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## 2015 Commission Summary for Harlan County

### Residential Real Property - Current

Number of Sales	141	Median	97.32
Total Sales Price	\$10,019,342	Mean	104.47
Total Adj. Sales Price	\$10,019,342	Wgt. Mean	93.66
Total Assessed Value	\$9,384,055	Average Assessed Value of the Base	\$50,387
Avg. Adj. Sales Price	\$71,059	Avg. Assessed Value	\$66,554

### Confidence Interval - Current

95% Median C.I	92.62 to 100.34
95% Wgt. Mean C.I	89.91 to 97.41
95% Mean C.I	97.12 to 111.82
% of Value of the Class of all Real Property Value in the	12.68
% of Records Sold in the Study Period	6.04
% of Value Sold in the Study Period	7.97

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	138	99	98.53
2013	104	100	100.48
2012	106	98	98.11
2011	121	93	93

## 2015 Commission Summary for Harlan County

### Commercial Real Property - Current

Number of Sales	27	Median	93.76
Total Sales Price	\$2,244,285	Mean	100.66
Total Adj. Sales Price	\$2,254,285	Wgt. Mean	89.50
Total Assessed Value	\$2,017,535	Average Assessed Value of the Base	\$87,212
Avg. Adj. Sales Price	\$83,492	Avg. Assessed Value	\$74,724

### Confidence Interval - Current

95% Median C.I	84.88 to 99.53
95% Wgt. Mean C.I	72.94 to 106.06
95% Mean C.I	84.81 to 116.51
% of Value of the Class of all Real Property Value in the County	2.84
% of Records Sold in the Study Period	8.94
% of Value Sold in the Study Period	7.66

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	22	100	98.43
2013	18		98.43
2012	18		110.04
2011	17		102



## 2015 Opinions of the Property Tax Administrator for Harlan 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>97</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 7th day of April, 2015.




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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Harlan County**

Residential improvements within Alma and Oxford were inspected. The physical review work includes an exterior review of the property. New pictures are taken and measurements are checked when necessary. Quality, condition, and other listing information is reviewed for accuracy.

Within the rest of the residential class, only routine maintenance was completed. A sales study was conducted that indicated that assessments within the majority of the county were holding within the acceptable range. The only exception was within valuation group four, where improvement values increased five percent to bring these parcels to market value.

The pickup work was completed timely.

## 2015 Residential Assessment Survey for Harlan County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	The assessor																
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																
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<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.																
<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>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Price per square foot.																
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																
	No applications were received to combine lots being held for resale; lots held for sale are valued the same as all other lots within the neighborhood.																

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	2006	2012	2002	2015
	02	2006	2012	2010	2010
	03	2006	2012	2002	2010
	04	2006	2012	2002-2012	2009-2011
	05	2006	2012	2002	2013-2015
	06	2006	2012	2002	2012-2013
	Ag	2006	2012	2010	2014

In valuation group 4 - lot values in Republican City were established in 2002, in Taylor Manor they were last changed in 2012. Although, most lot values were last established in 2002, they are reviewed annually to determine if a change in value is warranted. The depreciation tables were last established in 2006; however, sales studies are conducted annually and changes have been made to the tables as warranted.

# 2015 Residential Correlation Section for Harlan County

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## County Overview

The residential market in Harlan County is influenced by the local agricultural based economy. In Republican City and the neighborhoods around Harlan County Reservoir a recreational influence exists and the market can be less impacted by the local economy. All communities can also be influenced by their proximity to job opportunities and the local amenities. Valuation groupings have been identified based on these influences.

## Description of Analysis

A comparison of the number of parcels in each valuation grouping to the number of sold parcels represented in the sales file indicated that all areas have been represented in the sales file at an amount proportionate to their presence in the population. Valuation groups three and six have sample sizes that are too small to be reliable. Additionally, group six contains the smallest villages in Harlan County where there is no organization in the market place; the coefficient of dispersion and 95% median confidence interval both indicate that the ratios are widely spread around the median and the statistics should not be relied upon.

Where there are a sufficient number of sales, the measures of central tendency do support that assessments are within the acceptable range. For the overall sample, the 95% median confidence interval supports a level of value within the acceptable range. Both qualitative measures are somewhat high. The sale price substratum indicates that the quality statistics improve as low dollar sales are removed from the sample with minimal change to the measures of central tendency. Analysis of the 16 sales with selling prices less than \$15,000 shows that 70% have assessments that vary less than \$2,000 from the selling price, while the ratios range from 45% - 394%. The analysis demonstrates how the ratio study can become significantly skewed with relatively minor differences between assessed values and selling prices.

While there is insufficient statistical information to support a level of value in groups three and six they have been valued using the same appraisal techniques as the rest of the class and are believed to be in the acceptable range.

## Sales Qualification

A sales qualification review was completed by the Department for all counties. The review involved an analysis of the sale utilization rate and a screening of the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

## **2015 Residential Correlation Section for Harlan County**

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

The price related differential remains slightly high after the removal of low dollar sales, but review of the incremental sale price ranges does not show an organized pattern of ratios decreasing as the selling price increases.

The Department conducts a cyclical review of assessment practices in which a portion of the counties are reviewed each year. This review was conducted in Harlan County during 2011; the review revealed that appraisal techniques were consistently and equitably applied within the residential class. Documentation reviewed during routine county visits has demonstrated that the county continues to meet the requirements of the six year inspection cycle. The quality of assessment of the residential class is determined to be in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of the residential class in Harlan County is 97%.



## **2015 Commercial Assessment Actions for Harlan County**

Only routine maintenance was completed in the commercial class; the pickup work was completed timely.

## 2015 Commercial Assessment Survey for Harlan County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The assessor			
<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 not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	All three approaches to value are developed.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	A county wide reappraisal was completed by Stanard Appraisal in 2012; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state.			
<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 is 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>			
	Lots are valued by the square foot.			
<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	2012	2012	2002
	<u>Date of Last Inspection</u>			
	2012			
	Although the land values were last established in 2002, the values are reviewed on an annual basis.			

# 2015 Commercial Correlation Section for Harlan County

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## County Overview

Harlan County is made up of seven small communities and contains the Harlan County Reservoir. The economy is largely influenced by agriculture; some of the largest employers in the county include Agri-Coop and Cargill. Only the town of Alma has an active commercial district, but even there sales are sporadic and the market is not organized. Alma, Republican City, and the marinas at the lake receive some seasonal influence; there are few commercial parcels in the rest of the county.

## Description of Analysis

Although there are various economic influences across Harlan County, it is difficult to quantify these influences as most sales will occur in Alma and around the lake. As a result there are no valuation groupings within the commercial class and valuation adjustments are generally accounted for with land values.

Comparison of the occupancy codes found in the commercial class to those represented in the sales file reveals that the class contains 251 improved parcels in 45 different occupancy codes, over half of which are found in only seven occupancy codes. All of these occupancy codes are represented in the sales at relatively the same frequency as they exist in the population.

A reappraisal of the commercial class was completed for assessment year 2013; since that time only routine maintenance has been done. The calculated statistics for each year since 2013 have consistently been in the acceptable range, and the coefficient of dispersion is low enough to suggest that statistics may be reliable. A comparison of value changes in the sales file and abstract for the last two years support that valuation changes have been minimal. The calculated statistics produce varying results if you isolate the more viable areas of the county from the more remote areas; while this analysis consistently produced statistics in the acceptable range, the medians varied from the very low end of the acceptable range to the upper end. For that reason, the statistics will not be relied upon to produce a point estimate of the level of value of the county, but can be used to support that the level of value is within the acceptable range.

## Sales Qualification

A sales qualification review was completed by the Department of Revenue, Property Assessment Division (Department) for all counties this year. This involved a screening of the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

## **2015 Commercial Correlation Section for Harlan County**

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

The Department conducts a cyclical review of assessment practices in which a portion of counties are reviewed each year. This review was last conducted in Harlan County during 2011. Assessment practices noted during that review support that there is no bias in the assessment of sold and unsold parcels. Observations of assessment practices made during routine visits to the county also support that assessment actions have been consistently and equitably applied.

The coefficient of dispersion indicates that assessments are uniform. The PRD is somewhat high; however, one high dollar sales is having an adverse impact on that measure; removal of the sale reduces the PRD to 105%. Based on the analysis, assessment practices within the commercial class of property are believed to meet generally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, Harlan County has met the statutory level value of 100% in the commercial class.



## **2015 Agricultural Assessment Actions for Harlan County**

Only routine maintenance was completed for the agricultural improvements. The pickup work was completed timely.

A sales study was completed of agricultural land sales. The study indicated that an increase to agricultural land values in all market areas was warranted. In each of the three areas, irrigated land and dry land increased 17% and grass land increased 19%.

## 2015 Agricultural Assessment Survey for Harlan County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	The assessor and the deputy assessor													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">03</td> <td>South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.</td> <td style="text-align: center;">2009</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2009	02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2009	03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2009
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2009												
02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2009												
03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2009												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses.													
<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, farm home sites and rural residential home sites are valued the same.													
<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													
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>													
	No													

## Harlan County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	n/a	5,440	4,375	3,790	n/a	n/a	2,520	2,520	<b>4,958</b>
Phelps	1	4,896	6,099	5,100	4,697	4,500	4,300	4,200	3,800	<b>5,738</b>
Kearney	1	n/a	6,799	6,300	6,000	5,000	3,500	3,500	3,500	<b>6,029</b>
Franklin	2	5,131	5,154	4,774	4,763	4,385	4,084	4,105	4,041	<b>4,876</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>4,464</b>
Gosper	4	n/a	5,003	4,235	3,535	3,296	n/a	3,037	2,814	<b>4,206</b>
Phelps	2	n/a	5,100	4,700	4,500	4,300	4,100	3,900	3,200	<b>4,592</b>
Harlan	3	n/a	3,661	2,985	2,570	2,340	n/a	2,340	2,340	<b>3,222</b>
Franklin	1	3,793	3,799	3,400	3,393	2,750	2,712	2,600	2,591	<b>3,430</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	2,701	2,405	2,385	n/a	n/a	1,630	1,630	<b>2,516</b>
Phelps	1	3,000	3,000	2,900	2,700	2,600	2,500	2,300	2,000	<b>2,848</b>
Kearney	1	n/a	3,000	2,800	2,750	2,000	1,500	1,500	1,500	<b>2,637</b>
Harlan	2	2,060	2,034	1,711	1,670	1,440	1,411	1,420	1,420	<b>1,889</b>
Furnas	1	2,000	2,000	1,560	1,560	1,375	1,375	1,250	1,250	<b>1,762</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>2,074</b>
Harlan	3	0	2,046	1,720	1,665	n/a	n/a	1,420	1,420	1,888
Franklin	1	2,425	2,425	2,320	2,320	1,925	1,925	1,695	1,695	<b>2,088</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	n/a	1,000	1,000	1,000	n/a	n/a	1,000	1,000	<b>1,000</b>
Phelps	1	1,026	1,340	1,313	1,303	1,144	1,286	1,045	1,011	<b>1,146</b>
Kearney	1	n/a	1,300	1,300	1,300	1,300	1,300	1,300	1,300	<b>1,300</b>
Harlan	2	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	<b>1,000</b>
Furnas	1	1,215	1,215	1,150	1,150	945	945	880	880	<b>915</b>
Gosper	4	n/a	1,200	1,064	954	870	n/a	835	835	<b>866</b>
Phelps	2	n/a	1,132	1,075	1,127	1,101	1,000	959	927	<b>952</b>
Harlan	3	n/a	1,002	1,024	1,000	n/a	n/a	1,001	1,001	1,001
Franklin	1	1,300	1,300	1,200	1,200	1,200	1,200	1,200	1,200	<b>1,207</b>

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

# 2015 Agricultural Correlation Section for Harlan County

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## County Overview

Harlan County is in the center of the Republican River Basin. The county is split into three different market areas; however, grassland is valued the same throughout the county and dry land is valued the same in areas two and three. Area one contains superior soils and flatter topography and carries a separate value for both irrigated and dry land. The county is primarily rolling plains. Harlan is comparable to Furnas and Franklin Counties. All three of these counties are in the same natural resource district (NRD) and are affected by similar irrigation restrictions. The southwest corner of Gosper County is in a different NRD, but has natural groundwater limitations making it comparable to Harlan. Phelps and Kearney Counties are not considered comparable due to topographical and soil differences and are also not impacted by water restrictions that are unique to the Republican Basin.

## Description of Analysis

Analysis of sales within the county indicated that the areas one and three samples contained inadequately small samples of sales and the area two sample was not proportionate when sales were stratified by sale date. The samples in all three areas were expanded with sales from the comparable counties. As there is a very limited area near area one to draw sales from, that sample remains unreliably small. Areas two and three do contain more reliable samples of sales, but the majority land use subclasses are still insufficiently small in most places.

Review of the statistics supports that areas two and three have both been valued in the acceptable range. None of the majority land use substrata contain a sufficient number of sales as the parcels in Harlan County are generally mixed use. Since the county values dry land the same in area two and three; those sales were combined for analysis. When combined, there are 18 sales in the 80% majority land use dry substratum with a median of 69%. Similarly, grass is valued the same throughout the county and with 12 total grass sales, the median is within the range at 71%. Irrigated land is valued differently in all areas, and there are few sales throughout the county; area two has eleven sales with a median slightly above the range; comparison of area two values to the adjoining counties does not suggest that irrigated land in Harlan County area two is over assessed. All values were increased 17-19% this year, since dry and grass assessments are acceptable it would reason that a similar increase to irrigated values would also produce acceptable results; the irrigated values are also generally comparable where the markets have been determined to be comparable.

## Sales Qualification

A sales qualification review was completed by the Department for all counties. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were

## **2015 Agricultural Correlation Section for Harlan County**

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adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

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

All land use subclasses in all market areas were increased at similar rates and the values established for 2015 are reasonably comparable to all surrounding counties, supporting that agricultural land has been valued at uniform portions of market value.

The quality of assessment of agricultural land in Harlan County meets generally accepted mass appraisal standards.

### **Level of Value**

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



**42 Harlan  
RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 141  
 Total Sales Price : 10,019,342  
 Total Adj. Sales Price : 10,019,342  
 Total Assessed Value : 9,384,055  
 Avg. Adj. Sales Price : 71,059  
 Avg. Assessed Value : 66,554

MEDIAN : 97  
 WGT. MEAN : 94  
 MEAN : 104  
 COD : 24.53  
 PRD : 111.54

COV : 42.63  
 STD : 44.54  
 Avg. Abs. Dev : 23.87  
 MAX Sales Ratio : 393.50  
 MIN Sales Ratio : 45.00

95% Median C.I. : 92.62 to 100.34  
 95% Wgt. Mean C.I. : 89.91 to 97.41  
 95% Mean C.I. : 97.12 to 111.82

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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>Qtrts</u>												
01-OCT-12 To 31-DEC-12	19	100.27	98.12	94.38	11.70	103.96	58.30	123.00	93.69 to 105.81	70,252	66,302	
01-JAN-13 To 31-MAR-13	14	107.93	115.14	105.10	27.25	109.55	66.22	234.67	83.89 to 140.50	42,636	44,808	
01-APR-13 To 30-JUN-13	23	94.82	92.34	94.09	14.42	98.14	45.00	117.27	86.32 to 105.78	94,272	88,697	
01-JUL-13 To 30-SEP-13	13	95.95	116.67	89.34	40.93	130.59	62.48	393.50	70.46 to 130.08	77,646	69,368	
01-OCT-13 To 31-DEC-13	16	101.87	111.39	93.45	25.84	119.20	68.91	164.21	81.52 to 146.72	82,200	76,815	
01-JAN-14 To 31-MAR-14	10	97.50	113.66	104.44	27.57	108.83	74.14	188.19	79.89 to 147.16	47,050	49,141	
01-APR-14 To 30-JUN-14	17	86.71	97.72	87.43	24.20	111.77	54.85	204.77	78.77 to 112.23	95,765	83,727	
01-JUL-14 To 30-SEP-14	29	90.80	104.62	94.32	29.04	110.92	59.95	389.09	81.54 to 106.82	51,597	48,668	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	69	97.56	103.14	94.51	22.29	109.13	45.00	393.50	91.59 to 102.48	74,048	69,984	
01-OCT-13 To 30-SEP-14	72	96.85	105.75	92.77	26.74	113.99	54.85	389.09	86.48 to 101.12	68,195	63,266	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	66	97.96	106.59	94.27	26.33	113.07	45.00	393.50	90.15 to 105.78	77,118	72,700	
<u>ALL</u>	141	97.32	104.47	93.66	24.53	111.54	45.00	393.50	92.62 to 100.34	71,059	66,554	

<b>VALUATION GROUPING</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	54	96.55	104.58	95.39	22.88	109.63	54.85	389.09	89.76 to 101.12	70,473	67,226	
02	18	94.07	90.12	89.04	14.11	101.21	56.62	113.72	78.77 to 103.12	140,950	125,506	
03	5	81.54	91.22	85.45	20.06	106.75	71.43	138.80	N/A	222,900	190,468	
04	28	99.34	99.62	97.78	20.32	101.88	59.95	150.71	81.32 to 110.67	58,139	56,851	
05	24	98.76	105.71	99.75	24.07	105.97	45.00	234.67	85.40 to 111.03	28,750	28,679	
06	12	122.03	139.91	107.35	41.20	130.33	66.22	393.50	75.74 to 164.04	20,358	21,855	
<u>ALL</u>	141	97.32	104.47	93.66	24.53	111.54	45.00	393.50	92.62 to 100.34	71,059	66,554	

<b>PROPERTY TYPE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	137	97.32	104.25	93.41	24.41	111.60	45.00	393.50	92.62 to 100.34	71,758	67,028	
06	2	119.51	119.51	114.43	26.11	104.44	88.31	150.71	N/A	43,000	49,205	
07	2	104.38	104.38	100.27	23.03	104.10	80.34	128.41	N/A	51,250	51,390	
<u>ALL</u>	141	97.32	104.47	93.66	24.53	111.54	45.00	393.50	92.62 to 100.34	71,059	66,554	

**42 Harlan  
RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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 MEAN : 104  
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	4	157.28	196.62	136.95	74.69	143.57	78.40	393.50	N/A	2,375	3,253	
Less Than 15,000	16	110.02	140.36	118.51	46.47	118.44	45.00	393.50	100.00 to 188.19	7,988	9,466	
Less Than 30,000	41	108.03	124.75	112.30	39.65	111.09	45.00	393.50	88.42 to 122.00	16,651	18,699	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	137	97.32	101.78	93.62	21.72	108.72	45.00	389.09	92.62 to 100.34	73,065	68,402	
Greater Than 14,999	125	95.78	99.88	93.34	20.81	107.01	54.85	389.09	89.76 to 99.87	79,132	73,861	
Greater Than 29,999	100	95.35	96.16	92.30	16.14	104.18	54.85	157.45	89.37 to 98.25	93,366	86,174	
<u>Incremental Ranges</u>												
0 TO 4,999	4	157.28	196.62	136.95	74.69	143.57	78.40	393.50	N/A	2,375	3,253	
5,000 TO 14,999	12	110.02	121.61	117.03	26.37	103.91	45.00	204.77	100.00 to 164.04	9,858	11,537	
15,000 TO 29,999	25	104.61	114.76	110.87	35.74	103.51	58.30	389.09	85.40 to 122.53	22,196	24,608	
30,000 TO 59,999	44	97.30	101.87	101.34	17.12	100.52	59.95	157.45	89.76 to 105.81	42,121	42,684	
60,000 TO 99,999	23	92.62	93.94	93.53	17.69	100.44	54.85	138.80	81.54 to 100.27	74,009	69,221	
100,000 TO 149,999	16	100.11	96.07	95.98	09.60	100.09	68.91	116.80	83.69 to 103.86	122,819	117,886	
150,000 TO 249,999	13	78.77	82.33	82.50	14.26	99.79	56.62	112.20	71.43 to 93.13	195,846	161,580	
250,000 TO 499,999	4	92.66	91.41	91.38	07.95	100.03	78.72	101.61	N/A	317,500	290,129	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	141	97.32	104.47	93.66	24.53	111.54	45.00	393.50	92.62 to 100.34	71,059	66,554	

**42 Harlan**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 27  
Total Sales Price : 2,244,285  
Total Adj. Sales Price : 2,254,285  
Total Assessed Value : 2,017,535  
Avg. Adj. Sales Price : 83,492  
Avg. Assessed Value : 74,724

MEDIAN : 94  
WGT. MEAN : 90  
MEAN : 101  
COD : 23.72  
PRD : 112.47

COV : 39.81  
STD : 40.07  
Avg. Abs. Dev : 22.24  
MAX Sales Ratio : 259.90  
MIN Sales Ratio : 59.40

95% Median C.I. : 84.88 to 99.53  
95% Wgt. Mean C.I. : 72.94 to 106.06  
95% Mean C.I. : 84.81 to 116.51

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	2	98.33	98.33	99.13	01.22	99.19	97.13	99.53	N/A	36,000	35,685
01-JAN-12 To 31-MAR-12	2	95.47	95.47	95.65	02.92	99.81	92.68	98.25	N/A	15,000	14,348
01-APR-12 To 30-JUN-12	4	104.96	104.34	100.51	24.15	103.81	66.62	140.81	N/A	48,505	48,751
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	2	91.38	91.38	93.00	07.11	98.26	84.88	97.87	N/A	40,000	37,200
01-JAN-13 To 31-MAR-13	3	99.91	151.19	97.36	55.43	155.29	93.76	259.90	N/A	109,583	106,692
01-APR-13 To 30-JUN-13	1	85.10	85.10	85.10	00.00	100.00	85.10	85.10	N/A	140,000	119,145
01-JUL-13 To 30-SEP-13	2	135.29	135.29	120.75	25.06	112.04	101.38	169.19	N/A	31,500	38,038
01-OCT-13 To 31-DEC-13	4	68.68	73.57	68.67	19.03	107.14	59.40	97.52	N/A	185,888	127,650
01-JAN-14 To 31-MAR-14	3	92.89	90.17	89.00	07.23	101.31	78.73	98.88	N/A	58,988	52,498
01-APR-14 To 30-JUN-14	4	79.63	89.05	109.08	27.16	81.64	63.49	133.44	N/A	106,500	116,169
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	8	97.69	100.62	99.68	13.99	100.94	66.62	140.81	66.62 to 140.81	37,002	36,884
01-OCT-12 To 30-SEP-13	8	98.89	124.00	96.39	33.98	128.64	84.88	259.90	84.88 to 259.90	76,469	73,712
01-OCT-13 To 30-SEP-14	11	78.73	83.72	84.13	20.68	99.51	59.40	133.44	61.61 to 98.88	122,411	102,979
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	8	95.28	98.88	98.05	15.73	100.85	66.62	140.81	66.62 to 140.81	38,002	37,263
01-JAN-13 To 31-DEC-13	10	95.64	110.35	80.44	36.84	137.18	59.40	259.90	61.61 to 169.19	127,530	102,590
<u>ALL</u>	27	93.76	100.66	89.50	23.72	112.47	59.40	259.90	84.88 to 99.53	83,492	74,724

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	27	93.76	100.66	89.50	23.72	112.47	59.40	259.90	84.88 to 99.53	83,492	74,724
<u>ALL</u>	27	93.76	100.66	89.50	23.72	112.47	59.40	259.90	84.88 to 99.53	83,492	74,724

**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	27	93.76	100.66	89.50	23.72	112.47	59.40	259.90	84.88 to 99.53	83,492	74,724
04											
<u>ALL</u>	27	93.76	100.66	89.50	23.72	112.47	59.40	259.90	84.88 to 99.53	83,492	74,724

**42 Harlan  
COMMERCIAL**

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	91.36	91.36	91.36	00.00	100.00	91.36	91.36	N/A	4,269	3,900	
Less Than 15,000	4	94.91	135.27	117.74	45.57	114.89	91.36	259.90	N/A	8,817	10,381	
Less Than 30,000	8	94.91	117.41	101.32	40.79	115.88	59.40	259.90	59.40 to 259.90	14,540	14,733	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	26	95.45	101.02	89.49	24.11	112.88	59.40	259.90	84.88 to 99.53	86,539	77,448	
Greater Than 14,999	23	93.76	94.64	89.05	19.83	106.28	59.40	169.19	78.73 to 99.53	96,479	85,913	
Greater Than 29,999	19	93.76	93.61	88.85	16.33	105.36	61.61	140.81	78.73 to 99.91	112,524	99,983	
<u>Incremental Ranges</u>												
0 TO 4,999	1	91.36	91.36	91.36	00.00	100.00	91.36	91.36	N/A	4,269	3,900	
5,000 TO 14,999	3	97.13	149.90	121.37	57.39	123.51	92.68	259.90	N/A	10,333	12,542	
15,000 TO 29,999	4	84.80	99.55	94.18	40.29	105.70	59.40	169.19	N/A	20,263	19,084	
30,000 TO 59,999	7	99.91	106.04	107.96	11.31	98.22	84.88	140.81	84.88 to 140.81	45,459	49,076	
60,000 TO 99,999	7	87.91	83.81	83.51	13.18	100.36	63.49	99.53	63.49 to 99.53	76,929	64,241	
100,000 TO 149,999	1	85.10	85.10	85.10	00.00	100.00	85.10	85.10	N/A	140,000	119,145	
150,000 TO 249,999	2	104.60	104.60	110.65	27.58	94.53	75.75	133.44	N/A	202,500	224,065	
250,000 TO 499,999	2	77.69	77.69	73.23	20.70	106.09	61.61	93.76	N/A	368,125	269,590	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	27	93.76	100.66	89.50	23.72	112.47	59.40	259.90	84.88 to 99.53	83,492	74,724	

**42 Harlan**  
**COMMERCIAL**

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	1	75.75	75.75	75.75	00.00	100.00	75.75	75.75	N/A	160,000	121,195
326	1	59.40	59.40	59.40	00.00	100.00	59.40	59.40	N/A	28,551	16,960
340	1	78.73	78.73	78.73	00.00	100.00	78.73	78.73	N/A	63,000	49,600
342	1	85.10	85.10	85.10	00.00	100.00	85.10	85.10	N/A	140,000	119,145
344	4	126.00	121.17	119.67	23.93	101.25	63.49	169.19	N/A	96,625	115,628
350	1	259.90	259.90	259.90	00.00	100.00	259.90	259.90	N/A	5,000	12,995
352	1	93.76	93.76	93.76	00.00	100.00	93.76	93.76	N/A	266,250	249,630
353	7	97.13	99.02	104.53	12.48	94.73	71.35	140.81	71.35 to 140.81	32,717	34,198
386	1	97.52	97.52	97.52	00.00	100.00	97.52	97.52	N/A	85,000	82,895
406	1	84.88	84.88	84.88	00.00	100.00	84.88	84.88	N/A	30,000	25,465
442	1	97.87	97.87	97.87	00.00	100.00	97.87	97.87	N/A	50,000	48,935
467	2	99.72	99.72	99.71	00.19	100.01	99.53	99.91	N/A	58,750	58,583
470	1	92.68	92.68	92.68	00.00	100.00	92.68	92.68	N/A	14,000	12,975
477	1	98.88	98.88	98.88	00.00	100.00	98.88	98.88	N/A	33,965	33,585
528	1	66.62	66.62	66.62	00.00	100.00	66.62	66.62	N/A	88,000	58,625
595	1	87.91	87.91	87.91	00.00	100.00	87.91	87.91	N/A	87,500	76,920
851	1	61.61	61.61	61.61	00.00	100.00	61.61	61.61	N/A	470,000	289,550
<u>ALL</u>	<u>27</u>	93.76	100.66	89.50	23.72	112.47	59.40	259.90	84.88 to 99.53	83,492	74,724

**42 Harlan**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 69  
Total Sales Price : 34,606,303  
Total Adj. Sales Price : 34,456,303  
Total Assessed Value : 24,408,113  
Avg. Adj. Sales Price : 499,367  
Avg. Assessed Value : 353,741

MEDIAN : 72  
WGT. MEAN : 71  
MEAN : 77  
COD : 28.04  
PRD : 108.75

COV : 37.50  
STD : 28.89  
Avg. Abs. Dev : 20.05  
MAX Sales Ratio : 189.89  
MIN Sales Ratio : 42.94

95% Median C.I. : 63.47 to 76.95  
95% Wgt. Mean C.I. : 65.30 to 76.37  
95% Mean C.I. : 70.22 to 83.86

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**DATE OF SALE \***

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<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	3	96.16	105.86	109.58	15.69	96.61	88.07	133.35	N/A	463,500	507,898
01-JAN-12 To 31-MAR-12	5	97.98	95.54	92.29	21.62	103.52	61.70	139.52	N/A	535,589	494,303
01-APR-12 To 30-JUN-12	6	75.77	90.67	72.56	34.21	124.96	57.95	189.89	57.95 to 189.89	623,253	452,229
01-JUL-12 To 30-SEP-12	3	111.48	108.09	112.90	07.64	95.74	93.61	119.17	N/A	213,942	241,538
01-OCT-12 To 31-DEC-12	15	71.51	70.74	66.65	20.85	106.14	44.42	116.18	55.25 to 76.95	429,089	285,990
01-JAN-13 To 31-MAR-13	5	62.18	59.69	59.57	08.65	100.20	51.17	66.25	N/A	673,340	401,113
01-APR-13 To 30-JUN-13	4	84.63	84.61	82.52	14.16	102.53	67.57	101.61	N/A	132,038	108,963
01-JUL-13 To 30-SEP-13	5	79.23	79.14	80.13	12.05	98.76	63.47	99.15	N/A	662,400	530,776
01-OCT-13 To 31-DEC-13	11	52.48	68.13	60.39	39.33	112.82	42.94	182.48	44.09 to 86.67	515,327	311,215
01-JAN-14 To 31-MAR-14	5	63.81	70.23	60.37	32.64	116.33	45.32	103.75	N/A	492,600	297,403
01-APR-14 To 30-JUN-14	5	70.73	67.95	64.97	10.99	104.59	54.50	80.86	N/A	598,800	389,034
01-JUL-14 To 30-SEP-14	2	58.96	58.96	59.32	12.09	99.39	51.83	66.09	N/A	618,865	367,110
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	17	93.61	97.85	87.97	25.87	111.23	57.95	189.89	75.21 to 119.17	497,046	437,247
01-OCT-12 To 30-SEP-13	29	70.90	72.20	68.79	19.35	104.96	44.42	116.18	62.18 to 77.69	470,455	323,626
01-OCT-13 To 30-SEP-14	23	60.30	67.75	61.39	29.42	110.36	42.94	182.48	51.83 to 72.92	537,536	329,990
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	29	75.36	83.00	75.58	28.56	109.82	44.42	189.89	61.70 to 94.04	465,366	351,702
01-JAN-13 To 31-DEC-13	25	65.32	71.28	66.16	27.02	107.74	42.94	182.48	53.52 to 77.69	515,018	340,747
<u>ALL</u>	69	71.51	77.04	70.84	28.04	108.75	42.94	189.89	63.47 to 76.95	499,367	353,741

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	59.64	67.28	66.16	26.83	101.69	45.32	99.15	N/A	964,800	638,307
2	50	69.15	76.59	71.17	29.54	107.62	42.94	182.48	61.70 to 76.95	510,814	363,546
3	14	74.04	82.12	74.28	25.77	110.55	46.29	189.89	60.59 to 92.00	292,257	217,092
<u>ALL</u>	69	71.51	77.04	70.84	28.04	108.75	42.94	189.89	63.47 to 76.95	499,367	353,741

**42 Harlan**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 69  
Total Sales Price : 34,606,303  
Total Adj. Sales Price : 34,456,303  
Total Assessed Value : 24,408,113  
Avg. Adj. Sales Price : 499,367  
Avg. Assessed Value : 353,741

MEDIAN : 72  
WGT. MEAN : 71  
MEAN : 77  
COD : 28.04  
PRD : 108.75

COV : 37.50  
STD : 28.89  
Avg. Abs. Dev : 20.05  
MAX Sales Ratio : 189.89  
MIN Sales Ratio : 42.94

95% Median C.I. : 63.47 to 76.95  
95% Wgt. Mean C.I. : 65.30 to 76.37  
95% Mean C.I. : 70.22 to 83.86

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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	4	80.05	77.84	80.16	05.55	97.11	67.57	83.70	N/A	565,250	453,090
1	1	79.23	79.23	79.23	00.00	100.00	79.23	79.23	N/A	1,036,000	820,795
2	2	75.64	75.64	80.95	10.67	93.44	67.57	83.70	N/A	572,500	463,438
3	1	80.86	80.86	80.86	00.00	100.00	80.86	80.86	N/A	80,000	64,690
<b>Dry</b>											
County	12	61.39	69.66	63.03	28.93	110.52	44.09	103.28	48.00 to 93.61	294,341	185,536
1	1	53.05	53.05	53.05	00.00	100.00	53.05	53.05	N/A	390,000	206,890
2	8	84.63	75.28	66.93	24.66	112.48	44.09	103.28	44.09 to 103.28	243,384	162,909
3	3	60.59	60.20	59.94	02.39	100.43	57.82	62.18	N/A	398,338	238,760
<b>Grass</b>											
County	7	73.08	80.95	73.02	26.27	110.86	46.29	116.18	46.29 to 116.18	265,837	194,103
2	4	85.53	87.24	81.26	23.21	107.36	61.70	116.18	N/A	209,736	170,435
3	3	71.60	72.58	66.25	24.93	109.55	46.29	99.85	N/A	340,638	225,660
<b>ALL</b>	<b>69</b>	<b>71.51</b>	<b>77.04</b>	<b>70.84</b>	<b>28.04</b>	<b>108.75</b>	<b>42.94</b>	<b>189.89</b>	<b>63.47 to 76.95</b>	<b>499,367</b>	<b>353,741</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	15	76.10	78.36	72.46	23.39	108.14	45.32	139.52	59.64 to 83.70	795,973	576,743
1	3	59.64	61.40	60.30	18.95	101.82	45.32	79.23	N/A	1,211,333	730,493
2	11	76.10	82.76	77.74	25.32	106.46	54.50	139.52	55.25 to 119.17	747,782	581,362
3	1	80.86	80.86	80.86	00.00	100.00	80.86	80.86	N/A	80,000	64,690
<b>Dry</b>											
County	20	69.18	81.30	70.49	42.08	115.34	44.09	189.89	52.05 to 94.04	308,634	217,556
1	2	76.10	76.10	84.04	30.29	90.55	53.05	99.15	N/A	595,000	500,028
2	13	77.69	79.01	64.11	36.92	123.24	44.09	182.48	47.85 to 96.16	269,693	172,904
3	5	62.18	89.33	74.71	47.49	119.57	57.82	189.89	N/A	295,336	220,660
<b>Grass</b>											
County	12	71.17	74.27	69.25	20.71	107.25	46.29	116.18	61.70 to 97.98	383,797	265,774
2	9	70.73	74.83	70.10	19.24	106.75	51.17	116.18	61.70 to 97.98	398,183	279,146
3	3	71.60	72.58	66.25	24.93	109.55	46.29	99.85	N/A	340,638	225,660
<b>ALL</b>	<b>69</b>	<b>71.51</b>	<b>77.04</b>	<b>70.84</b>	<b>28.04</b>	<b>108.75</b>	<b>42.94</b>	<b>189.89</b>	<b>63.47 to 76.95</b>	<b>499,367</b>	<b>353,741</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,908</b>	<b>Value : 928,310,062</b>	<b>Growth 4,081,881</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>	247	583,420	42	394,165	20	107,370	309	1,084,955	
<b>02. Res Improve Land</b>	1,260	5,608,460	173	4,581,690	222	4,601,140	1,655	14,791,290	
<b>03. Res Improvements</b>	1,260	54,290,640	173	16,048,542	222	19,683,100	1,655	90,022,282	
<b>04. Res Total</b>	1,507	60,482,520	215	21,024,397	242	24,391,610	1,964	105,898,527	1,638,426
<b>% of Res Total</b>	76.73	57.11	10.95	19.85	12.32	23.03	40.02	11.41	40.14
<b>05. Com UnImp Land</b>	47	162,890	1	1,500	2	11,160	50	175,550	
<b>06. Com Improve Land</b>	234	1,289,090	7	18,900	11	85,665	252	1,393,655	
<b>07. Com Improvements</b>	234	18,417,020	7	2,234,605	11	4,117,085	252	24,768,710	
<b>08. Com Total</b>	281	19,869,000	8	2,255,005	13	4,213,910	302	26,337,915	492,752
<b>% of Com Total</b>	93.05	75.44	2.65	8.56	4.30	16.00	6.15	2.84	12.07
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	1	5,400	0	0	1	5,400	
<b>14. Rec Improve Land</b>	13	0	357	2,693,295	1	12,180	371	2,705,475	
<b>15. Rec Improvements</b>	13	110,995	357	8,983,640	1	750	371	9,095,385	
<b>16. Rec Total</b>	13	110,995	358	11,682,335	1	12,930	372	11,806,260	338,364
<b>% of Rec Total</b>	3.49	0.94	96.24	98.95	0.27	0.11	7.58	1.27	8.29
<b>Res &amp; Rec Total</b>	1,520	60,593,515	573	32,706,732	243	24,404,540	2,336	117,704,787	1,976,790
<b>% of Res &amp; Rec Total</b>	65.07	51.48	24.53	27.79	10.40	20.73	47.60	12.68	48.43
<b>Com &amp; Ind Total</b>	281	19,869,000	8	2,255,005	13	4,213,910	302	26,337,915	492,752
<b>% of Com &amp; Ind Total</b>	93.05	75.44	2.65	8.56	4.30	16.00	6.15	2.84	12.07
<b>17. Taxable Total</b>	1,801	80,462,515	581	34,961,737	256	28,618,450	2,638	144,042,702	2,469,542
<b>% of Taxable Total</b>	68.27	55.86	22.02	24.27	9.70	19.87	53.75	15.52	60.50

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	5	209,465	2,495,575	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	5	209,465	2,495,575
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				5	209,465	2,495,575

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	10	3,086,800	10	3,086,800	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	10	3,086,800	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	113	0	84	197

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	205,950	9	170,495	1,798	578,680,885	1,812	579,057,330
28. Ag-Improved Land	0	0	2	16,000	427	172,416,880	429	172,432,880
29. Ag Improvements	0	0	2	41,515	446	29,648,835	448	29,690,350
30. Ag Total							2,260	781,180,560

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	1	4.00	4,000	7	14.00	7,000	
36. FarmSite Improv Land	0	0.00	0	2	3.00	16,000	
37. FarmSite Improvements	0	0.00	0	2	0.00	41,515	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	24	24.00	128,000	24	24.00	128,000	
32. HomeSite Improv Land	288	299.00	4,209,000	288	299.00	4,209,000	
33. HomeSite Improvements	288	0.00	17,980,105	288	0.00	17,980,105	1,443,074
34. HomeSite Total				<b>312</b>	<b>323.00</b>	<b>22,317,105</b>	
35. FarmSite UnImp Land	78	153.60	98,800	86	171.60	109,800	
36. FarmSite Improv Land	417	1,298.03	685,445	419	1,301.03	701,445	
37. FarmSite Improvements	436	0.00	11,668,730	438	0.00	11,710,245	169,265
38. FarmSite Total				<b>524</b>	<b>1,472.63</b>	<b>12,521,490</b>	
39. Road & Ditches	0	6,417.52	0	0	6,417.52	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>836</b>	<b>8,213.15</b>	<b>34,838,595</b>	<b>1,612,339</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	19,081.00	81.28%	103,798,040	89.18%	5,439.86
47. 2A1	763.00	3.25%	3,338,125	2.87%	4,375.00
48. 2A	84.00	0.36%	318,360	0.27%	3,790.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,206.00	5.14%	3,039,120	2.61%	2,520.00
52. 4A	2,342.00	9.98%	5,901,840	5.07%	2,520.00
53. Total	23,476.00	100.00%	116,395,485	100.00%	4,958.06
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,810.00	79.55%	21,091,075	85.38%	2,700.52
56. 2D1	409.00	4.17%	983,645	3.98%	2,405.00
57. 2D	29.00	0.30%	69,165	0.28%	2,385.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	653.00	6.65%	1,064,390	4.31%	1,630.00
61. 4D	917.00	9.34%	1,494,710	6.05%	1,630.00
62. Total	9,818.00	100.00%	24,702,985	100.00%	2,516.09
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	922.00	16.65%	922,000	16.65%	1,000.00
65. 2G1	220.00	3.97%	220,000	3.97%	1,000.00
66. 2G	71.00	1.28%	71,000	1.28%	1,000.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	376.00	6.79%	376,000	6.79%	1,000.00
70. 4G	3,948.00	71.30%	3,948,000	71.30%	1,000.00
71. Total	5,537.00	100.00%	5,537,000	100.00%	1,000.00
<b>Irrigated Total</b>					
	23,476.00	60.22%	116,395,485	79.37%	4,958.06
<b>Dry Total</b>					
	9,818.00	25.18%	24,702,985	16.84%	2,516.09
<b>Grass Total</b>					
	5,537.00	14.20%	5,537,000	3.78%	1,000.00
72. Waste	155.00	0.40%	15,500	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	38,986.00	100.00%	146,650,970	100.00%	3,761.63

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	83.70	0.11%	425,615	0.14%	5,085.01
46. 1A	49,062.03	64.50%	234,810,210	75.20%	4,785.99
47. 2A1	5,660.00	7.44%	22,426,475	7.18%	3,962.27
48. 2A	773.00	1.02%	2,662,985	0.85%	3,445.00
49. 3A1	606.00	0.80%	1,731,680	0.55%	2,857.56
50. 3A	1,076.00	1.41%	2,816,095	0.90%	2,617.19
51. 4A1	4,112.70	5.41%	10,364,005	3.32%	2,520.00
52. 4A	14,692.00	19.31%	37,023,840	11.86%	2,520.00
53. Total	76,065.43	100.00%	312,260,905	100.00%	4,105.16
<b>Dry</b>					
54. 1D1	5.00	0.01%	10,300	0.01%	2,060.00
55. 1D	43,979.75	75.16%	89,441,640	80.90%	2,033.70
56. 2D1	1,393.00	2.38%	2,383,195	2.16%	1,710.84
57. 2D	244.00	0.42%	407,480	0.37%	1,670.00
58. 3D1	162.00	0.28%	233,280	0.21%	1,440.00
59. 3D	141.00	0.24%	198,980	0.18%	1,411.21
60. 4D1	4,358.00	7.45%	6,188,360	5.60%	1,420.00
61. 4D	8,233.36	14.07%	11,691,370	10.58%	1,420.00
62. Total	58,516.11	100.00%	110,554,605	100.00%	1,889.30
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,091.00	11.20%	8,091,000	11.20%	1,000.00
65. 2G1	914.00	1.26%	914,000	1.26%	1,000.00
66. 2G	483.00	0.67%	483,000	0.67%	1,000.00
67. 3G1	62.00	0.09%	62,000	0.09%	1,000.00
68. 3G	103.00	0.14%	103,000	0.14%	1,000.00
69. 4G1	4,380.00	6.06%	4,380,000	6.06%	1,000.00
70. 4G	58,227.06	80.58%	58,227,630	80.58%	1,000.01
71. Total	72,260.06	100.00%	72,260,630	100.00%	1,000.01
<b>Irrigated Total</b>					
	76,065.43	36.07%	312,260,905	63.02%	4,105.16
<b>Dry Total</b>					
	58,516.11	27.75%	110,554,605	22.31%	1,889.30
<b>Grass Total</b>					
	72,260.06	34.26%	72,260,630	14.58%	1,000.01
72. Waste	4,045.00	1.92%	404,500	0.08%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	210,886.60	100.00%	495,480,640	100.00%	2,349.51

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	2,456.20	63.84%	8,992,570	72.55%	3,661.17
47. 2A1	225.00	5.85%	671,625	5.42%	2,985.00
48. 2A	7.00	0.18%	17,990	0.15%	2,570.00
49. 3A1	3.00	0.08%	7,020	0.06%	2,340.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	166.00	4.31%	388,440	3.13%	2,340.00
52. 4A	990.00	25.73%	2,316,600	18.69%	2,340.00
53. Total	3,847.20	100.00%	12,394,245	100.00%	3,221.63
<b>Dry</b>					
54. 1D1	2.00	0.01%	0	0.00%	0.00
55. 1D	21,348.00	74.27%	43,682,180	80.50%	2,046.20
56. 2D1	229.00	0.80%	393,880	0.73%	1,720.00
57. 2D	38.00	0.13%	63,270	0.12%	1,665.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,662.00	5.78%	2,360,040	4.35%	1,420.00
61. 4D	5,466.00	19.02%	7,764,240	14.31%	1,420.46
62. Total	28,745.00	100.00%	54,263,610	100.00%	1,887.76
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,774.00	10.07%	3,781,600	10.09%	1,002.01
65. 2G1	51.00	0.14%	52,200	0.14%	1,023.53
66. 2G	88.00	0.23%	88,000	0.23%	1,000.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,838.00	4.91%	1,839,400	4.91%	1,000.76
70. 4G	31,708.60	84.65%	31,731,400	84.63%	1,000.72
71. Total	37,459.60	100.00%	37,492,600	100.00%	1,000.88
<b>Irrigated Total</b>					
	3,847.20	5.45%	12,394,245	11.89%	3,221.63
<b>Dry Total</b>					
	28,745.00	40.69%	54,263,610	52.07%	1,887.76
<b>Grass Total</b>					
	37,459.60	53.02%	37,492,600	35.98%	1,000.88
72. Waste	599.00	0.85%	59,900	0.06%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	70,650.80	100.00%	104,210,355	100.00%	1,475.01

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	41.79	201,950	0.00	0	103,346.84	440,848,685	103,388.63	441,050,635
<b>77. Dry Land</b>	0.00	0	90.00	163,495	96,989.11	189,357,705	97,079.11	189,521,200
<b>78. Grass</b>	0.00	0	0.00	0	115,256.66	115,290,230	115,256.66	115,290,230
<b>79. Waste</b>	0.00	0	0.00	0	4,799.00	479,900	4,799.00	479,900
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>41.79</b>	<b>201,950</b>	<b>90.00</b>	<b>163,495</b>	<b>320,391.61</b>	<b>745,976,520</b>	<b>320,523.40</b>	<b>746,341,965</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	103,388.63	32.26%	441,050,635	59.09%	4,265.95
<b>Dry Land</b>	97,079.11	30.29%	189,521,200	25.39%	1,952.23
<b>Grass</b>	115,256.66	35.96%	115,290,230	15.45%	1,000.29
<b>Waste</b>	4,799.00	1.50%	479,900	0.06%	100.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>320,523.40</b>	<b>100.00%</b>	<b>746,341,965</b>	<b>100.00%</b>	<b>2,328.51</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

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	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	103,343,180	105,898,527	2,555,347	2.47%	1,638,426	0.89%
02. Recreational	11,444,255	11,806,260	362,005	3.16%	338,364	0.21%
03. Ag-Homesite Land, Ag-Res Dwelling	21,682,575	22,317,105	634,530	2.93%	1,443,074	-3.73%
<b>04. Total Residential (sum lines 1-3)</b>	<b>136,470,010</b>	<b>140,021,892</b>	<b>3,551,882</b>	<b>2.60%</b>	<b>3,419,864</b>	<b>0.10%</b>
05. Commercial	26,104,780	26,337,915	233,135	0.89%	492,752	-0.99%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	11,831,315	12,521,490	690,175	5.83%	169,265	4.40%
08. Minerals	3,185,710	3,086,800	-98,910	-3.10	0	-3.10
<b>09. Total Commercial (sum lines 5-8)</b>	<b>41,121,805</b>	<b>41,946,205</b>	<b>824,400</b>	<b>2.00%</b>	<b>662,017</b>	<b>0.39%</b>
<b>10. Total Non-Agland Real Property</b>	<b>177,591,815</b>	<b>181,968,097</b>	<b>4,376,282</b>	<b>2.46%</b>	<b>4,081,881</b>	<b>0.17%</b>
11. Irrigated	377,692,590	441,050,635	63,358,045	16.78%		
12. Dryland	161,422,915	189,521,200	28,098,285	17.41%		
13. Grassland	97,045,315	115,290,230	18,244,915	18.80%		
14. Wasteland	480,300	479,900	-400	-0.08%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>636,641,120</b>	<b>746,341,965</b>	<b>109,700,845</b>	<b>17.23%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>814,232,935</b>	<b>928,310,062</b>	<b>114,077,127</b>	<b>14.01%</b>	<b>4,081,881</b>	<b>13.51%</b>

**2014 PLAN OF ASSESSMENT  
FOR  
HARLAN COUNTY**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

Per the 2014 County Abstract, Harlan County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1964	40%	13%
Commercial	301	6%	3%
Recreational	373	8%	1%
Agricultural	2260	46%	82%
Mineral	5	0	0
Exempt	195	0	0

Agricultural land - taxable acres 320,523.17

Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

For more information see 2014 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 Deputy Assessor

1 full time clerk starting 7-1-14

Harlan County budget \$151,508.22 for 2013-2014

The assessor & Deputy are required to obtain 60 hours of continuing education every 4 years. The assessor & deputy are still working on meeting all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

B. Cadastral Maps

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 30 years of use have taken its toll. We have received a \$23,742 grant through the NE Records Board and GIS was implemented in August 2012.

C. Property Record Cards

We utilize the property record cards available from the old Terra Scan system & the new Orion System. We also have aerial photos of rural parcels from a 1984 flight. The information from our re-appraisal of 1995-6 is on the computer as reference. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. We implemented our new Orion CAMA system on 7-18-2011 and have been working through all the transfer challenges.

D. Software for CAMA, Assessment Administration, GIS

Harlan County became a State assumed county in July 1998 and then went back to the County after 14 years on July 1, 2012. On July 18, 2011 we changed to the new CAMA system with Orion by Tyler Technologies. We are using the Marshall & Swift pricing manual dated 06/12. This manual was used for 2013, 2014 and will be used for 2015. We are still working on redoing all of our sketches that did not transfer over onto our new APEX sketching program in Orion.

E. Web based – property record information access is provided by Tyler Technologies

website: <http://harlanrealproperty.nebraska.gov> and by GIS Workshop at <http://harlan.gisworkshop.com>

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.
- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
  - 1) Market Approach; sales comparisons,
  - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
  - 3) Income Approach; income and expense data collection/analysis from the market,
  - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

**Level of Value, Quality, and Uniformity for assessment year 2014:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	99.00	24.19	112.03
Commercial	100.00	18.90	110.75
Agricultural Land	70.00	43.34	116.35
Special Value Agland	N/A	N/A	N/A

\*COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2014 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2015:**

Continue with the new CAMA system with Tyler Technologies that was implemented in July 2011 and GIS implemented in August 2012. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CREP, EQIP & AWEP. Update ag land acre values with new sales data. Do normal pick-up work and sales reviews. Review Taylor Manor, Oxford Village and start on rural residential improvements.

**Assessment Actions Planned for Assessment Year 2016:**

Continue reviewing rural residential. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data.

### **Assessment Actions Planned for Assessment Year 2017:**

We will review another part of the county. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real Property)
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 552 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 158 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Date: 06/10/2014

Assessor \_\_\_\_\_

## 2015 Assessment Survey for Harlan County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<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>
	\$150,943.23
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$162,413.67 after an adjustment for wages granted by the county board.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$750 for the oil and gas mineral appriaisal
<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>
	\$37,356
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500
<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>
	\$7,779.52

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Orion
2.	<b>CAMA software:</b>
	Orion
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The assessor and staff
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, harlan.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	The assessor and staff
8.	<b>Personal Property software:</b>
	Orion

## 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>
	Alma
4.	<b>When was zoning implemented?</b>
	2002

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Pritchard & Abbott
2.	<b>GIS Services:</b>
	GIS Workshop, Inc.
3.	<b>Other services:</b>
	n/a

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, for the appraisal of oil and gas minerals only.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	The contract does not specify requirements; however, the appraisal firm employs qualified professionals.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes



# 2015 Certification for Harlan County

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This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Harlan County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



