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## 2015 Commission Summary for Rock County

### Residential Real Property - Current

Number of Sales	47	Median	98.26
Total Sales Price	\$2,334,696	Mean	108.96
Total Adj. Sales Price	\$2,334,696	Wgt. Mean	99.80
Total Assessed Value	\$2,330,030	Average Assessed Value of the Base	\$41,130
Avg. Adj. Sales Price	\$49,674	Avg. Assessed Value	\$49,575

### Confidence Interval - Current

95% Median C.I	96.57 to 106.21
95% Wgt. Mean C.I	93.32 to 106.28
95% Mean C.I	98.72 to 119.20
% of Value of the Class of all Real Property Value in the	5.47
% of Records Sold in the Study Period	6.34
% of Value Sold in the Study Period	7.65

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	27	95	94.68
2013	18	95	95.26
2012	25	97	96.87
2011	38	97	97

## 2015 Commission Summary for Rock County

### Commercial Real Property - Current

Number of Sales	10	Median	85.17
Total Sales Price	\$306,000	Mean	106.14
Total Adj. Sales Price	\$306,000	Wgt. Mean	82.73
Total Assessed Value	\$253,165	Average Assessed Value of the Base	\$60,098
Avg. Adj. Sales Price	\$30,600	Avg. Assessed Value	\$25,317

### Confidence Interval - Current

95% Median C.I	45.41 to 179.79
95% Wgt. Mean C.I	33.44 to 132.03
95% Mean C.I	60.65 to 151.63
% of Value of the Class of all Real Property Value in the County	1.50
% of Records Sold in the Study Period	7.19
% of Value Sold in the Study Period	3.03

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	12	100	96.37
2013	10		88.75
2012	6		97.36
2011	3		97



## 2015 Opinions of the Property Tax Administrator for Rock 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>98</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 Rock County**

A sales study was performed on the residential properties in valuation grouping 01 which is Bassett. Through this analysis it was determined the economic depreciation would be removed.

All pick up work was completed and placed on the 2015 assessment roll.

## 2015 Residential Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Deputy										
<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="width: 15%; text-align: center; padding: 5px;"><u>Valuation Grouping</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">01</td> <td style="padding: 5px;">Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">02</td> <td style="padding: 5px;">Bassett Suburban and Bassett Suburban Vacant- all improved and unimproved properties located outside of the limits of the City of Bassett, but within the legal jurisdiction of the incorporated City.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">03</td> <td style="padding: 5px;">Newport, Newport Suburban- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">04</td> <td style="padding: 5px;">Rural- all improved and unimproved properties located outside the City limits in the rural areas.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.	02	Bassett Suburban and Bassett Suburban Vacant- all improved and unimproved properties located outside of the limits of the City of Bassett, but within the legal jurisdiction of the incorporated City.	03	Newport, Newport Suburban- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.	04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.										
02	Bassett Suburban and Bassett Suburban Vacant- all improved and unimproved properties located outside of the limits of the City of Bassett, but within the legal jurisdiction of the incorporated City.										
03	Newport, Newport Suburban- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.										
04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.										
<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 studies are based on local market information.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	No										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	A vacant land sales analysis was performed on five years' worth of sales.										
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										
	All lots are treated the same, currently there is no difference.										

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	2010	2010	2004	2011
	02	2010	2010	2004	2011
	03	2010	2010	2004	2011
	04	2010	2010	2004	2012

# 2015 Residential Correlation Section for Rock County

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## County Overview

Rock County is located in north central Nebraska with Hwy 20 running through the county east and west and Hwy 183 running north and south. Bassett is the largest town and the county seat with a population of 570. The K-12 public school system is located in town as well as a variety of jobs, services and goods. The Bassett Livestock Market brings many people to town each week for livestock auctions.

## Description of Analysis

For 2015 a sales study was performed by the assessor on the residential properties in valuation grouping 01 which is Bassett. Through this analysis it was determined the economic depreciation would be removed.

There are 47 qualified sales in the residential sample. Four valuation groupings have been identified with differing market influences. The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Rock County. There is a close relationship between the median and weighted mean measures of central tendency. The mean measure is above the range and can be attributed to outlier sales. The coefficient of dispersion and the price related differential are slightly above the range, but not unreasonable. Hypothetically removing one outlier sale and both these measures improve.

The assessor's office stays on track with the three year plan of assessment, and work has already begun on the next six year review and physical inspection cycle.

## Sales Qualification

A review of the non-qualified sales demonstrates no apparent bias exists in the determination of qualified sales. A sufficient explanation exists in the assessor comments section for the reason of exclusion from the qualified sales. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

## Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Rock County was selected for review in 2014. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

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

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### **Level of Value**

Based on all available information, the level of value of the residential property in Rock County is 98%.



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

The only assessment actions performed for the commercial class of property was pick up work and sales review.

## 2015 Commercial Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Deputy										
<b>2.</b>	<b>List the valuation groupings recognized in 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>Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Suburban- all improved and unimproved properties located outside of the limits of the City of Bassett and Newport, but within the legal jurisdiction of the incorporated City.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Newport- all improved and unimproved properties located within the Village of Newport. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural- all improved and unimproved properties located outside the City limits in the rural areas.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.	02	Suburban- all improved and unimproved properties located outside of the limits of the City of Bassett and Newport, but within the legal jurisdiction of the incorporated City.	03	Newport- all improved and unimproved properties located within the Village of Newport. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.	04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.										
02	Suburban- all improved and unimproved properties located outside of the limits of the City of Bassett and Newport, but within the legal jurisdiction of the incorporated City.										
03	Newport- all improved and unimproved properties located within the Village of Newport. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.										
04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>										
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.										
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>										
	At this time the assessor hasn't had any unique properties to value. When the situation arises similar properties in surrounding counties would be used as comparables as well as properties statewide.										
<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>										
	The depreciation study is developed based on local market information.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	No										
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>										
	A vacant land sales analysis was performed.										

7.	<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	2013	2013	2013	2013
	02	2013	2013	2013	2013
	03	2013	2013	2013	2013
	04	2013	2013	2013	2013

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

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### **County Overview**

Rock County is located in north central Nebraska with Hwy 20 running through the county east and west and Hwy 183 running north and south. Bassett is the largest town and the county seat with a population of 570. The K-12 public school system is located in town as well as a variety of jobs, services and goods; however the market is not organized. The Bassett Livestock Market brings many people to town each week for livestock auctions.

### **Description of Analysis**

The commercial parcels in Rock County are represented by 50 different occupancy codes and the majority of these will consist of only one parcel. Equipment (Shop) Building and storage warehouse would be the primary codes. There have been only ten commercial sales during this study period, the sample is considered unrepresentative of the population as a whole.

### **Sales Qualification**

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

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

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Rock County was reviewed in 2014. It is believed that commercial property is treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

### **Level of Value**

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



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

For assessment year 2015 the assessor performed a market analysis on all qualified agricultural sales. Based on the analysis it was determined the irrigated, dry land and grass values would be increased.

The first acre on home sites was raised to \$8,000 and the first acre on farm sites was increased to \$1,500.

Through GIS and physical inspection the northwest portion of the county from Bassett and HWY 20 was reviewed on the county's six year review cycle.

All pick up work and sales verification was completed for assessment year 2015.

## 2015 Agricultural Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Assessor and Deputy												
<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;">1</td> <td>The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Mostly rolling sand hills with valentine soils.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.	2014	2	Mostly rolling sand hills with valentine soils.	2014	3	Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.	2014											
2	Mostly rolling sand hills with valentine soils.	2014											
3	Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2014											
	Rock County still has the three market area boundaries defined, however for 2015 dry and grass values will be valued the same countywide. There will be two irrigated values, one for area 3 and another one for area 1 and 2 which for measurement purposes will be combined within the state sales file.												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>												
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may lead to a difference in areas, etc.												
<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 as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.												
<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, however if the site is located within the suburban area it does have a different value based on the market.												
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>												
	All acres of the parcel that is enrolled in WRP is valued at 100% of agricultural land based on sales.												
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>												
	No												

## Rock County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	n/a	3,000	2,900	2,800	2,700	2,594	2,449	2,085	2,551
Brown	1	n/a	2,962	3,076	3,185	2,538	2,543	2,220	2,400	2,729
Keya Paha	1	2,800	2,800	2,700	2,699	2,500	2,500	2,400	2,400	2,523
Holt	1	4,800	4,800	4,599	4,600	4,400	4,400	3,746	3,746	4,328
Rock	1	n/a	2,300	2,200	2,200	2,100	2,000	2,000	1,950	2,040
Rock	2	n/a	2,300	n/a	2,200	2,150	2,100	2,000	1,950	2,031
Holt	3	n/a	2,400	2,200	2,200	2,100	2,100	1,970	1,970	2,037
Garfield	1	n/a	4,100	4,100	3,500	3,500	3,100	3,100	2,400	3,329
Loup	1	n/a	4,000	n/a	3,500	3,500	3,100	3,100	2,000	3,389

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	950	900	900	850	800	750	700	812
Brown	1	n/a	950	950	950	865	705	705	705	838
Keya Paha	1	900	900	880	880	855	855	815	815	865
Holt	1	1,799	1,792	1,700	1,700	1,600	1,596	1,500	1,500	1,660
Rock	1	n/a	n/a	950	n/a	850	800	750	700	835
Rock	2	n/a	n/a	n/a	n/a	850	800	750	700	773
Holt	3	n/a	1,788	1,700	1,697	1,599	1,600	1,500	1,500	1,583
Garfield	1	n/a	1,700	1,700	1,490	1,490	1,240	1,240	1,065	1,379
Loup	1	n/a	925	n/a	925	865	755	625	625	790

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	n/a	894	791	824	765	721	626	490	624
Brown	1	n/a	680	679	679	636	515	390	390	421
Keya Paha	1	700	700	660	660	640	640	620	620	628
Holt	1	1,397	1,398	1,300	1,294	1,122	1,156	1,085	1,019	1,106
Rock	1	n/a	901	850	851	774	735	630	540	745
Rock	2	n/a	898	850	847	771	731	626	514	616
Holt	3	1,400	1,400	1,303	1,274	1,138	1,174	1,093	975	1,084
Garfield	1	n/a	965	965	965	895	850	748	617	665
Loup	1	n/a	720	n/a	720	570	570	570	570	571

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

# 2015 Agricultural Correlation Section for Rock County

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## County Overview

Rock County is located in north central Nebraska with Bassett being the county seat. The county is comprised of approximately 8% irrigated, 1% dry crop, 88% grass/pasture land and 2% waste. The County currently identifies three market areas. In area 1 the majority is hay meadow and pasture, area 2 consists of sand hills, and market area 3 is more of a mixture of hard grassland and irrigated land. Even though Rock County still identifies three market area boundaries, for 2015 dry and grass values will be valued the same countywide. There will be two irrigated values, one for area 3 and one for area 1 and 2 which for measurement purposes have been combined within the state sales file.

Four Natural Resource Districts split this county. The Lower Niobrara NRD governs a small portion of the northern part of the county; the Middle Niobrara governs a very small portion in the northwest and does have a moratorium and well restrictions. The Lower Loup NRD governs the southern part of the county, while the Upper Elkhorn governs the largest part of the county which is the central part and currently has a 2500 acre annual new well maximum.

## Description of Analysis

In analyzing the agricultural sales within Rock County for measurement purposes market area one and two were combined to measure the irrigated sales. All three areas were combined to measure the dry and grass land. The land use of the sales generally matched the County as a whole; however the sales were not proportionately distributed among the study years. Both samples were expanded using sales from the comparable areas surrounding Rock County with similar soils and physical characteristics. Appropriate thresholds for land use representation were maintained.

The resulting sample suggests the values are within the acceptable range and is adequate for measurement purposes. The statistical profile also further breaks down subclasses of 95% and 80% majority land use, with the 80% MLU providing the more representative sampling. The 80% MLU shows the irrigated subclass for market area three falls within the acceptable range. The sample size in market area two is too small to be reliable. As stated above dry and grass values County wide are valued the same, so when looking at the same 80% MLU subclass for grass the reader should look at the overall County 80% MLU that has 45 sales with a median of 75.09%.

Assessment actions taken by the Rock County assessor include adjustments to all property classes. Irrigated values amounted to an increase of 23%, dry land increased 14% and grass amounted to an increase of 40%. The statistics are generally within the acceptable range. An analysis of the agricultural market to the south and east of Rock County indicates the grassland has taken substantial increases for 2015.

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

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### **Sales Qualification**

A review of the non-qualified sales roster demonstrates a sufficient explanation in the assessor comments on the reasons for exclusion from the qualified sales roster. Measurement was done utilizing all available information; there is no evidence of excessive trimming in the file.

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

The sales analysis supports that all subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Rock County to the values used in all of the adjoining counties also supports that values are acceptable and equalized.

### **Level of Value**

Based on analysis of all available information, the level of value of agricultural land in Rock County is 72% of market value for the agricultural land class.



**75 Rock**  
**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 : 47  
Total Sales Price : 2,334,696  
Total Adj. Sales Price : 2,334,696  
Total Assessed Value : 2,330,030  
Avg. Adj. Sales Price : 49,674  
Avg. Assessed Value : 49,575

MEDIAN : 98  
WGT. MEAN : 100  
MEAN : 109  
COD : 18.18  
PRD : 109.18

COV : 32.88  
STD : 35.83  
Avg. Abs. Dev : 17.86  
MAX Sales Ratio : 303.04  
MIN Sales Ratio : 56.96

95% Median C.I. : 96.57 to 106.21  
95% Wgt. Mean C.I. : 93.32 to 106.28  
95% Mean C.I. : 98.72 to 119.20

Printed:3/20/2015 10:05:49AM

<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>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	2	109.84	109.84	106.66	11.43	102.98	97.28	122.39	N/A	53,500	57,065
01-JAN-13 To 31-MAR-13	3	101.43	107.59	109.62	07.79	98.15	98.82	122.53	N/A	36,250	39,738
01-APR-13 To 30-JUN-13	8	102.82	107.08	105.11	10.53	101.87	93.56	128.70	93.56 to 128.70	52,688	55,378
01-JUL-13 To 30-SEP-13	8	101.39	104.69	103.03	12.17	101.61	89.09	138.82	89.09 to 138.82	42,625	43,916
01-OCT-13 To 31-DEC-13	6	116.86	142.79	124.29	43.56	114.88	56.96	303.04	56.96 to 303.04	24,750	30,761
01-JAN-14 To 31-MAR-14	5	96.35	107.56	102.50	17.52	104.94	82.70	165.62	N/A	36,690	37,607
01-APR-14 To 30-JUN-14	8	98.24	104.85	95.18	12.57	110.16	87.26	168.50	87.26 to 168.50	79,688	75,845
01-JUL-14 To 30-SEP-14	7	94.50	93.04	83.45	09.06	111.49	74.33	110.00	74.33 to 110.00	55,286	46,139
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	21	101.43	106.51	105.06	10.99	101.38	89.09	138.82	96.57 to 116.13	46,583	48,938
01-OCT-13 To 30-SEP-14	26	98.12	110.94	96.01	23.55	115.55	56.96	303.04	92.90 to 102.76	52,171	50,090
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	25	106.21	114.95	107.69	20.29	106.74	56.96	303.04	97.45 to 116.13	40,790	43,925
<u>ALL</u>	47	98.26	108.96	99.80	18.18	109.18	56.96	303.04	96.57 to 106.21	49,674	49,575

<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	40	98.54	112.17	104.75	18.45	107.08	82.01	303.04	97.28 to 107.38	45,242	47,390
02	4	89.42	92.74	84.08	13.36	110.30	74.33	117.79	N/A	117,875	99,106
03	3	100.33	87.83	71.07	16.37	123.58	56.96	106.21	N/A	17,833	12,673
<u>ALL</u>	47	98.26	108.96	99.80	18.18	109.18	56.96	303.04	96.57 to 106.21	49,674	49,575

<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	47	98.26	108.96	99.80	18.18	109.18	56.96	303.04	96.57 to 106.21	49,674	49,575
06											
07											
<u>ALL</u>	47	98.26	108.96	99.80	18.18	109.18	56.96	303.04	96.57 to 106.21	49,674	49,575

**75 Rock  
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 : 47  
 Total Sales Price : 2,334,696  
 Total Adj. Sales Price : 2,334,696  
 Total Assessed Value : 2,330,030  
 Avg. Adj. Sales Price : 49,674  
 Avg. Assessed Value : 49,575

MEDIAN : 98  
 WGT. MEAN : 100  
 MEAN : 109  
 COD : 18.18  
 PRD : 109.18

COV : 32.88  
 STD : 35.83  
 Avg. Abs. Dev : 17.86  
 MAX Sales Ratio : 303.04  
 MIN Sales Ratio : 56.96

95% Median C.I. : 96.57 to 106.21  
 95% Wgt. Mean C.I. : 93.32 to 106.28  
 95% Mean C.I. : 98.72 to 119.20

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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	2	98.45	98.45	97.70	01.91	100.77	96.57	100.33	N/A	2,500	2,443	
Less Than 15,000	8	113.07	139.82	148.24	32.32	94.32	96.57	303.04	96.57 to 303.04	8,750	12,971	
Less Than 30,000	16	108.11	124.38	120.68	25.12	103.07	82.70	303.04	97.45 to 117.79	15,125	18,253	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	45	98.26	109.43	99.80	18.90	109.65	56.96	303.04	96.35 to 106.93	51,771	51,670	
Greater Than 14,999	39	97.99	102.63	98.30	13.16	104.40	56.96	165.62	94.50 to 101.43	58,069	57,084	
Greater Than 29,999	31	97.30	101.01	97.39	12.37	103.72	56.96	160.25	93.56 to 101.28	67,506	65,741	
<u>Incremental Ranges</u>												
0 TO 4,999	2	98.45	98.45	97.70	01.91	100.77	96.57	100.33	N/A	2,500	2,443	
5,000 TO 14,999	6	116.96	153.61	152.13	36.62	100.97	106.21	303.04	106.21 to 303.04	10,833	16,481	
15,000 TO 29,999	8	100.79	108.93	109.47	15.83	99.51	82.70	165.62	82.70 to 165.62	21,500	23,535	
30,000 TO 59,999	14	99.71	104.75	103.77	15.47	100.94	56.96	160.25	92.09 to 122.39	40,157	41,670	
60,000 TO 99,999	15	97.30	100.21	99.47	08.42	100.74	82.01	138.82	92.26 to 100.77	77,700	77,292	
100,000 TO 149,999												
150,000 TO 249,999	2	80.80	80.80	80.88	08.01	99.90	74.33	87.26	N/A	182,500	147,613	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	47	98.26	108.96	99.80	18.18	109.18	56.96	303.04	96.57 to 106.21	49,674	49,575	

**75 Rock**  
**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 : 10  
Total Sales Price : 306,000  
Total Adj. Sales Price : 306,000  
Total Assessed Value : 253,165  
Avg. Adj. Sales Price : 30,600  
Avg. Assessed Value : 25,317

MEDIAN : 85  
WGT. MEAN : 83  
MEAN : 106  
COD : 62.21  
PRD : 128.30

COV : 59.91  
STD : 63.59  
Avg. Abs. Dev : 52.98  
MAX Sales Ratio : 201.03  
MIN Sales Ratio : 33.59

95% Median C.I. : 45.41 to 179.79  
95% Wgt. Mean C.I. : 33.44 to 132.03  
95% Mean C.I. : 60.65 to 151.63

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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-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	1	33.59	33.59	33.59	00.00	100.00	33.59	33.59	N/A	27,000	9,070
01-OCT-12 To 31-DEC-12	2	122.21	122.21	159.76	47.12	76.50	64.63	179.79	N/A	11,500	18,373
01-JAN-13 To 31-MAR-13	1	76.73	76.73	76.73	00.00	100.00	76.73	76.73	N/A	7,500	5,755
01-APR-13 To 30-JUN-13	3	142.60	138.26	147.40	19.86	93.80	93.61	178.58	N/A	18,833	27,760
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	2	123.22	123.22	74.77	63.15	164.80	45.41	201.03	N/A	53,000	39,630
01-JUL-14 To 30-SEP-14	1	45.41	45.41	45.41	00.00	100.00	45.41	45.41	N/A	86,000	39,055
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	1	33.59	33.59	33.59	00.00	100.00	33.59	33.59	N/A	27,000	9,070
01-OCT-12 To 30-SEP-13	6	118.11	122.66	144.57	37.53	84.84	64.63	179.79	64.63 to 179.79	14,500	20,963
01-OCT-13 To 30-SEP-14	3	45.41	97.28	61.62	114.23	157.87	45.41	201.03	N/A	64,000	39,438
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	3	64.63	92.67	91.63	75.40	101.13	33.59	179.79	N/A	16,667	15,272
01-JAN-13 To 31-DEC-13	4	118.11	122.88	139.12	31.93	88.33	76.73	178.58	N/A	16,000	22,259
<u>ALL</u>	10	85.17	106.14	82.73	62.21	128.30	33.59	201.03	45.41 to 179.79	30,600	25,317

**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	142.60	126.63	88.13	37.57	143.69	45.41	201.03	45.41 to 201.03	38,214	33,679
03	3	64.63	58.32	45.22	22.25	128.97	33.59	76.73	N/A	12,833	5,803
<u>ALL</u>	10	85.17	106.14	82.73	62.21	128.30	33.59	201.03	45.41 to 179.79	30,600	25,317

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	178.58	178.58	178.58	00.00	100.00	178.58	178.58	N/A	30,000	53,575
03	9	76.73	98.09	72.32	61.97	135.63	33.59	201.03	45.41 to 179.79	30,667	22,177
04											
<u>ALL</u>	10	85.17	106.14	82.73	62.21	128.30	33.59	201.03	45.41 to 179.79	30,600	25,317

**75 Rock  
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 : 10  
 Total Sales Price : 306,000  
 Total Adj. Sales Price : 306,000  
 Total Assessed Value : 253,165  
 Avg. Adj. Sales Price : 30,600  
 Avg. Assessed Value : 25,317

MEDIAN : 85  
 WGT. MEAN : 83  
 MEAN : 106  
 COD : 62.21  
 PRD : 128.30

COV : 59.91  
 STD : 63.59  
 Avg. Abs. Dev : 52.98  
 MAX Sales Ratio : 201.03  
 MIN Sales Ratio : 33.59

95% Median C.I. : 45.41 to 179.79  
 95% Wgt. Mean C.I. : 33.44 to 132.03  
 95% Mean C.I. : 60.65 to 151.63

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<b>___ Low \$ Ranges ___</b>												
Less Than 5,000	1	64.63	64.63	64.63	00.00	100.00	64.63	64.63	N/A	4,000	2,585	
Less Than 15,000	3	76.73	94.65	105.12	33.87	90.04	64.63	142.60	N/A	7,167	7,533	
Less Than 30,000	7	93.61	113.14	116.81	53.18	96.86	33.59	201.03	33.59 to 201.03	14,857	17,354	
<b>___ Ranges Excl. Low \$ ___</b>												
Greater Than 4,999	9	93.61	110.75	82.97	59.45	133.48	33.59	201.03	45.41 to 179.79	33,556	27,842	
Greater Than 14,999	7	93.61	111.06	81.04	66.38	137.04	33.59	201.03	33.59 to 201.03	40,643	32,938	
Greater Than 29,999	3	45.41	89.80	65.19	97.75	137.75	45.41	178.58	N/A	67,333	43,895	
<b>___ Incremental Ranges ___</b>												
0 TO 4,999	1	64.63	64.63	64.63	00.00	100.00	64.63	64.63	N/A	4,000	2,585	
5,000 TO 14,999	2	109.67	109.67	114.37	30.04	95.89	76.73	142.60	N/A	8,750	10,008	
15,000 TO 29,999	4	136.70	127.01	119.85	46.39	105.97	33.59	201.03	N/A	20,625	24,720	
30,000 TO 59,999	1	178.58	178.58	178.58	00.00	100.00	178.58	178.58	N/A	30,000	53,575	
60,000 TO 99,999	2	45.41	45.41	45.41	00.00	100.00	45.41	45.41	N/A	86,000	39,055	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<b>___ ALL ___</b>	<b>10</b>	<b>85.17</b>	<b>106.14</b>	<b>82.73</b>	<b>62.21</b>	<b>128.30</b>	<b>33.59</b>	<b>201.03</b>	<b>45.41 to 179.79</b>	<b>30,600</b>	<b>25,317</b>	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
326	1	64.63	64.63	64.63	00.00	100.00	64.63	64.63	N/A	4,000	2,585	
341	1	142.60	142.60	142.60	00.00	100.00	142.60	142.60	N/A	10,000	14,260	
344	1	76.73	76.73	76.73	00.00	100.00	76.73	76.73	N/A	7,500	5,755	
350	1	179.79	179.79	179.79	00.00	100.00	179.79	179.79	N/A	19,000	34,160	
352	1	178.58	178.58	178.58	00.00	100.00	178.58	178.58	N/A	30,000	53,575	
353	2	147.32	147.32	152.47	36.46	96.62	93.61	201.03	N/A	18,250	27,825	
442	1	33.59	33.59	33.59	00.00	100.00	33.59	33.59	N/A	27,000	9,070	
471	2	45.41	45.41	45.41	00.00	100.00	45.41	45.41	N/A	86,000	39,055	
<b>___ ALL ___</b>	<b>10</b>	<b>85.17</b>	<b>106.14</b>	<b>82.73</b>	<b>62.21</b>	<b>128.30</b>	<b>33.59</b>	<b>201.03</b>	<b>45.41 to 179.79</b>	<b>30,600</b>	<b>25,317</b>	

**75 Rock**  
**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 : 70  
Total Sales Price : 52,109,560  
Total Adj. Sales Price : 51,863,684  
Total Assessed Value : 33,824,514  
Avg. Adj. Sales Price : 740,910  
Avg. Assessed Value : 483,207

MEDIAN : 72  
WGT. MEAN : 65  
MEAN : 76  
COD : 27.09  
PRD : 116.82

COV : 35.46  
STD : 27.02  
Avg. Abs. Dev : 19.58  
MAX Sales Ratio : 176.82  
MIN Sales Ratio : 24.22

95% Median C.I. : 66.95 to 79.52  
95% Wgt. Mean C.I. : 59.73 to 70.70  
95% Mean C.I. : 69.86 to 82.52

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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	5	136.14	134.73	116.66	14.10	115.49	96.93	176.82	N/A	393,700	459,295
01-JAN-12 To 31-MAR-12	4	73.24	73.08	66.71	16.88	109.55	54.49	91.37	N/A	1,066,998	711,833
01-APR-12 To 30-JUN-12	8	89.37	96.62	86.00	18.23	112.35	74.05	125.63	74.05 to 125.63	315,425	271,278
01-JUL-12 To 30-SEP-12	5	78.20	78.23	68.03	18.85	114.99	57.11	98.51	N/A	667,638	454,164
01-OCT-12 To 31-DEC-12	11	73.25	70.11	65.86	16.52	106.45	24.22	105.19	49.16 to 80.93	807,950	532,091
01-JAN-13 To 31-MAR-13	7	84.41	80.86	67.91	15.18	119.07	48.92	100.29	48.92 to 100.29	886,543	602,036
01-APR-13 To 30-JUN-13	6	68.46	70.35	69.15	11.31	101.74	58.76	90.26	58.76 to 90.26	680,858	470,811
01-JUL-13 To 30-SEP-13	1	80.57	80.57	80.57	00.00	100.00	80.57	80.57	N/A	400,000	322,288
01-OCT-13 To 31-DEC-13	4	68.75	69.01	42.31	46.28	163.11	35.53	103.00	N/A	678,315	286,966
01-JAN-14 To 31-MAR-14	13	65.67	60.63	59.48	14.39	101.93	41.56	75.89	45.10 to 71.12	854,061	507,976
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	6	48.43	49.81	51.38	22.14	96.94	35.45	66.82	35.45 to 66.82	1,061,858	545,619
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	22	93.09	96.82	79.23	24.76	122.20	54.49	176.82	78.20 to 123.85	549,913	435,675
01-OCT-12 To 30-SEP-13	25	73.25	73.59	67.49	17.06	109.04	24.22	105.19	67.25 to 80.93	783,136	528,576
01-OCT-13 To 30-SEP-14	23	60.10	59.27	54.62	24.19	108.51	35.45	103.00	42.31 to 66.99	877,705	479,359
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	28	78.25	79.56	69.10	19.51	115.14	24.22	125.63	72.36 to 83.08	679,180	469,335
01-JAN-13 To 31-DEC-13	18	76.32	74.70	63.48	22.33	117.67	35.53	103.00	63.84 to 90.26	744,678	472,737
<u>ALL</u>	70	72.28	76.19	65.22	27.09	116.82	24.22	176.82	66.95 to 79.52	740,910	483,207

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	40	72.28	79.71	68.08	28.92	117.08	41.56	139.89	64.97 to 91.37	719,252	489,681
3	30	72.66	71.48	61.65	24.51	115.94	24.22	176.82	66.82 to 79.52	769,787	474,576
<u>ALL</u>	70	72.28	76.19	65.22	27.09	116.82	24.22	176.82	66.95 to 79.52	740,910	483,207

**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
<u>Grass</u>											
County	37	75.89	82.09	71.93	24.89	114.12	42.19	139.89	69.60 to 91.37	489,105	351,790
2	26	78.01	84.12	71.25	28.52	118.06	42.19	139.89	64.97 to 98.51	592,687	422,299
3	11	75.89	77.30	75.79	14.40	101.99	50.08	98.66	66.95 to 94.81	244,275	185,133
<u>ALL</u>	70	72.28	76.19	65.22	27.09	116.82	24.22	176.82	66.95 to 79.52	740,910	483,207

**75 Rock**  
**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 : 70  
 Total Sales Price : 52,109,560  
 Total Adj. Sales Price : 51,863,684  
 Total Assessed Value : 33,824,514  
 Avg. Adj. Sales Price : 740,910  
 Avg. Assessed Value : 483,207

MEDIAN : 72  
 WGT. MEAN : 65  
 MEAN : 76  
 COD : 27.09  
 PRD : 116.82

COV : 35.46  
 STD : 27.02  
 Avg. Abs. Dev : 19.58  
 MAX Sales Ratio : 176.82  
 MIN Sales Ratio : 24.22

95% Median C.I. : 66.95 to 79.52  
 95% Wgt. Mean C.I. : 59.73 to 70.70  
 95% Mean C.I. : 69.86 to 82.52

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____ Irrigated _____</b>											
County	21	66.99	69.62	60.22	29.33	115.61	24.22	176.82	54.49 to 78.30	993,997	598,617
2	5	61.86	66.51	60.66	28.37	109.64	42.31	105.19	N/A	381,560	231,455
3	16	69.53	70.60	60.18	28.75	117.31	24.22	176.82	54.49 to 79.52	1,185,384	713,355
<b>_____ Grass _____</b>											
County	45	75.09	80.67	69.16	25.13	116.64	41.56	139.89	67.25 to 88.40	620,984	429,447
2	33	72.36	81.50	68.03	29.75	119.80	41.56	139.89	64.97 to 95.66	750,948	510,878
3	12	79.13	78.38	77.97	14.17	100.53	50.08	98.66	67.25 to 90.26	263,585	205,510
<b>_____ ALL _____</b>	<b>70</b>	<b>72.28</b>	<b>76.19</b>	<b>65.22</b>	<b>27.09</b>	<b>116.82</b>	<b>24.22</b>	<b>176.82</b>	<b>66.95 to 79.52</b>	<b>740,910</b>	<b>483,207</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,054</b>	<b>Value : 556,844,630</b>	<b>Growth 1,219,895</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>	70	113,010	33	108,605	5	39,770	108	261,385	
<b>02. Res Improve Land</b>	451	891,800	97	603,990	48	744,640	596	2,240,430	
<b>03. Res Improvements</b>	460	14,753,430	97	7,254,930	59	3,999,440	616	26,007,800	
<b>04. Res Total</b>	530	15,758,240	130	7,967,525	64	4,783,850	724	28,509,615	264,950
<b>% of Res Total</b>	73.20	55.27	17.96	27.95	8.84	16.78	23.71	5.12	21.72
<b>05. Com UnImp Land</b>	14	48,365	5	185,570	4	15,180	23	249,115	
<b>06. Com Improve Land</b>	82	363,295	12	128,355	14	171,185	108	662,835	
<b>07. Com Improvements</b>	83	4,847,675	13	579,770	20	2,014,270	116	7,441,715	
<b>08. Com Total</b>	97	5,259,335	18	893,695	24	2,200,635	139	8,353,665	225,020
<b>% of Com Total</b>	69.78	62.96	12.95	10.70	17.27	26.34	4.55	1.50	18.45
<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	0	0	10	1,404,970	10	1,404,970	
<b>14. Rec Improve Land</b>	0	0	0	0	4	317,220	4	317,220	
<b>15. Rec Improvements</b>	0	0	0	0	7	245,395	7	245,395	
<b>16. Rec Total</b>	0	0	0	0	17	1,967,585	17	1,967,585	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.56	0.35	0.00
<b>Res &amp; Rec Total</b>	530	15,758,240	130	7,967,525	81	6,751,435	741	30,477,200	264,950
<b>% of Res &amp; Rec Total</b>	71.52	51.71	17.54	26.14	10.93	22.15	24.26	5.47	21.72
<b>Com &amp; Ind Total</b>	97	5,259,335	18	893,695	24	2,200,635	139	8,353,665	225,020
<b>% of Com &amp; Ind Total</b>	69.78	62.96	12.95	10.70	17.27	26.34	4.55	1.50	18.45
<b>17. Taxable Total</b>	627	21,017,575	148	8,861,220	105	8,952,070	880	38,830,865	489,970
<b>% of Taxable Total</b>	71.25	54.13	16.82	22.82	11.93	23.05	28.81	6.97	40.16

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	41	12	192	245

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	11,090	24	3,090,145	1,765	389,218,160	1,790	392,319,395
28. Ag-Improved Land	0	0	11	1,077,695	370	105,621,045	381	106,698,740
29. Ag Improvements	0	0	11	277,565	373	18,718,065	384	18,995,630
30. Ag Total							2,174	518,013,765

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	2	2.00	16,000	
33. HomeSite Improvements	0	0.00	0	2	2.00	139,525	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	5.90	8,850	
36. FarmSite Improv Land	0	0.00	0	10	36.00	60,000	
37. FarmSite Improvements	0	0.00	0	11	0.00	138,040	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	28.76	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	7	7.00	43,000	7	7.00	43,000	
32. HomeSite Improv Land	254	306.50	2,452,000	256	308.50	2,468,000	
33. HomeSite Improvements	270	295.50	11,128,575	272	297.50	11,268,100	729,925
34. HomeSite Total				<b>279</b>	<b>315.50</b>	<b>13,779,100</b>	
35. FarmSite UnImp Land	73	1,516.76	1,103,760	75	1,522.66	1,112,610	
36. FarmSite Improv Land	335	1,841.34	4,364,260	345	1,877.34	4,424,260	
37. FarmSite Improvements	338	0.00	7,589,490	349	0.00	7,727,530	0
38. FarmSite Total				<b>424</b>	<b>3,400.00</b>	<b>13,264,400</b>	
39. Road & Ditches	0	3,107.38	0	0	3,136.14	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>703</b>	<b>6,851.64</b>	<b>27,043,500</b>	<b>729,925</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	10	907.00	398,945	10	907.00	398,945

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	162.00	3.00%	372,600	3.38%	2,300.00
47. 2A1	55.00	1.02%	121,000	1.10%	2,200.00
48. 2A	293.75	5.44%	646,250	5.87%	2,200.00
49. 3A1	1,058.85	19.62%	2,223,590	20.19%	2,100.00
50. 3A	836.00	15.49%	1,672,000	15.18%	2,000.00
51. 4A1	2,818.56	52.21%	5,637,120	51.19%	2,000.00
52. 4A	174.00	3.22%	339,300	3.08%	1,950.00
<b>53. Total</b>	<b>5,398.16</b>	<b>100.00%</b>	<b>11,011,860</b>	<b>100.00%</b>	<b>2,039.93</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	59.00	31.89%	56,050	36.30%	950.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	13.00	7.03%	11,050	7.16%	850.00
59. 3D	81.00	43.78%	64,800	41.97%	800.00
60. 4D1	2.00	1.08%	1,500	0.97%	750.00
61. 4D	30.00	16.22%	21,000	13.60%	700.00
<b>62. Total</b>	<b>185.00</b>	<b>100.00%</b>	<b>154,400</b>	<b>100.00%</b>	<b>834.59</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	17,771.84	14.70%	16,008,795	17.77%	900.80
65. 2G1	73.00	0.06%	62,050	0.07%	850.00
66. 2G	9,988.99	8.26%	8,503,195	9.44%	851.26
67. 3G1	51,675.67	42.74%	40,013,220	44.43%	774.31
68. 3G	5,372.84	4.44%	3,949,650	4.39%	735.11
69. 4G1	23,013.62	19.03%	14,493,550	16.09%	629.78
70. 4G	13,023.66	10.77%	7,035,290	7.81%	540.19
<b>71. Total</b>	<b>120,919.62</b>	<b>100.00%</b>	<b>90,065,750</b>	<b>100.00%</b>	<b>744.84</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>5,398.16</b>	<b>4.15%</b>	<b>11,011,860</b>	<b>10.78%</b>	<b>2,039.93</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>185.00</b>	<b>0.14%</b>	<b>154,400</b>	<b>0.15%</b>	<b>834.59</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>120,919.62</b>	<b>92.99%</b>	<b>90,065,750</b>	<b>88.17%</b>	<b>744.84</b>
72. Waste	2,388.60	1.84%	238,860	0.23%	100.00
73. Other	1,140.46	0.88%	684,275	0.67%	600.00
74. Exempt	534.63	0.41%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>130,031.84</b>	<b>100.00%</b>	<b>102,155,145</b>	<b>100.00%</b>	<b>785.62</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	70.00	0.62%	161,000	0.70%	2,300.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	872.91	7.68%	1,920,400	8.31%	2,200.00
49. 3A1	1,049.78	9.23%	2,257,025	9.77%	2,150.00
50. 3A	894.40	7.86%	1,878,240	8.13%	2,100.00
51. 4A1	6,661.13	58.57%	13,322,260	57.68%	2,000.00
52. 4A	1,825.08	16.05%	3,558,905	15.41%	1,950.00
<b>53. Total</b>	<b>11,373.30</b>	<b>100.00%</b>	<b>23,097,830</b>	<b>100.00%</b>	<b>2,030.88</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	35.00	24.82%	29,750	27.29%	850.00
59. 3D	3.00	2.13%	2,400	2.20%	800.00
60. 4D1	95.00	67.38%	71,250	65.37%	750.00
61. 4D	8.00	5.67%	5,600	5.14%	700.00
<b>62. Total</b>	<b>141.00</b>	<b>100.00%</b>	<b>109,000</b>	<b>100.00%</b>	<b>773.05</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	13,935.67	4.46%	12,517,145	6.51%	898.21
65. 2G1	10.00	0.00%	8,500	0.00%	850.00
66. 2G	11,020.19	3.53%	9,335,950	4.85%	847.17
67. 3G1	49,424.51	15.82%	38,130,935	19.83%	771.50
68. 3G	1,675.60	0.54%	1,224,270	0.64%	730.65
69. 4G1	86,259.55	27.62%	54,015,325	28.09%	626.20
70. 4G	150,008.38	48.03%	77,070,340	40.08%	513.77
<b>71. Total</b>	<b>312,333.90</b>	<b>100.00%</b>	<b>192,302,465</b>	<b>100.00%</b>	<b>615.70</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>11,373.30</b>	<b>3.39%</b>	<b>23,097,830</b>	<b>10.61%</b>	<b>2,030.88</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>141.00</b>	<b>0.04%</b>	<b>109,000</b>	<b>0.05%</b>	<b>773.05</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>312,333.90</b>	<b>93.09%</b>	<b>192,302,465</b>	<b>88.33%</b>	<b>615.70</b>
72. Waste	9,603.13	2.86%	964,515	0.44%	100.44
73. Other	2,070.03	0.62%	1,242,015	0.57%	600.00
74. Exempt	3,581.37	1.07%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>335,521.36</b>	<b>100.00%</b>	<b>217,715,825</b>	<b>100.00%</b>	<b>648.89</b>

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	483.08	1.34%	1,449,240	1.57%	3,000.00
47. 2A1	60.42	0.17%	175,220	0.19%	2,900.03
48. 2A	1,068.85	2.96%	2,992,780	3.25%	2,800.00
49. 3A1	4,940.68	13.70%	13,339,835	14.49%	2,700.00
50. 3A	14,250.84	39.51%	36,973,015	40.17%	2,594.44
51. 4A1	14,459.83	40.09%	35,418,870	38.48%	2,449.47
52. 4A	809.00	2.24%	1,686,820	1.83%	2,085.07
<b>53. Total</b>	<b>36,072.70</b>	<b>100.00%</b>	<b>92,035,780</b>	<b>100.00%</b>	<b>2,551.40</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	395.91	11.07%	376,115	12.96%	950.00
56. 2D1	109.00	3.05%	98,100	3.38%	900.00
57. 2D	109.00	3.05%	98,100	3.38%	900.00
58. 3D1	506.98	14.18%	430,935	14.84%	850.00
59. 3D	1,424.76	39.84%	1,139,810	39.26%	800.00
60. 4D1	776.86	21.72%	582,650	20.07%	750.01
61. 4D	253.57	7.09%	177,500	6.11%	700.00
<b>62. Total</b>	<b>3,576.08</b>	<b>100.00%</b>	<b>2,903,210</b>	<b>100.00%</b>	<b>811.84</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,907.00	1.59%	1,703,960	2.27%	893.53
65. 2G1	118.80	0.10%	93,980	0.13%	791.08
66. 2G	1,882.87	1.57%	1,551,625	2.07%	824.07
67. 3G1	14,620.85	12.18%	11,191,480	14.94%	765.45
68. 3G	19,734.38	16.44%	14,221,300	18.98%	720.64
69. 4G1	44,710.63	37.24%	27,990,670	37.36%	626.04
70. 4G	37,084.97	30.89%	18,176,180	24.26%	490.12
<b>71. Total</b>	<b>120,059.50</b>	<b>100.00%</b>	<b>74,929,195</b>	<b>100.00%</b>	<b>624.10</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>36,072.70</b>	<b>22.32%</b>	<b>92,035,780</b>	<b>53.90%</b>	<b>2,551.40</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>3,576.08</b>	<b>2.21%</b>	<b>2,903,210</b>	<b>1.70%</b>	<b>811.84</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>120,059.50</b>	<b>74.30%</b>	<b>74,929,195</b>	<b>43.88%</b>	<b>624.10</b>
72. Waste	466.00	0.29%	46,000	0.03%	98.71
73. Other	1,410.55	0.87%	846,330	0.50%	600.00
74. Exempt	1,076.26	0.67%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>161,584.83</b>	<b>100.00%</b>	<b>170,760,515</b>	<b>100.00%</b>	<b>1,056.79</b>

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	64.00	15.56%	57,600	17.28%	900.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	24.00	5.83%	20,400	6.12%	850.00
67. 3G1	45.00	10.94%	34,875	10.46%	775.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	13.00	3.16%	8,190	2.46%	630.00
70. 4G	265.39	64.51%	212,315	63.69%	800.01
71. Total	411.39	100.00%	333,380	100.00%	810.37
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	411.39	97.86%	333,380	98.41%	810.37
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	9.00	2.14%	5,400	1.59%	600.00
74. Exempt	1.50	0.36%	0	0.00%	0.00
75. Market Area Total	420.39	100.00%	338,780	100.00%	805.87

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	345.70	790,340	52,498.46	125,355,130	52,844.16	126,145,470
<b>77. Dry Land</b>	0.00	0	0.00	0	3,902.08	3,166,610	3,902.08	3,166,610
<b>78. Grass</b>	13.86	11,090	4,068.53	3,235,900	549,642.02	354,383,800	553,724.41	357,630,790
<b>79. Waste</b>	0.00	0	33.50	3,350	12,424.23	1,246,025	12,457.73	1,249,375
<b>80. Other</b>	0.00	0	89.00	53,400	4,541.04	2,724,620	4,630.04	2,778,020
<b>81. Exempt</b>	0.00	0	26.80	0	5,166.96	0	5,193.76	0
<b>82. Total</b>	<b>13.86</b>	<b>11,090</b>	<b>4,536.73</b>	<b>4,082,990</b>	<b>623,007.83</b>	<b>486,876,185</b>	<b>627,558.42</b>	<b>490,970,265</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	52,844.16	8.42%	126,145,470	25.69%	2,387.12
<b>Dry Land</b>	3,902.08	0.62%	3,166,610	0.64%	811.52
<b>Grass</b>	553,724.41	88.23%	357,630,790	72.84%	645.86
<b>Waste</b>	12,457.73	1.99%	1,249,375	0.25%	100.29
<b>Other</b>	4,630.04	0.74%	2,778,020	0.57%	600.00
<b>Exempt</b>	5,193.76	0.83%	0	0.00%	0.00
<b>Total</b>	<b>627,558.42</b>	<b>100.00%</b>	<b>490,970,265</b>	<b>100.00%</b>	<b>782.35</b>

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

75 Rock

	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	24,296,620	28,509,615	4,212,995	17.34%	264,950	16.25%
02. Recreational	1,684,985	1,967,585	282,600	16.77%	0	16.77%
03. Ag-Homesite Land, Ag-Res Dwelling	12,735,215	13,779,100	1,043,885	8.20%	729,925	2.47%
<b>04. Total Residential (sum lines 1-3)</b>	<b>38,716,820</b>	<b>44,256,300</b>	<b>5,539,480</b>	<b>14.31%</b>	<b>994,875</b>	<b>11.74%</b>
05. Commercial	7,860,610	8,353,665	493,055	6.27%	225,020	3.41%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	11,329,870	13,264,400	1,934,530	17.07%	0	17.07%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>19,190,480</b>	<b>21,618,065</b>	<b>2,427,585</b>	<b>12.65%</b>	<b>225,020</b>	<b>11.48%</b>
<b>10. Total Non-Agland Real Property</b>	<b>57,907,300</b>	<b>65,874,365</b>	<b>7,967,065</b>	<b>13.76%</b>	<b>1,219,895</b>	<b>11.65%</b>
11. Irrigated	102,302,160	126,145,470	23,843,310	23.31%		
12. Dryland	2,786,960	3,166,610	379,650	13.62%		
13. Grassland	254,854,610	357,630,790	102,776,180	40.33%		
14. Wasteland	1,142,045	1,249,375	107,330	9.40%		
15. Other Agland	2,680,745	2,778,020	97,275	3.63%		
<b>16. Total Agricultural Land</b>	<b>363,766,520</b>	<b>490,970,265</b>	<b>127,203,745</b>	<b>34.97%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>421,673,820</b>	<b>556,844,630</b>	<b>135,170,810</b>	<b>32.06%</b>	<b>1,219,895</b>	<b>31.77%</b>

ROCK COUNTY PLAN OF ASSESSMENT

PURSUANT TO LB 263, THE ASSESSOR SHALL PREPARE A PLAN OF ASSESSMENT FOR THE COUNTY BOARD OF EQUALIZATION EACH YEAR ON OR BEFORE JUNE 15 DESCRIBING THE NEXT YEARS ASSESSMENT PLANS AND EACH OF THE NEXT TWO YEARS THEREAFTER.

ON OR BEFORE JULY 31 EACH YEAR, THE ASSESSOR SHALL PRESENT THE PLAN TO THE COUNTY BOARD OF EQUALIZATION AND ON OR BEFORE OCTOBER 31 EACH YEAR THE ASSESSOR SHALL MAIL A COPY OF THE PLAN WITH ANY ADJUSTMENTS TO THE DEPARTMENT OF REVENUE. THE ASSESSOR SHALL UPDATE THE PLAN EACH YEAR. THE PLAN AND ANY UPDATES SHALL EXAMINE THE LEVEL, QUALITY, AND UNIFORMITY OF ASSESSMENT IN THE COUNTY AND MAY BE DERIVED FROM A PROGRESS REPORT DEVELOPED BY THE DEPARTMENT AND PRESENTED TO THE ASSESSOR ON OR BEFORE JULY 31.

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Rock County has a total valuation for Real Property in 2014 of \$420,639.600. The Parcel count for Real Property in 2014 is 3047. Permissive Exemptions filed and approved by our office and the Rock County Commissioners for 2014 were 17.

Real Property in Rock County for tax year 2014 satisfy the requirements of Neb. Const. Art. VIII §1, and Neb. Stat. §77-5023  
(Cum. Supp 2008).

2014 Sales Statistics Ratio as determined by the Tax Equalization Commission.

No changes in Residential value -	Assessment Ratio - 95%
No changes in Commercial value -	Assessment Ratio - 100%
No changes in Agricultural land value -	Assessment Ratio - 72%

Residential photos were taken in 2010 for Bassett and Newport. Properties were updated with cost tables from 2010 and re-valued year 2011. Rural Improvements were re-valued using 2010 aerial photos and Oblique Photos done by GIS Workshop using the 2010 costing tables for 2012. Commercial Property in Bassett and Newport were re-valued for 2014 using 2010 costing tables. Newport no longer has any commercial properties.

Ag Land sales reflected the increases comparable to the rest of Nebraska and our values increased for all areas. Sales ratios were as follows:

Area 1 ratio was 69.09%  
Area 2 ratio was 61.01 %  
Area 3 ratio was 59.00%

The new 2014 Land Assessment ratios calculated to -

Area 1 – increased - IRR avg of 19%, Dry avg of 13%, Grass 6%

Area 2 – increased - IRR avg of 24%, Dry avg of 28%, Grass avg, of 16%

Area 3 – increased - IRR avg of 20%, Dry avg of 14%, Grass avg of 21%

We will continue to start our pickup work (Appraisal Maintenance) over the summer. We check for any changes revealed from the Oblique photos that may have been missed from prior years using the current aerial photos. Our office will try to contact owners by phone and/or newspaper notices prior to our visit. Our focus is to look for changes or additions. We will verify measurements are correct if we notice any changes or renovation. We do not ask for an interior inspection unless we are invited in and/ or the owner has given us prior permission.

Reg-50-002

002.01B - Additionally, the assessor shall initiate a process whereby each parcel of real property is inspected and reviewed within a six (6) year cycle. Our cycle:

2010 - Looked at southeast corner of Rock, done.

2011 - Looked at the southwest, done

2012 - Looked at the center portion, done.

2013 – Looked at the northeast, done

2014 – Review south of Newport and center.

2015 - Review the northwest portion

Assessment plans:

2014 –

Review the sales file and make changes as necessary.

Revalue Ag Land as per sales studies.

Revalued Commercial Property in Bassett and Newport- done.

Review from Hwy 20 south and center sections of the county.

Take new photos for all urban residential property.

Review and inspect for new land use.

2015 –

Review the sales file and make changes as necessary.

Revalue Ag Land as per sales studies.

Revalue Urban Residential Property using new cost tables.

Review the northwest portion of Rock County.

Budget for GIS to fly Oblique Photo's on a two year payment plan.

Review and inspect for new land use.

2016 –

Review the sales file and make changes as necessary.

Revalue Ag Land as per sales studies.

Review east-center of Rock County

Budget for GIS to fly Oblique Photo's on a two year payment.

Revalue Rural Improvements using new cost tables.  
Review and inspect for new land use.  
Review the southeast corner of Rock County.

2017 –  
Review the sales file and make changes as necessary.  
Revalue Ag Land as per sales studies  
Review and inspect for new land use.  
New photo's for commercial property.  
Review southwest portion of Rock County.

The plan has been made to update cost tables for Improvements every four (4) years. This time frame will lessen the impact for taxpayers but will insure the office has kept values current. New tables and photos will be used for Residential Property for 2014 to be in effect for 2015, Rural Property for 2016 and Commercial Property again for 2018.

We continue to have talks with Brown, Keya Paha, Boyd and Holt Counties about an appraiser for our counties to assist us when needed. Our budget does not include any changes in appraisal work. Cost sharing again with Brown, Loup, Keya Paha, or Boyd County for Oblique Photos in a 5 – 6 year cycle will give us an opportunity to stay current with omitted property as well as any changes of use done to existing property.

We always continue to work on our quality and uniformity of assessment.

Our Assessment software program is Thompson Reuters Business Inc. We will be following the results of a test county using Vanguard to replace our costing software. They are a company who does appraisal work in the Midwest.

Monica J Turpin  
Rock County Assessor

JUNE 14, 2014

## 2015 Assessment Survey for Rock County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$77,810
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$600
<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>
	\$4,200
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$800
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$600 for postage, office supplies and office equipment.
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	none

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters formally Terra Scan
2.	<b>CAMA software:</b>
	Thomson Reuters formally Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	GIS Workshop
5.	<b>Does the county have GIS software?</b>
	Yes, through GIS Workshop.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes – rock.assessor.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	Thomson Reuters formally Terra Scan

## 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>
	Bassett
4.	<b>When was zoning implemented?</b>
	1998

### D. Contracted Services

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

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
4.	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A



# 2015 Certification for Rock 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 Rock 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



