	9/8/2015	1177	676000	1038	99%	651
56	2015	4561	9/10/2015	2885	500000	480	100%	1042

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
5	CC	62	10/26/2015	1883	1568160	1410	99%	1112
16	99	315	12/1/2015	535	6400000	7535.73	98%	849
56	2015	5936	12/2/2015	2753	368000	320	84%	1150
46	15	97	12/2/2015	1439	3286334	3293.6	100%	998
46	15	110	12/2/2015	1439	215600	133	100%	1621
46	15	116	1/4/2016	1617	1665000	2080	96%	800
16	99	388	1/4/2016	1059	6588000	7318	100%	900
16	99	385	1/4/2016	1059	2900691	3221.99	100%	900
16	99	382	1/4/2016	1163	2946357	3193.73	100%	923
5	CC	76	1/14/2016	1461	1795560	2354.08	98%	763
9	71	408	2/9/2016	1041	4756000	4609.44	94%	1032
16	99	437	2/10/2016	1323	1100000	1240.8	98%	887
16	99	439	2/10/2016	1323	1105000	1160	100%	953
9	71	419	2/23/2016	907	5807772	8044.48	96%	722
9	71	422	2/23/2016	1035	2040700	2658.64	98%	768
9	71	445	3/2/2016	503	29000	40.12	100%	723
9	71	437	3/3/2016	905	1345000	1852.95	99%	726
16	99	494	3/24/2016	793	372000	652.46	83%	570
86	25	578	3/30/2016	1891	512000	640	100%	800
86	25	577	3/30/2016	1891	1024000	1276	100%	803
86	25	579	3/30/2016	1891	512000	640	100%	800
16	99	509	3/31/2016	143	1350000	1542.79	90%	875
57	20	75	4/4/2016	2015	528342	640.65	100%	825
86	25	580	4/4/2016	1885	923658	1120	100%	825
9	71	467	4/15/2016	905	1839000	2414.79	92%	762
9	71	469	4/15/2016	1039	336000	486.33	99%	691
5	CC	86	4/28/2016	1737	250000	293	94%	853
46	15	140	4/28/2016	1615	848829	1305.89	100%	650
9	71	482	4/29/2016	1037	2000000	2396.98	94%	834
56	2016	1980	4/29/2016	3047	212000	186.05	100%	1139
21	16	2543	5/2/2016	2019	1926743	2568	100%	750
21	16	2558	5/2/2016	2019	1864455	2022.41	100%	922
16	100	27	5/4/2016	147	374000	440	100%	850
16	100	40	5/12/2016	147	1157500	1347.79	100%	859
57	20	93-94	5/20/2016	2015	537400	624.08	100%	861
9	71	589	5/24/2016	1309	422500	649.59	93%	650
51	2016	676	5/27/2016	2559	248000	310.96	100%	798
60	17	240	6/7/2016	2475	156636	164.88	100%	950
56	2016	2827	6/10/2016	2583	593000	620.29	100%	956
46	15	154	6/17/2016	1617	1100000	1836	100%	599
9	71	534	6/21/2016	907	164500	193.7	100%	849
16	100	142	7/18/2016	147	557855	652.3	100%	855
16	100	148	7/21/2016	145	596178	710.55	100%	839
16	100	164	7/27/2016	153	190850	190.85	100%	1000
3	7	1000	8/16/2016	2277	370533	633.85	100%	585

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
86	25	615	8/26/2016	1893	1081470	1081.47	100%	1000
3	8	1+	9/22/2016	2479	347105	631.1	100%	550
3	8	6+	9/27/2016	2195	600000	954.98	100%	628
3	8	9	11/7/2016		2130025	3438.71	100	605
16	100	300	11/9/2016	35	124000	158	97%	785
16	100	314	11/16/2016	879	5923077	9178	100%	645
16	100	320	11/18/2016	1063	5076923	7920.4	100%	641
16	100	318	11/18/2016	1065	68000	80	100%	850
60	17	281	12/1/2016	2473	608000	640	96%	950
60	17	280	12/1/2016	2281	912000	960	100%	950
57	20	154	1/5/2017	2171	1650000	2390.58	100%	690
56	2017	377	1/24/2017	2573	828256	1271.63	97%	651
56	2017	370	1/24/2017	2767	1921750	3063.88	99%	627
56	2017	389	1/24/2017	2767	416000	640	100%	650
56	2017	373	1/24/2017	2767	5605750	8941.78	100%	627
56	2017	406	1/24/2017	2765	896012	1427.78	100%	628
16	100	439	1/27/2017	1071	882993	1276.7	100%	692
46	15	254	1/27/2017	1895	320000	320	100%	1000
60	17	302	1/27/2017	2179	96000	160	100%	600
60	17	326	3/21/2017	2177	423000	466.88	100%	906



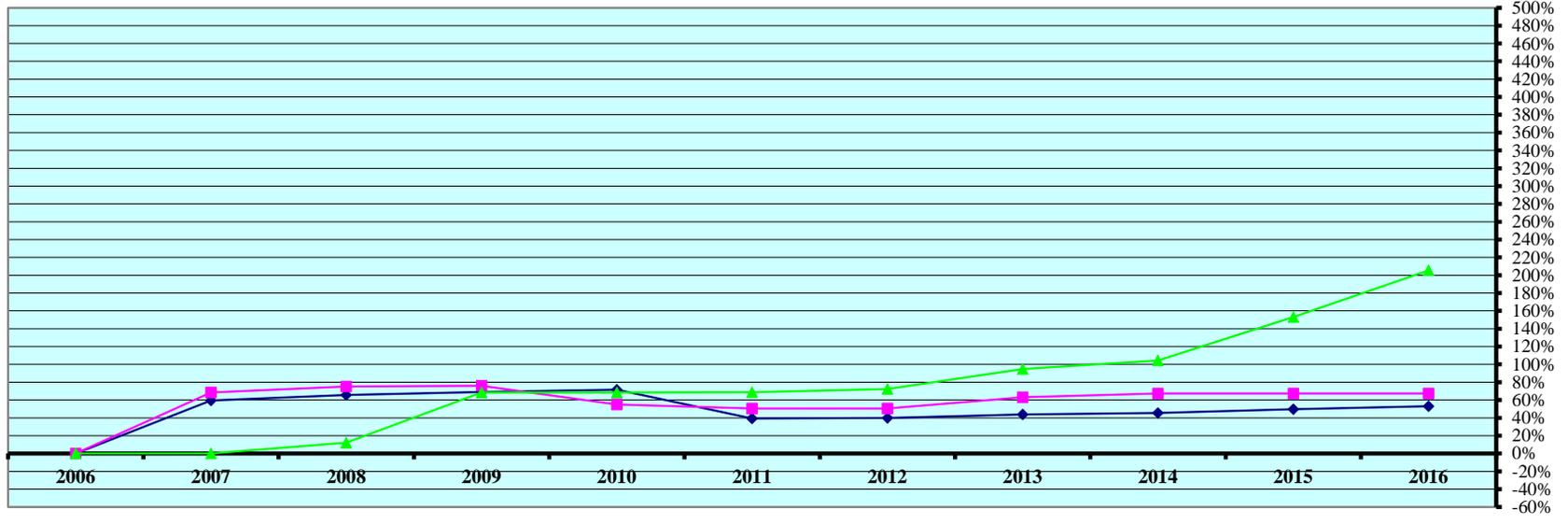
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Hooker County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



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
2006	9,405,736	--	--	--	7,344,114	--	--	--	57,583,185	--	--	--
2007	14,997,947	5,592,211	59.46%	59.46%	12,369,265	5,025,151	68.42%	68.42%	57,620,413	37,228	0.06%	0.06%
2008	15,568,685	570,738	3.81%	65.52%	12,855,887	486,622	3.93%	75.05%	64,534,741	6,914,328	12.00%	12.07%
2009	15,890,039	321,354	2.06%	68.94%	12,920,806	64,919	0.50%	75.93%	96,941,673	32,406,932	50.22%	68.35%
2010	16,142,533	252,494	1.59%	71.62%	11,383,154	-1,537,652	-11.90%	55.00%	96,996,511	54,838	0.06%	68.45%
2011	13,115,842	-3,026,691	-18.75%	39.45%	11,054,650	-328,504	-2.89%	50.52%	97,130,672	134,161	0.14%	68.68%
2012	13,151,486	35,644	0.27%	39.82%	11,055,106	456	0.00%	50.53%	99,333,385	2,202,713	2.27%	72.50%
2013	13,531,459	379,973	2.89%	43.86%	11,982,903	927,797	8.39%	63.16%	112,194,565	12,861,180	12.95%	94.84%
2014	13,692,746	161,287	1.19%	45.58%	12,280,943	298,040	2.49%	67.22%	117,630,542	5,435,977	4.85%	104.28%
2015	14,090,232	397,486	2.90%	49.80%	12,281,816	873	0.01%	67.23%	145,681,934	28,051,392	23.85%	152.99%
2016	14,383,355	293,123	2.08%	52.92%	12,299,140	17,324	0.14%	67.47%	175,856,383	30,174,449	20.71%	205.40%

Rate Annual %chg: Residential & Recreational 4.34%

Commercial & Industrial 5.29%

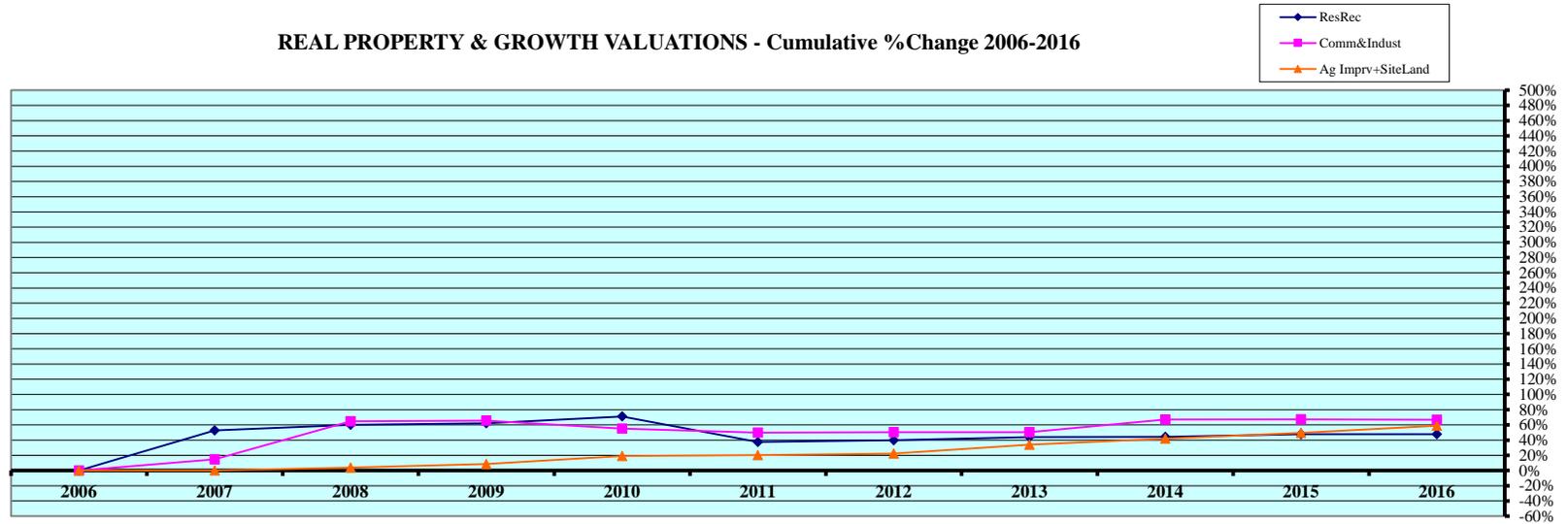
Agricultural Land 11.81%

Cnty# 46
 County HOOKER

CHART 1 EXHIBIT 46B Page 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



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
2006	9,405,736	379,611	4.04%	9,026,125	--	--	7,344,114	2,760,467	37.59%	4,583,647	--	--
2007	14,997,947	635,408	4.24%	14,362,539	52.70%	52.70%	12,369,265	3,940,453	31.86%	8,428,812	14.77%	14.77%
2008	15,568,685	514,003	3.30%	15,054,682	0.38%	60.06%	12,855,887	756,885	5.89%	12,099,002	-2.18%	64.74%
2009	15,890,039	642,444	4.04%	15,247,595	-2.06%	62.11%	12,920,806	748,402	5.79%	12,172,404	-5.32%	65.74%
2010	16,142,533	55,926	0.35%	16,086,607	1.24%	71.03%	11,383,154	0	0.00%	11,383,154	-11.90%	55.00%
2011	13,115,842	174,321	1.33%	12,941,521	-19.83%	37.59%	11,054,650	47,256	0.43%	11,007,394	-3.30%	49.88%
2012	13,151,486	5,087	0.04%	13,146,399	0.23%	39.77%	11,055,106	0	0.00%	11,055,106	0.00%	50.53%
2013	13,531,459	2,282	0.02%	13,529,177	2.87%	43.84%	11,982,903	934,587	7.80%	11,048,316	-0.06%	50.44%
2014	13,692,746	124,872	0.91%	13,567,874	0.27%	44.25%	12,280,943	7,440	0.06%	12,273,503	2.43%	67.12%
2015	14,090,232	189,217	1.34%	13,901,015	1.52%	47.79%	12,281,816	0	0.00%	12,281,816	0.01%	67.23%
2016	14,383,355	473,654	3.29%	13,909,701	-1.28%	47.89%	12,299,140	54,785	0.45%	12,244,355	-0.31%	66.72%
Rate Ann%chg	4.34%						3.60%					
							5.29%					
							C & I w/o growth					
							-0.59%					

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					
2006	2,270,282	57,515	2,327,797	5,900	0.25%	2,321,897	--	--
2007	2,354,947	76,462	2,431,409	99,512	4.09%	2,331,897	0.18%	0.18%
2008	2,440,465	76,977	2,517,442	99,512	3.95%	2,417,930	-0.55%	3.87%
2009	2,592,093	93,802	2,685,895	160,190	5.96%	2,525,705	0.33%	8.50%
2010	2,692,609	102,989	2,795,598	24,355	0.87%	2,771,243	3.18%	19.05%
2011	2,754,139	107,444	2,861,583	61,530	2.15%	2,800,053	0.16%	20.29%
2012	2,613,981	451,495	3,065,476	218,978	7.14%	2,846,498	-0.53%	22.28%
2013	2,654,471	502,661	3,157,132	36,541	1.16%	3,120,591	1.80%	34.06%
2014	2,836,642	518,852	3,355,494	51,500	1.53%	3,303,994	4.65%	41.94%
2015	2,957,169	639,170	3,596,339	115,564	3.21%	3,480,775	3.73%	49.53%
2016	3,170,275	772,417	3,942,692	244,754	6.21%	3,697,938	2.83%	58.86%
Rate Ann%chg	3.40%	29.66%	5.41%		Ag Imprv+Site w/o growth		1.58%	

(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.

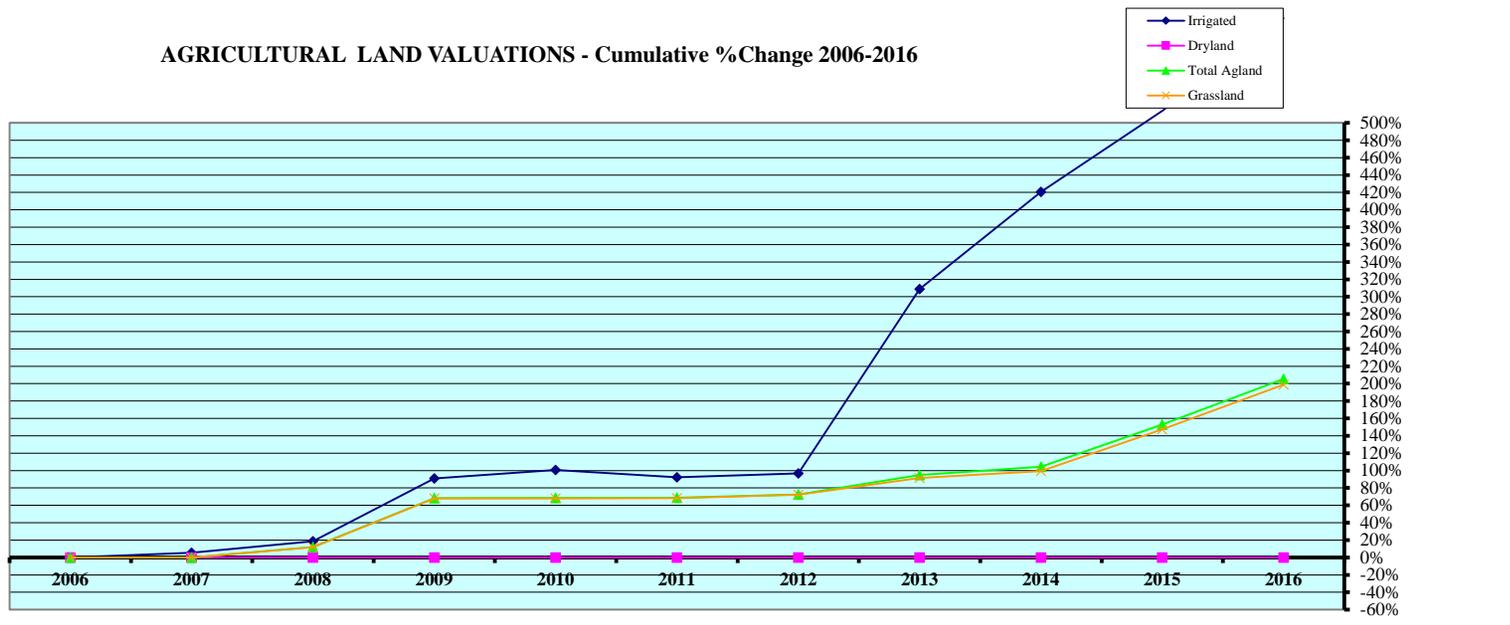
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

Cnty# **46**
County **HOOKER**

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	886,890	--	--	--	0	--	--	--	56,701,450	--	--	--
2007	936,352	49,462	5.58%	5.58%	0	0			56,681,716	-19,734	-0.03%	-0.03%
2008	1,053,072	116,720	12.47%	18.74%	0	0			63,446,721	6,765,005	11.94%	11.90%
2009	1,692,227	639,155	60.69%	90.80%	0	0			95,244,756	31,798,035	50.12%	67.98%
2010	1,780,240	88,013	5.20%	100.73%	0	0			95,211,581	-33,175	-0.03%	67.92%
2011	1,705,440	-74,800	-4.20%	92.29%	0	0			95,420,542	208,961	0.22%	68.29%
2012	1,744,201	38,761	2.27%	96.66%	0	0			97,584,494	2,163,952	2.27%	72.10%
2013	3,626,000	1,881,799	107.89%	308.84%	0	0			108,563,875	10,979,381	11.25%	91.47%
2014	4,616,976	990,976	27.33%	420.58%	0	0			113,008,651	4,444,776	4.09%	99.30%
2015	5,442,855	825,879	17.89%	513.70%	0	0			140,234,164	27,225,513	24.09%	147.32%
2016	6,389,262	946,407	17.39%	620.41%	0	0			169,462,206	29,228,042	20.84%	198.87%

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
2006	2,345	--	--	--	(7,500)	--	--	--	57,583,185	--	--	--
2007	2,345	0	0.00%	0.00%	0	7,500			57,620,413	37,228	0.06%	0.06%
2008	2,345	0	0.00%	0.00%	32,603	32,603			64,534,741	6,914,328	12.00%	12.07%
2009	4,690	2,345	100.00%	100.00%	0	-32,603	-100.00%		96,941,673	32,406,932	50.22%	68.35%
2010	4,690	0	0.00%	100.00%	0	0			96,996,511	54,838	0.06%	68.45%
2011	4,690	0	0.00%	100.00%	0	0			97,130,672	134,161	0.14%	68.68%
2012	4,690	0	0.00%	100.00%	0	0			99,333,385	2,202,713	2.27%	72.50%
2013	4,690	0	0.00%	100.00%	0	0			112,194,565	12,861,180	12.95%	94.84%
2014	4,915	225	4.80%	109.59%	0	0			117,630,542	5,435,977	4.85%	104.28%
2015	4,915	0	0.00%	109.59%	0	0			145,681,934	28,051,392	23.85%	152.99%
2016	4,915	0	0.00%	109.59%	0	0			175,856,383	30,174,449	20.71%	205.40%

Cnty#
County

Rate Ann.%chg: Total Agric Land

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (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
2006	886,890	3,478	255			0	0				56,696,509	451,835	125		
2007	937,627	3,677	255	0.00%	0.00%	0	0				56,683,535	451,736	125	0.00%	0.00%
2008	1,053,072	3,761	280	9.80%	9.80%	0	0				63,402,905	451,495	140	11.91%	11.91%
2009	1,692,227	3,846	440	57.14%	72.55%	0	0				95,347,453	451,767	211	50.29%	68.20%
2010	1,774,520	4,033	440	0.00%	72.55%	0	0				95,222,207	451,178	211	0.00%	68.20%
2011	1,705,440	3,876	440	0.00%	72.55%	0	0				95,404,798	452,033	211	0.00%	68.20%
2012	1,744,201	3,876	450	2.27%	76.47%	0	0				97,585,316	452,108	216	2.27%	72.02%
2013	3,876,000	3,876	1,000	122.22%	292.16%	0	0				108,503,875	452,104	240	11.19%	91.26%
2014	4,601,251	3,681	1,250	25.00%	390.20%	0	0				113,044,600	451,804	250	4.25%	99.40%
2015	5,442,855	3,629	1,500	20.00%	488.24%	0	0				140,233,931	451,788	310	24.06%	147.37%
2016	6,389,262	3,651	1,750	16.67%	586.28%	0	0				169,480,285	451,715	375	20.87%	199.00%

Rate Annual %chg Average Value/Acre: 21.24%

11.58%

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
2006	2,345	469	5			0	0				57,585,744	455,782	126		
2007	2,345	469	5	0.00%	0.00%	0	0				57,623,507	455,882	126	0.04%	0.04%
2008	2,345	469	5	0.00%	0.00%	0	0				64,458,322	455,725	141	11.90%	11.95%
2009	4,690	469	10	100.00%	100.00%	0	0				97,044,370	456,082	213	50.44%	68.41%
2010	4,690	469	10	0.00%	100.00%	0	0				97,001,417	455,680	213	0.04%	68.48%
2011	4,690	469	10	0.00%	100.00%	0	0				97,114,928	456,378	213	-0.04%	68.42%
2012	4,690	469	10	0.00%	100.00%	0	0				99,334,207	456,453	218	2.27%	72.24%
2013	4,690	469	10	0.00%	100.00%	0	0				112,384,565	456,449	246	13.14%	94.88%
2014	4,690	469	10	0.00%	100.00%	0	0				117,650,541	455,954	258	4.80%	104.23%
2015	4,915	492	10	0.00%	100.00%	0	0				145,681,701	455,908	320	23.84%	152.91%
2016	4,915	492	10	0.00%	100.00%	0	0				175,874,462	455,858	386	20.74%	205.36%

46
HOOKER

Rate Annual %chg Average Value/Acre: 11.81%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
736	HOOKER	4,429,123	12,262,160	46,358,531	14,383,355	12,299,140	0	0	175,856,383	3,170,275	772,417	0	269,531,384
cnty sectorvalue % of total value:		1.64%	4.55%	17.20%	5.34%	4.56%			65.25%	1.18%	0.29%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
509	MULLEN	579,265	403,637	1,181,759	9,759,684	1,906,468	0	0	385,306	416	0	0	14,216,535
69.16%	%sector of county sector	13.08%	3.29%	2.55%	67.85%	15.50%			0.22%	0.01%			5.27%
	%sector of municipality	4.07%	2.84%	8.31%	68.65%	13.41%			2.71%	0.00%			100.00%
509	Total Municipalities	579,265	403,637	1,181,759	9,759,684	1,906,468	0	0	385,306	416	0	0	14,216,535
69.16%	%all municip.sect of cnty	13.08%	3.29%	2.55%	67.85%	15.50%			0.22%	0.01%			5.27%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
46	HOOKER

CHART 5

EXHIBIT

46B

Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 1,794	Value : 241,372,826	Growth 397,675	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	23	95,344	10	39,754	31	1,814,305	64	1,949,403	
02. Res Improve Land	263	584,580	35	286,917	2	19,535	300	891,032	
03. Res Improvements	269	9,457,213	35	2,086,739	5	445,697	309	11,989,649	
04. Res Total	292	10,137,137	45	2,413,410	36	2,279,537	373	14,830,084	118,500
% of Res Total	78.28	68.36	12.06	16.27	9.65	15.37	20.79	6.14	29.80
05. Com UnImp Land	8	39,326	4	20,657	9	511,700	21	571,683	
06. Com Improve Land	53	143,478	10	91,628	13	2,323,131	76	2,558,237	
07. Com Improvements	54	1,949,556	11	442,102	13	7,233,390	78	9,625,048	
08. Com Total	62	2,132,360	15	554,387	22	10,068,221	99	12,754,968	279,175
% of Com Total	62.63	16.72	15.15	4.35	22.22	78.94	5.52	5.28	70.20
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	292	10,137,137	45	2,413,410	36	2,279,537	373	14,830,084	118,500
% of Res & Rec Total	78.28	68.36	12.06	16.27	9.65	15.37	20.79	6.14	29.80
Com & Ind Total	62	2,132,360	15	554,387	22	10,068,221	99	12,754,968	279,175
% of Com & Ind Total	62.63	16.72	15.15	4.35	22.22	78.94	5.52	5.28	70.20
17. Taxable Total	354	12,269,497	60	2,967,797	58	12,347,758	472	27,585,052	397,675
% of Taxable Total	75.00	44.48	12.71	10.76	12.29	44.76	26.31	11.43	100.00

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	34	11	68	113

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	8	81,712	1,221	195,247,875	1,229	195,329,587
28. Ag-Improved Land	0	0	7	218,465	82	14,395,666	89	14,614,131
29. Ag Improvements	0	0	8	339,007	85	3,505,049	93	3,844,056
30. Ag Total							1,322	213,787,774

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	3.65	2,820	
32. HomeSite Improv Land	0	0.00	0	7	7.00	7,000	
33. HomeSite Improvements	0	0.00	0	8	7.00	311,402	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	6	6.00	6,000	
37. FarmSite Improvements	0	0.00	0	4	0.00	27,605	
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	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	3	6.00	6,000	4	9.65	8,820	
32. HomeSite Improv Land	60	65.50	65,500	67	72.50	72,500	
33. HomeSite Improvements	73	60.50	2,783,369	81	67.50	3,094,771	0
34. HomeSite Total				85	82.15	3,176,091	
35. FarmSite UnImp Land	2	4.00	4,000	2	4.00	4,000	
36. FarmSite Improv Land	71	86.00	86,000	77	92.00	92,000	
37. FarmSite Improvements	70	0.00	721,680	74	0.00	749,285	0
38. FarmSite Total				76	96.00	845,285	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				161	178.15	4,021,376	0

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	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

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

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	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,017.42	28.08%	1,831,356	28.08%	1,800.00
51. 4A1	1,620.59	44.72%	2,917,062	44.72%	1,800.00
52. 4A	985.49	27.20%	1,773,882	27.20%	1,800.00
53. Total	3,623.50	100.00%	6,522,300	100.00%	1,800.00
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	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	450.00	0.10%	202,500	0.10%	450.00
68. 3G	17,719.44	3.92%	7,973,752	3.92%	450.00
69. 4G1	3,194.61	0.71%	1,437,574	0.71%	450.00
70. 4G	430,290.60	95.27%	193,625,172	95.27%	449.99
71. Total	451,654.65	100.00%	203,238,998	100.00%	449.99
Irrigated Total					
	3,623.50	0.79%	6,522,300	3.11%	1,800.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	451,654.65	99.09%	203,238,998	96.89%	449.99
72. Waste	509.98	0.11%	5,100	0.00%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	13.05	0.00%	0	0.00%	0.00
75. Market Area Total	455,788.13	100.00%	209,766,398	100.00%	460.23

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	3,623.50	6,522,300	3,623.50	6,522,300
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	644.53	284,357	451,010.12	202,954,641	451,654.65	203,238,998
79. Waste	0.00	0	0.00	0	509.98	5,100	509.98	5,100
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	13.05	0	13.05	0
82. Total	0.00	0	644.53	284,357	455,143.60	209,482,041	455,788.13	209,766,398

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,623.50	0.79%	6,522,300	3.11%	1,800.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	451,654.65	99.09%	203,238,998	96.89%	449.99
Waste	509.98	0.11%	5,100	0.00%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	13.05	0.00%	0	0.00%	0.00
Total	455,788.13	100.00%	209,766,398	100.00%	460.23

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 Hooker County	40	1,910,259	35	304,902	38	2,459,002	78	4,674,163	5,946
83.2 Village Of Mullen	24	39,144	265	586,130	271	9,530,647	295	10,155,921	112,554
84 Residential Total	64	1,949,403	300	891,032	309	11,989,649	373	14,830,084	118,500

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hooker County	12	530,781	22	2,412,365	23	7,667,758	35	10,610,904	160,894
85.2	Village Of Mullen	9	40,902	54	145,872	55	1,957,290	64	2,144,064	118,281
86	Commercial Total	21	571,683	76	2,558,237	78	9,625,048	99	12,754,968	279,175

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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	450.00	0.10%	202,500	0.10%	450.00
92. 3G	17,719.44	3.92%	7,973,752	3.92%	450.00
93. 4G1	3,194.61	0.71%	1,437,574	0.71%	450.00
94. 4G	430,290.60	95.27%	193,625,172	95.27%	449.99
95. Total	451,654.65	100.00%	203,238,998	100.00%	449.99
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	451,654.65	100.00%	203,238,998	100.00%	449.99
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	451,654.65	100.00%	203,238,998	100.00%	449.99

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

46 Hooker

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	14,383,355	14,830,084	446,729	3.11%	118,500	2.28%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	3,170,275	3,176,091	5,816	0.18%	0	0.18%
04. Total Residential (sum lines 1-3)	17,553,630	18,006,175	452,545	2.58%	118,500	1.90%
05. Commercial	12,299,140	12,754,968	455,828	3.71%	279,175	1.44%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	12,299,140	12,754,968	455,828	3.71%	279,175	1.44%
08. Ag-Farmsite Land, Outbuildings	772,417	845,285	72,868	9.43%	0	9.43%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	772,417	845,285	72,868	9.43%	0	9.43%
12. Irrigated	6,389,262	6,522,300	133,038	2.08%		
13. Dryland	0	0	0			
14. Grassland	169,462,206	203,238,998	33,776,792	19.93%		
15. Wasteland	4,915	5,100	185	3.76%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	175,856,383	209,766,398	33,910,015	19.28%		
18. Total Value of all Real Property (Locally Assessed)	206,481,570	241,372,826	34,891,256	16.90%	397,675	16.71%

2017 Assessment Survey for Hooker County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 78,455 - This budget includes all offices managed by the Ex Officio Assessor with the exception of the election office
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$2,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$4,300
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 500 (including clerk education)
12.	Other miscellaneous funds:
	Not applicable, budget includes all functions of being ex officio.
13.	Amount of last year's assessor's budget not used:
	Not applicable, budget includes all functions of being ex officio with the exception of elections set up and software costs.

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan owned by Thomson Reuters
2.	CAMA software:
	TerraScan owned by Thomson Reuters
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	Not applicable.
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes - www.hooker.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop with research done by Clerk.
8.	Personal Property software:
	TerraScan owned by Thomson Reuters

C. Zoning Information

1.	Does the county have zoning?
	yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Mullen and a one mile radius around the village.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop.
3.	Other services:
	TerraScan owned by Thomson Reuters

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Consulted on an hourly rate with Ron Elliott of Professional Property Valuation Services if needed.
2.	If so, is the appraisal or listing service performed under contract?
	Not contracted.
3.	What appraisal certifications or qualifications does the County require?
	Would be a credentialed appraiser.
4.	Have the existing contracts been approved by the PTA?
	Not at this time.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Used only as a consultant to go over the depreciation tables constructed by the assessor.

2017 Residential Assessment Survey for Hooker County

1.	Valuation data collection done by:																							
	Assessor																							
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.	2	Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.	AG	Agricultural homes and outbuildings.												
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AG	Agricultural homes and outbuildings.																							
3.	List and describe the approach(es) used to estimate the market value of residential properties.																							
	Since there are so few sales the cost approach is the primary approach to value, and a sale price per square foot will be looked at as well.																							
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																							
	Depreciation is built from the market.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	No - currently there are no homes in the Dismal River grouping.																							
6.	Describe the methodology used to determine the residential lot values?																							
	A per square foot method, with size increments.																							
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																							
	Lots values are established from the market.																							
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1	2015	2013	2010	2014																				
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2017 Commercial Assessment Survey for Hooker County

1.	Valuation data collection done by:													
	Assessor													
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:													
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1	All commercial property within Hooker County.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Primarily the cost approach with sales used to establish depreciation if available. There is not enough income information to make it meaningful.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	The expertise of a contracted appraiser will be sought in the valuation of unique commercial properties.													
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?													
	The depreciation is built from the market.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	Not applicable.													
6.	Describe the methodology used to determine the commercial lot values.													
	By square foot with size increments.													
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1	2016	2016	2016	2016										

2017 Agricultural Assessment Survey for Hooker County

1.	Valuation data collection done by:							
	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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td>Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	0	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
0	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.	2014						
	Irrigated acres were checked against NRD certified acres. GIS aerials are 2014.							
3.	Describe the process used to determine and monitor market areas.							
	Not applicable.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. As of this interview non-agricultural influences have not been identified that would cause a parcel to be considered recreational.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	No - Mullen Subdivision: 1st acre \$1750, 2 plus acres are valued at \$1000 per acre Rural Residential: 1-20 acres \$1000 per acre, 21 plus acres \$500 per acre Rural Farm Home Sites: \$1000 per acre, generally only have two acres at this value and rest of the land is valued as agricultural.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Not applicable.							

2016 Plan of Assessment for Hooker County

Assessment Years 2017, 2018 and 2019

Date: June 27, 2016

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;

- 2)75% of actual value for agricultural land and horticultural land; and
- 3)75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Hooker County:

Per the 2016 County Abstract, Hooker County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	375	21%	8.5%
Commercial	98	5 %	6.5%
Agricultural	1321	74 %	85%

Agricultural land - taxable acres 455,857 (*e.g. if predominant property in your county*)

Other pertinent facts: 99 percent of the county is Sandhills grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2016, an estimated 4 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2016 Reports & Opinions, Abstract and Assessor Survey.

Current Resources

A. Staff/Budget/Training

Staff/Budget/Training

I have held the position of County Clerk/Assessor for 17 and ½ years, and operate the office with the help of one full-time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The Clerk/Assessor is responsible for all necessary reports and filings. My office is open to the public 35 hours per week.

The budget for the County Clerk is \$81,737.00 for the 2015-2016 fiscal year, the county board did approve funding of \$6,750 for appraisal maintenance, Gisworkshop subscription and Village buildout, and Terrascan software in the current budget.

B. Cadastral Maps accuracy/condition, other land use maps, aerial photos

Mapping and Software

Hooker county's cadastral maps are current GIS data and are updated through GISWorkshop as needed to date. The Village of Mullen and Hooker County are zoned. Hooker County is currently contracted with GISWorkshop for GIS mapping and annual maintenance, with the mapping of the village to be completed in 2016. The new land classifications have been entered in the Terra Scan software. The County has contracted with ASI/Terra Scan for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I currently use sales and statistical analysis from the Property Assessment and Taxation Department.

C. Property Record Cards – quantity and quality of property information, current listings, photo, sketches, etc.

Procedure Manual Record Cards

Hooker County does not currently have a written procedure manual. As the assessor is the only person handling the assessment function, things are normally done using the same methods consistently. I plan to write a procedure manual using the resources available to me. I have requested procedure manual templates and copies of procedure manuals to aid in the inception of these manuals. Property Assessment and Taxation could be helpful in articulating a viable procedure manual. The property record cards are available in Terrascan and can be printed on demand, and are additionally available through the Gisworkshop interface.

D. Software for CAMA, Assessment Administration, GIS

E. Web based – property record information access

Current Assessment Procedures for Real Property (for example describe):

The assessor is also the Register of Deeds, and property listing and inventory is coordinated with that office and the Village Zoning authority, County Zoning to aid in discovery of real property. Data Collection is done on a regular basis and listing is current and accurate.

A. Discover, List & Inventory all property (e.g. how you handle processes for Real Estate Transfers & ownership changes, Sales Review, building permits/information statements).

B. Data Collection (e.g. frequency & method of physical property inspections, listing, gather market and income data).

Data Verification/ Sales Review

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

C. Review assessment sales ratio studies before assessment actions (*e.g. how you perform A/S ratio studies internally or work with Field Liaison on analysis of A/S ratio studies*).

2016 R&O Statistics

Property Class	Median	COD	PRD
Residential	97	10.21	101.48
Commercial	100	14.70	105.98
Agricultural	69	33.58	114.49

There are issues of uniformity and the following plan will address the correctable items. The assessor is unable to address the low number of sales in the classes.

D. Approaches to Value (*e.g. how you perform mass appraisal techniques or calibrate models, etc*);

- 1) Market Approach; sales comparisons,
- 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
- 3) Income Approach; income and expense data collection/analysis from the market,
- 4) Land valuation studies, establish market areas, special value for agricultural land

E. Reconciliation of Final Value and documentation

F. Review assessment sales ratio studies after assessment actions.

G. Notices and Public Relations

Level of Value, Quality, and Uniformity for assessment year 2016:

Property Property Class	Median	COD	PRD
Residential	97	10.21	101.48
Commercial	100	14.70	105.98
Agricultural	69	33.58	114.49

*COD means coefficient of dispersion and PRD means price related differential.

For more information regarding statistical measures see 2016 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2017:

Residential (and/or subclasses): 2017

Residential- The maintenance will be completed by the assessor. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial- This class of property will have reappraisal for 2017. A complete new appraisal will be completed by the beginning of the tax year, utilizing the 2013 M&S cost tables. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Agricultural Land (and/or subclasses): Agricultural-This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Assessment Actions Planned for Assessment Year 2018:

Residential (and/or subclasses): 2018

Residential-This class of property will have appraisal maintenance and the assessor will review properties in 2018. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial-This class of property will have appraisal maintenance and the assessor will review properties in 2018. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements

Agricultural Land (and/or subclasses): Agricultural-This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Assessment Actions Planned for Assessment Year 2019:

Residential (and/or subclasses): 2019

Residential- This class of property will have appraisal maintenance and the assessor will review properties in 2019. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial-This class of property will be reviewed and a sales review and pickup work will be completed. Value will be determined in traditional manner with new replacement cost and correlation to final value.

Agricultural Land (and/or subclasses): Agricultural-This class of property will have reappraisal for 2019. The reappraisal will be completed by the assessor. This class be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Assessment Actions Planned for Assessment Year 2016:

1. Record Maintenance, Mapping updates, & Ownership changes – Implement GIS parcel mapping within the Village of Mullen through GISWorkshop.

2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report

3. Personal Property; administer annual filing of 40 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

6. Homestead Exemptions; administer 75 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – N/A
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor

certification and/or appraiser license, etc. (e.g. XX hours and/or frequency)

Conclusion:

Summarize current budget request & resources needed for the future to achieve assessment actions planned.

Conclusion

The assessor's priority for the coming year will be to appraise the commercial properties in the county. Update information and continue to make these inspections on a regular basis. Reconciliation of Value and Market Analysis following reappraisal will be accomplished with the help of contracted appraiser. The assessor will also complete all pick-up work for residential, commercial and agricultural properties, as well as make all sales information available to the taxpayers. The assessor will continue to review property and will attempt to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information on completion of this cycle of reviews.

GIS will be maintained.

Finally, the assessor will consider a formal written policy and procedures manual. This manual could define practices and procedures and illuminate goals of assessment.

Respectfully submitted:

Assessor signature:



Date:

July 29, 2016

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.