



**2016 REPORTS & OPINIONS**

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**GOSPER COUNTY**



**Pete Ricketts**  
Governor

**STATE OF NEBRASKA**  
DEPARTMENT OF REVENUE  
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Gosper 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 Gosper 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: Cheryl Taft, Gosper County Assessor

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## Introduction

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[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:

<b>Property Class</b>	<b>COD</b>	<b>PRD</b>
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 are necessary to 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.

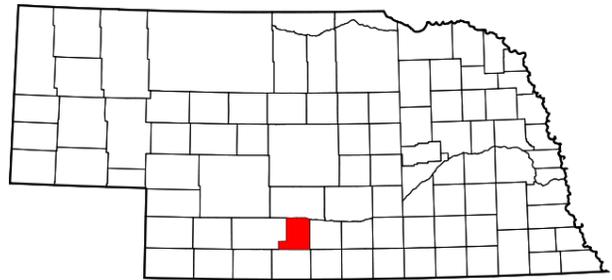
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

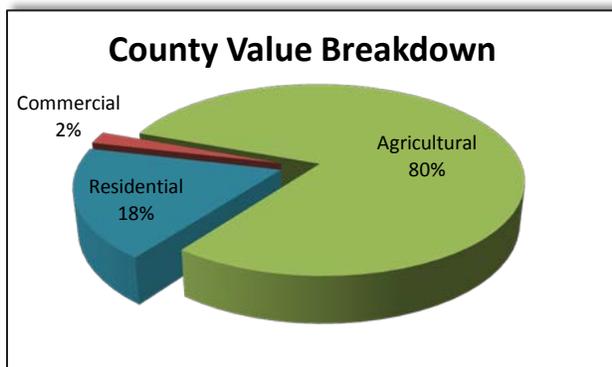
*\*Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

## County Overview

With a total area of 458 square miles, Gosper had 1,970 residents, per the Census Bureau Quick Facts for 2014, a 4% population decline from the 2010 US Census. In a review of the past fifty years, Gosper has seen a steady drop in population of 21% (Nebraska Department of Economic Development). Reports indicated that 75% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts).



Per the latest information available from the U.S. Census Bureau, there were sixty-one employer establishments in Gosper. County-wide employment was at 1,111 people, a slight increase relative to the 2010 Census (Nebraska Department of Labor).



The agricultural economy has remained another strong anchor for Gosper that has fortified the local rural area economies. Gosper is included in the Tri Basin Natural Resources District (NRD). Grass land and irrigated land makes up a majority of the county. Cattle grazing and the production of corn and soybeans are the primary agricultural activities. (USDA CropScape).

### Gosper County Quick Facts

Founded	1881
Namesake	Former Secretary of State John J. Gosper
Region	West Central
County Seat	Elwood
Other Communities	Smithfield

Most Populated	Elwood (685) -3% from 2010 US Census
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Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

# 2016 Residential Correlation for Gosper County

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## *Assessment Actions*

For the current assessment year, the county physically inspected the villages and rural residential parcels. A sales analysis was conducted and a 6% adjustment was applied to all improvements at Johnson Lake and a 7% adjustment was applied to all improvements in Elwood. Pick-up and permit work was completed in a timely fashion.

## *Description of Analysis*

Valuation Grouping	Description
01	Elwood
02	Smithfield
03	Johnson Lake
04	Rural Residential

In the residential class, there are four valuation groups. A review of the sales sample shows that all valuation groups are being represented in the sale file compared to the overall population of the county. Only group 01 (Elwood) and 02 (Johnson Lake) have a reliable number of sales that are represented in the sales profile. About 79% of the residential parcels of Gosper County are within these two valuation groups. Properties located at Johnson Lake are recreationally influenced and do not follow the local market trends. The market at the lake has continued to steadily increase while the rest of the county has been relatively stable showing a slight increase in recent years.

An analysis of the statistical profile, reveal that two out of the three measures of central tendency fall within the acceptable parameter. Although the weighted mean is outside of the range, it correlates with the median and mean, lending credence that the level of value is at the low end of the acceptable range. The qualitative statistics are both within the acceptable range, supporting uniform assessments.

## *Assessment Practice Review*

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

One of the areas addressed included sales qualification and verification. The county has a consistent process for both sales qualification and verification. The county assessor utilizes a sales questionnaire and estimates a 90% return response rate. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and

## 2016 Residential Correlation for Gosper County

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documented. The usability rate of qualified sales for the residential class is acceptable. The review of Gosper County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. Review work is completed in-house by the county assessor and her deputy county assessor. The county completes their review work once every six years. The inspection includes an exterior inspection of the property with new exterior pictures taken. This year the county also created new property record cards for all parcels. Review of property record cards support that the inspection work is timely completed and thoroughly documented.

Several reviews are conducted throughout the year to test the accuracy of the data being submitted to the State and to ensure that sales are being timely submitted as well. The Real Estate Transfer Statements reviewed were accurately reported in the State sales file. A review was conducted of the assessed values updated in the sales file and compared to the county's property record card to ensure that values are being properly updated. Lastly, an examination of the electronic tracking file indicated that the county was normally submits sales to the state . It is believed that Gosper county generally complies with data submission timelines and that the sales and value information is accurate as well.

Valuation groups were examined to ensure that the groupings defined are equally subject to a similar set of economic forces that impact market value. The county has defined four separate and distinct groupings for the residential class. Elwood is the county seat and its location provides easy commuting to large communities for job opportunities and amenities. The market is somewhat steady in Elwood. The second valuation grouping is the village of Smithfield. Smithfield is the only other incorporated village in the county. There are no services and the market is sporadic. Johnson Lake properties constitute the third group. There is a strong demand for housing due the recreational influences at the lake; the market remains strong. The last grouping combines all rural residential parcels in the county. The county assessor has done an adequate job of identifying economic factors that may influence the market.

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

The valuation group substratum indicate that all groups with the exception of Grouping 02 fall within the acceptable range and have qualitative statistics that support that assessments are uniform and equitable. Although Groups 02 and 04 have an insufficient number of sales, they are subject to the same appraisal and review process as the other valuation groupings and are deemed to be at an acceptable level of value. A review of the statistics and assessment practices suggest that assessments within the county are uniformly assessed and considered equalized. The overall quality of assessment in the county is considered in compliance.

## 2016 Residential Correlation for Gosper County

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<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	32	92.91	91.67	90.65	12.25	101.13
02	1	63.81	63.81	63.81		100.00
03	29	91.71	92.31	90.79	16.21	101.67
04	5	95.11	93.99	91.84	07.82	102.34
<u>ALL</u>						
10/01/2013 To 09/30/2015	67	92.54	91.70	90.76	13.94	101.04

Based on the assessment practices review and the statistical analysis, the quality of assessment in Gosper County is in compliance with professionally accepted mass appraisal standards.

### *Level of Value*

Based on the review of all available information, the level of value of residential property in Gosper County is 93%.

# 2016 Commercial Correlation for Gosper County

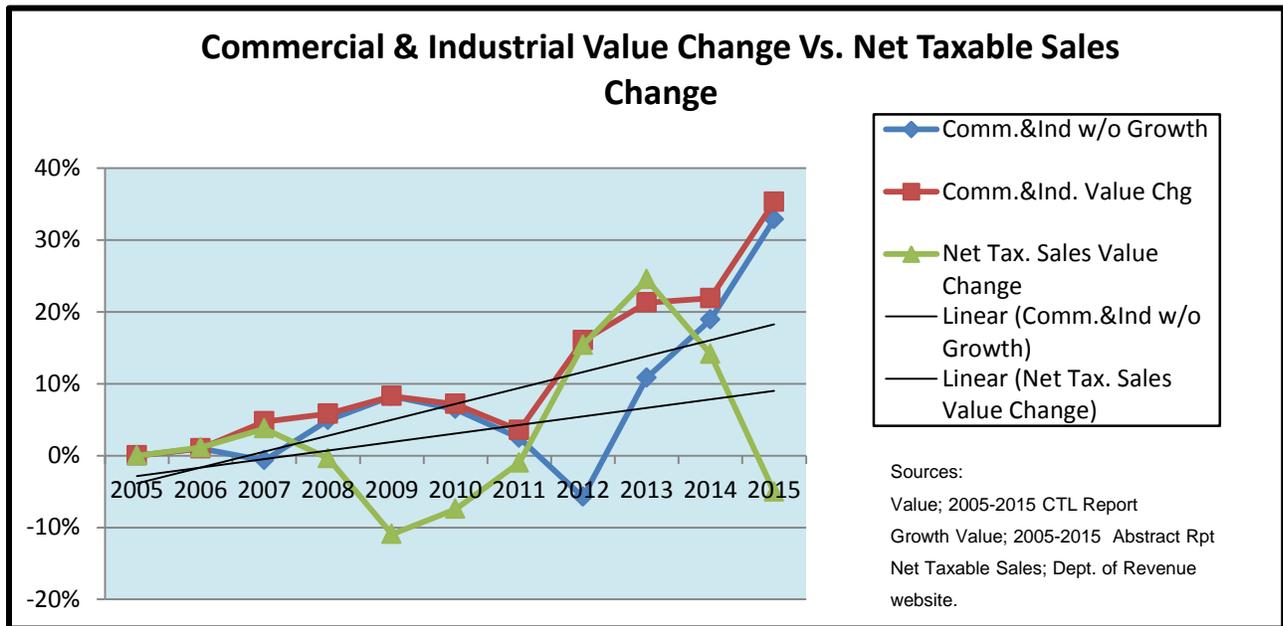
## Assessment Actions

For the current assessment year, Gosper County physically reviewed the villages of Elwood and Smithfield and rural commercial parcels. Pick up work was timely completed.

## Description of Analysis

The commercial market relies heavily on the agricultural market. Most of the commercial parcels are within Elwood and include several agricultural businesses along with the main street district. There are some commercial parcels around Johnson Lake, which mainly service the needs of those visiting the lake. There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location. The overall market for commercial properties within Gosper County is not organized. Examination of the sales file reveals there are only seven sales within the current three-year study period. The sample is considered insufficient for a viable statistical analysis.

Analysis of the change in net taxable sales over time compared to the assessed value change is a modest indication of the economics in Gosper County. The county is immensely impacted by the current agricultural market. This is demonstrated by the sharp spikes and declines on the chart.



## Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

## 2016 Commercial Correlation for Gosper County

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One of the areas addressed included sales qualification and verification. The Gosper County Assessor has a consistent procedure for both sales qualification and verification. The county is verifying transactions through several acceptable means of discovery and qualifying the sales based on information that is received. Annually, the Division reviews the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. The review of Gosper County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. The inspection work is completed by the county assessor and deputy assessor. The review includes a physical inspection of the exterior with new pictures taken. A review of property record cards at the office reveals that all properties viewed had been inspected within a six-year timeframe. The county is in compliance with the six-year inspection and review cycle requirements.

### *Equalization and Quality of Assessment*

Based on all available information and a review of the county's assessment practices, the quality of assessment of the commercial class is in compliance with professionally accepted mass appraisal standards.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	7	89.88	86.40	87.17	06.25	99.12
<u>ALL</u>						
10/01/2012 To 09/30/2015	7	89.88	86.40	87.17	06.25	99.12

### *Level of Value*

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

## 2016 Agricultural Correlation for Gosper County

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### *Assessment Actions*

A sales analysis was completed, as a result, grass land values increased 17% throughout the county, irrigated land increased 3%, and dry land values were unchanged for 2016.

A physical inspection of all rural parcels including agricultural improvements was completed for the current assessment year.

### *Description of Analysis*

Gosper County consists of two market areas that differentiate between the three different types of topography. The northern part of the county contains flat valley land and plains, which are made up of rich soils. The southern part of the county is dissected plains, which is a mix of rolling and hilly terrain. In recent years with improved farming practices, the market has been less impacted by these geographic differences. Since 2013, the county began valuing the two market areas the same; market area boundaries have been kept in place and the sales analysis is conducted annually to monitor the areas.

Since the county values all agricultural land using one schedule of values, all sales are combined for this analysis. A review of the sales file revealed an inadequate amount of sales by majority land use subclass for an accurate measurement and an unbalanced representation of sales per study period when stratified by sales date. Additional sales were brought in from surround comparable counties to achieve a proportionate mix of sales while expanding the MLU subclasses. Both market areas' medians are within the acceptable range and when adequate sales exist in the sample, the MLU subclass statistics lie within the acceptable range. This supports the idea that the market is still similar across the county.

The preliminary analysis indicated that the irrigated and grass land class were valued below the acceptable range while the dry land subclass was measured to be acceptable. The region as a whole saw an increase to the grass and irrigated markets. The county recognized the increasing market with a 17% adjustment to the grass values and a 3% adjustment to the irrigated values. The statistical analysis supports that an acceptable level has been achieved. The statistics fall within the acceptable range for the overall sample and 80% MLU samples.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county Assessor for further action.

An area of review included the examination of randomly selected Real Estate Transfer Statements filed by the county. The transfer statements reviewed were proven to be filed both timely and accurately. Likewise, assessed values were found to be reported accurately and sales

## 2016 Agricultural Correlation for Gosper County

were submitted to the state within the required timeframe. The quality reporting demonstrates the reliability of the source information used in the Division’s measurement process.

A sales qualification and verification review is completed annually by the Division for all counties. This involved reviewing the non-qualified sales roster to ensure the grounds for excluding the sales were reasonable and usability rates were acceptable. Further discussion with the county assessor as to the county’s process for verifying these sales supported that the county is gathering sufficient information to make qualification determinations; usability decisions have been made without a bias. The Division also reviewed agricultural land values to ensure uniform application and confirmed that sold properties are valued similarly to unsold properties.

The physical inspection process was reviewed to ensure that the process was timely and captured all the characteristics that may affect market value. The county uses aerial imagery to review their land use. All agricultural improvements are reviewed during the county’s inspection of rural residential parcels, which was completed for the current assessment year. It is believed that the county is in compliance with the six-year inspection and review cycle.

### *Equalization*

The analysis supports that the county has achieved equalization; comparison of Gosper County values compared the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value.

The Department’s review of agricultural improvements and site acres indicate that these parcels are inspected and reappraised using the same appraisal techniques that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

<u>80%MLU By Market Area</u>				
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN
<u>    Irrigated    </u>				
County	28	69.61	73.41	64.70
1	23	69.46	72.65	63.78
4	5	72.67	76.90	70.76
<u>    Dry    </u>				
County	8	69.20	88.85	72.36
1	1	48.32	48.32	48.32
4	7	73.95	94.64	73.41
<u>    Grass    </u>				
County	22	72.11	73.80	67.05
1	11	69.43	70.02	55.49
4	11	73.80	77.58	76.90
<u>    ALL    </u>				
10/01/2012 To 09/30/2015	87	72.46	75.39	68.00

## **2016 Agricultural Correlation for Gosper County**

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The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

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

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

## 2016 Opinions of the Property Tax Administrator for Gosper 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	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 8th day of April, 2016.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2016 Commission Summary for Gosper County

### Residential Real Property - Current

Number of Sales	67	Median	92.54
Total Sales Price	\$9,958,575	Mean	91.70
Total Adj. Sales Price	\$9,906,575	Wgt. Mean	90.76
Total Assessed Value	\$8,991,090	Average Assessed Value of the Base	\$117,436
Avg. Adj. Sales Price	\$147,859	Avg. Assessed Value	\$134,195

### Confidence Interval - Current

95% Median C.I	86.19 to 96.72
95% Wgt. Mean C.I	85.38 to 96.14
95% Mean C.I	87.72 to 95.68
% of Value of the Class of all Real Property Value in the	16.39
% of Records Sold in the Study Period	5.72
% of Value Sold in the Study Period	6.53

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	69	97	96.67
2014	76	95	94.82
2013	69	95	95.16
2012	61	97	96.90

## 2016 Commission Summary for Gosper County

### Commercial Real Property - Current

Number of Sales	7	Median	89.88
Total Sales Price	\$421,200	Mean	86.40
Total Adj. Sales Price	\$421,200	Wgt. Mean	87.17
Total Assessed Value	\$367,149	Average Assessed Value of the Base	\$94,968
Avg. Adj. Sales Price	\$60,171	Avg. Assessed Value	\$52,450

### Confidence Interval - Current

95% Median C.I	71.97 to 95.31
95% Wgt. Mean C.I	78.97 to 95.36
95% Mean C.I	79.00 to 93.80
% of Value of the Class of all Real Property Value in the County	1.20
% of Records Sold in the Study Period	6.60
% of Value Sold in the Study Period	3.65

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	9	100	91.16
2014	8	100	90.38
2013	9		92.36
2012	11		92.44

**37 Gosper**  
**RESIDENTIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 67  
Total Sales Price : 9,958,575  
Total Adj. Sales Price : 9,906,575  
Total Assessed Value : 8,991,090  
Avg. Adj. Sales Price : 147,859  
Avg. Assessed Value : 134,195

MEDIAN : 93  
WGT. MEAN : 91  
MEAN : 92  
COD : 13.94  
PRD : 101.04

COV : 18.14  
STD : 16.63  
Avg. Abs. Dev : 12.90  
MAX Sales Ratio : 151.87  
MIN Sales Ratio : 58.42

95% Median C.I. : 86.19 to 96.72  
95% Wgt. Mean C.I. : 85.38 to 96.14  
95% Mean C.I. : 87.72 to 95.68

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrrs</u>											
01-OCT-13 To 31-DEC-13	8	94.27	94.29	95.41	12.31	98.83	74.15	114.20	74.15 to 114.20	215,050	205,173
01-JAN-14 To 31-MAR-14	2	112.13	112.13	114.48	05.68	97.95	105.76	118.49	N/A	155,000	177,449
01-APR-14 To 30-JUN-14	6	95.08	92.12	88.12	10.30	104.54	66.81	104.73	66.81 to 104.73	95,167	83,859
01-JUL-14 To 30-SEP-14	8	92.77	90.24	90.97	08.48	99.20	67.48	102.58	67.48 to 102.58	122,363	111,308
01-OCT-14 To 31-DEC-14	12	93.86	92.04	92.52	10.19	99.48	63.81	110.32	84.17 to 104.31	91,292	84,467
01-JAN-15 To 31-MAR-15	2	84.61	84.61	85.96	12.41	98.43	74.11	95.11	N/A	159,500	137,106
01-APR-15 To 30-JUN-15	19	86.19	92.13	89.68	16.07	102.73	58.42	124.53	79.74 to 106.58	165,942	148,820
01-JUL-15 To 30-SEP-15	10	74.80	86.69	84.47	21.91	102.63	68.64	151.87	68.80 to 101.06	175,888	148,580
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	24	95.32	93.88	94.68	10.97	99.16	66.81	118.49	86.85 to 103.02	149,179	141,246
01-OCT-14 To 30-SEP-15	43	88.43	90.49	88.54	15.72	102.20	58.42	151.87	82.12 to 95.82	147,123	130,260
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	28	94.13	92.98	93.46	10.36	99.49	63.81	118.49	88.63 to 98.94	105,550	98,647
<u>ALL</u>	67	92.54	91.70	90.76	13.94	101.04	58.42	151.87	86.19 to 96.72	147,859	134,195

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	32	92.91	91.67	90.65	12.25	101.13	66.81	120.52	84.17 to 97.07	99,475	90,179
02	1	63.81	63.81	63.81	00.00	100.00	63.81	63.81	N/A	25,000	15,953
03	29	91.71	92.31	90.79	16.21	101.67	58.42	151.87	82.12 to 99.34	205,116	186,228
04	5	95.11	93.99	91.84	07.82	102.34	79.74	106.58	N/A	150,000	137,759
<u>ALL</u>	67	92.54	91.70	90.76	13.94	101.04	58.42	151.87	86.19 to 96.72	147,859	134,195

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	67	92.54	91.70	90.76	13.94	101.04	58.42	151.87	86.19 to 96.72	147,859	134,195
06											
07											
<u>ALL</u>	67	92.54	91.70	90.76	13.94	101.04	58.42	151.87	86.19 to 96.72	147,859	134,195

**37 Gosper  
RESIDENTIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 67	MEDIAN : 93	COV : 18.14	95% Median C.I. : 86.19 to 96.72
Total Sales Price : 9,958,575	WGT. MEAN : 91	STD : 16.63	95% Wgt. Mean C.I. : 85.38 to 96.14
Total Adj. Sales Price : 9,906,575	MEAN : 92	Avg. Abs. Dev : 12.90	95% Mean C.I. : 87.72 to 95.68
Total Assessed Value : 8,991,090			
Avg. Adj. Sales Price : 147,859	COD : 13.94	MAX Sales Ratio : 151.87	
Avg. Assessed Value : 134,195	PRD : 101.04	MIN Sales Ratio : 58.42	

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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												
Less Than 30,000	1	63.81	63.81	63.81	00.00	100.00	63.81	63.81	N/A	25,000	15,953	
___Ranges Excl. Low \$___												
Greater Than 4,999	67	92.54	91.70	90.76	13.94	101.04	58.42	151.87	86.19 to 96.72	147,859	134,195	
Greater Than 14,999	67	92.54	91.70	90.76	13.94	101.04	58.42	151.87	86.19 to 96.72	147,859	134,195	
Greater Than 29,999	66	92.91	92.13	90.83	13.63	101.43	58.42	151.87	86.80 to 96.72	149,721	135,987	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	63.81	63.81	63.81	00.00	100.00	63.81	63.81	N/A	25,000	15,953	
30,000 TO 59,999	4	85.18	88.55	87.45	17.63	101.26	73.50	110.32	N/A	44,375	38,805	
60,000 TO 99,999	25	96.31	95.18	94.75	11.11	100.45	67.48	120.52	86.85 to 104.20	82,908	78,558	
100,000 TO 149,999	17	87.38	86.55	86.62	09.90	99.92	68.64	106.58	77.29 to 97.07	130,434	112,976	
150,000 TO 249,999	10	96.29	104.27	105.17	16.18	99.14	66.81	151.87	92.54 to 124.53	193,450	203,449	
250,000 TO 499,999	10	80.93	83.27	83.37	15.70	99.88	58.42	114.20	68.80 to 103.02	347,950	290,090	
500,000 TO 999,999												
1,000,000 +												
___ALL___	67	92.54	91.70	90.76	13.94	101.04	58.42	151.87	86.19 to 96.72	147,859	134,195	

**37 Gosper**  
**COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 7  
Total Sales Price : 421,200  
Total Adj. Sales Price : 421,200  
Total Assessed Value : 367,149  
Avg. Adj. Sales Price : 60,171  
Avg. Assessed Value : 52,450

MEDIAN : 90  
WGT. MEAN : 87  
MEAN : 86  
COD : 06.25  
PRD : 99.12

COV : 09.26  
STD : 08.00  
Avg. Abs. Dev : 05.62  
MAX Sales Ratio : 95.31  
MIN Sales Ratio : 71.97

95% Median C.I. : 71.97 to 95.31  
95% Wgt. Mean C.I. : 78.97 to 95.36  
95% Mean C.I. : 79.00 to 93.80

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	1	71.97	71.97	71.97	00.00	100.00	71.97	71.97	N/A	57,000	41,025
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	2	90.52	90.52	90.53	00.71	99.99	89.88	91.16	N/A	73,350	66,406
01-APR-14 To 30-JUN-14	1	85.97	85.97	85.97	00.00	100.00	85.97	85.97	N/A	55,000	47,281
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	90.68	90.68	90.68	00.00	100.00	90.68	90.68	N/A	7,500	6,801
01-APR-15 To 30-JUN-15	1	79.86	79.86	79.86	00.00	100.00	79.86	79.86	N/A	55,000	43,923
01-JUL-15 To 30-SEP-15	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	100,000	95,307
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	1	71.97	71.97	71.97	00.00	100.00	71.97	71.97	N/A	57,000	41,025
01-OCT-13 To 30-SEP-14	3	89.88	89.00	89.29	01.92	99.68	85.97	91.16	N/A	67,233	60,031
01-OCT-14 To 30-SEP-15	3	90.68	88.62	89.87	05.68	98.61	79.86	95.31	N/A	54,167	48,677
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13											
01-JAN-14 To 31-DEC-14	3	89.88	89.00	89.29	01.92	99.68	85.97	91.16	N/A	67,233	60,031
<u>ALL</u>	7	89.88	86.40	87.17	06.25	99.12	71.97	95.31	71.97 to 95.31	60,171	52,450

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	7	89.88	86.40	87.17	06.25	99.12	71.97	95.31	71.97 to 95.31	60,171	52,450
<u>ALL</u>	7	89.88	86.40	87.17	06.25	99.12	71.97	95.31	71.97 to 95.31	60,171	52,450

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	7	89.88	86.40	87.17	06.25	99.12	71.97	95.31	71.97 to 95.31	60,171	52,450
04											
<u>ALL</u>	7	89.88	86.40	87.17	06.25	99.12	71.97	95.31	71.97 to 95.31	60,171	52,450

**37 Gosper**  
**COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 7  
Total Sales Price : 421,200  
Total Adj. Sales Price : 421,200  
Total Assessed Value : 367,149  
Avg. Adj. Sales Price : 60,171  
Avg. Assessed Value : 52,450

MEDIAN : 90  
WGT. MEAN : 87  
MEAN : 86  
COD : 06.25  
PRD : 99.12

COV : 09.26  
STD : 08.00  
Avg. Abs. Dev : 05.62  
MAX Sales Ratio : 95.31  
MIN Sales Ratio : 71.97

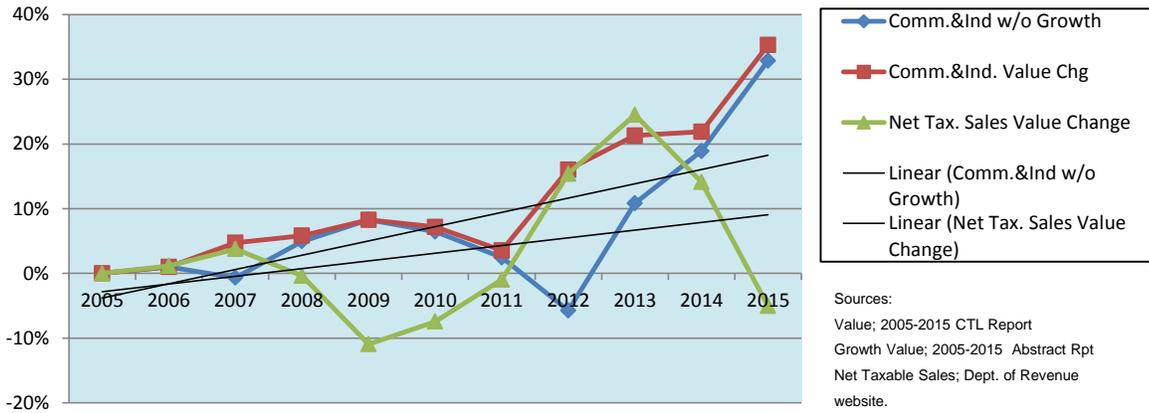
95% Median C.I. : 71.97 to 95.31  
95% Wgt. Mean C.I. : 78.97 to 95.36  
95% Mean C.I. : 79.00 to 93.80

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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	90.68	90.68	90.68	00.00	100.00	90.68	90.68	N/A	7,500	6,801	
Less Than 30,000	1	90.68	90.68	90.68	00.00	100.00	90.68	90.68	N/A	7,500	6,801	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	7	89.88	86.40	87.17	06.25	99.12	71.97	95.31	71.97 to 95.31	60,171	52,450	
Greater Than 14,999	6	87.93	85.69	87.10	07.31	98.38	71.97	95.31	71.97 to 95.31	68,950	60,058	
Greater Than 29,999	6	87.93	85.69	87.10	07.31	98.38	71.97	95.31	71.97 to 95.31	68,950	60,058	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	90.68	90.68	90.68	00.00	100.00	90.68	90.68	N/A	7,500	6,801	
15,000 TO 29,999												
30,000 TO 59,999	3	79.86	79.27	79.18	05.85	100.11	71.97	85.97	N/A	55,667	44,076	
60,000 TO 99,999	2	90.52	90.52	90.53	00.71	99.99	89.88	91.16	N/A	73,350	66,406	
100,000 TO 149,999	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	100,000	95,307	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	7	89.88	86.40	87.17	06.25	99.12	71.97	95.31	71.97 to 95.31	60,171	52,450	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
336	1	89.88	89.88	89.88	00.00	100.00	89.88	89.88	N/A	71,700	64,445	
349	1	79.86	79.86	79.86	00.00	100.00	79.86	79.86	N/A	55,000	43,923	
352	1	85.97	85.97	85.97	00.00	100.00	85.97	85.97	N/A	55,000	47,281	
406	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	100,000	95,307	
442	1	91.16	91.16	91.16	00.00	100.00	91.16	91.16	N/A	75,000	68,367	
471	1	71.97	71.97	71.97	00.00	100.00	71.97	71.97	N/A	57,000	41,025	
472	1	90.68	90.68	90.68	00.00	100.00	90.68	90.68	N/A	7,500	6,801	
___ ALL ___	7	89.88	86.40	87.17	06.25	99.12	71.97	95.31	71.97 to 95.31	60,171	52,450	

### 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
2005	\$ 7,244,586	\$ 90,994	1.26%	\$ 7,153,592	-	\$ 6,012,663	-
2006	\$ 7,317,484	\$ 1,096	0.01%	\$ 7,316,388	0.99%	\$ 6,081,166	1.14%
2007	\$ 7,587,620	\$ 390,541	5.15%	\$ 7,197,079	-1.65%	\$ 6,239,032	2.60%
2008	\$ 7,666,201	\$ 63,490	0.83%	\$ 7,602,711	0.20%	\$ 5,989,758	-4.00%
2009	\$ 7,844,033	\$ -	0.00%	\$ 7,844,033	2.32%	\$ 5,354,576	-10.60%
2010	\$ 7,764,205	\$ 50,777	0.65%	\$ 7,713,428	-1.67%	\$ 5,565,201	3.93%
2011	\$ 7,501,160	\$ 79,088	1.05%	\$ 7,422,072	-4.41%	\$ 5,953,068	6.97%
2012	\$ 8,406,154	\$ 1,578,284	18.78%	\$ 6,827,870	-8.98%	\$ 6,937,484	16.54%
2013	\$ 8,787,701	\$ 758,519	8.63%	\$ 8,029,182	-4.48%	\$ 7,487,228	7.92%
2014	\$ 8,830,606	\$ 216,887	2.46%	\$ 8,613,719	-1.98%	\$ 6,863,105	-8.34%
2015	\$ 9,800,805	\$ 176,741	1.80%	\$ 9,624,064	8.99%	\$ 5,709,390	-16.81%
<b>Ann %chg</b>	3.07%			<b>Average</b>	<b>-1.07%</b>	<b>1.48%</b>	<b>-0.06%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	0.99%	1.01%	1.14%
2007	-0.66%	4.74%	3.76%
2008	4.94%	5.82%	-0.38%
2009	8.27%	8.27%	-10.95%
2010	6.47%	7.17%	-7.44%
2011	2.45%	3.54%	-0.99%
2012	-5.75%	16.03%	15.38%
2013	10.83%	21.30%	24.52%
2014	18.90%	21.89%	14.14%
2015	32.84%	35.28%	-5.04%

County Number: 37  
 County Name: Gosper

**37 Gosper**  
**AGRICULTURAL LAND**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 87  
Total Sales Price : 66,102,484  
Total Adj. Sales Price : 65,741,984  
Total Assessed Value : 44,703,397  
Avg. Adj. Sales Price : 755,655  
Avg. Assessed Value : 513,832

MEDIAN : 72  
WGT. MEAN : 68  
MEAN : 75  
COD : 21.53  
PRD : 110.87

COV : 30.47  
STD : 22.97  
Avg. Abs. Dev : 15.60  
MAX Sales Ratio : 191.11  
MIN Sales Ratio : 32.78

95% Median C.I. : 68.09 to 76.30  
95% Wgt. Mean C.I. : 63.16 to 72.83  
95% Mean C.I. : 70.56 to 80.22

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrrs</u>												
01-OCT-12 To 31-DEC-12	15	70.69	76.83	71.95	19.76	106.78	48.32	124.57	64.92 to 89.31	666,540	479,555	
01-JAN-13 To 31-MAR-13	7	58.43	72.82	60.65	29.20	120.07	54.79	114.92	54.79 to 114.92	782,356	474,460	
01-APR-13 To 30-JUN-13	2	69.41	69.41	67.32	09.61	103.10	62.74	76.08	N/A	641,910	432,127	
01-JUL-13 To 30-SEP-13	3	81.43	79.80	61.23	17.34	130.33	57.81	100.16	N/A	487,007	298,196	
01-OCT-13 To 31-DEC-13	8	73.03	77.93	80.19	19.20	97.18	58.01	105.76	58.01 to 105.76	585,500	469,495	
01-JAN-14 To 31-MAR-14	10	72.67	78.47	73.70	18.03	106.47	59.67	131.31	62.47 to 105.89	1,028,975	758,363	
01-APR-14 To 30-JUN-14	6	85.83	87.98	90.49	15.03	97.23	70.42	116.62	70.42 to 116.62	541,006	489,532	
01-JUL-14 To 30-SEP-14	5	60.36	64.17	56.08	12.29	114.43	51.50	74.69	N/A	1,631,056	914,721	
01-OCT-14 To 31-DEC-14	15	69.43	72.15	65.84	17.30	109.58	45.39	106.91	62.34 to 79.45	757,617	498,844	
01-JAN-15 To 31-MAR-15	11	68.09	77.91	60.59	41.68	128.59	32.78	191.11	43.50 to 129.22	621,654	376,680	
01-APR-15 To 30-JUN-15	4	65.74	64.63	66.60	18.79	97.04	49.72	77.33	N/A	670,010	446,224	
01-JUL-15 To 30-SEP-15	1	63.62	63.62	63.62	00.00	100.00	63.62	63.62	N/A	265,000	168,591	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	27	70.69	75.57	67.36	21.36	112.19	48.32	124.57	62.74 to 85.06	674,794	454,570	
01-OCT-13 To 30-SEP-14	29	73.80	77.82	71.47	18.12	108.88	51.50	131.31	64.45 to 81.03	909,485	650,013	
01-OCT-14 To 30-SEP-15	31	68.65	72.95	64.21	25.75	113.61	32.78	191.11	60.20 to 77.33	682,177	438,052	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	20	72.92	75.57	68.47	21.27	110.37	54.79	114.92	58.43 to 85.55	645,267	441,801	
01-JAN-14 To 31-DEC-14	36	73.24	75.44	68.30	17.45	110.45	45.39	131.31	68.64 to 77.51	918,203	627,141	
<u>ALL</u>	87	72.46	75.39	68.00	21.53	110.87	32.78	191.11	68.09 to 76.30	755,655	513,832	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	44	69.41	71.39	63.99	19.90	111.56	32.78	131.31	62.34 to 76.08	858,131	549,096	
4	43	74.12	79.47	73.41	22.72	108.26	48.42	191.11	68.09 to 81.58	650,796	477,748	
<u>ALL</u>	87	72.46	75.39	68.00	21.53	110.87	32.78	191.11	68.09 to 76.30	755,655	513,832	

**37 Gosper**  
**AGRICULTURAL LAND**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 87  
Total Sales Price : 66,102,484  
Total Adj. Sales Price : 65,741,984  
Total Assessed Value : 44,703,397  
Avg. Adj. Sales Price : 755,655  
Avg. Assessed Value : 513,832

MEDIAN : 72  
WGT. MEAN : 68  
MEAN : 75  
COD : 21.53  
PRD : 110.87

COV : 30.47  
STD : 22.97  
Avg. Abs. Dev : 15.60  
MAX Sales Ratio : 191.11  
MIN Sales Ratio : 32.78

95% Median C.I. : 68.09 to 76.30  
95% Wgt. Mean C.I. : 63.16 to 72.83  
95% Mean C.I. : 70.56 to 80.22

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	19	72.46	76.47	67.01	19.11	114.12	51.50	131.31	62.61 to 77.52	1,174,034	786,756
1	19	72.46	76.47	67.01	19.11	114.12	51.50	131.31	62.61 to 77.52	1,174,034	786,756
<b>_____Dry_____</b>											
County	5	64.45	75.12	72.87	29.54	103.09	48.32	129.22	N/A	402,200	293,076
1	1	48.32	48.32	48.32	00.00	100.00	48.32	48.32	N/A	136,000	65,721
4	4	69.20	81.82	74.65	28.55	109.60	59.67	129.22	N/A	468,750	349,915
<b>_____Grass_____</b>											
County	17	73.80	74.86	67.19	22.57	111.42	32.78	124.57	60.19 to 88.84	389,087	261,411
1	8	72.87	69.50	53.15	24.74	130.76	32.78	100.16	32.78 to 100.16	404,593	215,049
4	9	73.80	79.62	80.63	20.93	98.75	49.72	124.57	63.62 to 100.18	375,304	302,622
<b>_____ALL_____</b>	<b>87</b>	<b>72.46</b>	<b>75.39</b>	<b>68.00</b>	<b>21.53</b>	<b>110.87</b>	<b>32.78</b>	<b>191.11</b>	<b>68.09 to 76.30</b>	<b>755,655</b>	<b>513,832</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	28	69.61	73.41	64.70	20.51	113.46	45.39	131.31	62.34 to 76.08	1,129,543	730,805
1	23	69.46	72.65	63.78	20.43	113.91	45.39	131.31	57.88 to 76.08	1,193,270	761,011
4	5	72.67	76.90	70.76	19.28	108.68	58.43	105.89	N/A	836,400	591,860
<b>_____Dry_____</b>											
County	8	69.20	88.85	72.36	46.32	122.79	48.32	191.11	48.32 to 191.11	408,379	295,510
1	1	48.32	48.32	48.32	00.00	100.00	48.32	48.32	N/A	136,000	65,721
4	7	73.95	94.64	73.41	44.57	128.92	54.79	191.11	54.79 to 191.11	447,290	328,337
<b>_____Grass_____</b>											
County	22	72.11	73.80	67.05	19.98	110.07	32.78	124.57	63.43 to 84.56	375,504	251,782
1	11	69.43	70.02	55.49	21.24	126.18	32.78	100.16	43.50 to 88.84	345,486	191,714
4	11	73.80	77.58	76.90	18.52	100.88	49.72	124.57	62.74 to 100.18	405,521	311,850
<b>_____ALL_____</b>	<b>87</b>	<b>72.46</b>	<b>75.39</b>	<b>68.00</b>	<b>21.53</b>	<b>110.87</b>	<b>32.78</b>	<b>191.11</b>	<b>68.09 to 76.30</b>	<b>755,655</b>	<b>513,832</b>

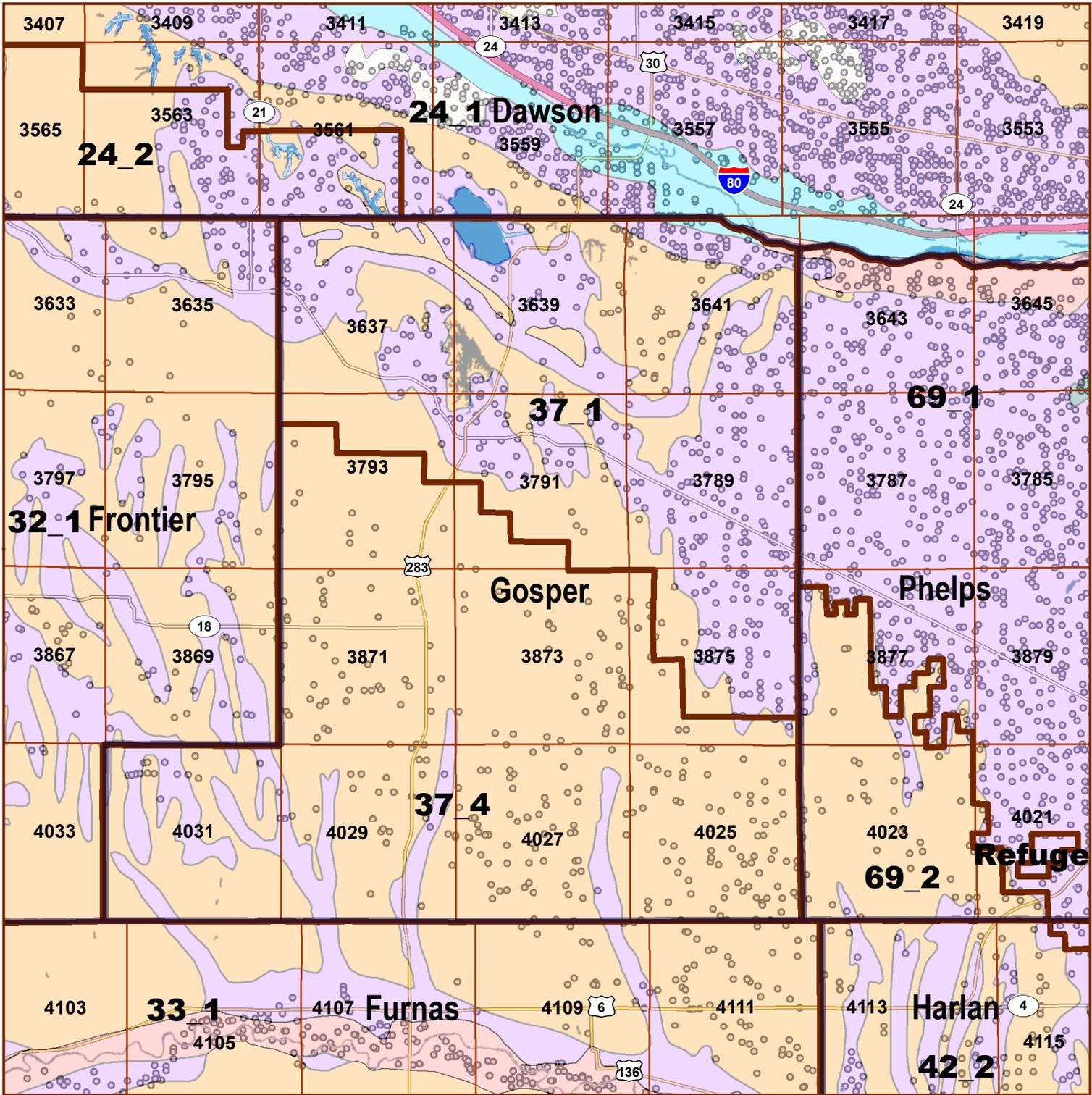
## Gosper County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	n/a	5,146	4,360	3,617	3,350	2,841	3,063	2,774	<b>4,916</b>
Dawson	1	n/a	5,365	4,975	4,497	4,055	3,774	3,546	3,300	<b>4,953</b>
Dawson	2	n/a	3,620	3,500	2,915	2,037	n/a	1,510	1,480	<b>3,309</b>
Phelps	1	4,896	6,100	5,100	4,697	4,500	4,300	4,200	3,800	<b>5,737</b>
Gosper	4	n/a	5,153	4,361	3,640	3,397	n/a	3,128	2,900	<b>4,331</b>
Phelps	2	n/a	5,100	4,700	4,500	4,300	4,100	3,900	3,200	<b>4,590</b>
Harlan	2	5,085	4,786	3,962	3,445	2,858	2,617	2,520	2,520	<b>4,105</b>
Furnas	1	5,040	5,040	4,080	3,840	3,000	2,820	2,700	2,700	<b>4,456</b>
Frontier	1	3,300	3,296	3,225	3,237	3,200	3,200	3,143	3,081	<b>3,267</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1,930	1,800	1,685	1,550	1,325	1,275	1,275	<b>1,802</b>
Dawson	1	n/a	2,450	2,205	2,010	1,995	1,799	1,555	1,540	<b>1,998</b>
Dawson	2	n/a	1,675	1,550	1,345	1,220	n/a	960	890	<b>1,295</b>
Phelps	1	3,000	3,000	2,900	2,700	2,600	2,500	2,300	2,000	<b>2,849</b>
Gosper	4	n/a	1,930	1,799	1,685	1,550	n/a	1,275	1,275	<b>1,786</b>
Phelps	2	n/a	2,500	2,300	2,100	1,900	1,700	1,550	1,450	<b>2,064</b>
Harlan	2	2,060	2,034	1,711	1,670	1,440	1,411	1,420	1,420	<b>1,883</b>
Furnas	1	2,000	2,000	1,560	1,560	1,375	1,375	1,250	1,250	<b>1,764</b>
Frontier	1	1,700	1,700	1,650	1,650	1,600	1,600	1,550	1,550	<b>1,670</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	n/a	1,400	1,245	1,115	1,020	1,020	975	975	<b>1,017</b>
Dawson	1	n/a	1,665	1,430	1,295	1,240	1,140	1,110	1,100	<b>1,142</b>
Dawson	2	n/a	1,085	980	845	845	n/a	615	615	<b>679</b>
Phelps	1	1,510	1,885	1,784	1,681	1,523	1,598	1,353	1,314	<b>1,517</b>
Gosper	4	n/a	1,400	1,244	1,114	1,020	n/a	975	975	<b>1,011</b>
Phelps	2	n/a	1,605	1,500	1,471	1,419	1,300	1,283	1,252	<b>1,288</b>
Harlan	2	n/a	1,200	1,200	1,200	1,200	1,200	1,200	1,200	<b>1,200</b>
Furnas	1	1,310	1,310	1,240	1,240	1,020	1,020	950	950	<b>987</b>
Frontier	1	650	650	650	650	650	650	650	650	<b>650</b>

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



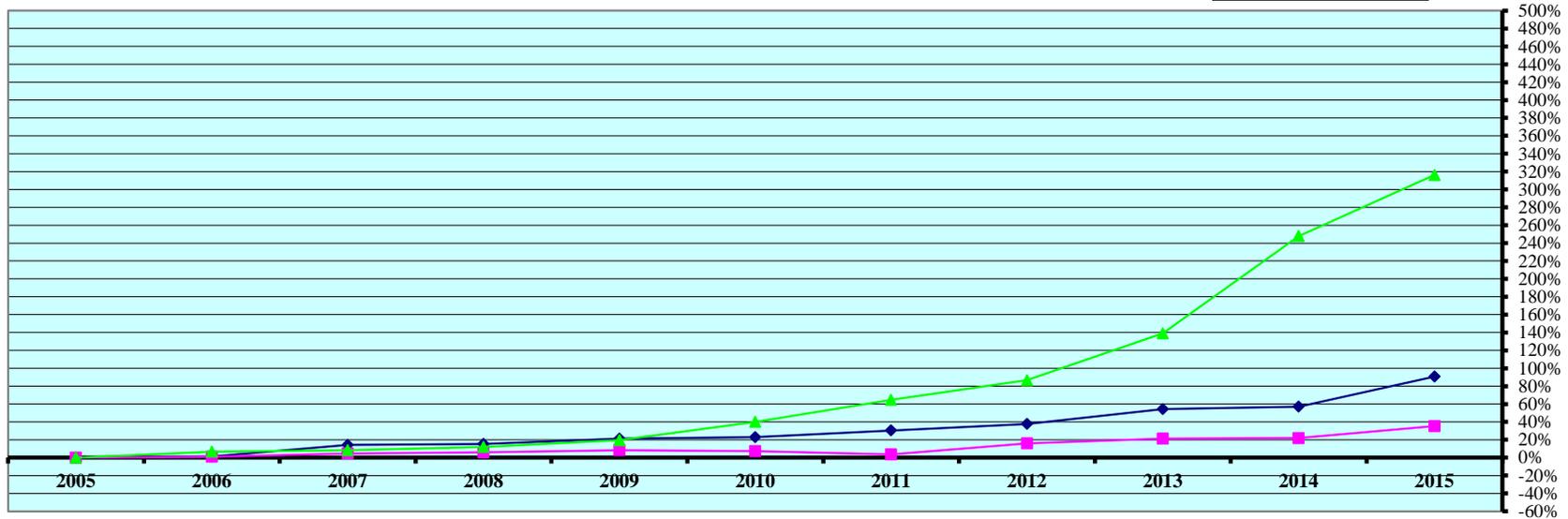
**Legend**

- 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

## Gasper County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	68,451,416	--	--	--	7,244,586	--	--	--	152,980,450	--	--	--
2006	69,423,586	972,170	1.42%	1.42%	7,317,484	72,898	1.01%	1.01%	163,129,328	10,148,878	6.63%	6.63%
2007	78,135,965	8,712,379	12.55%	14.15%	7,587,620	270,136	3.69%	4.74%	165,792,129	2,662,801	1.63%	8.37%
2008	78,922,510	786,545	1.01%	15.30%	7,666,201	78,581	1.04%	5.82%	171,497,259	5,705,130	3.44%	12.10%
2009	83,072,247	4,149,737	5.26%	21.36%	7,844,033	177,832	2.32%	8.27%	182,868,372	11,371,113	6.63%	19.54%
2010	84,152,891	1,080,644	1.30%	22.94%	7,764,205	-79,828	-1.02%	7.17%	214,344,846	31,476,474	17.21%	40.11%
2011	89,242,857	5,089,966	6.05%	30.37%	7,501,160	-263,045	-3.39%	3.54%	251,719,582	37,374,736	17.44%	64.54%
2012	94,249,458	5,006,601	5.61%	37.69%	8,406,154	904,994	12.06%	16.03%	285,545,717	33,826,135	13.44%	86.66%
2013	105,600,515	11,351,057	12.04%	54.27%	8,787,701	381,547	4.54%	21.30%	365,506,555	79,960,838	28.00%	138.92%
2014	107,510,698	1,910,183	1.81%	57.06%	8,830,606	42,905	0.49%	21.89%	532,385,563	166,879,008	45.66%	248.01%
2015	130,631,142	23,120,444	21.51%	90.84%	9,800,805	970,199	10.99%	35.28%	636,694,704	104,309,141	19.59%	316.19%

Rate Annual %chg: Residential & Recreational **6.68%**

Commercial & Industrial **3.07%**

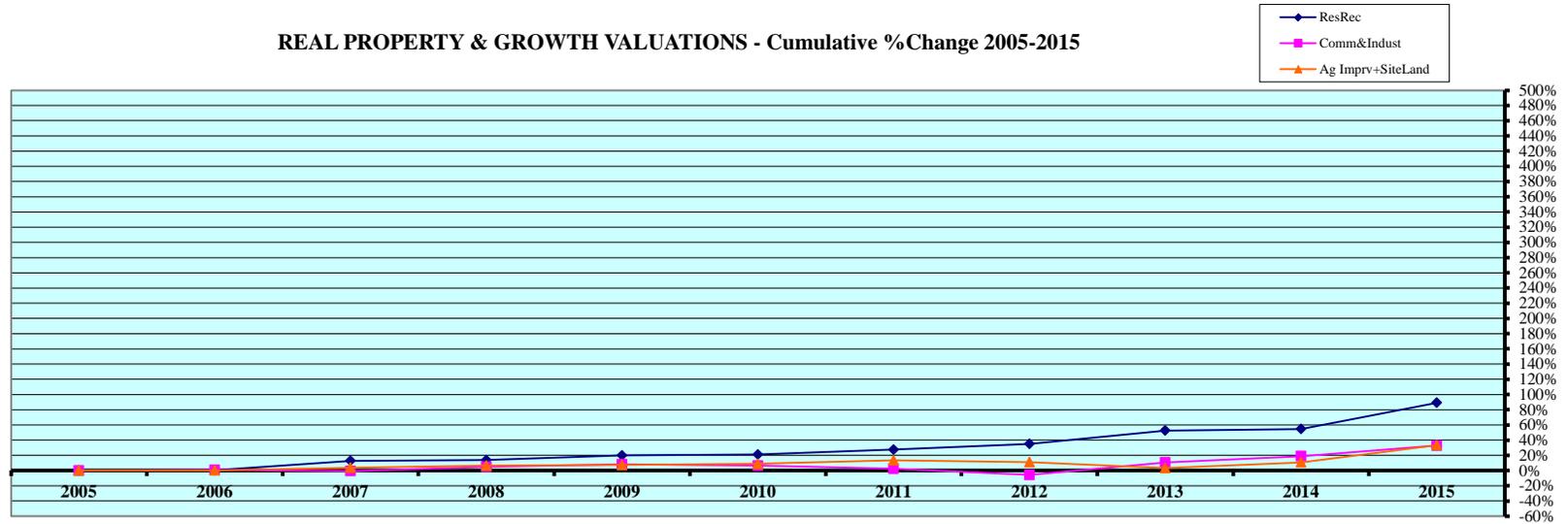
Agricultural Land **15.33%**

Cnty# **37**  
County **GOSPER**

CHART 1 EXHIBIT 37B 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 2005-2015**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	68,451,416	527,774	0.77%	67,923,642	--	--	7,244,586	90,994	1.26%	7,153,592	--	--	
2006	69,423,586	666,961	0.96%	68,756,625	0.45%	0.45%	7,317,484	1,096	0.01%	7,316,388	0.99%	0.99%	
2007	78,135,965	901,656	1.15%	77,234,309	11.25%	12.83%	7,587,620	390,541	5.15%	7,197,079	-1.65%	-0.66%	
2008	78,922,510	1,042,174	1.32%	77,880,336	-0.33%	13.77%	7,666,201	63,490	0.83%	7,602,711	0.20%	4.94%	
2009	83,072,247	935,730	1.13%	82,136,517	4.07%	19.99%	7,844,033	0	0.00%	7,844,033	2.32%	8.27%	
2010	84,152,891	1,185,664	1.41%	82,967,227	-0.13%	21.21%	7,764,205	50,777	0.65%	7,713,428	-1.67%	6.47%	
2011	89,242,857	1,930,233	2.16%	87,312,624	3.75%	27.55%	7,501,160	79,088	1.05%	7,422,072	-4.41%	2.45%	
2012	94,249,458	1,730,355	1.84%	92,519,103	3.67%	35.16%	8,406,154	1,578,284	18.78%	6,827,870	-8.98%	-5.75%	
2013	105,600,515	1,146,371	1.09%	104,454,144	10.83%	52.60%	8,787,701	758,519	8.63%	8,029,182	-4.48%	10.83%	
2014	107,510,698	1,631,991	1.52%	105,878,707	0.26%	54.68%	8,830,606	216,887	2.46%	8,613,719	-1.98%	18.90%	
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	89.18%	9,800,805	176,741	1.80%	9,624,064	8.99%	32.84%	
Rate Ann%chg	<b>6.68%</b>			Resid & Rec. w/o growth			<b>3.07%</b>			C & I w/o growth			<b>-1.07%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2005	10,067,934	6,814,928	16,882,862	71,307	0.42%	--	--
2006	10,309,254	6,753,592	17,062,846	132,961	0.78%	0.28%	0.28%
2007	11,614,788	6,499,515	18,114,303	604,835	3.34%	2.62%	3.71%
2008	11,538,246	6,665,415	18,203,661	218,465	1.20%	-0.71%	6.53%
2009	11,939,191	6,687,145	18,626,336	487,938	2.62%	-0.36%	7.44%
2010	11,791,112	6,871,919	18,663,031	291,104	1.56%	-1.37%	8.82%
2011	12,511,123	6,773,316	19,284,439	110,488	0.57%	2.74%	13.57%
2012	12,069,303	7,297,871	19,367,174	611,716	3.16%	-2.74%	11.09%
2013	13,385,258	4,491,714	17,876,972	426,567	2.39%	-9.90%	3.36%
2014	14,453,141	4,704,855	19,157,996	455,077	2.38%	4.62%	10.78%
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	17.47%	33.30%
Rate Ann%chg	<b>5.35%</b>	<b>-1.77%</b>	<b>2.98%</b>	Ag Imprv+Site w/o growth		<b>1.26%</b>	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land incudes 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; 2005 - 2015 CTL

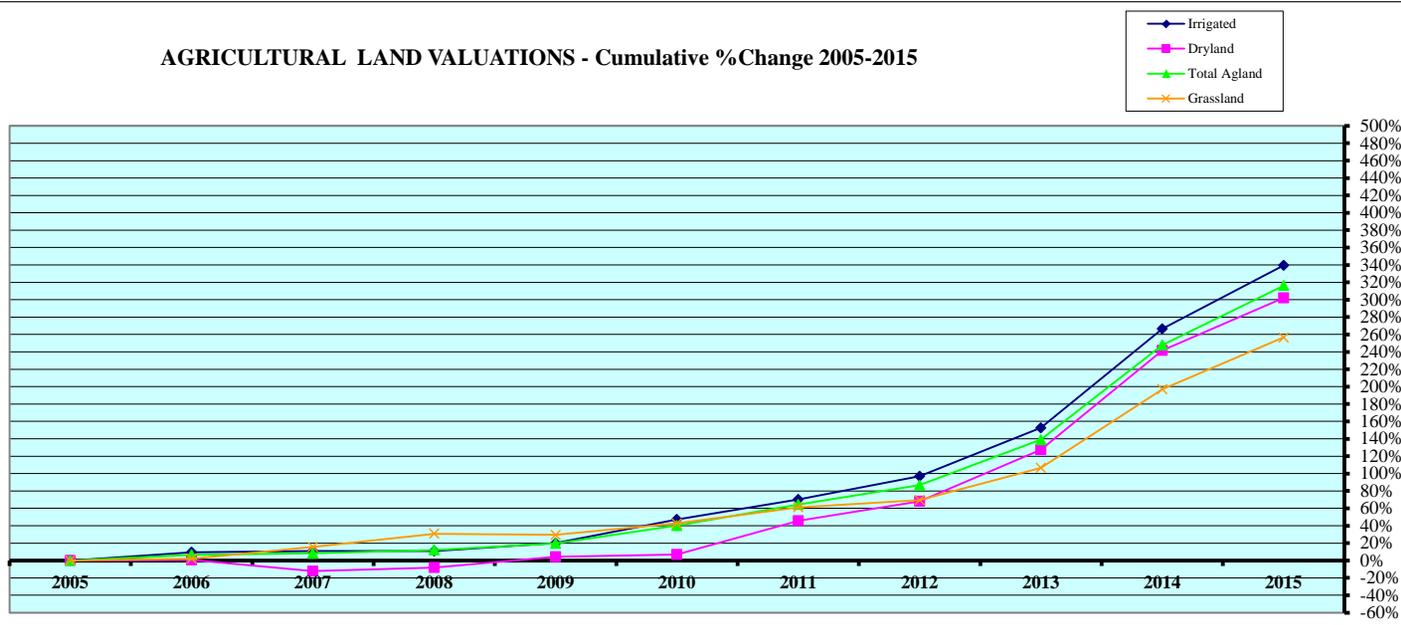
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2016

Cnty# 37  
County GOSPER

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



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
2005	97,206,650	--	--	--	23,439,538	--	--	--	32,307,956	--	--	--
2006	106,479,744	9,273,094	9.54%	9.54%	23,590,415	150,877	0.64%	0.64%	33,033,403	725,447	2.25%	2.25%
2007	107,826,837	1,347,093	1.27%	10.93%	20,575,917	-3,014,498	-12.78%	-12.22%	37,364,029	4,330,626	13.11%	15.65%
2008	107,686,442	-140,395	-0.13%	10.78%	21,518,586	942,669	4.58%	-8.20%	42,267,170	4,903,141	13.12%	30.83%
2009	116,604,333	8,917,891	8.28%	19.96%	24,433,015	2,914,429	13.54%	4.24%	41,804,792	-462,378	-1.09%	29.39%
2010	143,196,150	26,591,817	22.81%	47.31%	25,049,845	616,830	2.52%	6.87%	46,072,676	4,267,884	10.21%	42.60%
2011	165,449,320	22,253,170	15.54%	70.20%	34,147,382	9,097,537	36.32%	45.68%	52,096,094	6,023,418	13.07%	61.25%
2012	191,425,302	25,975,982	15.70%	96.93%	39,384,627	5,237,245	15.34%	68.03%	54,705,374	2,609,280	5.01%	69.32%
2013	245,437,128	54,011,826	28.22%	152.49%	53,290,100	13,905,473	35.31%	127.35%	66,737,031	12,031,657	21.99%	106.57%
2014	356,286,958	110,849,830	45.16%	266.53%	80,073,130	26,783,030	50.26%	241.62%	95,982,653	29,245,622	43.82%	197.09%
2015	427,235,827	70,948,869	19.91%	339.51%	94,227,908	14,154,778	17.68%	302.00%	115,187,918	19,205,265	20.01%	256.53%

Rate Ann.%chg: Irrigated **15.96%** Dryland **14.93%** Grassland **13.56%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	16,303	--	--	--	10,003	--	--	--	152,980,450	--	--	--
2006	15,763	-540	-3.31%	-3.31%	10,003	0	0.00%	0.00%	163,129,328	10,148,878	6.63%	6.63%
2007	15,583	-180	-1.14%	-4.42%	9,763	-240	-2.40%	-2.40%	165,792,129	2,662,801	1.63%	8.37%
2008	15,093	-490	-3.14%	-7.42%	9,968	205	2.10%	-0.35%	171,497,259	5,705,130	3.44%	12.10%
2009	16,264	1,171	7.76%	-0.24%	9,968	0	0.00%	-0.35%	182,868,372	11,371,113	6.63%	19.54%
2010	16,207	-57	-0.35%	-0.59%	9,968	0	0.00%	-0.35%	214,344,846	31,476,474	17.21%	40.11%
2011	16,583	376	2.32%	1.72%	10,203	235	2.36%	2.00%	251,719,582	37,374,736	17.44%	64.54%
2012	18,039	1,456	8.78%	10.65%	12,375	2,172	21.29%	23.71%	285,545,717	33,826,135	13.44%	86.66%
2013	29,781	11,742	65.09%	82.67%	12,515	140	1.13%	25.11%	365,506,555	79,960,838	28.00%	138.92%
2014	30,253	472	1.58%	85.57%	12,569	54	0.43%	25.65%	532,385,563	166,879,008	45.66%	248.01%
2015	30,190	-63	-0.21%	85.18%	12,861	292	2.32%	28.57%	636,694,704	104,309,141	19.59%	316.19%

Cnty# **37**  
County **GOSPER**

Rate Ann.%chg: Total Agric Land **15.33%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (from County Abstract Reports)<sup>(1)</sup>**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	97,130,400	93,486	1,039			23,459,777	53,271	440			32,321,284	134,188	241		
2006	106,723,390	93,432	1,142	9.94%	9.94%	23,624,161	53,225	444	0.79%	0.79%	32,982,049	134,264	246	1.99%	1.99%
2007	107,848,330	93,262	1,156	1.24%	11.30%	20,714,463	53,116	390	-12.14%	-11.44%	37,445,812	134,412	279	13.41%	15.66%
2008	107,679,692	93,257	1,155	-0.15%	11.13%	21,509,482	52,351	411	5.35%	-6.70%	42,283,101	134,510	314	12.84%	30.51%
2009	116,541,250	93,222	1,250	8.27%	20.33%	24,444,262	52,384	467	13.57%	5.96%	41,809,272	134,475	311	-1.09%	29.08%
2010	143,245,715	93,244	1,536	22.88%	47.86%	25,052,335	52,314	479	2.62%	8.74%	46,107,849	134,463	343	10.29%	42.36%
2011	165,728,776	93,271	1,777	15.66%	71.02%	34,047,747	52,448	649	35.56%	47.41%	52,104,346	134,247	388	13.19%	61.14%
2012	191,633,950	93,024	2,060	15.94%	98.28%	39,431,146	53,174	742	14.23%	68.39%	54,788,707	133,816	409	5.49%	69.98%
2013	245,635,250	92,977	2,642	28.24%	154.28%	53,233,182	53,190	1,001	34.96%	127.26%	66,736,778	133,545	500	22.05%	107.47%
2014	355,622,026	92,885	3,829	44.92%	268.50%	80,091,533	53,326	1,502	50.07%	241.05%	96,630,880	133,497	724	44.85%	200.52%
2015	424,116,401	93,487	4,537	18.49%	336.64%	95,382,023	53,324	1,789	19.10%	306.18%	115,306,048	132,871	868	19.89%	260.28%

Rate Annual %chg Average Value/Acre: 15.88%

15.05%

13.67%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	16,303	583	28			10,003	83	120			152,937,767	281,613	543		
2006	16,303	583	28	0.00%	0.00%	10,003	83	120	0.00%	0.00%	163,355,906	281,587	580	6.82%	6.82%
2007	15,763	565	28	-0.23%	-0.23%	10,003	83	120	0.00%	0.00%	166,034,371	281,438	590	1.69%	8.63%
2008	15,093	503	30	7.61%	7.36%	9,968	83	120	0.00%	0.00%	171,497,336	280,704	611	3.56%	12.50%
2009	15,289	510	30	0.00%	7.36%	9,968	83	120	0.00%	0.00%	182,820,041	280,673	651	6.61%	19.94%
2010	16,264	542	30	0.00%	7.36%	9,968	83	120	0.00%	0.00%	214,432,131	280,646	764	17.30%	40.69%
2011	15,907	530	30	0.00%	7.36%	9,968	83	120	0.00%	0.00%	251,906,744	280,579	898	17.50%	65.32%
2012	18,039	601	30	0.00%	7.37%	12,280	102	120	0.00%	0.00%	285,884,122	280,718	1,018	13.43%	87.52%
2013	29,986	600	50	66.71%	78.98%	12,515	104	120	0.00%	-0.01%	365,647,711	280,417	1,304	28.04%	140.10%
2014	29,681	593	50	0.00%	78.98%	12,515	104	120	0.00%	-0.01%	532,386,635	280,407	1,899	45.61%	249.60%
2015	30,253	605	50	0.00%	78.98%	12,715	106	120	0.00%	-0.01%	634,847,440	280,393	2,264	19.25%	316.91%

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**GOSPER**

Rate Annual %chg Average Value/Acre: 15.35%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,044	GOSPER	34,840,338	31,303,655	2,651,544	130,528,217	8,640,789	1,160,016	102,925	636,694,704	16,954,469	5,700,432	8,478	868,585,567
cnty sectorvalue % of total value:		4.01%	3.60%	0.31%	15.03%	0.99%	0.13%	0.01%	73.30%	1.95%	0.66%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
707	ELWOOD	1,606,248	455,784	106,924	20,424,958	4,256,461	1,160,016	0	102,333	0	40,932	0	28,153,656
34.59%	%sector of county sector	4.61%	1.46%	4.03%	15.65%	49.26%	100.00%		0.02%		0.72%		3.24%
	%sector of municipality	5.71%	1.62%	0.38%	72.55%	15.12%	4.12%		0.36%		0.15%		100.00%
54	SMITHFIELD	100,354	413	9,827	1,172,440	369,072	0	0	0	0	0	0	1,652,106
2.64%	%sector of county sector	0.29%	0.00%	0.37%	0.90%	4.27%							0.19%
	%sector of municipality	6.07%	0.02%	0.59%	70.97%	22.34%							100.00%
761	Total Municipalities	1,706,602	456,197	116,751	21,597,398	4,625,533	1,160,016	0	102,333	0	40,932	0	29,805,762
37.23%	%all municip.sect of cnty	4.90%	1.46%	4.40%	16.55%	53.53%	100.00%		0.02%		0.72%		3.43%

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

Cnty#	County
37	GOSPER

CHART 5

EXHIBIT

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<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,927</b>	<b>Value : 839,883,615</b>	<b>Growth 7,328,772</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	65	164,400	0	0	64	649,485	129	813,885	
<b>02. Res Improve Land</b>	313	1,267,410	0	0	604	32,730,543	917	33,997,953	
<b>03. Res Improvements</b>	330	22,138,581	0	0	675	80,581,894	1,005	102,720,475	
<b>04. Res Total</b>	395	23,570,391	0	0	739	113,961,922	1,134	137,532,313	5,049,431
<b>% of Res Total</b>	34.83	17.14	0.00	0.00	65.17	82.86	38.74	16.38	68.90
<b>05. Com UnImp Land</b>	3	9,207	0	0	5	21,470	8	30,677	
<b>06. Com Improve Land</b>	53	271,220	0	0	35	633,588	88	904,808	
<b>07. Com Improvements</b>	54	4,327,986	0	0	42	3,643,075	96	7,971,061	
<b>08. Com Total</b>	57	4,608,413	0	0	47	4,298,133	104	8,906,546	468,988
<b>% of Com Total</b>	54.81	51.74	0.00	0.00	45.19	48.26	3.55	1.06	6.40
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	9,035	0	0	0	0	1	9,035	
<b>11. Ind Improvements</b>	2	1,150,981	0	0	0	0	2	1,150,981	
<b>12. Ind Total</b>	2	1,160,016	0	0	0	0	2	1,160,016	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.14	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	36	27,000	36	27,000	
<b>15. Rec Improvements</b>	0	0	0	0	38	75,925	38	75,925	
<b>16. Rec Total</b>	0	0	0	0	38	102,925	38	102,925	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.30	0.01	0.00
<b>Res &amp; Rec Total</b>	395	23,570,391	0	0	777	114,064,847	1,172	137,635,238	5,049,431
<b>% of Res &amp; Rec Total</b>	33.70	17.13	0.00	0.00	66.30	82.87	40.04	16.39	68.90
<b>Com &amp; Ind Total</b>	59	5,768,429	0	0	47	4,298,133	106	10,066,562	468,988
<b>% of Com &amp; Ind Total</b>	55.66	57.30	0.00	0.00	44.34	42.70	3.62	1.20	6.40
<b>17. Taxable Total</b>	454	29,338,820	0	0	824	118,362,980	1,278	147,701,800	5,518,419
<b>% of Taxable Total</b>	35.52	19.86	0.00	0.00	64.48	80.14	43.66	17.59	75.30

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	10,750	711,588	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	5	10,750	711,588
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				5	10,750	711,588

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	3	8,478	3	8,478	0
25. Total	0	0	0	0	3	8,478	3	8,478	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	229	260

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	104,283	1	3,658	1,331	504,573,702	1,334	504,681,643
28. Ag-Improved Land	0	0	0	0	299	167,556,382	299	167,556,382
29. Ag Improvements	1	40,932	0	0	311	19,894,380	312	19,935,312
30. Ag Total							1,646	692,173,337

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	40,932	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.45	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	11	11.00	110,000	11	11.00	110,000	
32. HomeSite Improv Land	207	209.58	2,075,940	207	209.58	2,075,940	
33. HomeSite Improvements	185	184.00	14,730,557	185	184.00	14,730,557	1,810,353
34. HomeSite Total				<b>196</b>	<b>220.58</b>	<b>16,916,497</b>	
35. FarmSite UnImp Land	32	74.07	101,018	32	74.07	101,018	
36. FarmSite Improv Land	251	1,059.17	1,229,769	251	1,059.17	1,229,769	
37. FarmSite Improvements	294	0.00	5,163,823	295	0.00	5,204,755	0
38. FarmSite Total				<b>327</b>	<b>1,133.24</b>	<b>6,535,542</b>	
39. Road & Ditches	0	4,443.48	0	0	4,443.93	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>523</b>	<b>5,797.75</b>	<b>23,452,039</b>	<b>1,810,353</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. 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	47,405.01	86.47%	243,953,436	90.52%	5,146.15
47. 2A1	1,865.31	3.40%	8,133,532	3.02%	4,360.42
48. 2A	468.70	0.85%	1,695,493	0.63%	3,617.44
49. 3A1	2,457.30	4.48%	8,232,220	3.05%	3,350.11
50. 3A	242.93	0.44%	690,172	0.26%	2,841.03
51. 4A1	672.33	1.23%	2,059,238	0.76%	3,062.84
52. 4A	1,709.00	3.12%	4,740,040	1.76%	2,773.58
53. Total	54,820.58	100.00%	269,504,131	100.00%	4,916.11
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,366.50	69.85%	10,357,358	74.80%	1,930.00
56. 2D1	333.56	4.34%	600,408	4.34%	1,800.00
57. 2D	195.11	2.54%	328,762	2.37%	1,685.01
58. 3D1	1,014.63	13.21%	1,572,688	11.36%	1,550.01
59. 3D	55.76	0.73%	73,882	0.53%	1,325.00
60. 4D1	366.23	4.77%	466,947	3.37%	1,275.01
61. 4D	350.60	4.56%	447,030	3.23%	1,275.04
62. Total	7,682.39	100.00%	13,847,075	100.00%	1,802.44
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,580.47	8.28%	6,412,669	11.39%	1,400.00
65. 2G1	628.96	1.14%	783,056	1.39%	1,245.00
66. 2G	1,034.47	1.87%	1,153,432	2.05%	1,115.00
67. 3G1	1,651.27	2.98%	1,684,295	2.99%	1,020.00
68. 3G	34.02	0.06%	34,700	0.06%	1,019.99
69. 4G1	1,532.66	2.77%	1,494,354	2.66%	975.01
70. 4G	45,861.77	82.90%	44,716,956	79.46%	975.04
71. Total	55,323.62	100.00%	56,279,462	100.00%	1,017.28
<b>Irrigated Total</b>					
	54,820.58	46.35%	269,504,131	79.35%	4,916.11
<b>Dry Total</b>					
	7,682.39	6.49%	13,847,075	4.08%	1,802.44
<b>Grass Total</b>					
	55,323.62	46.77%	56,279,462	16.57%	1,017.28
72. Waste	419.07	0.35%	20,959	0.01%	50.01
73. Other	41.91	0.04%	5,028	0.00%	119.97
74. Exempt	6,018.61	5.09%	0	0.00%	0.00
75. Market Area Total	118,287.57	100.00%	339,656,655	100.00%	2,871.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	23,080.96	58.63%	118,939,333	69.77%	5,153.14
47. 2A1	301.57	0.77%	1,315,154	0.77%	4,361.02
48. 2A	294.91	0.75%	1,073,473	0.63%	3,640.00
49. 3A1	6,647.66	16.89%	22,579,784	13.25%	3,396.65
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,545.23	3.93%	4,832,723	2.83%	3,127.51
52. 4A	7,493.62	19.04%	21,731,986	12.75%	2,900.07
53. Total	39,363.95	100.00%	170,472,453	100.00%	4,330.67
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	31,047.20	69.08%	59,915,221	74.62%	1,929.81
56. 2D1	689.71	1.53%	1,240,488	1.54%	1,798.56
57. 2D	288.29	0.64%	485,769	0.60%	1,685.00
58. 3D1	7,928.03	17.64%	12,288,245	15.30%	1,549.97
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,390.00	5.32%	3,046,839	3.79%	1,274.83
61. 4D	2,601.59	5.79%	3,317,082	4.13%	1,275.02
62. Total	44,944.82	100.00%	80,293,644	100.00%	1,786.49
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,527.05	7.14%	7,736,445	9.88%	1,399.74
65. 2G1	768.16	0.99%	955,972	1.22%	1,244.50
66. 2G	580.45	0.75%	646,825	0.83%	1,114.35
67. 3G1	3,979.17	5.14%	4,057,227	5.18%	1,019.62
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	4,948.05	6.39%	4,823,421	6.16%	974.81
70. 4G	61,615.74	79.59%	60,061,000	76.72%	974.77
71. Total	77,418.62	100.00%	78,280,890	100.00%	1,011.14
<hr/>					
<b>Irrigated Total</b>	39,363.95	24.30%	170,472,453	51.81%	4,330.67
<b>Dry Total</b>	44,944.82	27.75%	80,293,644	24.40%	1,786.49
<b>Grass Total</b>	77,418.62	47.79%	78,280,890	23.79%	1,011.14
72. Waste	186.46	0.12%	9,328	0.00%	50.03
73. Other	69.41	0.04%	8,328	0.00%	119.98
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,983.26	100.00%	329,064,643	100.00%	2,031.47

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	13.00	67,015	0.00	0	94,171.53	439,909,569	94,184.53	439,976,584
<b>77. Dry Land</b>	19.31	37,268	0.00	0	52,607.90	94,103,451	52,627.21	94,140,719
<b>78. Grass</b>	0.00	0	2.67	3,658	132,739.57	134,556,694	132,742.24	134,560,352
<b>79. Waste</b>	0.00	0	0.00	0	605.53	30,287	605.53	30,287
<b>80. Other</b>	0.00	0	0.00	0	111.32	13,356	111.32	13,356
<b>81. Exempt</b>	0.00	0	0.00	0	6,018.61	0	6,018.61	0
<b>82. Total</b>	<b>32.31</b>	<b>104,283</b>	<b>2.67</b>	<b>3,658</b>	<b>280,235.85</b>	<b>668,613,357</b>	<b>280,270.83</b>	<b>668,721,298</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	94,184.53	33.60%	439,976,584	65.79%	4,671.43
<b>Dry Land</b>	52,627.21	18.78%	94,140,719	14.08%	1,788.82
<b>Grass</b>	132,742.24	47.36%	134,560,352	20.12%	1,013.70
<b>Waste</b>	605.53	0.22%	30,287	0.00%	50.02
<b>Other</b>	111.32	0.04%	13,356	0.00%	119.98
<b>Exempt</b>	6,018.61	2.15%	0	0.00%	0.00
<b>Total</b>	<b>280,270.83</b>	<b>100.00%</b>	<b>668,721,298</b>	<b>100.00%</b>	<b>2,385.98</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Acreage	16	164,702	172	2,721,520	180	25,002,451	196	27,888,673	1,323,088
83.2 Elwood	54	192,480	304	1,401,022	324	22,997,542	378	24,591,044	740,978
83.3 Johnson Lake	25	389,202	438	29,612,062	495	51,361,583	520	81,362,847	2,659,037
83.4 Market Area 1	6	715	9	121,295	10	1,780,748	16	1,902,758	140,222
83.5 Market Area 4	2	10,686	5	109,754	5	583,243	7	703,683	161,573
83.6 Smithfield	26	56,100	25	59,300	29	1,070,833	55	1,186,233	24,533
84 Residential Total	129	813,885	953	34,024,953	1,043	102,796,400	1,172	137,635,238	5,049,431

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	Elwood	4	15,407	54	317,466	55	5,434,861	59	5,767,734	290,921
85.2	Johnson Lake	1	250	22	482,409	23	2,573,721	24	3,056,380	177,304
85.3	Rural Coml	3	15,020	7	100,588	13	757,768	16	873,376	763
85.4	Smithfield	0	0	6	13,380	7	355,692	7	369,072	0
86	Commercial Total	8	30,677	89	913,843	98	9,122,042	106	10,066,562	468,988

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	4,580.47	8.28%	6,412,669	11.39%	1,400.00
89. 2G1	628.96	1.14%	783,056	1.39%	1,245.00
90. 2G	1,034.47	1.87%	1,153,432	2.05%	1,115.00
91. 3G1	1,651.27	2.98%	1,684,295	2.99%	1,020.00
92. 3G	34.02	0.06%	34,700	0.06%	1,019.99
93. 4G1	1,532.66	2.77%	1,494,354	2.66%	975.01
94. 4G	45,861.77	82.90%	44,716,956	79.46%	975.04
95. Total	55,323.62	100.00%	56,279,462	100.00%	1,017.28
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	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
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	55,323.62	100.00%	56,279,462	100.00%	1,017.28
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	55,323.62	100.00%	56,279,462	100.00%	1,017.28

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	5,527.05	7.14%	7,736,445	9.88%	1,399.74
89. 2G1	768.16	0.99%	955,972	1.22%	1,244.50
90. 2G	580.45	0.75%	646,825	0.83%	1,114.35
91. 3G1	3,979.17	5.14%	4,057,227	5.18%	1,019.62
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	4,948.05	6.39%	4,823,421	6.16%	974.81
94. 4G	61,615.74	79.59%	60,061,000	76.72%	974.77
95. Total	77,418.62	100.00%	78,280,890	100.00%	1,011.14
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	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
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	77,418.62	100.00%	78,280,890	100.00%	1,011.14
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	77,418.62	100.00%	78,280,890	100.00%	1,011.14

## 2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

37 Gosper

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	130,528,217	137,532,313	7,004,096	5.37%	5,049,431	1.50%
02. Recreational	102,925	102,925	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	16,954,469	16,916,497	-37,972	-0.22%	1,810,353	-10.90%
<b>04. Total Residential (sum lines 1-3)</b>	<b>147,585,611</b>	<b>154,551,735</b>	<b>6,966,124</b>	<b>4.72%</b>	<b>6,859,784</b>	<b>0.07%</b>
05. Commercial	8,640,789	8,906,546	265,757	3.08%	468,988	-2.35%
06. Industrial	1,160,016	1,160,016	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	5,700,432	6,535,542	835,110	14.65%	0	14.65%
08. Minerals	8,478	8,478	0	0.00%	0	0.00%
<b>09. Total Commercial (sum lines 5-8)</b>	<b>15,509,715</b>	<b>16,610,582</b>	<b>1,100,867</b>	<b>7.10%</b>	<b>468,988</b>	<b>4.07%</b>
<b>10. Total Non-Agland Real Property</b>	<b>163,095,326</b>	<b>171,162,317</b>	<b>8,066,991</b>	<b>4.95%</b>	<b>7,328,772</b>	<b>0.45%</b>
11. Irrigated	427,235,827	439,976,584	12,740,757	2.98%		
12. Dryland	94,227,908	94,140,719	-87,189	-0.09%		
13. Grassland	115,187,918	134,560,352	19,372,434	16.82%		
14. Wasteland	30,190	30,287	97	0.32%		
15. Other Agland	12,861	13,356	495	3.85%		
<b>16. Total Agricultural Land</b>	<b>636,694,704</b>	<b>668,721,298</b>	<b>32,026,594</b>	<b>5.03%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>799,790,030</b>	<b>839,883,615</b>	<b>40,093,585</b>	<b>5.01%</b>	<b>7,328,772</b>	<b>4.10%</b>

## 2016 Assessment Survey for Gosper County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$101,391.46
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$7,500 part time help and fuel
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$5,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$200
<b>12.</b>	<b>Other miscellaneous funds:</b>
	n/a
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$819.23

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The assessor
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.gosper.gisworkshop.com">www.gosper.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The assessor and deputy assessor will maintain the GIS
8.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All municipalities in the county are zoned.
4.	<b>When was zoning implemented?</b>
	1991

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop, Inc.
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	No
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	General knowledge of appraisal practices
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	n/a
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No

## 2016 Residential Assessment Survey for Gosper County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The deputy assessor and the lister												
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Smithfield - a small village with no services. The market is sporadic as is typical in small towns.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural - all properties outside of the Villages with the exception of those around Johnson Lake.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Ag Outbuildings- structures located on rural parcels throughout the county.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.	02	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	03	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.	AG	Ag Outbuildings- structures located on rural parcels throughout the county.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
01	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.												
02	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.												
03	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.												
04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.												
AG	Ag Outbuildings- structures located on rural parcels throughout the county.												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.												
<b>4.</b>	<b>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?</b>												
	Yes, depreciation tables are developed using local market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Yes												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements.												
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												
	N/A												

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2014	2014	2012	2015
02	2014	2014	2012	2015
03	2014	2014	2014	2009-2010
04	2014	2014	2014	2015
AG	2014	2014	2012	2015

## 2016 Commercial Assessment Survey for Gosper County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The deputy assessor and the lister			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Only the cost approach is used.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	All properties are valued using the cost approach. Properties are priced using the Marshall and Swift occupancy codes. Depreciation is applied based on general structure type and the age/condition of the property.			
<b>4.</b>	<b>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?</b>			
	Depreciation tables are developed using local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	n/a			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	In the Villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2014	2014	2012
				2010-2015

## 2016 Agricultural Assessment Survey for Gosper County

<b>1.</b>	<b>Valuation data collection done by:</b>									
	The deputy assessor and the lister									
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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;">01</td> <td>This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.</td> <td style="text-align: center;">2012</td> </tr> <tr> <td style="text-align: center;">04</td> <td>The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.</td> <td style="text-align: center;">2012</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2012	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2012
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2012								
04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2012								
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>									
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas. For the past three assessment years, the sales study has shown minimal value difference between the areas and they have been valued the same. The market area lines have been kept in place and the assessor will continue to study the market to determine whether the market area boundaries should be removed or changed.									
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>									
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake.									
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>									
	Yes									
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>									
	N/A									

**THREE-YEAR ASSESSMENT PLAN**  
**GOSPER COUNTY**  
**August 12, 2015**

**Introduction**

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

**Office Duties**

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property and also the complete relisting required by statute every six years. We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered in regard to new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. This includes both updating and adding to the records already on the system and keeping the hardware and programs it uses up to date. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list and also give permission to send the electronic information to the Treasurer's software vender for the printing of the tax statements.

We are responsible to publish in the local paper notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions, and certify to the Secretary of State all trusts owning agricultural land in Gosper County.

The Assessor's Office is required to make several reports each year. These include: the mobile home report to all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information to the County Commissioners and the taxpayers.

This office has the record of the certified irrigated acres and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation. We measure proposed irrigation in preparation for presentation to the NRD Board for approval and then change our records accordingly.

I am also, at the request of the County Commissioners, the Flood Plain Administrator, the Liaison for the Census for Gosper County, and with the elimination of the County School Superintendent's position, I am in charge of the grade school art for the county fair.

The Gosper County GIS website went on line in June, 2014. The Assessor and Deputy have actively been involved in completing the information for this website for several months. We will now be checking our work for accuracy.

**2015 Assessment Year**

**Level of Value, Quality, Uniformity**

<b>PROPERTY CLASS</b>	<b>MEDIAN</b>	<b>COD</b>	<b>PRD</b>
Residential	97	13.77	100.99
Commercial	100	13.26	96.35
Agricultural	72	28.62	108.97

**2016 Assessment Year**

**Residential**

1. All residential buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using the 06/14 pricing.
3. Sales ratio studies completed to determine level of value. New depreciation schedules made up if necessary.

**Commercial**

1. All commercial buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using the 06/14 pricing.
3. Complete sales ratio studies to determine level of value. Depreciation schedules made if necessary.

**Agricultural**

1. All agricultural buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using 06/14 pricing.
3. Market Areas and ratio studies to be completed to determine the accuracy of market areas and levels of value. Corrections to the land areas and values completed as needed.
4. Land use will be updated from 2014 aerials.

**Other**

The six-year relisting project should be nearing completion if not complete. Should consider making up new cards, as the current cards are getting full.

## **2017 Assessment Year**

### **Residential**

1. All residential buildings to be repriced using the 06/16 pricing.
2. Pickup work to be completed by March 1, 2017 using the 06/16 pricing.
3. Sales ratio studies completed to determine the level of value. New depreciation schedules made reflecting market value.

### **Commercial**

1. All commercial buildings to be repriced using the 06/16 pricing.
2. Pickup work to be completed by March 1, 2017 using the 06/16 pricing.
3. Sales ratio studies completed to show level of value. New depreciation schedules made to bring values to market.

### **Agricultural**

1. All agricultural buildings to be repriced using the 06/16 pricing.
2. Pickup work to be completed by March 1, 2017 using the 06/16 pricing.
3. Market Areas and ratio studies to be completed to determine if the areas are still correct and also to determine our level of value. New depreciation schedules will be made up to reflect market value.
4. We will continue to monitor land use and make changes as necessary.

### **Other**

New cards should be in the process of being completed.

## **2018 Assessment Year**

### **Residential**

1. All residential building to be repriced using the 06/16 pricing.
2. Pickup work to be completed by March 1, 2018 using the 06/16 pricing.
3. Sales ratio studied completed to determine the level of value.

### **Commercial**

1. All commercial buildings to be repriced using the 06/16 pricing.
2. Pickup work to be completed by March 1 2018 using the 06/16 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

### **Agricultural**

1. All agricultural buildings to be repriced using the 06/16 pricing.
2. Pickup work to be completed by March 1, 2018 using the 06/16 pricing.
3. Market Area and ratio studied to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

## Summary/Conclusion

Gosper County presently uses the TerraScan CAMA system. Thomson Reuters is now the owner. At present, we have no plans to switch to any other system. However, we have been notified that if a new server is needed, several reports will not be able to be printed on a newer than 2008 server.

All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the "Expanded What If" program for ag sales.

We acquired a 2003 server from TerraScan in October, 2005 and during 2012 we replaced the battery backup. During 2014, after a hardware malfunction, we replaced the hard drives in our server to extend its life. A new PC was also added at that time. Shortly after that time the older PC was updated to Windows 7, due to the software no longer being supported by Microsoft. In January 2015 a new battery backup was installed. It failed after a storm in May. We are looking into the warranty on this.

All other functions and duties required by the Assessor's office are performed in a timely fashion.

### 2015-16 Assessor's Budget

Salaries	\$ 82,291.36
Telephone	550.00
PTAS/CAMA	6,720.00
Comp Expense General	2,000.00
Repair	700.00
Lodging	450.00
Mileage	750.00
GIS support/fees	12,530.00
Dues, Registration	200.00
Reappraisal	1,500.00
Schooling	600.00
Office Supplies	1,500.00
Equipment	<u>0.00</u>

**Total Request** **\$109,791.36**

### Also in County General Misc.

GIS Expenses \$ 13,650.00

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Cheryl L. Taft, Gosper County Assessor

Date: August 12, 2015

