



**2016 REPORTS & OPINIONS**

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**BROWN COUNTY**



**Pete Ricketts**  
Governor

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

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Brown County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Brown County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Charlene Fox, Brown County Assessor

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## Introduction

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

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

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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

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

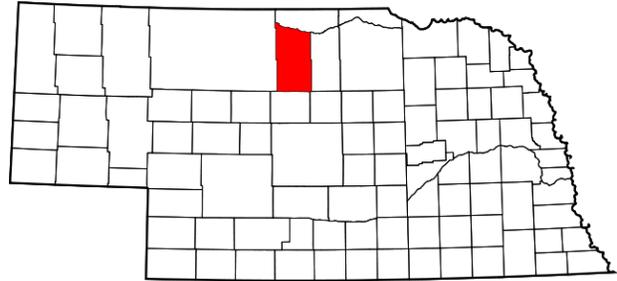
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

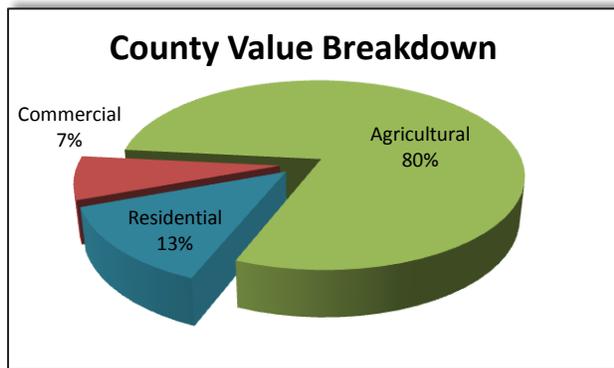
*\*Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

## County Overview

With a total area of 1,221 square miles, Brown had 2,033 residents, per the Census Bureau Quick Facts for 2014, a 7% population decline from the 2010 US Census. In a review of the past fifty years, Brown has seen a steady drop in population of 34% (Nebraska Department of Economic Development). Reports indicated that 67% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Brown convene in and around Ainsworth, the county seat. Per the latest information available from the U.S. Census Bureau, there were 129 employer establishments in Brown. County-wide employment was at 1,386 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Brown that has fortified the local rural area economies. Brown is included in both the Middle Niobrara and Upper Loup Natural Resources Districts (NRD). Grass land makes up a majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Brown ranks seventh in bison and ninth in forage-land for hay, grass silage, and greenchop. In top livestock inventory items, Brown ranks seventh in bison (USDA AgCensus).

### Brown County Quick Facts

Founded	1891
Namesake	Family of early settlers
Region	Northeast
County Seat	Ainsworth
Other Communities	Johnstown Long Pine
Most Populated	Ainsworth (1,609) -7% from 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

# 2016 Residential Correlation for Brown County

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## *Assessment Actions*

For the 2016 assessment year the valuation grouping 01-Ainsworth was reviewed as part of the six year review cycle. New pictures, new lot values, updated costing and new depreciation were added to the property record cards. Valuation grouping 03-Long Pine and 05-Rural Res 1 both after a statistical analysis received percent adjustments to bring the overall groupings into compliance. All pick up work was also completed and placed on the assessment roll.

## *Description of Analysis*

Residential sales are stratified into six valuation groupings. The majority of sales occur within Ainsworth; which accounts for about 62% of the residential sales.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
01	Ainsworth
02	Johnstown
03	Long Pine
04	Rural Rec
05	Rural Res 1
06	Rural Res 2

The residential profile for Brown County is made up of 94 qualified sales representing five of the six valuation groupings. Both the median and mean measures of central tendency for the residential class of properties are within the acceptable range and supportive of one another. The weighted mean is slightly below. The coefficient of dispersion is within the prescribed parameters, while the price related differential is slightly above, but not unreasonable.

Residential values in Brown County increased approximately 8% this year, which represents the revalue of valuation grouping 01-Ainsworth.

The 2016 County Abstract of Assessment compared to the 2015 Certificate of Taxes (CTL) notes a change in value of 7.89% excluding growth which is reflective of the residential assessment actions performed this year. This also correlates with the percent change in the sales file.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all

## 2016 Residential Correlation for Brown County

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three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. Family sales the county assessor and staff know are not arm's-length transactions and foreclosure sales to banks are not verified. However, foreclosure sales from banks to individuals are verified. It's estimated that approximately 75% of verifications are returned. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's length. Personal Property adjustments for residential property are not automatically made when reported, further verification is done. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements have been getting better and most recently are being filed monthly which is an improvement. The AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county has it set up on the six year review and inspection cycle to review every parcel within six year and has already begun work on the second cycle. The physical review consists of on site inspections with the property record card in hand updating any changes that are found. New photos are taken and the condition of the property is noted.

The county currently uses six valuation groupings for the residential class of property. Each economic area defined is subject to a set of economic forces that impact the value of properties within that geographic area. A review of the costing and depreciation for the residential shows the county has updated each of these during the six year review and inspection of each grouping. The land tables are also updated during this cycle.

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

The valuation group substratum indicates that all groups with sufficient sales are statistically within the acceptable range.

## 2016 Residential Correlation for Brown County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	58	99.88	98.68	97.46	01.38	101.25
02	1	69.49	69.49	69.49	00.00	100.00
03	21	94.08	98.40	89.15	22.58	110.38
04	3	31.98	41.60	42.07	41.93	98.88
05	11	96.90	88.76	93.71	16.62	94.72
<u>    </u> ALL <u>    </u>	94	99.85	95.32	91.08	09.87	104.66

Based on the assessment practices review and the statistical analysis, the quality of assessment in Brown County is 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 of real property in Brown County is 100%.

# 2016 Commercial Correlation for Brown County

## Assessment Actions

For the 2016 assessment year in Brown County, only routine maintenance and pick up work was completed. The commercial class is planned to be reviewed and inspected for the 2017 assessment year.

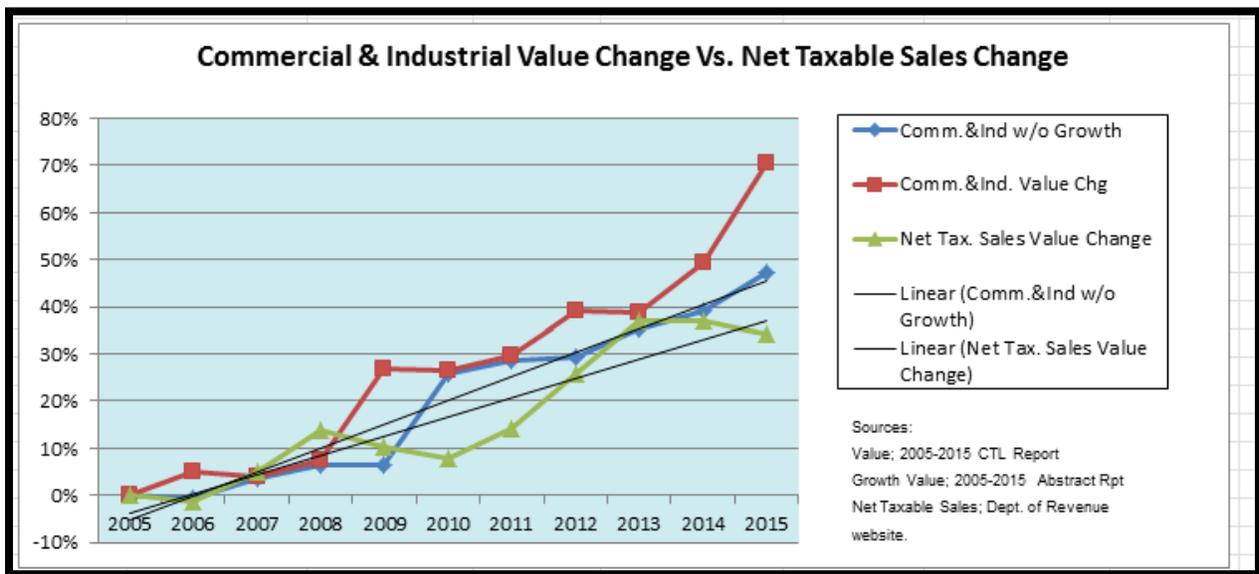
## Description of Analysis

Currently there are four valuation groupings within the commercial class.

Valuation Grouping	Assessor Location
01	Ainsworth
02	Johnstown
03	Long Pine
04	Rural

The statistical analysis for the commercial class of real property has nine qualified sales. With a small sample such as this the reliability of the sample in representing the population for measurement purposes is reduced. There are 53 difference occupancy codes within Brown County. Other than Ainsworth, there is limited trade in these groupings for an agricultural area and of the nine qualified sales only four of them are located in Ainsworth. The sample does not represent the population.

Determination of overall commercial activity within the county included the Analysis of Net Taxable Sales—non-Motor Vehicle ([http://revenue.nebraska.gov/research/salestax\\_data.html](http://revenue.nebraska.gov/research/salestax_data.html)) as one indicator of commercial market activity.



## 2016 Commercial Correlation for Brown County

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The Net Taxable Sales point toward an Average Annual Rate of 3.11% net increase over ten of the last eleven years. The Annual Percent Change in assessed value illustrates an average annual percent change excluding growth for the same time period of -0.38%, a 3.49 point difference. Although there were years in the data that indicated a decline in the Net Taxable Sales from the previous year (years 2014, 2010, 2009, and 2006) the remainder were fairly positive.

### *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. For example, family sales that the county assessor and staff know are not good sales and foreclosure sales to banks are not verified. However, foreclosure sales from banks to individuals are verified. It's estimated that approximately 75% of verifications are returned. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's length. Personal Property adjustments for commercial property are not automatically made when reported, further verification is done. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

The review also looked at the filing of Real Property Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements have been getting better and most recently are being filed monthly which is an improvement. The AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county has it set up on the six year review and inspection cycle to review every parcel within six year and has already begun work on the second cycle. The physical review consists of on site inspections with the property record card in hand updating any changes that are found. New photos are taken and the condition of the property is noted. As mentioned above, the commercial class will be reviewed again in 2016 as part of the six year inspection and review.

## 2016 Commercial Correlation for Brown County

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The county currently uses four valuation groupings for the commercial class of property. Each economic area defined is subject to a set of economic forces that impact the value of properties within that geographic area. A review of the costing and depreciation for the commercial shows the county has updated each of these during the six year review and inspection of each grouping. The land tables are also updated during this cycle.

### *Equalization and Quality of Assessment*

With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionated manner. For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole or by substrata.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	4	114.25	136.19	127.33	27.84	106.96
03	1	76.50	76.50	76.50	00.00	100.00
04	4	60.42	61.66	69.53	25.77	88.68
<u>ALL</u>	9	81.80	96.43	71.12	41.21	135.59

### *Level of Value*

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

# 2016 Agricultural Correlation for Brown County

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## *Assessment Actions*

For assessment year 2016 the county assessor eliminated the subclass for gravity irrigated values and now values all irrigated the same. An analysis of agricultural land sales was also performed. As a result, irrigated land increased approximately 23%, dryland 15% and grassland 34%.

## *Description of Analysis*

The agricultural land in Brown County is divided between grassland at 88%, irrigated at 9%, waste land at 2% and dryland at .37%. One valuation model is applied to the entire county. All counties adjoining Brown County are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences immerge at varying distances.

Analysis of the sales within the county showed that irrigated had a proportionate number of sales in the subclass, however additional sales were supplemented. Grassland was disproportionate in the older years. Comparable sales from outside Brown County were supplemented in both land uses to maximize the majority land use (MLU) samples sizes and achieve a proportionate and representative mix of sales.

The statistics calculated for the county supports that values are within the acceptable range overall and for both the irrigated and grass land subclasses. There are not a sufficient number of dry land sales; however, the county assessor has increased dry land values proportionately with the value of irrigated land; for that reason dry land values are also believed to be acceptable.

## *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. Family sales the county assessor and staff know are not arm's-length transactions and foreclosure sales to banks are not verified. However, foreclosure sales from banks to individuals are verified. It is estimated that approximately 75% of verifications are returned. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. Pivot adjustments are made when the personal property is reported on the transfer statement or the returned sales

## 2016 Agricultural Correlation for Brown County

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questionnaire. When no value is reported, the county assessor looks at the personal property schedule to gain knowledge of how old the pivot is and makes a determination of the value of the pivot. Review by the Division of the non-qualified sales indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

The review also looked at the filing of real estate transfer statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements have been getting better and most recently are being filed monthly which is an improvement. The AVU was also accurate when compared with the property record cards.

Brown County's six year review and inspection plan to systematically review land uses the most current aerial imagery. They compare this aerial imagery to each agricultural parcel within the township. Sales verification is also part of the process used to analyze and understand the agricultural land values and trends.

A sales analysis is studied each year to determine if one market area or additional areas are needed for the agricultural class. The analysis supports the one market area.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. The county doesn't have a specific number of acres they use to determine if a parcel is rural residential versus agricultural. The county looks at the current use of the entire parcel. The home site and any building site are broken out. The farm home site value is the same as the rural residential first acre home site. The county research's to see if any product is being sold off of the property, and if any income is generated from the property. The totality of the evidence is then weighed. It appears there is a consistent and systematic review in place to identify and value agricultural land in the county.

### ***Equalization***

The analysis supports that the county has achieved equalization; comparison of Brown County values compared to the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value. The market adjustments made for 2016 parallel the movement of the agricultural market across the region.

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

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

## 2016 Agricultural Correlation for Brown County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	18	71.15	78.63	66.30	34.87	118.60
1	18	71.15	78.63	66.30	34.87	118.60
<u>    Grass    </u>						
County	32	70.20	72.60	59.61	28.55	121.79
1	32	70.20	72.60	59.61	28.55	121.79
<u>    ALL    </u>						
	55	71.06	74.19	63.71	29.14	116.45

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Brown County is 71%.

## 2016 Opinions of the Property Tax Administrator for Brown 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>100</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>71</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 8th day of April, 2016.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2016 Commission Summary for Brown County

### Residential Real Property - Current

Number of Sales	94	Median	99.85
Total Sales Price	\$6,316,775	Mean	95.32
Total Adj. Sales Price	\$6,448,650	Wgt. Mean	91.08
Total Assessed Value	\$5,873,480	Average Assessed Value of the Base	\$42,855
Avg. Adj. Sales Price	\$68,603	Avg. Assessed Value	\$62,484

### Confidence Interval - Current

95% Median C.I	99.73 to 99.94
95% Wgt. Mean C.I	85.43 to 96.73
95% Mean C.I	91.42 to 99.22
% of Value of the Class of all Real Property Value in the	9.52
% of Records Sold in the Study Period	5.52
% of Value Sold in the Study Period	8.05

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	83	97	96.70
2014	90	95	95.12
2013	86	94	94.22
2012	70	99	98.59

## 2016 Commission Summary for Brown County

### Commercial Real Property - Current

Number of Sales	9	Median	81.80
Total Sales Price	\$2,453,289	Mean	96.43
Total Adj. Sales Price	\$2,453,289	Wgt. Mean	71.12
Total Assessed Value	\$1,744,713	Average Assessed Value of the Base	\$130,155
Avg. Adj. Sales Price	\$272,588	Avg. Assessed Value	\$193,857

### Confidence Interval - Current

95% Median C.I	48.18 to 116.00
95% Wgt. Mean C.I	64.21 to 78.02
95% Mean C.I	55.97 to 136.89
% of Value of the Class of all Real Property Value in the County	4.58
% of Records Sold in the Study Period	3.33
% of Value Sold in the Study Period	4.96

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	5	100	76.50
2014	6	100	95.40
2013	11		96.07
2012	14		98.07

**09 Brown**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 94  
Total Sales Price : 6,316,775  
Total Adj. Sales Price : 6,448,650  
Total Assessed Value : 5,873,480  
Avg. Adj. Sales Price : 68,603  
Avg. Assessed Value : 62,484

MEDIAN : 100  
WGT. MEAN : 91  
MEAN : 95  
COD : 09.87  
PRD : 104.66

COV : 20.23  
STD : 19.28  
Avg. Abs. Dev : 09.86  
MAX Sales Ratio : 153.61  
MIN Sales Ratio : 26.29

95% Median C.I. : 99.73 to 99.94  
95% Wgt. Mean C.I. : 85.43 to 96.73  
95% Mean C.I. : 91.42 to 99.22

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-13 To 31-DEC-13	12	99.90	92.65	79.05	17.44	117.20	31.98	140.63	65.99 to 104.21	48,613	38,427	
01-JAN-14 To 31-MAR-14	7	100.14	103.49	103.60	03.77	99.89	98.91	111.06	98.91 to 111.06	74,500	77,184	
01-APR-14 To 30-JUN-14	14	99.85	100.44	100.05	06.71	100.39	67.06	128.07	99.37 to 100.31	60,371	60,401	
01-JUL-14 To 30-SEP-14	10	99.99	101.22	96.13	10.34	105.29	69.49	153.61	85.29 to 103.70	50,995	49,021	
01-OCT-14 To 31-DEC-14	8	96.90	88.37	90.12	11.85	98.06	40.50	99.98	40.50 to 99.98	84,813	76,435	
01-JAN-15 To 31-MAR-15	5	99.77	97.94	91.44	05.35	107.11	81.91	108.06	N/A	93,000	85,035	
01-APR-15 To 30-JUN-15	18	99.47	92.86	90.08	07.06	103.09	62.40	100.08	88.30 to 99.94	75,222	67,761	
01-JUL-15 To 30-SEP-15	20	99.84	91.88	85.83	12.36	107.05	26.29	136.29	99.49 to 99.95	74,558	63,995	
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	43	99.94	98.94	95.01	10.09	104.14	31.98	153.61	99.80 to 100.14	57,209	54,354	
01-OCT-14 To 30-SEP-15	51	99.74	92.27	88.66	09.68	104.07	26.29	136.29	99.46 to 99.87	78,209	69,338	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	39	99.88	98.71	97.36	08.14	101.39	40.50	153.61	99.73 to 100.00	65,517	63,784	
<u>ALL</u>	94	99.85	95.32	91.08	09.87	104.66	26.29	153.61	99.73 to 99.94	68,603	62,484	

<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	58	99.88	98.68	97.46	01.38	101.25	65.99	100.95	99.81 to 99.94	53,956	52,584	
02	1	69.49	69.49	69.49	00.00	100.00	69.49	69.49	N/A	35,000	24,320	
03	21	94.08	98.40	89.15	22.58	110.38	40.50	153.61	80.79 to 114.44	56,033	49,956	
04	3	31.98	41.60	42.07	41.93	98.88	26.29	66.52	N/A	145,000	61,001	
05	11	96.90	88.76	93.71	16.62	94.72	35.15	108.06	56.63 to 107.63	152,045	142,474	
<u>ALL</u>	94	99.85	95.32	91.08	09.87	104.66	26.29	153.61	99.73 to 99.94	68,603	62,484	

<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	91	99.86	97.09	94.63	08.28	102.60	35.15	153.61	99.74 to 99.94	66,084	62,533	
06	3	31.98	41.60	42.07	41.93	98.88	26.29	66.52	N/A	145,000	61,001	
07												
<u>ALL</u>	94	99.85	95.32	91.08	09.87	104.66	26.29	153.61	99.73 to 99.94	68,603	62,484	

**09 Brown**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 94  
 Total Sales Price : 6,316,775  
 Total Adj. Sales Price : 6,448,650  
 Total Assessed Value : 5,873,480  
 Avg. Adj. Sales Price : 68,603  
 Avg. Assessed Value : 62,484

MEDIAN : 100  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 09.87  
 PRD : 104.66

COV : 20.23  
 STD : 19.28  
 Avg. Abs. Dev : 09.86  
 MAX Sales Ratio : 153.61  
 MIN Sales Ratio : 26.29

95% Median C.I. : 99.73 to 99.94  
 95% Wgt. Mean C.I. : 85.43 to 96.73  
 95% Mean C.I. : 91.42 to 99.22

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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	102.11	108.58	103.64	11.44	104.77	93.80	136.29	N/A	15,725	16,298	
Less Than 15,000	11	100.40	108.09	106.75	09.34	101.26	93.80	140.63	99.08 to 136.29	11,659	12,446	
Less Than 30,000	27	100.08	102.85	102.30	11.01	100.54	35.15	153.61	99.65 to 103.70	17,544	17,948	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	90	99.83	94.73	90.96	09.80	104.14	26.29	153.61	99.73 to 99.91	70,953	64,537	
Greater Than 14,999	83	99.81	93.63	90.76	09.93	103.16	26.29	153.61	99.70 to 99.91	76,149	69,115	
Greater Than 29,999	67	99.81	92.29	90.19	09.40	102.33	26.29	128.07	99.49 to 99.91	89,178	80,431	
<u>Incremental Ranges</u>												
0 TO 4,999	4	102.11	108.58	103.64	11.44	104.77	93.80	136.29	N/A	15,725	16,298	
5,000 TO 14,999	7	100.40	107.81	109.75	08.04	98.23	99.08	140.63	99.08 to 140.63	9,336	10,246	
15,000 TO 29,999	16	99.82	99.24	100.64	12.12	98.61	35.15	153.61	97.80 to 100.31	21,591	21,730	
30,000 TO 59,999	23	99.76	93.10	92.90	06.89	100.22	40.50	100.95	99.02 to 99.91	39,313	36,523	
60,000 TO 99,999	27	99.87	93.22	92.38	07.27	100.91	31.98	106.70	99.78 to 99.98	80,713	74,566	
100,000 TO 149,999	9	99.73	99.28	99.16	08.72	100.12	80.29	128.07	85.29 to 108.06	120,556	119,541	
150,000 TO 249,999	5	66.52	70.23	68.50	32.25	102.53	26.29	107.63	N/A	180,100	123,365	
250,000 TO 499,999	3	92.20	93.49	93.03	08.84	100.49	81.91	106.37	N/A	302,000	280,961	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	94	99.85	95.32	91.08	09.87	104.66	26.29	153.61	99.73 to 99.94	68,603	62,484	

**09 Brown**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 9  
Total Sales Price : 2,453,289  
Total Adj. Sales Price : 2,453,289  
Total Assessed Value : 1,744,713  
Avg. Adj. Sales Price : 272,588  
Avg. Assessed Value : 193,857

MEDIAN : 82  
WGT. MEAN : 71  
MEAN : 96  
COD : 41.21  
PRD : 135.59

COV : 54.59  
STD : 52.64  
Avg. Abs. Dev : 33.71  
MAX Sales Ratio : 220.00  
MIN Sales Ratio : 44.00

95% Median C.I. : 48.18 to 116.00  
95% Wgt. Mean C.I. : 64.21 to 78.02  
95% Mean C.I. : 55.97 to 136.89

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	1	72.65	72.65	72.65	00.00	100.00	72.65	72.65	N/A	1,930,000	1,402,138
01-JAN-14 To 31-MAR-14	1	81.80	81.80	81.80	00.00	100.00	81.80	81.80	N/A	117,789	96,350
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	15,000	11,475
01-OCT-14 To 31-DEC-14	1	220.00	220.00	220.00	00.00	100.00	220.00	220.00	N/A	10,000	22,000
01-JAN-15 To 31-MAR-15	3	112.50	90.83	63.01	21.33	144.15	44.00	116.00	N/A	57,500	36,233
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	2	72.22	72.22	50.02	33.29	144.38	48.18	96.25	N/A	104,000	52,025
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13											
01-OCT-13 To 30-SEP-14	3	76.50	76.98	73.20	03.99	105.16	72.65	81.80	N/A	687,596	503,321
01-OCT-14 To 30-SEP-15	6	104.38	106.16	60.12	41.53	176.58	44.00	220.00	44.00 to 220.00	65,083	39,125
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	1	72.65	72.65	72.65	00.00	100.00	72.65	72.65	N/A	1,930,000	1,402,138
01-JAN-14 To 31-DEC-14	3	81.80	126.10	90.92	58.47	138.69	76.50	220.00	N/A	47,596	43,275
<u>ALL</u>	9	81.80	96.43	71.12	41.21	135.59	44.00	220.00	48.18 to 116.00	272,588	193,857

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	114.25	136.19	127.33	27.84	106.96	96.25	220.00	N/A	16,375	20,850
03	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	15,000	11,475
04	4	60.42	61.66	69.53	25.77	88.68	44.00	81.80	N/A	593,197	412,460
<u>ALL</u>	9	81.80	96.43	71.12	41.21	135.59	44.00	220.00	48.18 to 116.00	272,588	193,857

**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	9	81.80	96.43	71.12	41.21	135.59	44.00	220.00	48.18 to 116.00	272,588	193,857
04											
<u>ALL</u>	9	81.80	96.43	71.12	41.21	135.59	44.00	220.00	48.18 to 116.00	272,588	193,857

**09 Brown**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 9  
Total Sales Price : 2,453,289  
Total Adj. Sales Price : 2,453,289  
Total Assessed Value : 1,744,713  
Avg. Adj. Sales Price : 272,588  
Avg. Assessed Value : 193,857

MEDIAN : 82  
WGT. MEAN : 71  
MEAN : 96  
COD : 41.21  
PRD : 135.59

COV : 54.59  
STD : 52.64  
Avg. Abs. Dev : 33.71  
MAX Sales Ratio : 220.00  
MIN Sales Ratio : 44.00

95% Median C.I. : 48.18 to 116.00  
95% Wgt. Mean C.I. : 64.21 to 78.02  
95% Mean C.I. : 55.97 to 136.89

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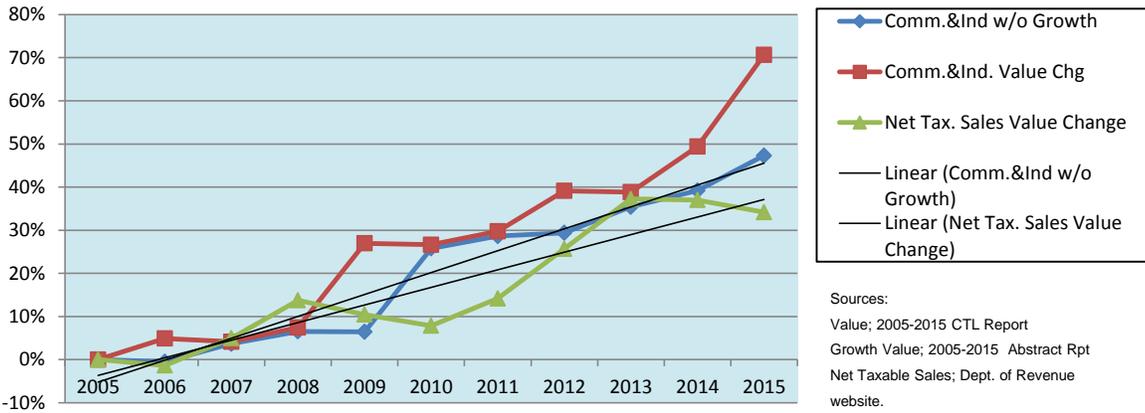
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	3	116.00	144.08	150.59	35.56	95.68	96.25	220.00	N/A	8,500	12,800
Less Than 30,000	4	106.13	127.19	123.15	38.45	103.28	76.50	220.00	N/A	10,125	12,469
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	9	81.80	96.43	71.12	41.21	135.59	44.00	220.00	48.18 to 116.00	272,588	193,857
Greater Than 14,999	6	74.58	72.61	70.28	23.68	103.32	44.00	112.50	44.00 to 112.50	404,632	284,386
Greater Than 29,999	5	72.65	71.83	70.24	28.11	102.26	44.00	112.50	N/A	482,558	338,968
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	3	116.00	144.08	150.59	35.56	95.68	96.25	220.00	N/A	8,500	12,800
15,000 TO 29,999	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	15,000	11,475
30,000 TO 59,999	1	112.50	112.50	112.50	00.00	100.00	112.50	112.50	N/A	40,000	45,000
60,000 TO 99,999											
100,000 TO 149,999	2	62.90	62.90	62.34	30.05	100.90	44.00	81.80	N/A	121,395	75,675
150,000 TO 249,999	1	48.18	48.18	48.18	00.00	100.00	48.18	48.18	N/A	200,000	96,350
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	72.65	72.65	72.65	00.00	100.00	72.65	72.65	N/A	1,930,000	1,402,138
<b>ALL</b>	<b>9</b>	<b>81.80</b>	<b>96.43</b>	<b>71.12</b>	<b>41.21</b>	<b>135.59</b>	<b>44.00</b>	<b>220.00</b>	<b>48.18 to 116.00</b>	<b>272,588</b>	<b>193,857</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	96.25	96.25	96.25	00.00	100.00	96.25	96.25	N/A	8,000	7,700
344	1	72.65	72.65	72.65	00.00	100.00	72.65	72.65	N/A	1,930,000	1,402,138
353	2	148.25	148.25	133.90	48.40	110.72	76.50	220.00	N/A	12,500	16,738
406	1	112.50	112.50	112.50	00.00	100.00	112.50	112.50	N/A	40,000	45,000
470	2	64.99	64.99	60.64	25.87	107.17	48.18	81.80	N/A	158,895	96,350
528	1	44.00	44.00	44.00	00.00	100.00	44.00	44.00	N/A	125,000	55,000
554	1	116.00	116.00	116.00	00.00	100.00	116.00	116.00	N/A	7,500	8,700
<b>ALL</b>	<b>9</b>	<b>81.80</b>	<b>96.43</b>	<b>71.12</b>	<b>41.21</b>	<b>135.59</b>	<b>44.00</b>	<b>220.00</b>	<b>48.18 to 116.00</b>	<b>272,588</b>	<b>193,857</b>

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2005	\$ 19,612,248	\$ 375,678	1.92%	\$ 19,236,570	-	\$ 28,224,204	-
2006	\$ 20,577,530	\$ 1,063,307	5.17%	\$ 19,514,223	-0.50%	\$ 27,836,022	-1.38%
2007	\$ 20,425,286	\$ 90,037	0.44%	\$ 20,335,249	-1.18%	\$ 29,630,578	6.45%
2008	\$ 21,076,424	\$ 179,731	0.85%	\$ 20,896,693	2.31%	\$ 32,111,375	8.37%
2009	\$ 24,903,380	\$ 4,031,323	16.19%	\$ 20,872,057	-0.97%	\$ 31,173,094	-2.92%
2010	\$ 24,835,196	\$ 167,161	0.67%	\$ 24,668,035	-0.95%	\$ 30,435,511	-2.37%
2011	\$ 25,442,517	\$ 216,413	0.85%	\$ 25,226,104	1.57%	\$ 32,229,673	5.89%
2012	\$ 27,282,240	\$ 1,900,436	6.97%	\$ 25,381,804	-0.24%	\$ 35,469,049	10.05%
2013	\$ 27,223,134	\$ 667,202	2.45%	\$ 26,555,932	-2.66%	\$ 38,736,887	9.21%
2014	\$ 29,302,116	\$ 2,006,370	6.85%	\$ 27,295,746	0.27%	\$ 38,668,955	-0.18%
2015	\$ 33,461,571	\$ 4,576,176	13.68%	\$ 28,885,395	-1.42%	\$ 37,867,454	-2.07%
<b>Ann %chg</b>	5.49%			<b>Average</b>	<b>-0.38%</b>	<b>3.56%</b>	<b>3.11%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-0.50%	4.92%	-1.38%
2007	3.69%	4.15%	4.98%
2008	6.55%	7.47%	13.77%
2009	6.42%	26.98%	10.45%
2010	25.78%	26.63%	7.83%
2011	28.62%	29.73%	14.19%
2012	29.42%	39.11%	25.67%
2013	35.40%	38.81%	37.25%
2014	39.18%	49.41%	37.01%
2015	47.28%	70.62%	34.17%

County Number: 9  
 County Name: Brown

**09 Brown**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 55  
Total Sales Price : 62,890,745  
Total Adj. Sales Price : 62,167,240  
Total Assessed Value : 39,604,444  
Avg. Adj. Sales Price : 1,130,313  
Avg. Assessed Value : 720,081

MEDIAN : 71  
WGT. MEAN : 64  
MEAN : 74  
COD : 29.14  
PRD : 116.45

COV : 37.58  
STD : 27.88  
Avg. Abs. Dev : 20.71  
MAX Sales Ratio : 163.64  
MIN Sales Ratio : 17.31

95% Median C.I. : 61.35 to 78.92  
95% Wgt. Mean C.I. : 56.47 to 70.94  
95% Mean C.I. : 66.82 to 81.56

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	6	80.44	85.04	71.46	34.80	119.00	42.00	163.64	42.00 to 163.64	650,046	464,540
01-JAN-13 To 31-MAR-13	3	48.73	67.83	50.21	42.89	135.09	46.03	108.73	N/A	651,307	327,030
01-APR-13 To 30-JUN-13	6	67.62	67.04	69.48	25.07	96.49	26.19	95.45	26.19 to 95.45	551,320	383,044
01-JUL-13 To 30-SEP-13	3	104.89	112.22	99.33	21.68	112.98	81.78	150.00	N/A	466,568	463,442
01-OCT-13 To 31-DEC-13	6	85.39	83.14	88.80	23.76	93.63	46.32	109.17	46.32 to 109.17	1,355,329	1,203,491
01-JAN-14 To 31-MAR-14	6	75.15	72.05	76.78	11.71	93.84	47.36	86.51	47.36 to 86.51	2,128,620	1,634,352
01-APR-14 To 30-JUN-14	2	114.14	114.14	118.52	10.77	96.30	101.85	126.43	N/A	341,840	405,144
01-JUL-14 To 30-SEP-14	4	63.63	65.09	51.54	22.19	126.29	40.59	92.51	N/A	1,227,276	632,519
01-OCT-14 To 31-DEC-14	2	74.20	74.20	73.00	09.30	101.64	67.30	81.10	N/A	389,651	284,464
01-JAN-15 To 31-MAR-15	8	59.25	62.24	39.62	25.67	157.09	17.31	104.62	17.31 to 104.62	2,232,439	884,555
01-APR-15 To 30-JUN-15	4	57.27	64.21	61.69	34.78	104.08	35.79	106.52	N/A	574,706	354,556
01-JUL-15 To 30-SEP-15	5	57.72	60.94	65.12	13.84	93.58	49.88	72.42	N/A	834,260	543,304
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	18	79.89	80.70	70.60	33.50	114.31	26.19	163.64	51.15 to 95.45	586,768	414,273
01-OCT-13 To 30-SEP-14	18	75.15	78.88	76.87	24.20	102.61	40.59	126.43	65.90 to 98.55	1,472,027	1,131,523
01-OCT-14 To 30-SEP-15	19	59.95	63.57	46.92	23.89	135.49	17.31	106.52	53.63 to 72.42	1,321,523	620,006
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	18	77.00	80.07	80.38	31.42	99.61	26.19	150.00	58.17 to 102.57	821,862	660,590
01-JAN-14 To 31-DEC-14	14	75.15	76.38	71.64	20.86	106.62	40.59	126.43	61.35 to 92.51	1,367,415	979,672
<u>ALL</u>	55	71.06	74.19	63.71	29.14	116.45	17.31	163.64	61.35 to 78.92	1,130,313	720,081

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	55	71.06	74.19	63.71	29.14	116.45	17.31	163.64	61.35 to 78.92	1,130,313	720,081
<u>ALL</u>	55	71.06	74.19	63.71	29.14	116.45	17.31	163.64	61.35 to 78.92	1,130,313	720,081

**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>Irrigated</u>											
County	7	72.28	89.83	72.60	37.00	123.73	54.71	163.64	54.71 to 163.64	874,851	635,174
1	7	72.28	89.83	72.60	37.00	123.73	54.71	163.64	54.71 to 163.64	874,851	635,174
<u>Grass</u>											
County	28	71.64	75.11	76.59	28.18	98.07	26.19	150.00	58.17 to 87.17	680,955	521,554
1	28	71.64	75.11	76.59	28.18	98.07	26.19	150.00	58.17 to 87.17	680,955	521,554
<u>ALL</u>	55	71.06	74.19	63.71	29.14	116.45	17.31	163.64	61.35 to 78.92	1,130,313	720,081

**09 Brown**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 55  
 Total Sales Price : 62,890,745  
 Total Adj. Sales Price : 62,167,240  
 Total Assessed Value : 39,604,444  
 Avg. Adj. Sales Price : 1,130,313  
 Avg. Assessed Value : 720,081

MEDIAN : 71  
 WGT. MEAN : 64  
 MEAN : 74  
 COD : 29.14  
 PRD : 116.45

COV : 37.58  
 STD : 27.88  
 Avg. Abs. Dev : 20.71  
 MAX Sales Ratio : 163.64  
 MIN Sales Ratio : 17.31

95% Median C.I. : 61.35 to 78.92  
 95% Wgt. Mean C.I. : 56.47 to 70.94  
 95% Mean C.I. : 66.82 to 81.56

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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	18	71.15	78.63	66.30	34.87	118.60	42.00	163.64	52.80 to 101.85	843,838	559,435
1	18	71.15	78.63	66.30	34.87	118.60	42.00	163.64	52.80 to 101.85	843,838	559,435
<b>_____Grass_____</b>											
County	32	70.20	72.60	59.61	28.55	121.79	17.31	150.00	58.17 to 81.10	1,081,505	644,690
1	32	70.20	72.60	59.61	28.55	121.79	17.31	150.00	58.17 to 81.10	1,081,505	644,690
<b>_____ALL_____</b>	<b>55</b>	<b>71.06</b>	<b>74.19</b>	<b>63.71</b>	<b>29.14</b>	<b>116.45</b>	<b>17.31</b>	<b>163.64</b>	<b>61.35 to 78.92</b>	<b>1,130,313</b>	<b>720,081</b>

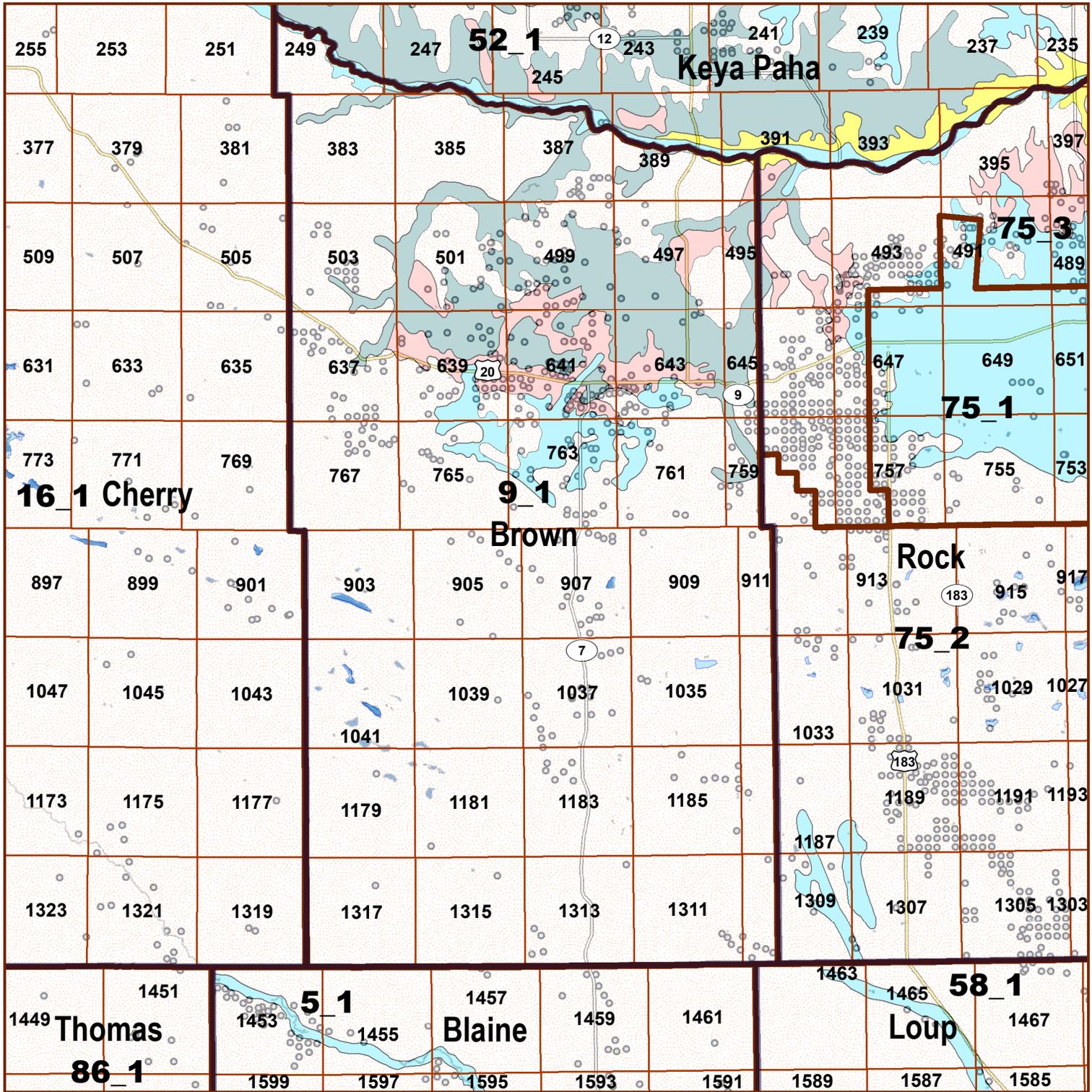
## Brown County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	n/a	3,885	3,866	3,841	3,099	2,968	2,587	2,779	<b>3,354</b>
Rock	3	n/a	3,700	3,600	3,600	3,500	3,493	3,249	2,718	<b>3,385</b>
Loup	1	n/a	4,000	n/a	3,500	3,500	3,100	3,100	2,000	<b>3,389</b>
Keya Paha	1	3,200	3,200	3,100	3,099	2,800	2,800	2,700	2,700	<b>2,852</b>
Cherry	1	n/a	2,300	2,300	2,299	2,088	2,069	2,093	2,100	<b>2,138</b>
Rock	2	n/a	2,700	n/a	2,600	2,500	2,400	2,350	2,200	<b>2,366</b>
Blaine	1	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	<b>2,100</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	<b>962</b>
Rock	3	n/a	1,000	975	975	875	840	780	725	<b>849</b>
Loup	1	n/a	925	n/a	925	865	780	780	780	<b>856</b>
Keya Paha	1	1,000	1,000	950	950	920	920	870	870	<b>937</b>
Cherry	1	n/a	725	725	725	725	725	725	725	<b>725</b>
Rock	2	n/a	n/a	n/a	n/a	875	840	780	725	<b>802</b>
Blaine	1	n/a	720	n/a	n/a	n/a	720	720	720	<b>720</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	n/a	915	914	915	860	695	525	525	<b>567</b>
Rock	3	n/a	1,000	940	944	860	813	710	605	<b>731</b>
Loup	1	n/a	900	n/a	900	715	715	715	715	<b>716</b>
Keya Paha	1	770	770	770	710	700	700	690	690	<b>695</b>
Cherry	1	n/a	700	670	645	599	535	375	370	<b>403</b>
Rock	2	n/a	1,000	940	941	860	811	710	580	<b>692</b>
Blaine	1	n/a	720	n/a	720	720	720	545	545	<b>549</b>

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



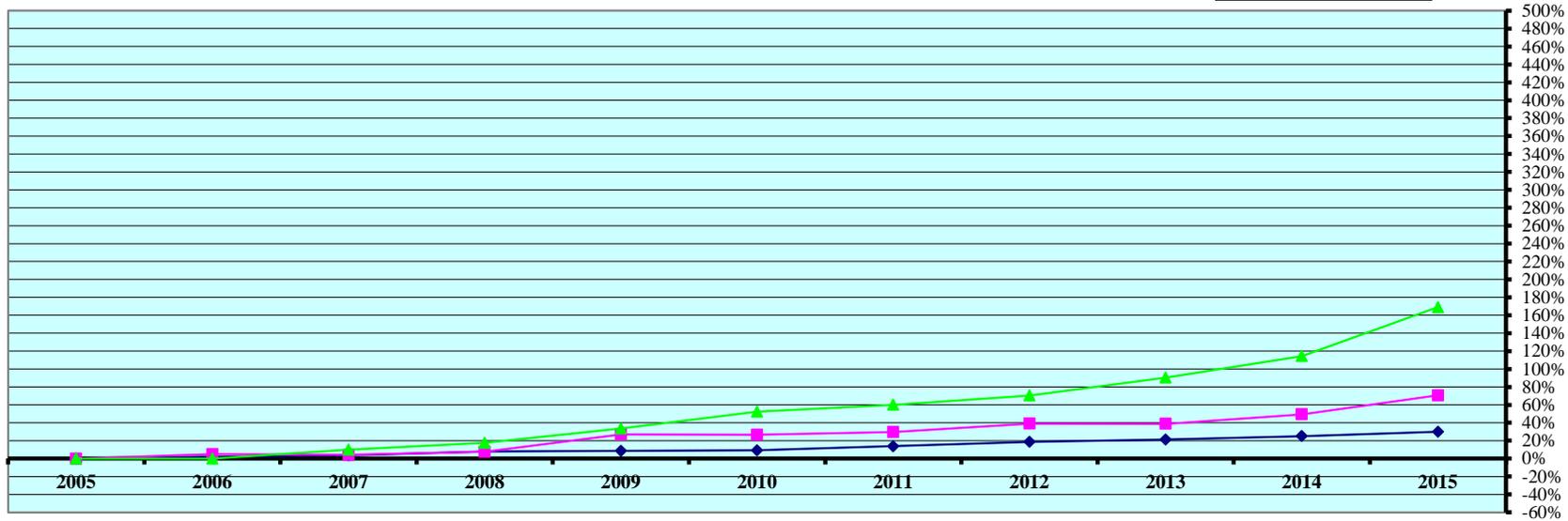
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Brown County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	51,506,220	--	--	--	19,612,248	--	--	--	174,361,368	--	--	--
2006	52,558,769	1,052,549	2.04%	2.04%	20,577,530	965,282	4.92%	4.92%	174,249,621	-111,747	-0.06%	-0.06%
2007	53,371,412	812,643	1.55%	3.62%	20,425,286	-152,244	-0.74%	4.15%	191,676,432	17,426,811	10.00%	9.93%
2008	55,651,751	2,280,339	4.27%	8.05%	21,076,424	651,138	3.19%	7.47%	204,952,783	13,276,351	6.93%	17.54%
2009	55,937,125	285,374	0.51%	8.60%	24,903,380	3,826,956	18.16%	26.98%	233,040,581	28,087,798	13.70%	33.65%
2010	56,292,196	355,071	0.63%	9.29%	24,835,196	-68,184	-0.27%	26.63%	265,619,757	32,579,176	13.98%	52.34%
2011	58,607,830	2,315,634	4.11%	13.79%	25,442,517	607,321	2.45%	29.73%	279,248,520	13,628,763	5.13%	60.16%
2012	61,119,505	2,511,675	4.29%	18.66%	27,282,240	1,839,723	7.23%	39.11%	297,296,655	18,048,135	6.46%	70.51%
2013	62,419,079	1,299,574	2.13%	21.19%	27,223,134	-59,106	-0.22%	38.81%	332,041,666	34,745,011	11.69%	90.43%
2014	64,421,430	2,002,351	3.21%	25.08%	29,302,116	2,078,982	7.64%	49.41%	374,031,558	41,989,892	12.65%	114.52%
2015	66,876,470	2,455,040	3.81%	29.84%	33,461,571	4,159,455	14.20%	70.62%	469,028,080	94,996,522	25.40%	169.00%

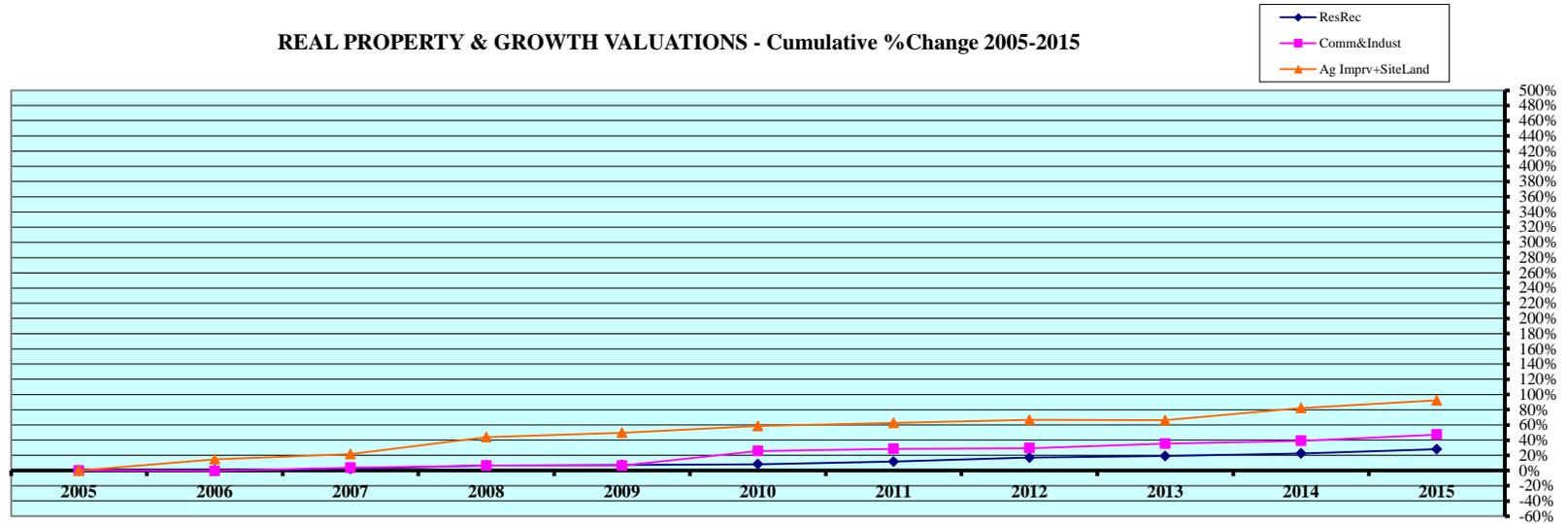
Rate Annual %chg: Residential & Recreational 2.65% Commercial & Industrial 5.49% Agricultural Land 10.40%

Cnty# 9  
County BROWN

CHART 1 EXHIBIT 9B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	51,506,220	511,648	0.99%	50,994,572	--	--	19,612,248	375,678	1.92%	19,236,570	--	--	
2006	52,558,769	771,350	1.47%	51,787,419	0.55%	0.55%	20,577,530	1,063,307	5.17%	19,514,223	-0.50%	-0.50%	
2007	53,371,412	594,232	1.11%	52,777,180	0.42%	2.47%	20,425,286	90,037	0.44%	20,335,249	-1.18%	3.69%	
2008	55,651,751	655,548	1.18%	54,996,203	3.04%	6.78%	21,076,424	179,731	0.85%	20,896,693	2.31%	6.55%	
2009	55,937,125	599,326	1.07%	55,337,799	-0.56%	7.44%	24,903,380	4,031,323	16.19%	20,872,057	-0.97%	6.42%	
2010	56,292,196	471,661	0.84%	55,820,535	-0.21%	8.38%	24,835,196	167,161	0.67%	24,668,035	-0.95%	25.78%	
2011	58,607,830	1,089,243	1.86%	57,518,587	2.18%	11.67%	25,442,517	216,413	0.85%	25,226,104	1.57%	28.62%	
2012	61,119,505	811,737	1.33%	60,307,768	2.90%	17.09%	27,282,240	1,900,436	6.97%	25,381,804	-0.24%	29.42%	
2013	62,419,079	1,071,284	1.72%	61,347,795	0.37%	19.11%	27,223,134	667,202	2.45%	26,555,932	-2.66%	35.40%	
2014	64,421,430	1,384,273	2.15%	63,037,157	0.99%	22.39%	29,302,116	2,006,370	6.85%	27,295,746	0.27%	39.18%	
2015	66,876,470	878,570	1.31%	65,997,900	2.45%	28.14%	33,461,571	4,576,176	13.68%	28,885,395	-1.42%	47.28%	
Rate Ann%chg	<b>2.65%</b>			Resid & Rec. w/o growth			<b>5.49%</b>			C & I w/o growth			<b>-0.38%</b>

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2005	14,252,776	10,528,979	24,781,755	498,611	2.01%	24,283,144	--
2006	19,881,552	9,975,543	29,857,095	1,398,158	4.68%	28,458,937	14.84%
2007	20,482,011	10,751,359	31,233,370	1,060,239	3.39%	30,173,131	1.06%
2008	24,068,164	13,102,390	37,170,554	1,495,691	4.02%	35,674,863	14.22%
2009	25,084,108	13,805,962	38,890,070	1,786,300	4.59%	37,103,770	-0.18%
2010	25,853,521	14,489,661	40,343,182	1,052,952	2.61%	39,290,230	1.03%
2011	26,541,773	14,798,535	41,340,308	1,045,969	2.53%	40,294,339	-0.12%
2012	26,381,424	15,344,659	41,726,083	388,214	0.93%	41,337,869	-0.01%
2013	26,153,937	19,026,819	45,180,756	3,997,494	8.85%	41,183,262	-1.30%
2014	27,532,265	20,400,823	47,933,088	2,777,493	5.79%	45,155,595	-0.06%
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	-0.59%
Rate Ann%chg	<b>7.24%</b>	<b>6.51%</b>	<b>6.94%</b>	Ag Imprv+Site w/o growth		<b>2.89%</b>	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land incudes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

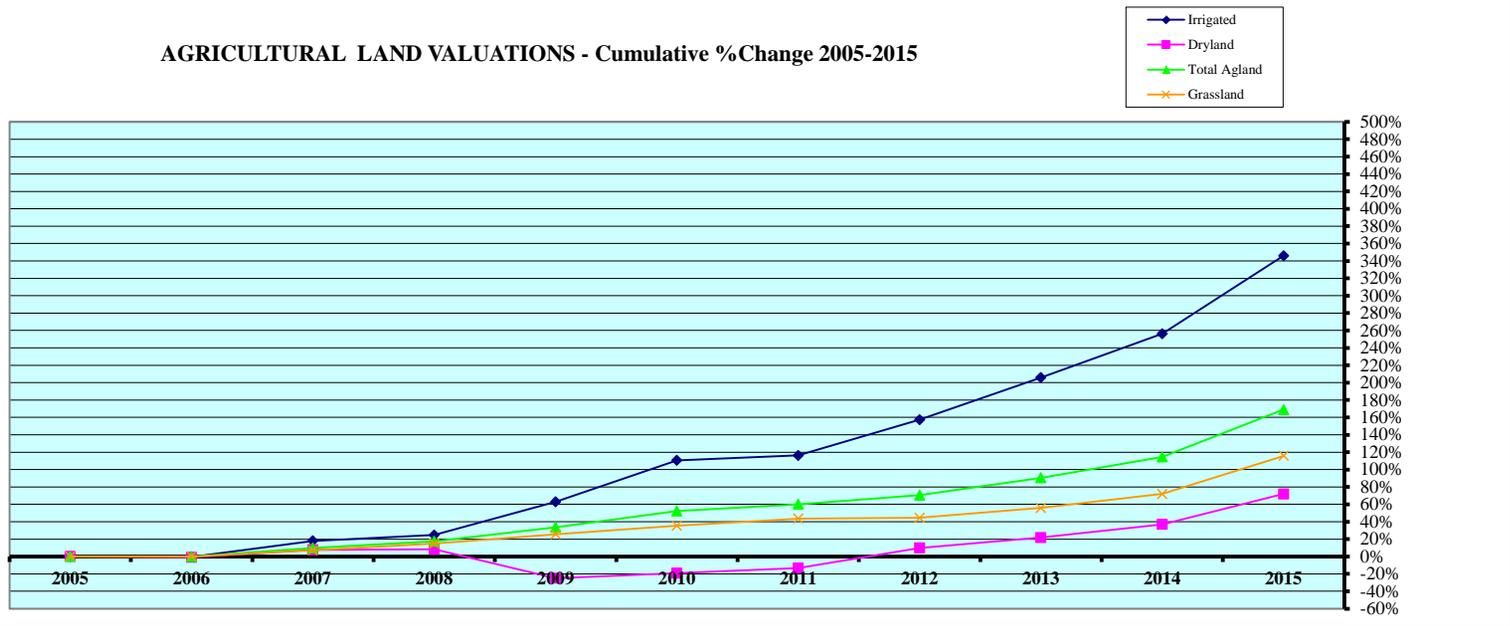
Sources:  
Value; 2005 - 2015 CTL  
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 9  
County BROWN

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	40,652,709	--	--	--	1,370,300	--	--	--	131,613,769	--	--	--
2006	40,479,558	-173,151	-0.43%	-0.43%	1,356,938	-13,362	-0.98%	-0.98%	131,688,758	74,989	0.06%	0.06%
2007	47,940,122	7,460,564	18.43%	17.93%	1,475,137	118,199	8.71%	7.65%	140,907,110	9,218,352	7.00%	7.06%
2008	50,693,987	2,753,865	5.74%	24.70%	1,482,404	7,267	0.49%	8.18%	151,405,200	10,498,090	7.45%	15.04%
2009	66,218,106	15,524,119	30.62%	62.89%	1,029,268	-453,136	-30.57%	-24.89%	165,238,046	13,832,846	9.14%	25.55%
2010	85,575,159	19,357,053	29.23%	110.50%	1,106,803	77,535	7.53%	-19.23%	178,171,279	12,933,233	7.83%	35.37%
2011	87,903,043	2,327,884	2.72%	116.23%	1,188,319	81,516	7.36%	-13.28%	189,089,157	10,917,878	6.13%	43.67%
2012	104,586,543	16,683,500	18.98%	157.27%	1,504,554	316,235	26.61%	9.80%	190,118,657	1,029,500	0.54%	44.45%
2013	124,271,830	19,685,287	18.82%	205.69%	1,668,014	163,460	10.86%	21.73%	205,010,727	14,892,070	7.83%	55.77%
2014	144,784,815	20,512,985	16.51%	256.15%	1,876,250	208,236	12.48%	36.92%	226,280,114	21,269,387	10.37%	71.93%
2015	181,301,723	36,516,908	25.22%	345.98%	2,355,739	479,489	25.56%	71.91%	283,954,312	57,674,198	25.49%	115.75%

Rate Ann.%chg: Irrigated **16.13%** Dryland **5.57%** Grassland **7.99%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	665,887	--	--	--	58,703	--	--	--	174,361,368	--	--	--
2006	665,664	-223	-0.03%	-0.03%	58,703	0	0.00%	0.00%	174,249,621	-111,747	-0.06%	-0.06%
2007	1,295,360	629,696	94.60%	94.53%	58,703	0	0.00%	0.00%	191,676,432	17,426,811	10.00%	9.93%
2008	1,253,807	-41,553	-3.21%	88.29%	117,385	58,682	99.96%	99.96%	204,952,783	13,276,351	6.93%	17.54%
2009	555,161	-698,646	-55.72%	-16.63%	0	-117,385	-100.00%	-100.00%	233,040,581	28,087,798	13.70%	33.65%
2010	766,516	211,355	38.07%	15.11%	0	0	-100.00%	-100.00%	265,619,757	32,579,176	13.98%	52.34%
2011	1,068,001	301,485	39.33%	60.39%	0	0	-100.00%	-100.00%	279,248,520	13,628,763	5.13%	60.16%
2012	1,086,901	18,900	1.77%	63.23%	0	0	-100.00%	-100.00%	297,296,655	18,048,135	6.46%	70.51%
2013	1,091,095	4,194	0.39%	63.86%	0	0	-100.00%	-100.00%	332,041,666	34,745,011	11.69%	90.43%
2014	1,090,379	-716	-0.07%	63.75%	0	0	-100.00%	-100.00%	374,031,558	41,989,892	12.65%	114.52%
2015	1,416,306	325,927	29.89%	112.69%	0	0	-100.00%	-100.00%	469,028,080	94,996,522	25.40%	169.00%

Cnty# **9**  
County **BROWN**

Rate Ann.%chg: Total Agric Land **10.40%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	40,682,287	53,207	765			1,370,300	4,833	284			131,587,128	682,027	193		
2006	40,482,556	52,840	766	0.20%	0.20%	1,356,938	4,787	283	-0.03%	-0.03%	131,686,408	682,414	193	0.02%	0.02%
2007	47,910,493	52,825	907	18.38%	18.62%	1,468,998	4,670	315	10.97%	10.94%	140,908,173	682,803	206	6.94%	6.96%
2008	50,283,585	57,336	877	-3.30%	14.70%	1,457,736	4,299	339	7.78%	19.57%	151,528,504	678,925	223	8.15%	15.68%
2009	66,283,797	64,238	1,032	17.66%	34.95%	1,051,808	2,808	375	10.48%	32.10%	162,849,144	677,419	240	7.71%	24.60%
2010	85,207,099	63,892	1,334	29.25%	74.42%	1,106,860	2,741	404	7.79%	42.39%	178,188,530	683,046	261	8.52%	35.21%
2011	88,218,211	64,385	1,370	2.74%	79.20%	1,164,999	2,789	418	3.46%	47.32%	189,053,212	677,933	279	6.90%	44.54%
2012	104,483,060	63,323	1,650	20.42%	115.80%	1,539,325	2,978	517	23.73%	82.27%	190,066,497	677,932	280	0.54%	45.31%
2013	124,407,750	64,946	1,916	16.10%	150.53%	1,659,161	2,790	595	15.07%	109.73%	204,897,051	676,410	303	8.05%	57.01%
2014	145,419,823	66,550	2,185	14.07%	185.78%	1,860,924	2,841	655	10.14%	131.01%	226,130,433	674,784	335	10.63%	73.69%
2015	181,280,661	66,422	2,729	24.90%	256.95%	2,355,739	2,811	838	27.95%	195.59%	283,850,980	674,804	421	25.52%	118.02%

Rate Annual %chg Average Value/Acre: 13.57%

11.45%

8.11%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	665,662	22,185	30			59,009	1,967	30			174,364,386	764,217	228		
2006	665,665	22,185	30	0.00%	0.00%	59,560	1,985	30	0.00%	0.00%	174,251,127	764,210	228	-0.06%	-0.06%
2007	1,297,528	21,635	60	99.88%	99.88%	60,501	1,986	30	1.51%	1.51%	191,645,693	763,920	251	10.02%	9.95%
2008	1,279,418	21,324	60	0.04%	99.97%	127,053	1,997	64	108.85%	112.00%	204,676,296	763,881	268	6.80%	17.44%
2009	1,112,214	18,537	60	0.00%	99.96%	105,316	1,038	101	59.47%	238.07%	231,402,279	764,040	303	13.03%	32.74%
2010	760,310	12,672	60	0.00%	99.97%	166,761	1,833	91	-10.30%	203.26%	265,429,560	764,183	347	14.68%	52.23%
2011	1,049,590	17,493	60	0.00%	99.97%	145,963	1,434	102	11.84%	239.18%	279,631,975	764,034	366	5.37%	60.41%
2012	1,086,939	18,116	60	0.00%	99.97%	103,080	1,341	77	-24.48%	156.15%	297,278,901	763,690	389	6.36%	70.61%
2013	1,091,153	18,186	60	0.00%	99.96%	106,318	1,341	79	3.14%	164.20%	332,161,433	763,672	435	11.74%	90.63%
2014	1,089,952	18,166	60	0.00%	99.96%	113,597	1,344	84	6.58%	181.59%	374,614,729	763,685	491	12.78%	115.00%
2015	1,416,306	18,168	78	29.92%	159.80%	142,069	1,346	106	24.96%	251.88%	469,045,755	763,550	614	25.23%	169.24%

9  
**BROWN**

Rate Annual %chg Average Value/Acre: 10.41%

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

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,145	BROWN	47,730,338	2,090,545	674,331	63,452,081	33,181,332	280,239	3,424,389	469,028,080	28,673,862	19,788,116	0	668,323,313
cnty.sector.value % of total value:		7.14%	0.31%	0.10%	9.49%	4.96%	0.04%	0.51%	70.18%	4.29%	2.96%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,728	AINSWORTH	5,197,715	1,066,410	396,895	34,366,543	15,586,369	0	0	0	0	0	0	56,613,932
54.94%	%sector of county sector	10.89%	51.01%	58.86%	54.16%	46.97%							8.47%
	%sector of municipality	9.18%	1.88%	0.70%	60.70%	27.53%							100.00%
64	JOHNSTOWN	866,412	0	0	872,765	104,074	0	0	0	0	0	0	1,843,251
2.03%	%sector of county sector	1.82%			1.38%	0.31%							0.28%
	%sector of municipality	47.00%			47.35%	5.65%							100.00%
305	LONG PINE	582,101	65,105	4,532	6,794,507	1,113,157	0	0	0	0	0	0	8,559,402
9.70%	%sector of county sector	1.22%	3.11%	0.67%	10.71%	3.35%							1.28%
	%sector of municipality	6.80%	0.76%	0.05%	79.38%	13.01%							100.00%
2,097	Total Municipalities	6,646,228	1,131,515	401,427	42,033,815	16,803,600	0	0	0	0	0	0	67,016,585
66.68%	%all municip.sect of cnty	13.92%	54.13%	59.53%	66.24%	50.64%							10.03%

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

Cnty#	County
9	BROWN

CHART 5

EXHIBIT

9B

Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,923</b>	<b>Value : 766,701,164</b>	<b>Growth 5,197,452</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>	185	520,848	42	321,828	24	524,699	251	1,367,375	
<b>02. Res Improve Land</b>	1,105	4,346,171	96	1,269,215	104	1,808,149	1,305	7,423,535	
<b>03. Res Improvements</b>	1,114	40,100,012	100	9,814,388	116	10,835,803	1,330	60,750,203	
<b>04. Res Total</b>	1,299	44,967,031	142	11,405,431	140	13,168,651	1,581	69,541,113	1,083,808
<b>% of Res Total</b>	82.16	64.66	8.98	16.40	8.86	18.94	32.11	9.07	20.85
<b>05. Com UnImp Land</b>	39	171,108	1	5,000	3	31,160	43	207,268	
<b>06. Com Improve Land</b>	175	1,612,915	15	272,509	20	204,688	210	2,090,112	
<b>07. Com Improvements</b>	182	14,809,136	20	5,026,614	23	12,728,514	225	32,564,264	
<b>08. Com Total</b>	221	16,593,159	21	5,304,123	26	12,964,362	268	34,861,644	2,065,694
<b>% of Com Total</b>	82.46	47.60	7.84	15.21	9.70	37.19	5.44	4.55	39.74
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	1	6,380	0	0	1	6,380	
<b>11. Ind Improvements</b>	0	0	2	273,859	0	0	2	273,859	
<b>12. Ind Total</b>	0	0	2	280,239	0	0	2	280,239	0
<b>% of Ind Total</b>	0.00	0.00	100.00	100.00	0.00	0.00	0.04	0.04	0.00
<b>13. Rec UnImp Land</b>	0	0	31	107,080	3	5,650	34	112,730	
<b>14. Rec Improve Land</b>	0	0	63	591,260	7	231,835	70	823,095	
<b>15. Rec Improvements</b>	0	0	63	2,127,492	25	377,087	88	2,504,579	
<b>16. Rec Total</b>	0	0	94	2,825,832	28	614,572	122	3,440,404	13,595
<b>% of Rec Total</b>	0.00	0.00	77.05	82.14	22.95	17.86	2.48	0.45	0.26
<b>Res &amp; Rec Total</b>	1,299	44,967,031	236	14,231,263	168	13,783,223	1,703	72,981,517	1,097,403
<b>% of Res &amp; Rec Total</b>	76.28	61.61	13.86	19.50	9.86	18.89	34.59	9.52	21.11
<b>Com &amp; Ind Total</b>	221	16,593,159	23	5,584,362	26	12,964,362	270	35,141,883	2,065,694
<b>% of Com &amp; Ind Total</b>	81.85	47.22	8.52	15.89	9.63	36.89	5.48	4.58	39.74
<b>17. Taxable Total</b>	1,520	61,560,190	259	19,815,625	194	26,747,585	1,973	108,123,400	3,163,097
<b>% of Taxable Total</b>	77.04	56.94	13.13	18.33	9.83	24.74	40.08	14.10	60.86

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	2	38,705	1,753,193	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	2	38,705	1,753,193
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	38,705	1,753,193

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	108	43	384	535

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	37	8,971,335	2,385	472,230,960	2,422	481,202,295
28. Ag-Improved Land	0	0	53	9,769,616	459	124,119,395	512	133,889,011
29. Ag Improvements	0	0	53	7,735,734	475	35,750,724	528	43,486,458
30. Ag Total							2,950	658,577,764

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	40	41.49	248,940	
33. HomeSite Improvements	0	0.00	0	39	40.49	3,004,150	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	87.98	72,945	
36. FarmSite Improv Land	0	0.00	0	37	293.42	328,050	
37. FarmSite Improvements	0	0.00	0	47	0.00	4,731,584	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	162.84	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	5	5.00	30,000	5	5.00	30,000	
32. HomeSite Improv Land	335	366.33	2,202,480	375	407.82	2,451,420	
33. HomeSite Improvements	350	362.33	23,248,696	389	402.82	26,252,846	2,034,355
34. HomeSite Total				<b>394</b>	<b>412.82</b>	<b>28,734,266</b>	
35. FarmSite UnImp Land	31	380.92	1,436,879	38	468.90	1,509,824	
36. FarmSite Improv Land	349	1,333.93	1,392,579	386	1,627.35	1,720,629	
37. FarmSite Improvements	415	0.00	12,502,028	462	0.00	17,233,612	0
38. FarmSite Total				<b>500</b>	<b>2,096.25</b>	<b>20,464,065</b>	
39. Road & Ditches	0	3,579.86	0	0	3,742.70	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>894</b>	<b>6,251.77</b>	<b>49,198,331</b>	<b>2,034,355</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	15	3,941.81	1,995,015	15	3,941.81	1,995,015

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	13	3,236.99	1,811,875	13	3,236.99	1,811,875
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	15,603.11	23.45%	60,617,037	27.16%	3,884.93
47. 2A1	11,840.77	17.79%	45,774,852	20.51%	3,865.87
48. 2A	8,450.31	12.70%	32,457,726	14.54%	3,841.01
49. 3A1	3,058.61	4.60%	9,478,092	4.25%	3,098.82
50. 3A	6,159.95	9.26%	18,283,741	8.19%	2,968.16
51. 4A1	15,607.15	23.45%	40,377,583	18.09%	2,587.12
52. 4A	5,828.14	8.76%	16,194,933	7.26%	2,778.75
53. Total	66,548.04	100.00%	223,183,964	100.00%	3,353.73
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	495.98	17.66%	540,621	20.01%	1,090.01
56. 2D1	599.78	21.36%	653,763	24.19%	1,090.00
57. 2D	384.49	13.69%	419,102	15.51%	1,090.02
58. 3D1	69.01	2.46%	68,664	2.54%	994.99
59. 3D	455.34	16.21%	368,829	13.65%	810.01
60. 4D1	627.95	22.36%	508,645	18.82%	810.01
61. 4D	175.91	6.26%	142,492	5.27%	810.03
62. Total	2,808.46	100.00%	2,702,116	100.00%	962.13
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,303.50	1.24%	7,544,854	1.99%	908.64
65. 2G1	16,237.17	2.42%	14,795,842	3.90%	911.23
66. 2G	11,805.81	1.76%	10,672,233	2.81%	903.98
67. 3G1	29,112.85	4.35%	25,032,264	6.60%	859.84
68. 3G	20,241.36	3.02%	13,807,453	3.64%	682.14
69. 4G1	136,469.80	20.38%	71,716,326	18.91%	525.51
70. 4G	447,453.59	66.82%	235,640,511	62.14%	526.63
71. Total	669,624.08	100.00%	379,209,483	100.00%	566.30
<b>Irrigated Total</b>					
	66,548.04	8.72%	223,183,964	36.62%	3,353.73
<b>Dry Total</b>					
	2,808.46	0.37%	2,702,116	0.44%	962.13
<b>Grass Total</b>					
	669,624.08	87.72%	379,209,483	62.23%	566.30
72. Waste	18,167.39	2.38%	1,416,223	0.23%	77.95
73. Other	6,228.39	0.82%	2,867,647	0.47%	460.42
74. Exempt	9,954.81	1.30%	0	0.00%	0.00
75. Market Area Total	763,376.36	100.00%	609,379,433	100.00%	798.27

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	4,178.53	14,551,972	62,369.51	208,631,992	66,548.04	223,183,964
<b>77. Dry Land</b>	0.00	0	264.08	255,486	2,544.38	2,446,630	2,808.46	2,702,116
<b>78. Grass</b>	0.00	0	4,801.76	3,198,277	664,822.32	376,011,206	669,624.08	379,209,483
<b>79. Waste</b>	0.00	0	34.00	2,552	18,133.39	1,413,671	18,167.39	1,416,223
<b>80. Other</b>	0.00	0	150.52	82,729	6,077.87	2,784,918	6,228.39	2,867,647
<b>81. Exempt</b>	0.00	0	531.13	0	9,423.68	0	9,954.81	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>9,428.89</b>	<b>18,091,016</b>	<b>753,947.47</b>	<b>591,288,417</b>	<b>763,376.36</b>	<b>609,379,433</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	66,548.04	8.72%	223,183,964	36.62%	3,353.73
<b>Dry Land</b>	2,808.46	0.37%	2,702,116	0.44%	962.13
<b>Grass</b>	669,624.08	87.72%	379,209,483	62.23%	566.30
<b>Waste</b>	18,167.39	2.38%	1,416,223	0.23%	77.95
<b>Other</b>	6,228.39	0.82%	2,867,647	0.47%	460.42
<b>Exempt</b>	9,954.81	1.30%	0	0.00%	0.00
<b>Total</b>	<b>763,376.36</b>	<b>100.00%</b>	<b>609,379,433</b>	<b>100.00%</b>	<b>798.27</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ainsworth	79	273,183	834	3,607,997	839	32,896,738	918	36,777,918	338,583
83.2 Johnstown Village	32	83,209	41	194,625	43	598,368	75	876,202	3,800
83.3 Long Pine City	74	164,456	231	546,079	233	6,606,906	307	7,317,441	86,292
83.4 Rural Rec	34	112,730	70	823,095	88	2,504,579	122	3,440,404	13,595
83.5 Rural Res 1	58	600,607	166	2,316,559	175	17,045,255	233	19,962,421	320,048
83.6 Rural Res 2	8	245,920	33	758,275	40	3,602,936	48	4,607,131	335,085
84 Residential Total	285	1,480,105	1,375	8,246,630	1,418	63,254,782	1,703	72,981,517	1,097,403

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Ainsworth	27	152,691	137	1,689,691	145	14,772,394	172	16,614,776	1,625,834
85.2 Johnstown Village	3	401	6	2,188	7	101,485	10	104,074	0
85.3 Long Pine City	9	18,016	37	118,742	37	969,814	46	1,106,572	7,500
85.4 Rural	4	36,160	31	285,871	38	16,994,430	42	17,316,461	432,360
86 Commercial Total	43	207,268	211	2,096,492	227	32,838,123	270	35,141,883	2,065,694

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	8,157.54	1.28%	7,464,169	2.07%	915.00
89. 2G1	16,111.23	2.54%	14,726,559	4.09%	914.06
90. 2G	11,426.14	1.80%	10,454,945	2.90%	915.00
91. 3G1	28,995.70	4.57%	24,936,319	6.93%	860.00
92. 3G	18,185.72	2.86%	12,639,090	3.51%	695.00
93. 4G1	133,709.54	21.06%	70,198,104	19.50%	525.00
94. 4G	418,394.29	65.89%	219,657,619	61.00%	525.00
95. Total	634,980.16	100.00%	360,076,805	100.00%	567.07
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	1.01	0.05%	949	0.07%	939.60
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	21.66	0.99%	20,360	1.59%	939.98
100. 3C1	94.06	4.30%	83,243	6.49%	885.00
101. 3C	221.78	10.13%	159,682	12.45%	720.00
102. 4C1	1,551.50	70.85%	853,343	66.54%	550.01
103. 4C	299.92	13.70%	164,962	12.86%	550.02
104. Total	2,189.93	100.00%	1,282,539	100.00%	585.65
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	144.95	0.45%	79,736	0.45%	550.09
107. 2T1	125.94	0.39%	69,283	0.39%	550.13
108. 2T	358.01	1.10%	196,928	1.10%	550.06
109. 3T1	23.09	0.07%	12,702	0.07%	550.11
110. 3T	1,833.86	5.65%	1,008,681	5.65%	550.03
111. 4T1	1,208.76	3.72%	664,879	3.72%	550.05
112. 4T	28,759.38	88.62%	15,817,930	88.62%	550.01
113. Total	32,453.99	100.00%	17,850,139	100.00%	550.01
<hr/>					
Grass Total	634,980.16	94.83%	360,076,805	94.95%	567.07
CRP Total	2,189.93	0.33%	1,282,539	0.34%	585.65
Timber Total	32,453.99	4.85%	17,850,139	4.71%	550.01
<hr/>					
114. Market Area Total	669,624.08	100.00%	379,209,483	100.00%	566.30

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

**09 Brown**

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	63,452,081	69,541,113	6,089,032	9.60%	1,083,808	7.89%
02. Recreational	3,424,389	3,440,404	16,015	0.47%	13,595	0.07%
03. Ag-Homesite Land, Ag-Res Dwelling	28,673,862	28,734,266	60,404	0.21%	2,034,355	-6.88%
<b>04. Total Residential (sum lines 1-3)</b>	<b>95,550,332</b>	<b>101,715,783</b>	<b>6,165,451</b>	<b>6.45%</b>	<b>3,131,758</b>	<b>3.17%</b>
05. Commercial	33,181,332	34,861,644	1,680,312	5.06%	2,065,694	-1.16%
06. Industrial	280,239	280,239	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	19,788,116	20,464,065	675,949	3.42%	0	3.42%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>53,249,687</b>	<b>55,605,948</b>	<b>2,356,261</b>	<b>4.42%</b>	<b>2,065,694</b>	<b>0.55%</b>
<b>10. Total Non-Agland Real Property</b>	<b>148,800,019</b>	<b>157,321,731</b>	<b>8,521,712</b>	<b>5.73%</b>	<b>5,197,452</b>	<b>2.23%</b>
11. Irrigated	181,301,723	223,183,964	41,882,241	23.10%		
12. Dryland	2,355,739	2,702,116	346,377	14.70%		
13. Grassland	283,954,312	379,209,483	95,255,171	33.55%		
14. Wasteland	1,416,306	1,416,223	-83	-0.01%		
15. Other Agland	0	2,867,647	2,867,647			
<b>16. Total Agricultural Land</b>	<b>469,028,080</b>	<b>609,379,433</b>	<b>140,351,353</b>	<b>29.92%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>617,828,099</b>	<b>766,701,164</b>	<b>148,873,065</b>	<b>24.10%</b>	<b>5,197,452</b>	<b>23.25%</b>

## 2016 Assessment Survey for Brown County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<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>
	\$99,890
<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>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$55,300
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$11,729 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,650
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$13,068.72

## 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>
	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, <a href="http://Brown.gisworkshop.com">Brown.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor, Staff and 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>
	Ainsworth and Long Pine
4.	<b>When was zoning implemented?</b>
	1993

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Some services are contracted with Stanard Appraisal – In house reviews/revaluations are done as well.
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>
	Yes, as needed.
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>
	Meet the qualifications of the NE Real Property Appraiser Board.
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>
	Contracted appraiser provides a value subject to assessor’s opinion.

## 2016 Residential Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor and Staff																
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Ag homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.	05	Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.	06	Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.	Ag	Ag homes and outbuildings
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Ag	Ag homes and outbuildings																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	The Cost Approach minus depreciation 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>																
	The county develops the depreciation study based on their local market information.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Market analysis of vacant land sales to determine sq ft value.																

7. Describe the methodology used to determine value for vacant lots being held for sale or resale?

All lots are treated the same, currently there is no difference.

<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	2015	2013	2015	2015-2016
02	2014	2013	2014	2014-2015
03	2013	2013	2013	2013-2014
04	2011	2009	2011	2011-2012
05	2014	2013	2014	2014-2015
06	2014	2013	2014	2014-2015
Ag	2013	2009	2013	2013

## 2016 Commercial Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and staff with specialty properties completed by Stanard Appraisal.										
<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="width: 15%; 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>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural is all improved and unimproved properties located outside the City limits.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	04	Rural is all improved and unimproved properties located outside the City limits.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
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04	Rural is all improved and unimproved properties located outside the City limits.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>										
	All three approaches are performed by the contract appraiser when they apply.										
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>										
	Unique properties are valued by Stanard Appraisal.										
<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 developed based on local market information by the contracted appraisal company.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.										
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>										
	Vacant lot market analysis was done by the contracted appraisal company.										

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	2012	2009	2012	2011
	02	2012	2009	2012	2011
	03	2012	2009	2012	2011
	04	2012	2009	2012	2011

## 2016 Agricultural Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor, staff and the contracted appraisal company when necessary.							
<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: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2010-2013</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2010-2013
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2010-2013						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county currently has no identified recreational acres, but is continually monitoring land use and value for recreational influence.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	N/A							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>7a.</b>	<b>How many special valuation applications are on file?</b>							
	10							
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>							
	N/A							
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>							
	N/A							
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>							
	N/A							



CHARLENE FOX, COUNTY ASSESSOR  
PHONE: 402-387-1621  
FAX: 402-387-1621

Assessor's Office  
**BROWN COUNTY**

148 West 4<sup>th</sup>  
Ainsworth, Nebraska 69210

**2015-YR. PLAN OF ASSESSMENT**  
**FOR BROWN COUNTY**

**PREPARED BY**  
**CHARLENE K FOX, BROWN COUNTY ASSESSOR**

**JUNE 15, 2015**

**INTRODUCTION: 77-1311.02 (the new law as written in LB334)**

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 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 on or before October 31 each year.

**REAL PROPERTY ASSESSMENT REQUIREMENTS:**

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

**Assessment levels required for real property are as follows:**

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

**GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:**

Per the 2015 County Abstract, Brown County consists of the following real property types:

	<b>Parcel/Acres Count</b>	<b>% Parce l</b>	<b>Total Value</b>	<b>% Value</b>	<b>Land Only</b>	<b>Improvements</b>
Residential/Rec	1701	35%	66,897,287	11%	8,971,146	57,926,141
Commercial/Ind	267	5%	33,434,310	5%	2,226,743	31,207,567
Agricultural	2952/ 753,595	60%	517,481,631	84%	474,791,398	42,690,233
Total	4920	100%	617,813,228	100%	485,989,287	131,823,941

Brown County is predominantly an agricultural county with 84% of its **VALUE** being agricultural. Of the 60% agricultural area, 88% of that is grassland and 8% is irrigated crop.

New Property: For assessment year 2015, an estimated 135 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

**CURRENT RESOURCES:**

**A. BUDGET, STAFFING & TRAINING:**

Proposed Budget

2014-2015 Assessor Budget = \$99,890

2014-2015 Co. Appraisal Budget = \$55,300 (Inc. GIS Program)

2014-2015 Computer Hardware/Software Budget = \$11,679 (1/2 Shared Budget w/Treasurer)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. per Week)

Training

The assessor attends monthly District Meetings, Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor’s certificate. The assessor strives to keep updated on legislation that affects her office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been “hands on” from the assessor herself.

**B. Cadastral Maps & GIS Mapping:**

Brown County’s cadastral maps have a photo base that was taken in 1989. The assessor’s office is now using the GIS aerial map with a 2014 photo base from GIS Workshop to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial photos of the farm sites that were taken in the 2011 year will be included in the property record file. The assessor’s office identified IOLL throughout the county on GIS maps for the 2014 yr.

### **C. Property Record Cards:**

Hard copy property record files were made for Brown County's records in the 2011 year for all classes of property (residential, commercial, agricultural & exempt). Files will be kept up-to-date with current listings, photos and sketches for those properties that have structures. Electronic property record cards are available in the Terra Scan software program. Farm Site plans were drawn out for the 2014 year on the electronic file.

### **D. Computer Software:**

Brown County is contracted with Thomson Reuters (previously TerraScan, Inc.) for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County.

### **E. World Wide Web:**

Access to property record information on the web is now available at this time for Brown County. The office has received lots of great comments and thanks for getting the web info up and running! It is updated every 24 hrs. through GIS Workshop.

## **CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:**

### **A. Discover, List & Inventory Property:**

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer is done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is an bona-fide arms-length sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

### **B. Data Collection:**

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

### **C. Ratio Studies:**

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property

throughout the county. The county works with the field liaison assigned to their county by the state at all times.

**D. Value Approaches:**

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2009 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor’s office is have all properties in the county based off the June 2013 costing program.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

**E. Reconciliation of Value:**

The reconciliation represents the 3 approaches (if used) to value property. The electronic file has the capability of showing it if the 3 approaches are used on that parcel.

**F. Sales Ratio Review:**

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in line with the required statistics.

**G. Notices:**

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

**Level of Value, Quality, and Uniformity for assessment year 2015:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	97.00%	00.00	000.00
Commercial	100.00	00.00	000.00
Agricultural Land	73.00%	00.00	000.00

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

\*\*NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2015 Reports & Opinions or Findings & Orders of the

Nebraska Tax Equalization & Review Commission for the 2015 yr..

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

Residential: The focus for the 2016 assessment year will be the Ainsworth city residential properties although sales & statistics will be monitored in all areas or neighborhoods of the residential properties. It had been determined that Long Pine properties would be addressed this year but that was required for the 2014 year due to the statistical information collected from the sales. This will follow through with our 6-yr systematic county review. A June 2013 year costing for the RCN will be put in place to replace the current "09" costing program. New construction will be added value for the assessment roll on any parcels that require it from building permits or other information provided to the assessor's office.

Commercial: Sales verifications will be sent out on all new sales coming in for determination of qualified sales in the sales file. Statistics will continue to be looked at to determine that values remain within the range required for that class of property. All new construction value will be added to the assessment roll as necessary.

Agricultural: Market & ratio studies will be done on this class of property as we delete one year and add another with the sales that have taken place in the county. Sales verifications will continue to be sent out for determination of qualified sales. New values will be applied at the approximate 75% of market if change should be required. Land use will continue to be monitored & changed as needed from any information gathered by the assessor's office.

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

Residential: The focus for the 2017 assessment year will be the review of the commercial properties in Brown County. An outside appraisal company will be contacted to help with this project. This will also follow through with the 6-yr systematic county review. As well, the June 2013 year costing program will be used for the RCN. New construction value will be added to the assessment roll for any parcels that will require it from building permits, etc. Sales verifications on all transactions will have its place in the assessment actions as well.

Agricultural: Market & ratio studies will continue to be done on an annual basis. The market will need to be looked at for continued activity. Land use is a continual review as well.

### **Assessment Actions Planned for Assessment Year 2018:**

Residential: The plan is to work on valuation & review of improved rural properties & use 2013 RCN costing on all structures (farm houses and outbuildings). New construction will continue to be added as necessary based on building permits, zoning permits, information statements or any other informative information that arrives in the assessor's office one way or another. Sales verifications will be done on transactions requiring that.

Agricultural: Market & ratio studies will continue to be done on an annual basis as always for valuation purposes. Land use will be looked at when necessary to keep that up-to-date. Sales verifications will be done as required and necessary.

Commercial: Hopefully commercial will be looked at by a contracted appraisal company for review & valuation. Sales verifications will continue to be done on this type of property as well.

## **Other Functions Performed by Assessor's Office, but not limited to:**

### Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

**Permissive Exemptions:** Approximately 42 Tax Exempt Organizations filed for property tax exemption for the 2015 year by December 30, 2014. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

**Homestead Exemptions:** Approximately 188 Homestead Exemption Applications were filed in Brown Co. by June 30<sup>th</sup> for 2015. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

**Homestead Exemption Tax Loss Report:** Report filed by Nov. 30<sup>th</sup> in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

**Personal Property Schedules:** Approximately 576 Personal Property Schedules were filed in Brown Co. by May 1<sup>st</sup> for 2015. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

**Form 45 County Abstract of Assessment for Real Property:** All Real Estate values are accumulated by March 19<sup>th</sup> after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

**Sales Information:** Send to PAD rosters & annual Assessed Value Update w/abstract by March 19<sup>th</sup>.

**Notice of Valuation Change:** These forms are sent to all property owners whose value has either decreased or increased by June 1<sup>st</sup> based on Statute 77-1315.

**Tax List Corrections:** Prepare tax list correction documents for county board approval.

**County Bd. Of Equalization:** Attend all County Board of Equalization meetings for valuation protests – assemble and provide information on all protests (June 1<sup>st</sup> – July 25<sup>th</sup>)

**TERC Appeals:** Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

**TERC Statewide Equalization:** Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

**Centralized Assessments:** Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 5 telephone companies within the county.

**Value Certifications:** Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20<sup>th</sup>.

**School District Taxable Value Report:** The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25<sup>th</sup>.

**Annual Inventory Statement:** This report designating personal property located in the Assessor's Office must be reported to County Board by August 25<sup>th</sup>.

**Average Residential Value for Homestead Exemption:** Assessor must determine this value and certify to Department of Revenue by September 1<sup>st</sup>.

**Annual Plan of Assessment:** Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

**Tax Districts & 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.

Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22<sup>nd</sup>.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1<sup>st</sup> and sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education – attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Throughout the calendar tax year, the assessor’s office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk’s office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a “as needed basis”. The assessor and staff list & value the appraisal maintenance or “new construction work” annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire up to this point in time.

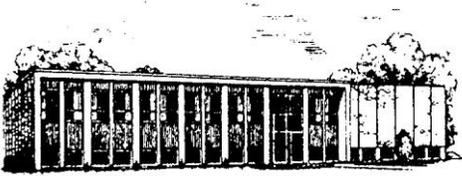
**CONCLUSION:**

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual & primary use of the property. This type of sale may create specifics for valuing those types of property depending on use & **market** of that property! The county assessor would like to have the Brown County Commissioners work on an agricultural land definition policy which describes what **primary** agricultural land is **in Brown County**. That definition would correspond with the NE statute in that it is used for commercial production of an agricultural product.

**BUDGET CONSTRAINTS** are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. The appraisal budget should have a continual annual growth for appraisal projects that help to assure accurate & fair assessments in the county for all.

**SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_



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Assessor's Office  
**BROWN COUNTY**

148 West 4<sup>th</sup>  
Ainsworth, Nebraska 69210

March 1, 2016

2016 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels that were approved for the special value applications have no different value than the other agricultural parcels within the county.

The 10 parcels that requested special valuation are located in the western part of Brown County in Township 30 Range 24. Sales were examined through a sales study and that study concluded that there was no difference in the market to value the land differently.

Charlene Fox  
Brown County Assessor