



2016 REPORTS & OPINIONS

HARLAN 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 Harlan 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 Harlan 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: Kim Wessels, Harlan County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

Property Class	COD	PRD
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.

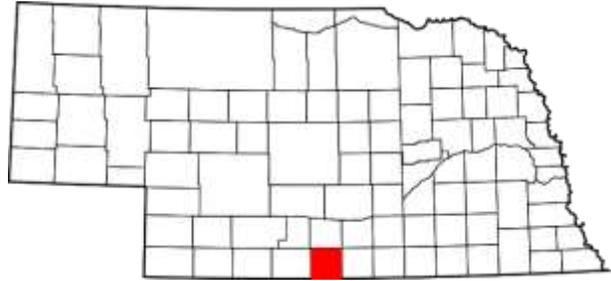
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

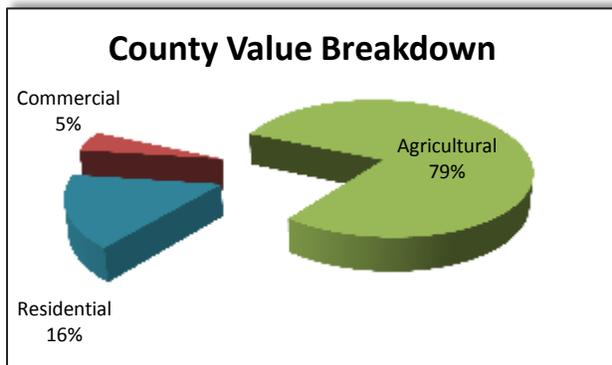
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 553 square miles, Harlan had 3,492 residents, per the Census Bureau Quick Facts for 2014, a 2% population increase over the 2010 US Census. In a review of the past fifty years, Harlan has seen a steady drop in population of 31% (Nebraska Department of Economic Development). Reports indicated that 79% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Harlan convene in and around Alma with very little commercial activity outside of recreational based businesses. Per the latest information available from the U.S. Census Bureau, there were 103 employer establishments in Harlan. County-wide employment was at 1,783 people, a 3% loss relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Harlan that has fortified the local rural area economies. Harlan is included in the Upper Lower Republican Natural Resources District (NRD). A mix of grass and irrigated land makes up a majority of the land in the county. Some of the primary crops grown within the county include corn, soybeans, sorghum, winter wheat, oats, and alfalfa.

Harlan County Quick Facts	
Founded	1871
Namesake	Former Secretary of the Interior James Harlan Or A revenue collector named Harlan
Region	Central
County Seat	Alma
Other Communities	Huntley Orleands Oxford Ragan Republican City Stamford
Most Populated	Alma (1,165) +3% over 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Harlan County

Assessment Actions

All residential properties within the county were revalued this year; the costing tables were updated to Marshall & Swift, June 2015 tables, lot studies were completed and land tables at Taylor Manor were adjusted, new depreciation studies were also completed and implemented.

The cyclical review work included physical inspection of the residential properties within Taylor Manor. The pickup work was completed timely.

Description of Analysis

Residential sales are stratified into seven valuation groupings within Harlan County. The market in valuation groups one through four is active and increasing, valuation groups five and six represent the smaller towns, which have been stratified based on amenities and market activity.

Valuation Grouping	Assessor Location
1	Alma
2	Acreages
3	Hunter's Hill, North Shore Cabin, Hanchetts
4	Republican City, Taylor Manor
5	Oxford, Orleans
6	Huntley, Ragan, Stamford

Analysis of the statistical profile supports a level of value within the acceptable range. The median and weighted mean correlated closely, the mean is somewhat high and is subject to outlier sales. The reappraisal work increased the median of the residential class by 13 percentage points, the overall class also increased 13% as displayed in the 2016 County Abstract of Assessment, Form 45 compared to the 2015 Certificate of Taxes Levied found in the addendum of this report. The correlation between the change in the sales file and the abstract supports the use of the median in determining the level of value for the class.

The COD is only slightly above the typical range, which is common in rural areas. The PRD indicates assessment regressivity; this is most prevalent in valuation groups one and four. While this information should be reviewed by the county assessor when analyzing future valuation methods, the quality statistics will not be used as a single determination of assessment quality.

Valuations groups 5 and 6 have medians slightly above the acceptable range, a substat and scatter gram of each of these valuation groups can be found in the addendum of this report. These valuation groups represent the small communities in Harlan County where the market is less predictable. Both valuation groups display a general pattern of decreasing ratios when stratified by time, suggesting that it would be illogical to decrease values at this time.

2016 Residential Correlation for Harlan County

Valuation Group 5						
STUDY PERIOD YEAR	COUNT	MEDIAN	MEAN	W Mean	COD	PRD
10/01/2013 To 09/30/2014	9	107.45	105.74	115.92	16.69	91.22
10/01/2014 To 09/30/2015	13	101.74	104.04	91.55	32.21	113.64

Valuation Group 6						
STUDY PERIOD YEAR	COUNT	MEDIAN	MEAN	W MEAN	COD	PRD
10/01/2013 To 09/30/2014	5	122.29	129.9	127.6	13.07	101.8
10/01/2014 To 09/30/2015	6	98.35	100.21	102.78	18.23	97.5

Only two sales within valuation group 5 are within the range suggesting that an adjustment would only shift the median but would leave the majority of sales either above or below the acceptable range.

Valuation group six is impacted by low dollar sales, whose assessed value and sale price frequently differ by small actual dollar amounts; this can be demonstrated by comparing the average sale price and average assessed value of properties in the substratum, which are \$21,073 and \$23,550 respectively.

Based on the evidence, it is clear that the county assessor's revaluation of the valuation groups five and six attempted to target the actual market value of properties within each area; although, the statistical results are slightly above the range, there is no conclusive evidence that properties are overvalued.

Assessment Practice Review

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

One aspect of the review is to examine the sales verification and qualification processes. In Harlan County, sales verification questionnaires are returned approximately 80% of the time. Review of the documentation in the state sales file shows that sales utilization rates within the county have increased over a five year period; the review supported that qualification determinations were made without a bias. The review of sales data also included processes that ensured that sales information and assessed values were accurately and timely filed with the Division. Harlan County consistently complies with the Division's regulations and directives regarding data submission timelines, sales and value information are accurately reported.

2016 Residential Correlation for Harlan County

The frequency and completeness of the physical review cycle was also examined. The county has a cyclical process for reviewing sales and complies with the statutory review requirements. Review of the property record cards revealed that the process is thorough and well documented, supporting that the listings of residential property within the county are accurate.

The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. In Harlan County, the review indicated that there was not a sale price bias; however, because the depreciation tables being used by the county had not been updated in a number of years, there were non-systematic adjustments being made to both sold and unsold properties to prevent values from decreasing as the actual age of a property increased. The county assessor resolved this issue by conducting sales analysis and implementing new market derived depreciation tables for 2016.

During the review, the valuation groups within the residential class were examined to ensure that the valuation groups being utilized represent true economic areas within the county. Residential properties were valued this year using three valuation models with locational differences accounted for in the land assessment. Valuation groups one through four were valued with the same model; although these areas could have been combined into one valuation group, most of the valuation groups have a sufficient number of sales and keeping them separated seems reasonable to assist in evaluating the effectiveness of the land value contribution in achieving actual market value. The small villages are stratified into the final two valuation groups, with a valuation model established for each valuation group. The market in Oxford and Orleans is more active than Huntley, Ragan, and Stamford, but the market is not predictable in any of the small towns.

The final section of the assessment practices review that pertains to the residential class included a review of the vacant land valuation methodologies. The county conducts a price per square foot sales analysis when establishing land values, all land values were analyzed this year with current sales information.

Equalization and Quality of Assessment

All valuation groups have been assessed at or near the statutorily required range; although the median for valuation groups five and six is slightly above the range, the analysis supports that they are valued at the statutory level. The quality of assessment of residential property in Harlan County complies with generally accepted mass appraisal standards.

2016 Residential Correlation for Harlan County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	55	99.13	107.53	97.06	24.58	110.79
02	11	98.00	94.64	93.61	15.80	101.10
03	7	95.48	106.94	100.64	15.06	106.26
04	27	99.27	107.31	91.98	23.47	116.67
05	22	101.81	104.74	98.06	26.48	106.81
06	11	101.96	113.70	111.76	22.24	101.74
<u> </u> ALL <u> </u>	133	99.27	106.43	96.76	23.54	109.99

Level of Value

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

2016 Commercial Correlation for Harlan County

Assessment Actions

The county reported that only routine maintenance occurred within the commercial class for 2016; the cost tables were updated to Marshall & Swift, June 2015 tables, no other significant valuation changes were made. The pickup work was completed timely.

Description of Analysis

There are no valuation groups within the commercial class of property as there are too few properties to warrant stratifying them by location. The class was last reappraised by a contract appraisal service for assessment year 2013, and since that time only routine maintenance has been conducted. The county's reported actions are supported by the 2016 County Abstract of Assessment when compared to the 2015 Certificate of Taxes levied, which shows only a one percent increase in the class when growth is excluded.

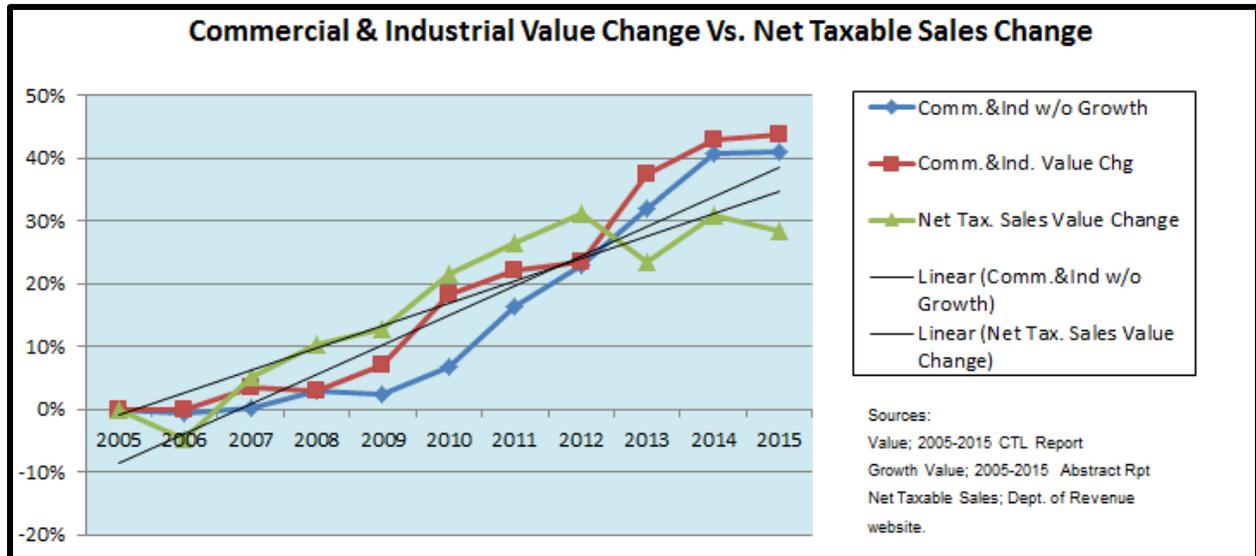
Analysis of the statistical shows that only the median is within the acceptable range; the weighted mean is only slightly low and the mean is heavily impacted by a single low dollar outlier, which is also influencing the COD and the PRD.

SALE PRICE *							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000						
Less Than	15,000	1	275.90	275.90	275.90	00.00	100.00
Less Than	30,000	5	78.43	135.30	106.62	81.31	126.90
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	25	93.76	109.04	91.21	36.97	119.55
Greater Than	14,999	24	92.68	102.09	90.81	30.77	112.42
Greater Than	29,999	20	95.66	102.48	90.62	27.83	113.09

Since the reappraisal of the class in 2013, the median has annually stayed within the acceptable range as sales drop out and come into the sample; during that time annual adjustments to both the sold properties and the overall class have been minimal. Since the statistics are logical when examined with value changes to the class, the median will be relied upon to provide a point estimate of the level of value.

The comparison of changes in assessed value and net taxable sales over time also supports that assessed value have kept pace with general economic trends in the region. This analysis provides additional support for determining a level of value within the acceptable range.

2016 Commercial Correlation for Harlan County



Assessment Practice Review

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

One aspect of the review is to examine the sales verification and qualification processes. In Harlan County, sales verification questionnaires are returned approximately 80% of the time. Review of the documentation in the state sales file shows that sales utilization rates within the county have increased over a five year period; the review supported that qualification determinations were made without a bias. The review of sales data also included processes that ensured that sales information and assessed values were accurately and timely filed with the Division. Harlan County consistently complies with the Division's regulations and directives regarding data submission timelines, sales and value information are accurately reported.

The frequency and completeness of the physical review cycle was also examined. As there are few commercial properties within the county, the class is typically inspected and reappraised all at once; the frequency of the review complies with the statutory requirement and the since the valuation model has continued to produce acceptable assessments three years later, the properties seem to be accurately listed.

The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. In Harlan County, the review supported that there was not a sales price bias in the assessment of property.

During the review, the valuation groups within the commercial class were examined to ensure that the groups being utilized represent true economic areas within the county. As there are few

2016 Commercial Correlation for Harlan County

commercial properties outside of Alma and the area around Harlan County Reservoir, the class is not stratified into valuation groups.

The final section of the assessment practices review that pertains to the commercial class included a review of the vacant land valuation methodologies. The county conducts a price per square foot sales analysis when establishing land values, all land values were analyzed this year with current sales information.

Equalization and Quality of Assessment

The analysis of the statistics and valuation changes over time supports that values have been established at uniform portions of market value; the review of assessment practices confirmed that the processes used by the county comply with generally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	25	93.76	109.04	91.21	36.97	119.55
<u> ALL </u>	25	93.76	109.04	91.21	36.97	119.55

Level of Value

Based on the analysis of all available information, the level of value of commercial property in Harlan County is 94%.

2016 Agricultural Correlation for Harlan County

Assessment Actions

For the improved agricultural parcels, only routine maintenance was reported for 2016. The costing tables were updated to Marshall & Swift, June 2015 tables, and the pickup work was completed timely.

A study of agricultural land use was conducted using aerial imagery, when necessary physical inspections were conducted or information was collected from the taxpayer to verify use of the land. A sales study of vacant land sales was conducted which indicated that the prior year's irrigated and dry land values were acceptable without adjustment; grass land increased 20%.

Description of Analysis

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

Analysis of sales within the county indicate that none of the market areas had a sufficient sample of sales; market areas one and three were inadequately small, market area two had a substantial lack of sales in the newest time period; additionally, none of the majority land use (MLU) subclasses contained a sufficient sample of sales. After bringing in all available comparable sales, the sample is still not adequate. Market Areas one and three still have an insufficient number of sales and three is not proportionate when stratified time. Market Area two has a larger sample, but all of the MLU subclasses are small and there are no new dry land sales. A review of the statistical profile shows that only the overall class and market area two have a median within the acceptable range.

Although the statistics are inconclusive, the agricultural values within the county are believed to be in the acceptable range. This conclusion was reached for three reasons. The county's assessment actions parallel the general market trend of the region with cropland remaining flat while grassland increased, the statistical profile shows that the new year ratios are higher than the prior two years indicating the market is not generally increasing, and finally the county's values are comparable and have a logical relationship with all the adjoining counties.

2016 Agricultural Correlation for Harlan County

DATE OF SALE * RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Study Yrs ____						
01-OCT-12 To 30-SEP-13	22	70.79	68.85	68.50	15.23	100.51
01-OCT-13 To 30-SEP-14	19	54.97	66.60	59.09	31.09	112.71
01-OCT-14 To 30-SEP-15	18	76.27	75.23	72.73	21.63	103.44

Assessment Practice Review

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

One aspect of the review is to examine the sales verification and qualification processes. The county uses a sales verification questionnaire to discover sale terms and reports a good response rate. Review of the sales rosters showed that reasons for excluding sales were well documented and were made without a bias, over all the percentage of sales used has been increasing over the past five years. The sales review also included a process to ensure that sales information and assessed values are accurately and timely reported to the Division; the county has met all expectations in their data reporting.

The frequency and completeness of the physical review cycle was also examined. The county has a systematic process for reviewing agricultural improvements as well as vacant agricultural land in accordance with the six-year review requirement; review of property record card confirmed that the review process is thoroughly completed.

The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. In Harlan County, values were uniformly extended to agricultural parcels using the same schedule of values.

During the review, the market areas were reviewed to ensure that they represent unique characteristics that impact market value. Harlan County is stratified into three market areas; all three areas have unique geographic differences. While there are typically not many sales in market areas one and three, the county has a history of making uniform valuation adjustments to all three market areas. The few sales that do occur within market area one typically confirm that the land is more desirable than the rest of the county. Only irrigation in market area three is valued differently, and there are only 3,800 acres of irrigated land exist within the area; while it is unlikely that sales data could ever justify the market area, the topography is significantly different and values are annually adjusted based on the overall market. Based on the review the market areas are believed to be reasonably constructed.

2016 Agricultural Correlation for Harlan County

The final portion of the review that related to agricultural land included a discussion of the primary use of a parcel and identification of agricultural and horticultural uses. Through the review the county assessor, who was elected in 2015, indicated she was not comfortable with the classification of agricultural land in Harlan County. During the 2015 land use review, the county assessor examined the primary use of every parcel in accordance with statutory requirements; when an agricultural use was not obvious, the county either physically inspected the property or contacted the landowner for additional information.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same costing and depreciation tables as the rural residential properties have; similarly, the same first acre home site is used for rural residential and since rural residential properties have been valued within the acceptable range, agricultural improvements are believed to be equalized at the statutory level.

As discussed in the analysis, few of the subclasses of agricultural land demonstrate a statistic within the acceptable range; the lack of uniformity in the statistics is attributable to small samples size and samples that are not proportionately distributed. The analysis supports that all agricultural land has been assessed at the statutory level. The assessment practices in Harlan County comply with generally accepted mass appraisal standards.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	13	66.41	69.07	66.25	22.11	104.26
2	35	69.53	67.93	64.79	23.93	104.85
3	11	76.74	78.09	73.47	18.73	106.29
____ALL____	59	69.53	70.07	66.52	23.34	105.34

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	12	68.16	65.67	64.36	13.39	102.04
1	5	66.41	64.10	63.52	13.30	100.91
2	6	64.21	64.81	64.47	13.78	100.53
3	1	78.74	78.74	78.74	00.00	100.00
____Dry____						
County	15	53.05	69.03	62.93	37.93	109.69
1	5	54.97	63.00	65.56	18.79	96.10
2	8	50.11	68.80	53.89	44.98	127.67
3	2	85.06	85.06	83.49	26.68	101.88
____Grass____						
County	5	73.59	68.07	66.83	10.72	101.86
2	4	73.68	71.57	70.93	06.76	100.90
3	1	54.06	54.06	54.06	00.00	100.00
____ALL____	59	69.53	70.07	66.52	23.34	105.34

2016 Agricultural Correlation for Harlan County

Level of Value

Based on the analysis of all available information, the level of value of agricultural land in Harlan County is 70%.

2016 Opinions of the Property Tax Administrator for Harlan County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	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
Property Tax Administrator

APPENDICES

2016 Commission Summary for Harlan County

Residential Real Property - Current

Number of Sales	133	Median	99.27
Total Sales Price	\$10,435,996	Mean	106.43
Total Adj. Sales Price	\$10,435,996	Wgt. Mean	96.76
Total Assessed Value	\$10,097,445	Average Assessed Value of the Base	\$56,331
Avg. Adj. Sales Price	\$78,466	Avg. Assessed Value	\$75,921

Confidence Interval - Current

95% Median C.I	96.16 to 105.54
95% Wgt. Mean C.I	91.69 to 101.82
95% Mean C.I	100.92 to 111.94
% of Value of the Class of all Real Property Value in the	13.72
% of Records Sold in the Study Period	5.61
% of Value Sold in the Study Period	7.57

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	141	97	97.32
2014	138	99	98.53
2013	104	100	100.48
2012	106	98	98.11

2016 Commission Summary for Harlan County

Commercial Real Property - Current

Number of Sales	25	Median	93.76
Total Sales Price	\$2,303,071	Mean	109.04
Total Adj. Sales Price	\$2,313,071	Wgt. Mean	91.21
Total Assessed Value	\$2,109,820	Average Assessed Value of the Base	\$91,968
Avg. Adj. Sales Price	\$92,523	Avg. Assessed Value	\$84,393

Confidence Interval - Current

95% Median C.I	81.27 to 103.40
95% Wgt. Mean C.I	75.57 to 106.86
95% Mean C.I	86.56 to 131.52
% of Value of the Class of all Real Property Value in the County	2.84
% of Records Sold in the Study Period	8.33
% of Value Sold in the Study Period	7.65

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	27	100	93.76
2014	22	100	98.43
2013	18		98.43
2012	18		110.04

**42 Harlan
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 : 133
 Total Sales Price : 10,435,996
 Total Adj. Sales Price : 10,435,996
 Total Assessed Value : 10,097,445
 Avg. Adj. Sales Price : 78,466
 Avg. Assessed Value : 75,921

MEDIAN : 99
 WGT. MEAN : 97
 MEAN : 106
 COD : 23.54
 PRD : 109.99

COV : 30.45
 STD : 32.41
 Avg. Abs. Dev : 23.37
 MAX Sales Ratio : 239.30
 MIN Sales Ratio : 36.88

95% Median C.I. : 96.16 to 105.54
 95% Wgt. Mean C.I. : 91.69 to 101.82
 95% Mean C.I. : 100.92 to 111.94

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	14	109.20	114.32	102.70	17.49	111.31	84.62	195.55	86.44 to 122.00	91,586	94,060
01-JAN-14 To 31-MAR-14	8	124.99	126.62	125.18	17.03	101.15	91.04	169.09	91.04 to 169.09	48,188	60,319
01-APR-14 To 30-JUN-14	16	103.00	110.23	100.26	18.36	109.94	70.68	184.00	94.43 to 125.93	99,969	100,224
01-JUL-14 To 30-SEP-14	25	98.34	111.59	106.70	22.50	104.58	64.70	194.79	94.44 to 112.72	56,492	60,278
01-OCT-14 To 31-DEC-14	13	79.51	86.04	79.85	28.58	107.75	36.88	127.49	63.46 to 113.83	87,615	69,962
01-JAN-15 To 31-MAR-15	12	97.86	100.65	96.72	11.12	104.06	82.55	138.49	87.89 to 114.36	70,528	68,218
01-APR-15 To 30-JUN-15	19	87.55	101.83	98.63	30.30	103.24	63.54	166.65	70.55 to 132.23	93,324	92,044
01-JUL-15 To 30-SEP-15	26	96.24	104.92	85.61	28.67	122.56	44.90	239.30	82.37 to 117.90	76,846	65,791
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	63	106.93	113.76	104.92	20.11	108.43	64.70	195.55	98.34 to 112.72	74,278	77,935
01-OCT-14 To 30-SEP-15	70	95.38	99.84	90.12	25.19	110.79	36.88	239.30	86.91 to 101.74	82,236	74,107
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	62	100.62	107.82	99.26	23.12	108.62	36.88	194.79	95.67 to 112.38	73,166	72,623
<u>ALL</u>	133	99.27	106.43	96.76	23.54	109.99	36.88	239.30	96.16 to 105.54	78,466	75,921

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	55	99.13	107.53	97.06	24.58	110.79	44.90	195.55	91.89 to 112.38	78,739	76,423
02	11	98.00	94.64	93.61	15.80	101.10	67.49	126.23	71.18 to 119.29	127,091	118,964
03	7	95.48	106.94	100.64	15.06	106.26	86.44	169.09	86.44 to 169.09	241,357	242,893
04	27	99.27	107.31	91.98	23.47	116.67	63.46	194.79	85.66 to 119.02	64,394	59,231
05	22	101.81	104.74	98.06	26.48	106.81	36.88	239.30	84.08 to 113.83	47,609	46,684
06	11	101.96	113.70	111.76	22.24	101.74	63.54	175.85	87.89 to 151.62	21,073	23,550
<u>ALL</u>	133	99.27	106.43	96.76	23.54	109.99	36.88	239.30	96.16 to 105.54	78,466	75,921

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	131	99.13	106.34	96.61	23.73	110.07	36.88	239.30	95.67 to 104.58	78,882	76,204
06											
07	2	112.69	112.69	111.92	03.97	100.69	108.22	117.15	N/A	51,250	57,360
<u>ALL</u>	133	99.27	106.43	96.76	23.54	109.99	36.88	239.30	96.16 to 105.54	78,466	75,921

**42 Harlan
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 : 133
 Total Sales Price : 10,435,996
 Total Adj. Sales Price : 10,435,996
 Total Assessed Value : 10,097,445
 Avg. Adj. Sales Price : 78,466
 Avg. Assessed Value : 75,921

MEDIAN : 99
 WGT. MEAN : 97
 MEAN : 106
 COD : 23.54
 PRD : 109.99

COV : 30.45
 STD : 32.41
 Avg. Abs. Dev : 23.37
 MAX Sales Ratio : 239.30
 MIN Sales Ratio : 36.88

95% Median C.I. : 96.16 to 105.54
 95% Wgt. Mean C.I. : 91.69 to 101.82
 95% Mean C.I. : 100.92 to 111.94

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	95.67	95.67	95.67	00.00	100.00	95.67	95.67	N/A	4,500	4,305	
Less Than 15,000	13	107.45	123.21	121.56	24.64	101.36	87.89	239.30	95.67 to 127.69	9,254	11,249	
Less Than 30,000	37	113.83	122.63	121.41	25.55	101.00	36.88	239.30	101.53 to 132.16	18,001	21,855	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	132	100.19	106.52	96.76	23.48	110.09	36.88	239.30	96.99 to 105.54	79,026	76,463	
Greater Than 14,999	120	98.52	104.62	96.47	23.16	108.45	36.88	195.55	95.35 to 104.58	85,964	82,927	
Greater Than 29,999	96	97.07	100.19	95.08	20.47	105.37	44.90	183.05	89.80 to 101.87	101,770	96,759	
<u>Incremental Ranges</u>												
0 TO 4,999	1	95.67	95.67	95.67	00.00	100.00	95.67	95.67	N/A	4,500	4,305	
5,000 TO 14,999	12	110.64	125.51	122.56	25.05	102.41	87.89	239.30	96.99 to 127.69	9,650	11,828	
15,000 TO 29,999	24	118.33	122.32	121.37	25.50	100.78	36.88	195.55	98.34 to 139.98	22,739	27,599	
30,000 TO 59,999	31	105.54	110.82	109.75	21.77	100.97	63.54	183.05	89.80 to 119.02	42,448	46,586	
60,000 TO 99,999	30	95.72	98.66	98.12	20.58	100.55	46.01	169.09	87.55 to 108.22	78,535	77,062	
100,000 TO 149,999	18	91.91	94.85	93.83	20.67	101.09	66.67	162.80	71.18 to 102.37	123,917	116,268	
150,000 TO 249,999	11	91.04	91.33	91.22	11.71	100.12	63.46	116.06	79.36 to 106.93	200,182	182,600	
250,000 TO 499,999	6	94.89	85.23	85.94	15.71	99.17	44.90	109.58	44.90 to 109.58	277,583	238,567	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	133	99.27	106.43	96.76	23.54	109.99	36.88	239.30	96.16 to 105.54	78,466	75,921	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	102	COV :	39.96	95% Median C.I. :	84.08 to 113.83
Total Sales Price :	1,047,401	Wgt. Mean :	98	STD :	41.85	95% Wgt. Mean C.I. :	84.18 to 111.93
Total Adj. Sales Price :	1,047,401	Mean :	105	Avg. Abs. Dev :	26.96	95% Mean C.I. :	86.18 to 123.30
Total Assessed Value :	1,027,040						
Avg. Adj. Sales Price :	47,609	COD :	26.48	MAX Sales Ratio :	239.30		
Avg. Assessed Value :	46,684	PRD :	106.81	MIN Sales Ratio :	36.88		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013											
01/01/2014 To 03/31/2014	1	95.67	95.67	95.67		100.00	95.67	95.67	N/A	4,500	4,305
04/01/2014 To 06/30/2014	1	107.45	107.45	107.45		100.00	107.45	107.45	N/A	11,000	11,820
07/01/2014 To 09/30/2014	7	112.41	106.93	116.62	18.38	91.69	64.70	153.41	64.70 to 153.41	37,714	43,981
10/01/2014 To 12/31/2014	4	64.81	70.08	66.76	33.10	104.97	36.88	113.83	N/A	59,000	39,388
01/01/2015 To 03/31/2015	2	108.12	108.12	103.45	05.78	104.51	101.87	114.36	N/A	71,000	73,453
04/01/2015 To 06/30/2015	4	102.06	110.33	103.33	23.69	106.77	70.55	166.65	N/A	67,500	69,745
07/01/2015 To 09/30/2015	3	88.45	138.22	99.76	57.43	138.55	86.91	239.30	N/A	39,967	39,870
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	9	107.45	105.74	115.92	16.69	91.22	64.70	153.41	84.08 to 124.23	31,056	35,999
10/01/2014 To 09/30/2015	13	101.74	104.04	91.55	32.21	113.64	36.88	239.30	69.24 to 114.36	59,069	54,080
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	13	96.99	94.77	93.41	24.83	101.46	36.88	153.41	64.70 to 113.83	39,654	37,042

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
05	22	101.81	104.74	98.06	26.48	106.81	36.88	239.30	84.08 to 113.83	47,609	46,684

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	102	COV :	39.96	95% Median C.I. :	84.08 to 113.83
Total Sales Price :	1,047,401	Wgt. Mean :	98	STD :	41.85	95% Wgt. Mean C.I. :	84.18 to 111.93
Total Adj. Sales Price :	1,047,401	Mean :	105	Avg. Abs.Dev :	26.96	95% Mean C.I. :	86.18 to 123.30
Total Assessed Value :	1,027,040						
Avg. Adj. Sales Price :	47,609	COD :	26.48	MAX Sales Ratio :	239.30		
Avg. Assessed Value :	46,684	PRD :	106.81	MIN Sales Ratio :	36.88		

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	22	101.81	104.74	98.06	26.48	106.81	36.88	239.30	84.08 to 113.83	47,609	46,684
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000	1	95.67	95.67	95.67		100.00	95.67	95.67	N/A	4,500	4,305
Less Than 15,000	6	102.22	123.62	123.66	29.26	99.97	88.45	239.30	88.45 to 239.30	10,250	12,676
Less Than 30,000	11	96.99	109.85	103.86	34.85	105.77	36.88	239.30	64.70 to 166.65	15,318	15,910
__Ranges Excl. Low \$__											
Greater Than 4,999	21	101.87	105.17	98.07	27.43	107.24	36.88	239.30	84.08 to 113.83	49,662	48,702
Greater Than 15,000	16	101.81	97.66	96.46	25.39	101.24	36.88	166.65	69.24 to 114.36	61,619	59,437
Greater Than 30,000	11	101.87	99.62	96.94	19.31	102.76	60.38	153.41	69.24 to 124.23	79,900	77,458
__Incremental Ranges__											
0 TO 4,999	1	95.67	95.67	95.67		100.00	95.67	95.67	N/A	4,500	4,305
5,000 TO 14,999	5	107.45	129.20	125.87	31.21	102.65	88.45	239.30	N/A	11,400	14,350
15,000 TO 29,999	5	84.08	93.33	92.48	42.69	100.92	36.88	166.65	N/A	21,400	19,790
30,000 TO 59,999	3	112.41	98.56	99.01	12.51	99.55	70.55	112.72	N/A	31,000	30,692
60,000 TO 99,999	4	105.57	106.23	103.42	30.87	102.72	60.38	153.41	N/A	75,475	78,055
100,000 TO 149,999	4	101.81	93.81	92.51	08.17	101.41	69.24	102.37	N/A	121,000	111,935
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

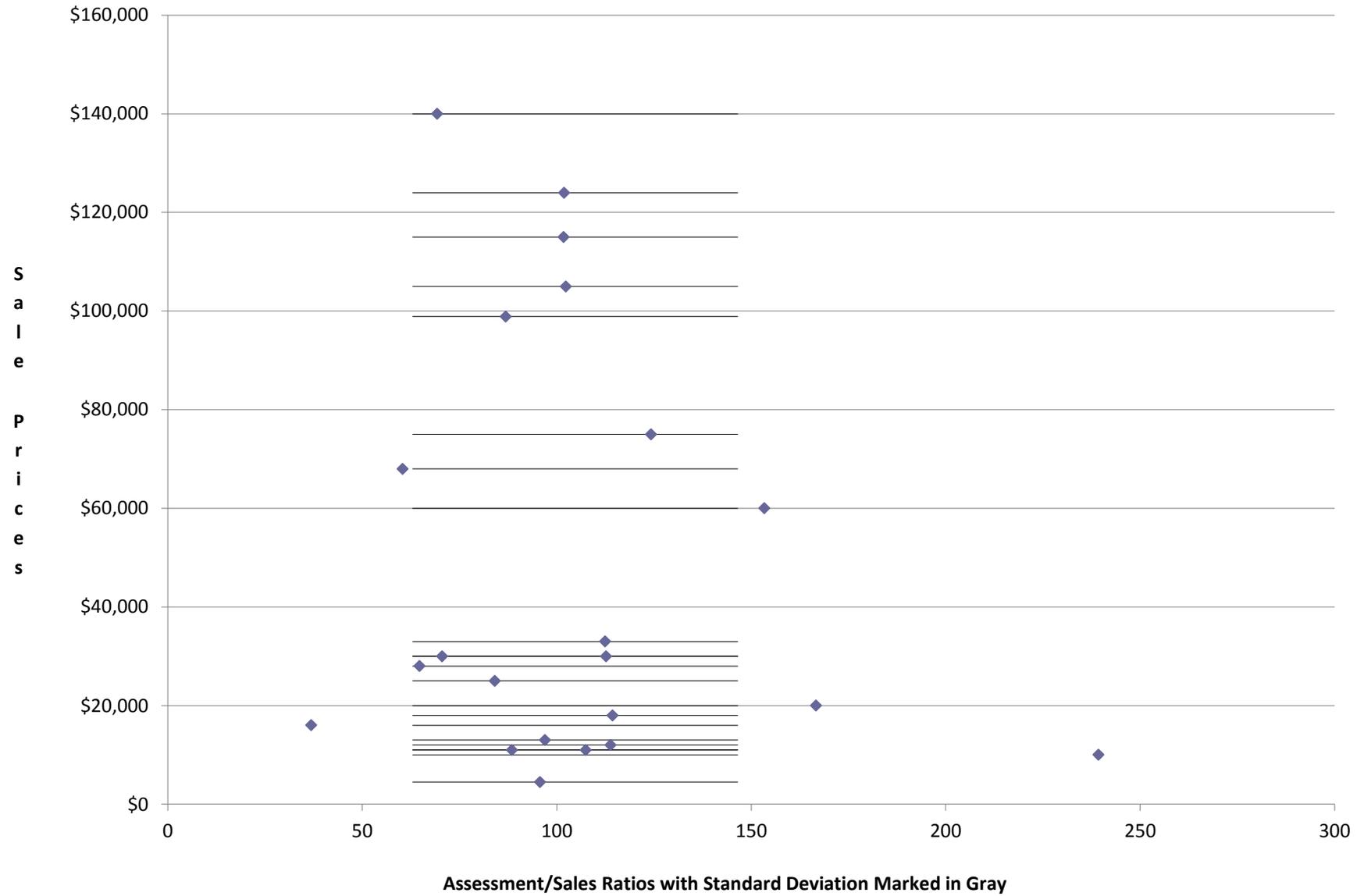
RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	05	Total	Increase	0%

What IF

2016 Harlan County Residential Valuation Group 5



RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	102	COV :	27.24	95% Median C.I. :	87.89 to 151.62
Total Sales Price :	231,800	Wgt. Mean :	112	STD :	30.97	95% Wgt. Mean C.I. :	85.31 to 138.20
Total Adj. Sales Price :	231,800	Mean :	114	Avg. Abs. Dev :	22.68	95% Mean C.I. :	92.90 to 134.50
Total Assessed Value :	259,050						
Avg. Adj. Sales Price :	21,073	COD :	22.24	MAX Sales Ratio :	175.85		
Avg. Assessed Value :	23,550	PRD :	101.74	MIN Sales Ratio :	63.54		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013	1	121.69	121.69	121.69		100.00	121.69	121.69	N/A	6,800	8,275
01/01/2014 To 03/31/2014	2	124.99	124.99	123.46	02.16	101.24	122.29	127.69	N/A	18,500	22,840
04/01/2014 To 06/30/2014	1	101.96	101.96	101.96		100.00	101.96	101.96	N/A	23,500	23,960
07/01/2014 To 09/30/2014	1	175.85	175.85	175.85		100.00	175.85	175.85	N/A	16,500	29,015
10/01/2014 To 12/31/2014	1	95.41	95.41	95.41		100.00	95.41	95.41	N/A	40,000	38,165
01/01/2015 To 03/31/2015	2	94.71	94.71	94.51	07.20	100.21	87.89	101.53	N/A	8,750	8,270
04/01/2015 To 06/30/2015	1	63.54	63.54	63.54		100.00	63.54	63.54	N/A	34,900	22,175
07/01/2015 To 09/30/2015	2	126.45	126.45	135.32	19.91	93.45	101.28	151.62	N/A	27,800	37,620
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	5	122.29	129.90	127.60	13.07	101.80	101.96	175.85	N/A	16,760	21,386
10/01/2014 To 09/30/2015	6	98.35	100.21	102.78	18.23	97.50	63.54	151.62	63.54 to 151.62	24,667	25,353
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	5	122.29	124.64	116.94	17.36	106.58	95.41	175.85	N/A	23,400	27,364

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
06	11	101.96	113.70	111.76	22.24	101.74	63.54	175.85	87.89 to 151.62	21,073	23,550

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	102	COV :	27.24	95% Median C.I. :	87.89 to 151.62
Total Sales Price :	231,800	Wgt. Mean :	112	STD :	30.97	95% Wgt. Mean C.I. :	85.31 to 138.20
Total Adj. Sales Price :	231,800	Mean :	114	Avg. Abs. Dev :	22.68	95% Mean C.I. :	92.90 to 134.50
Total Assessed Value :	259,050						
Avg. Adj. Sales Price :	21,073	COD :	22.24	MAX Sales Ratio :	175.85		
Avg. Assessed Value :	23,550	PRD :	101.74	MIN Sales Ratio :	63.54		

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	11	101.96	113.70	111.76	22.24	101.74	63.54	175.85	87.89 to 151.62	21,073	23,550
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000	4	111.61	109.70	108.45	13.43	101.15	87.89	127.69	N/A	8,075	8,758
Less Than 30,000	8	111.83	117.52	118.78	17.31	98.94	87.89	175.85	87.89 to 175.85	14,913	17,713
__Ranges Excl. Low \$__											
Greater Than 4,999	11	101.96	113.70	111.76	22.24	101.74	63.54	175.85	87.89 to 151.62	21,073	23,550
Greater Than 15,000	7	101.96	115.99	112.29	26.56	103.30	63.54	175.85	63.54 to 175.85	28,500	32,003
Greater Than 30,000	3	95.41	103.52	104.31	30.77	99.24	63.54	151.62	N/A	37,500	39,117
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	4	111.61	109.70	108.45	13.43	101.15	87.89	127.69	N/A	8,075	8,758
15,000 TO 29,999	4	112.13	125.35	122.61	21.16	102.23	101.28	175.85	N/A	21,750	26,668
30,000 TO 59,999	3	95.41	103.52	104.31	30.77	99.24	63.54	151.62	N/A	37,500	39,117
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

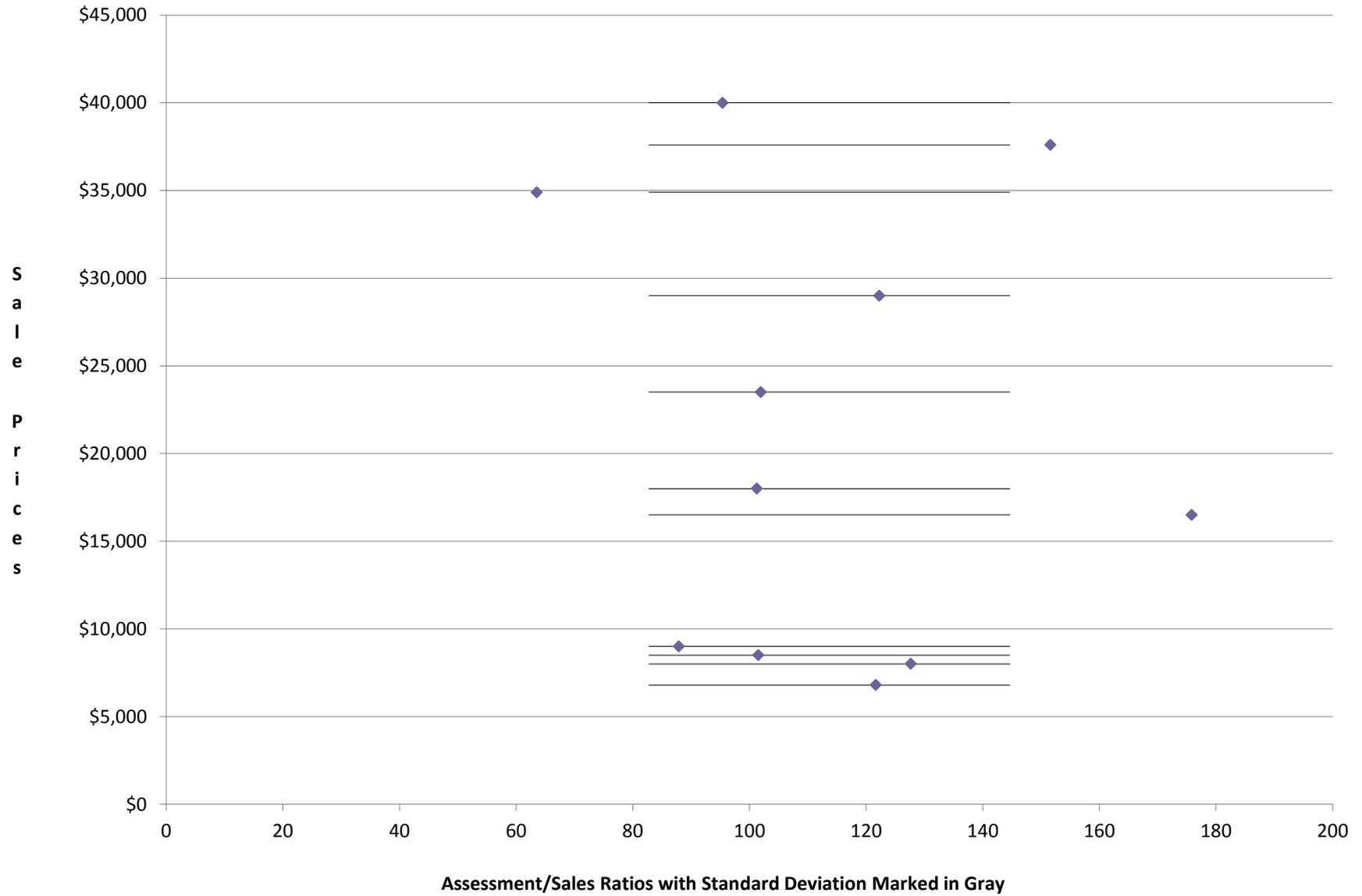
RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	06	Total	Increase	0%

What IF

2016 Harlan County Residential Valuation Group 6



**42 Harlan
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 : 25
 Total Sales Price : 2,303,071
 Total Adj. Sales Price : 2,313,071
 Total Assessed Value : 2,109,820
 Avg. Adj. Sales Price : 92,523
 Avg. Assessed Value : 84,393

MEDIAN : 94
 WGT. MEAN : 91
 MEAN : 109
 COD : 36.97
 PRD : 119.55

COV : 49.94
 STD : 54.45
 Avg. Abs. Dev : 34.66
 MAX Sales Ratio : 275.90
 MIN Sales Ratio : 20.87

95% Median C.I. : 81.27 to 103.40
 95% Wgt. Mean C.I. : 75.57 to 106.86
 95% Mean C.I. : 86.56 to 131.52

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	2	96.73	96.73	98.39	06.91	98.31	90.05	103.40	N/A	40,000	39,358
01-JAN-13 To 31-MAR-13	3	99.91	156.52	97.60	60.76	160.37	93.76	275.90	N/A	109,583	106,958
01-APR-13 To 30-JUN-13	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	140,000	136,575
01-JUL-13 To 30-SEP-13	2	183.73	183.73	184.23	00.64	99.73	182.56	184.90	N/A	31,500	58,033
01-OCT-13 To 31-DEC-13	4	71.24	77.46	70.38	20.58	110.06	61.61	105.73	N/A	185,888	130,819
01-JAN-14 To 31-MAR-14	3	97.57	92.57	92.02	06.02	100.60	81.27	98.88	N/A	58,988	54,280
01-APR-14 To 30-JUN-14	4	78.96	79.15	81.19	08.78	97.49	68.81	89.85	N/A	106,500	86,465
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	78.43	78.43	78.43	00.00	100.00	78.43	78.43	N/A	15,000	11,765
01-APR-15 To 30-JUN-15	2	76.40	76.40	108.37	72.68	70.50	20.87	131.93	N/A	82,500	89,408
01-JUL-15 To 30-SEP-15	3	185.09	154.25	134.46	17.01	114.72	91.59	186.06	N/A	58,268	78,345
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	8	101.66	141.00	106.62	44.94	132.25	90.05	275.90	90.05 to 275.90	76,469	81,529
01-OCT-13 To 30-SEP-14	11	81.27	82.19	76.64	14.08	107.24	61.61	105.73	63.99 to 98.88	122,411	93,816
01-OCT-14 To 30-SEP-15	6	111.76	115.66	119.96	46.56	96.42	20.87	186.06	20.87 to 186.06	59,134	70,936
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	10	98.73	124.44	86.00	45.94	144.70	61.61	275.90	63.99 to 184.90	127,530	109,679
01-JAN-14 To 31-DEC-14	7	82.30	84.90	84.37	10.52	100.63	68.81	98.88	68.81 to 98.88	86,138	72,671
<u>ALL</u>	25	93.76	109.04	91.21	36.97	119.55	20.87	275.90	81.27 to 103.40	92,523	84,393

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	25	93.76	109.04	91.21	36.97	119.55	20.87	275.90	81.27 to 103.40	92,523	84,393
<u>ALL</u>	25	93.76	109.04	91.21	36.97	119.55	20.87	275.90	81.27 to 103.40	92,523	84,393

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	25	93.76	109.04	91.21	36.97	119.55	20.87	275.90	81.27 to 103.40	92,523	84,393
04											
<u>ALL</u>	25	93.76	109.04	91.21	36.97	119.55	20.87	275.90	81.27 to 103.40	92,523	84,393

**42 Harlan
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 : 25
 Total Sales Price : 2,303,071
 Total Adj. Sales Price : 2,313,071
 Total Assessed Value : 2,109,820
 Avg. Adj. Sales Price : 92,523
 Avg. Assessed Value : 84,393

MEDIAN : 94
 WGT. MEAN : 91
 MEAN : 109
 COD : 36.97
 PRD : 119.55

COV : 49.94
 STD : 54.45
 Avg. Abs. Dev : 34.66
 MAX Sales Ratio : 275.90
 MIN Sales Ratio : 20.87

95% Median C.I. : 81.27 to 103.40
 95% Wgt. Mean C.I. : 75.57 to 106.86
 95% Mean C.I. : 86.56 to 131.52

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	275.90	275.90	275.90	00.00	100.00	275.90	275.90	N/A	5,000	13,795	
Less Than 30,000	5	78.43	135.30	106.62	81.31	126.90	63.99	275.90	N/A	17,010	18,136	
___Ranges Excl. Low \$___												
Greater Than 4,999	25	93.76	109.04	91.21	36.97	119.55	20.87	275.90	81.27 to 103.40	92,523	84,393	
Greater Than 14,999	24	92.68	102.09	90.81	30.77	112.42	20.87	186.06	78.49 to 103.40	96,170	87,334	
Greater Than 29,999	20	95.66	102.48	90.62	27.83	113.09	20.87	186.06	82.30 to 103.40	111,401	100,957	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	275.90	275.90	275.90	00.00	100.00	275.90	275.90	N/A	5,000	13,795	
15,000 TO 29,999	4	77.03	100.15	96.05	39.40	104.27	63.99	182.56	N/A	20,013	19,221	
30,000 TO 59,999	8	101.66	121.15	123.25	43.01	98.30	20.87	186.06	20.87 to 186.06	41,409	51,035	
60,000 TO 99,999	6	90.72	89.14	89.88	10.10	99.18	68.81	105.73	68.81 to 105.73	80,917	72,728	
100,000 TO 149,999	2	114.74	114.74	114.11	14.98	100.55	97.55	131.93	N/A	135,000	154,043	
150,000 TO 249,999	2	80.40	80.40	80.80	02.38	99.50	78.49	82.30	N/A	202,500	163,615	
250,000 TO 499,999	2	77.69	77.69	73.23	20.70	106.09	61.61	93.76	N/A	368,125	269,590	
500,000 TO 999,999												
1,000,000 +												
___ALL___	25	93.76	109.04	91.21	36.97	119.55	20.87	275.90	81.27 to 103.40	92,523	84,393	

**42 Harlan
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 : 25
 Total Sales Price : 2,303,071
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 Avg. Adj. Sales Price : 92,523
 Avg. Assessed Value : 84,393

MEDIAN : 94
 WGT. MEAN : 91
 MEAN : 109
 COD : 36.97
 PRD : 119.55

COV : 49.94
 STD : 54.45
 Avg. Abs. Dev : 34.66
 MAX Sales Ratio : 275.90
 MIN Sales Ratio : 20.87

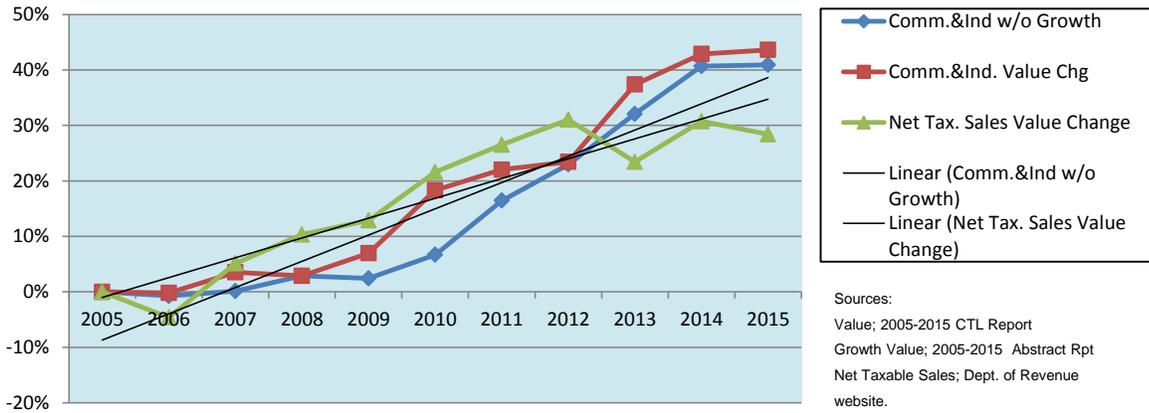
95% Median C.I. : 81.27 to 103.40
 95% Wgt. Mean C.I. : 75.57 to 106.86
 95% Mean C.I. : 86.56 to 131.52

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	1	78.49	78.49	78.49	00.00	100.00	78.49	78.49	N/A	160,000	125,585
326	1	63.99	63.99	63.99	00.00	100.00	63.99	63.99	N/A	28,551	18,270
340	1	81.27	81.27	81.27	00.00	100.00	81.27	81.27	N/A	63,000	51,200
342	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	140,000	136,575
344	3	82.30	111.22	84.65	46.08	131.39	68.81	182.56	N/A	112,667	95,370
350	2	203.92	203.92	137.26	35.30	148.56	131.93	275.90	N/A	67,500	92,653
352	2	92.68	92.68	93.19	01.18	99.45	91.59	93.76	N/A	180,625	168,323
353	4	88.00	109.13	117.99	36.49	92.49	75.62	184.90	N/A	39,625	46,754
386	1	105.73	105.73	105.73	00.00	100.00	105.73	105.73	N/A	85,000	89,870
406	2	138.06	138.06	139.45	34.77	99.00	90.05	186.06	N/A	30,903	43,095
407	1	185.09	185.09	185.09	00.00	100.00	185.09	185.09	N/A	48,000	88,845
442	1	103.40	103.40	103.40	00.00	100.00	103.40	103.40	N/A	50,000	51,700
467	1	99.91	99.91	99.91	00.00	100.00	99.91	99.91	N/A	57,500	57,450
477	1	98.88	98.88	98.88	00.00	100.00	98.88	98.88	N/A	33,965	33,585
557	1	20.87	20.87	20.87	00.00	100.00	20.87	20.87	N/A	35,000	7,305
595	1	89.85	89.85	89.85	00.00	100.00	89.85	89.85	N/A	87,500	78,620
851	1	61.61	61.61	61.61	00.00	100.00	61.61	61.61	N/A	470,000	289,550
<u>ALL</u>	25	93.76	109.04	91.21	36.97	119.55	20.87	275.90	81.27 to 103.40	92,523	84,393

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	\$ 18,267,905	\$ 833,395	4.56%	\$ 17,434,510	-	\$ 11,049,481	-
2006	\$ 18,229,015	\$ 94,095	0.52%	\$ 18,134,920	-0.73%	\$ 10,539,735	-4.61%
2007	\$ 18,912,715	\$ 623,645	3.30%	\$ 18,289,070	0.33%	\$ 11,617,512	10.23%
2008	\$ 18,796,625	\$ -	0.00%	\$ 18,796,625	-0.61%	\$ 12,190,279	4.93%
2009	\$ 19,542,515	\$ 828,825	4.24%	\$ 18,713,690	-0.44%	\$ 12,471,032	2.30%
2010	\$ 21,615,250	\$ 2,129,370	9.85%	\$ 19,485,880	-0.29%	\$ 13,436,600	7.74%
2011	\$ 22,291,590	\$ 1,017,650	4.57%	\$ 21,273,940	-1.58%	\$ 13,978,335	4.03%
2012	\$ 22,552,465	\$ 83,857	0.37%	\$ 22,468,608	0.79%	\$ 14,481,200	3.60%
2013	\$ 25,098,790	\$ 970,544	3.87%	\$ 24,128,246	6.99%	\$ 13,639,920	-5.81%
2014	\$ 26,104,780	\$ 401,052	1.54%	\$ 25,703,728	2.41%	\$ 14,446,347	5.91%
2015	\$ 26,239,590	\$ 492,752	1.88%	\$ 25,746,838	-1.37%	\$ 14,188,555	-1.78%
Ann %chg	3.69%			Average	0.55%	3.02%	2.65%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-0.73%	-0.21%	-4.61%
2007	0.12%	3.53%	5.14%
2008	2.89%	2.89%	10.32%
2009	2.44%	6.98%	12.87%
2010	6.67%	18.32%	21.60%
2011	16.46%	22.03%	26.51%
2012	22.99%	23.45%	31.06%
2013	32.08%	37.39%	23.44%
2014	40.70%	42.90%	30.74%
2015	40.94%	43.64%	28.41%

County Number: 42
 County Name: Harlan

42 Harlan
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 : 59
Total Sales Price : 30,525,492
Total Adj. Sales Price : 30,525,492
Total Assessed Value : 20,304,946
Avg. Adj. Sales Price : 517,381
Avg. Assessed Value : 344,152

MEDIAN : 70
WGT. MEAN : 67
MEAN : 70
COD : 23.34
PRD : 105.34

COV : 33.07
STD : 23.17
Avg. Abs. Dev : 16.23
MAX Sales Ratio : 183.48
MIN Sales Ratio : 21.92

95% Median C.I. : 57.47 to 73.77
95% Wgt. Mean C.I. : 62.42 to 70.61
95% Mean C.I. : 64.16 to 75.98

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asssd. Val	
<u>Qtrts</u>												
01-OCT-12 To 31-DEC-12	10	59.33	62.61	62.23	17.90	100.61	44.81	80.93	51.13 to 77.10	488,341	303,890	
01-JAN-13 To 31-MAR-13	5	62.37	63.48	62.39	09.03	101.75	53.85	72.08	N/A	673,340	420,113	
01-APR-13 To 30-JUN-13	3	77.69	75.79	75.96	03.35	99.78	70.94	78.74	N/A	193,333	146,865	
01-JUL-13 To 30-SEP-13	4	83.70	85.94	85.62	09.50	100.37	76.74	99.62	N/A	684,000	585,668	
01-OCT-13 To 31-DEC-13	10	54.12	70.50	61.25	42.78	115.10	44.21	183.48	44.48 to 96.00	491,860	301,269	
01-JAN-14 To 31-MAR-14	5	54.97	65.52	56.21	26.89	116.56	45.32	99.50	N/A	562,600	316,247	
01-APR-14 To 30-JUN-14	1	54.62	54.62	54.62	00.00	100.00	54.62	54.62	N/A	994,000	542,905	
01-JUL-14 To 30-SEP-14	3	56.21	59.40	60.29	10.50	98.52	52.14	69.84	N/A	528,702	318,746	
01-OCT-14 To 31-DEC-14	5	87.25	82.43	77.22	16.09	106.75	57.47	107.75	N/A	752,600	581,133	
01-JAN-15 To 31-MAR-15	7	79.33	80.01	74.69	15.54	107.12	51.56	101.09	51.56 to 101.09	272,983	203,896	
01-APR-15 To 30-JUN-15	2	60.47	60.47	74.27	63.75	81.42	21.92	99.02	N/A	355,681	264,156	
01-JUL-15 To 30-SEP-15	4	65.54	65.26	63.11	07.23	103.41	56.36	73.59	N/A	565,609	356,979	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	22	70.79	68.85	68.50	15.23	100.51	44.81	99.62	55.80 to 77.69	525,732	360,124	
01-OCT-13 To 30-SEP-14	19	54.97	66.60	59.09	31.09	112.71	44.21	183.48	48.16 to 72.92	542,721	320,688	
01-OCT-14 To 30-SEP-15	18	76.27	75.23	72.73	21.63	103.44	21.92	107.75	64.67 to 89.80	480,427	349,398	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	22	70.24	72.43	68.07	25.74	106.41	44.21	183.48	53.85 to 78.74	527,332	358,933	
01-JAN-14 To 31-DEC-14	14	63.66	69.47	65.38	25.02	106.26	45.32	107.75	54.06 to 89.80	654,008	427,574	
<u>ALL</u>	59	69.53	70.07	66.52	23.34	105.34	21.92	183.48	57.47 to 73.77	517,381	344,152	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asssd. Val	
1	13	66.41	69.07	66.25	22.11	104.26	45.32	99.62	53.05 to 96.66	736,301	487,786	
2	35	69.53	67.93	64.79	23.93	104.85	21.92	183.48	55.14 to 73.59	471,074	305,221	
3	11	76.74	78.09	73.47	18.73	106.29	54.06	107.75	56.36 to 99.50	405,998	298,272	
<u>ALL</u>	59	69.53	70.07	66.52	23.34	105.34	21.92	183.48	57.47 to 73.77	517,381	344,152	

42 Harlan
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

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 Avg. Adj. Sales Price : 517,381
 Avg. Assessed Value : 344,152

MEDIAN : 70
 WGT. MEAN : 67
 MEAN : 70
 COD : 23.34
 PRD : 105.34

COV : 33.07
 STD : 23.17
 Avg. Abs. Dev : 16.23
 MAX Sales Ratio : 183.48
 MIN Sales Ratio : 21.92

95% Median C.I. : 57.47 to 73.77
 95% Wgt. Mean C.I. : 62.42 to 70.61
 95% Mean C.I. : 64.16 to 75.98

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	5	70.94	73.04	72.91	06.10	100.18	66.41	79.23	N/A	723,691	527,609
1	3	69.90	71.85	72.47	06.11	99.14	66.41	79.23	N/A	1,041,152	754,495
2	1	70.94	70.94	70.94	00.00	100.00	70.94	70.94	N/A	195,000	138,340
3	1	78.74	78.74	78.74	00.00	100.00	78.74	78.74	N/A	300,000	236,220
_____Dry_____											
County	9	53.05	55.07	53.16	12.54	103.59	44.21	77.69	47.85 to 62.37	433,264	230,312
1	4	54.01	53.84	53.44	03.24	100.75	51.13	56.21	N/A	562,094	300,400
2	4	48.01	54.48	49.53	17.60	109.99	44.21	77.69	N/A	308,750	152,938
3	1	62.37	62.37	62.37	00.00	100.00	62.37	62.37	N/A	416,000	259,460
_____Grass_____											
County	3	73.59	68.99	67.21	11.44	102.65	54.06	79.33	N/A	285,000	191,535
2	2	76.46	76.46	76.32	03.75	100.18	73.59	79.33	N/A	252,500	192,702
3	1	54.06	54.06	54.06	00.00	100.00	54.06	54.06	N/A	350,000	189,200
_____ALL_____	59	69.53	70.07	66.52	23.34	105.34	21.92	183.48	57.47 to 73.77	517,381	344,152

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	12	68.16	65.67	64.36	13.39	102.04	45.32	79.23	55.80 to 77.10	861,421	554,398
1	5	66.41	64.10	63.52	13.30	100.91	45.32	79.23	N/A	1,144,291	726,834
2	6	64.21	64.81	64.47	13.78	100.53	54.62	77.10	54.62 to 77.10	719,267	463,732
3	1	78.74	78.74	78.74	00.00	100.00	78.74	78.74	N/A	300,000	236,220
_____Dry_____											
County	15	53.05	69.03	62.93	37.93	109.69	44.21	183.48	48.16 to 77.69	432,287	272,028
1	5	54.97	63.00	65.56	18.79	96.10	51.13	99.62	N/A	609,675	399,713
2	8	50.11	68.80	53.89	44.98	127.67	44.21	183.48	44.21 to 183.48	332,241	179,043
3	2	85.06	85.06	83.49	26.68	101.88	62.37	107.75	N/A	389,000	324,760
_____Grass_____											
County	5	73.59	68.07	66.83	10.72	101.86	54.06	79.33	N/A	287,740	192,285
2	4	73.68	71.57	70.93	06.76	100.90	59.59	79.33	N/A	272,175	193,056
3	1	54.06	54.06	54.06	00.00	100.00	54.06	54.06	N/A	350,000	189,200
_____ALL_____	59	69.53	70.07	66.52	23.34	105.34	21.92	183.48	57.47 to 73.77	517,381	344,152

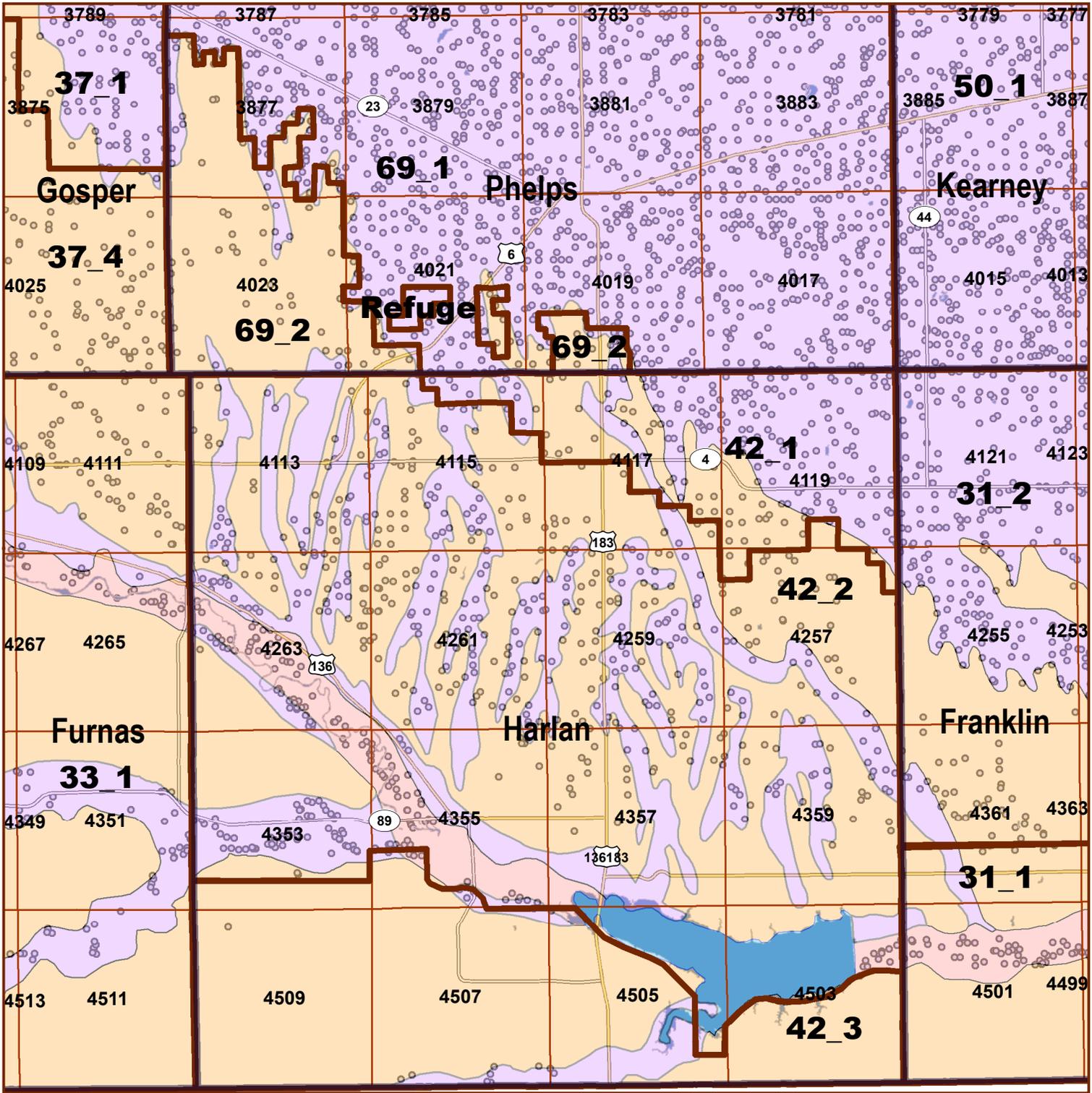
Harlan County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	n/a	5,440	4,375	3,790	n/a	n/a	2,520	2,520	4,957
Phelps	1	4,896	6,100	5,100	4,697	4,500	4,300	4,200	3,800	5,737
Kearney	1	n/a	6,799	6,300	6,000	5,000	3,500	3,500	3,500	6,028
Franklin	2	4,866	4,844	4,526	4,409	4,138	3,990	3,812	3,771	4,574
Harlan	2	5,085	4,786	3,962	3,445	2,858	2,617	2,520	2,520	4,105
Phelps	2	n/a	5,100	4,700	4,500	4,300	4,100	3,900	3,200	4,590
Gosper	4	n/a	5,153	4,361	3,640	3,397	n/a	3,128	2,900	4,331
Furnas	1	5,040	5,040	4,080	3,840	3,000	2,820	2,700	2,700	4,456
Harlan	3	n/a	3,662	2,985	2,570	2,340	n/a	2,340	2,340	3,218
Franklin	1	3,534	3,489	3,140	3,087	2,490	2,416	2,430	2,422	3,149

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	2,701	2,405	2,385	n/a	n/a	1,630	1,630	2,515
Phelps	1	3,000	3,000	2,900	2,700	2,600	2,500	2,300	2,000	2,849
Kearney	1	n/a	3,500	3,100	3,100	2,500	2,000	2,000	2,000	3,097
Franklin	2	3,025	3,025	2,475	2,475	2,175	2,175	2,075	2,075	2,740
Harlan	2	2,060	2,034	1,711	1,670	1,440	1,411	1,420	1,420	1,883
Phelps	2	n/a	2,500	2,300	2,100	1,900	1,700	1,550	1,450	2,064
Gosper	4	n/a	1,930	1,799	1,685	1,550	n/a	1,275	1,275	1,786
Furnas	1	2,000	2,000	1,560	1,560	1,375	1,375	1,250	1,250	1,764
Harlan	3	0	2,046	1,720	1,665	n/a	n/a	1,420	1,420	1,886
Franklin	1	2,425	2,425	2,320	2,320	1,925	1,925	1,695	1,695	2,085

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	n/a	1,200	1,200	1,200	n/a	n/a	1,200	1,200	1,200
Phelps	1	1,510	1,885	1,784	1,681	1,523	1,598	1,353	1,314	1,517
Kearney	1	n/a	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Franklin	2	1,301	1,300	1,200	1,203	1,150	1,150	1,150	1,151	1,166
Harlan	2	n/a	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Phelps	2	n/a	1,605	1,500	1,471	1,419	1,300	1,283	1,252	1,288
Gosper	4	n/a	1,400	1,244	1,114	1,020	n/a	975	975	1,011
Furnas	1	1,310	1,310	1,240	1,240	1,020	1,020	950	950	987
Harlan	3	n/a	1,200	1,200	1,200	n/a	n/a	1,200	1,200	1,200
Franklin	1	1,300	1,300	1,200	1,200	1,150	1,150	1,150	1,150	1,162

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



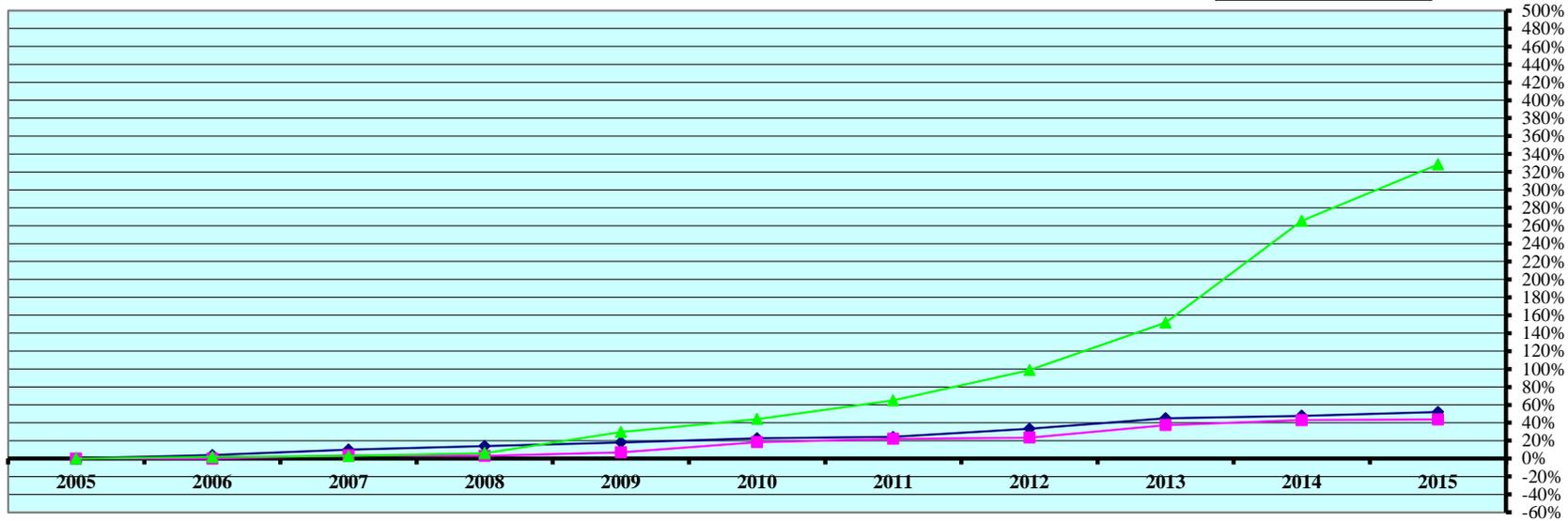
Legend

- 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

Harlan County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	77,704,965	--	--	--	18,267,905	--	--	--	174,242,580	--	--	--
2006	80,751,715	3,046,750	3.92%	3.92%	18,229,015	-38,890	-0.21%	-0.21%	177,684,525	3,441,945	1.98%	1.98%
2007	85,547,400	4,795,685	5.94%	10.09%	18,912,715	683,700	3.75%	3.53%	179,164,605	1,480,080	0.83%	2.82%
2008	88,621,245	3,073,845	3.59%	14.05%	18,796,625	-116,090	-0.61%	2.89%	184,650,880	5,486,275	3.06%	5.97%
2009	91,703,875	3,082,630	3.48%	18.02%	19,542,515	745,890	3.97%	6.98%	225,939,655	41,288,775	22.36%	29.67%
2010	95,192,475	3,488,600	3.80%	22.51%	21,615,250	2,072,735	10.61%	18.32%	251,096,585	25,156,930	11.13%	44.11%
2011	96,467,885	1,275,410	1.34%	24.15%	22,291,590	676,340	3.13%	22.03%	287,282,840	36,186,255	14.41%	64.88%
2012	103,501,220	7,033,335	7.29%	33.20%	22,552,465	260,875	1.17%	23.45%	346,448,595	59,165,755	20.59%	98.83%
2013	112,688,625	9,187,405	8.88%	45.02%	25,098,790	2,546,325	11.29%	37.39%	438,670,205	92,221,610	26.62%	151.76%
2014	114,787,435	2,098,810	1.86%	47.72%	26,104,780	1,005,990	4.01%	42.90%	636,641,120	197,970,915	45.13%	265.38%
2015	118,201,012	3,413,577	2.97%	52.12%	26,239,590	134,810	0.52%	43.64%	746,298,200	109,657,080	17.22%	328.31%

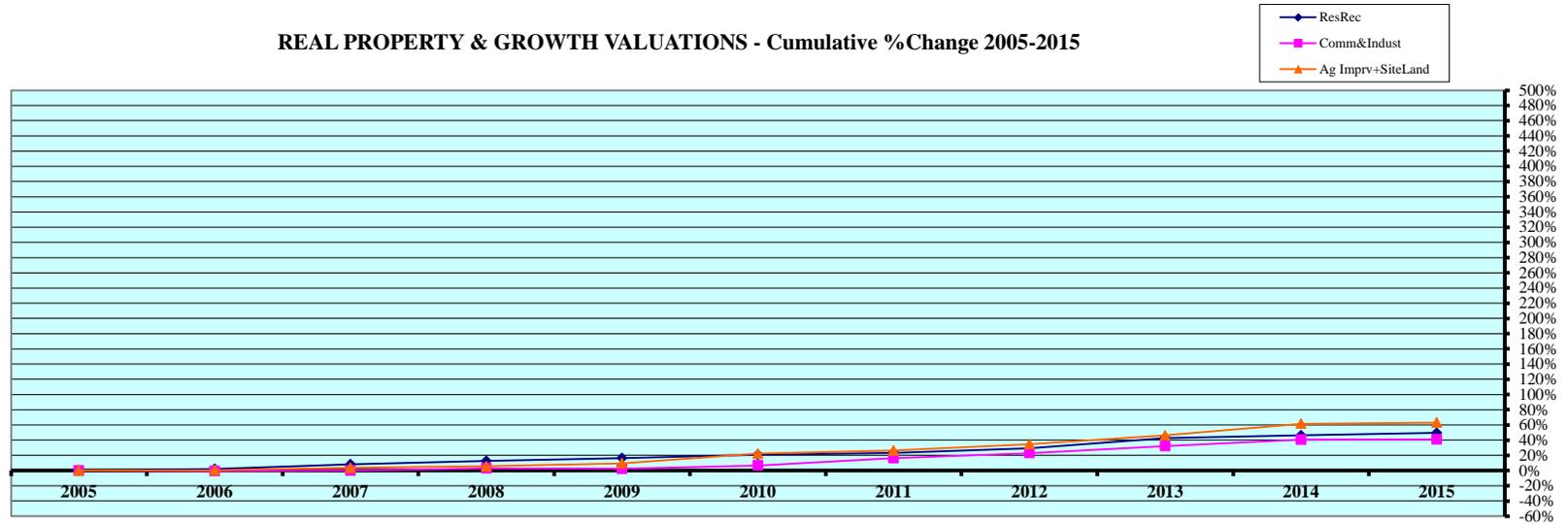
Rate Annual %chg: Residential & Recreational 4.28% Commercial & Industrial 3.69% Agricultural Land 15.66%

Cnty# 42
 County HARLAN

CHART 1 EXHIBIT 42B 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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	77,704,965	1,221,765	1.57%	76,483,200	--	--	18,267,905	833,395	4.56%	17,434,510	--	--	
2006	80,751,715	1,444,365	1.79%	79,307,350	2.06%	2.06%	18,229,015	94,095	0.52%	18,134,920	-0.73%	-0.73%	
2007	85,547,400	1,380,460	1.61%	84,166,940	4.23%	8.32%	18,912,715	623,645	3.30%	18,289,070	0.33%	0.12%	
2008	88,621,245	1,163,735	1.31%	87,457,510	2.23%	12.55%	18,796,625	0	0.00%	18,796,625	-0.61%	2.89%	
2009	91,703,875	1,200,785	1.31%	90,503,090	2.12%	16.47%	19,542,515	828,825	4.24%	18,713,690	-0.44%	2.44%	
2010	95,192,475	1,293,040	1.36%	93,899,435	2.39%	20.84%	21,615,250	2,129,370	9.85%	19,485,880	-0.29%	6.67%	
2011	96,467,885	660,135	0.68%	95,807,750	0.65%	23.30%	22,291,590	1,017,650	4.57%	21,273,940	-1.58%	16.46%	
2012	103,501,220	3,014,816	2.91%	100,486,404	4.17%	29.32%	22,552,465	83,857	0.37%	22,468,608	0.79%	22.99%	
2013	112,688,625	1,624,682	1.44%	111,063,943	7.31%	42.93%	25,098,790	970,544	3.87%	24,128,246	6.99%	32.08%	
2014	114,787,435	1,123,449	0.98%	113,663,986	0.87%	46.28%	26,104,780	401,052	1.54%	25,703,728	2.41%	40.70%	
2015	118,201,012	1,976,790	1.67%	116,224,222	1.25%	49.57%	26,239,590	492,752	1.88%	25,746,838	-1.37%	40.94%	
Rate Ann%chg	4.28%			Resid & Rec. w/o growth			2.73%			C & I w/o growth			0.55%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2005	12,236,945	7,937,685	20,174,630	430,360	2.13%	19,744,270	--	--
2006	12,848,125	7,701,390	20,549,515	238,820	1.16%	20,310,695	0.67%	0.67%
2007	13,478,125	7,744,205	21,222,330	328,645	1.55%	20,893,685	1.67%	3.56%
2008	13,949,330	7,723,895	21,673,225	372,070	1.72%	21,301,155	0.37%	5.58%
2009	15,165,065	7,649,730	22,814,795	709,435	3.11%	22,105,360	1.99%	9.57%
2010	17,147,110	8,107,540	25,254,650	577,185	2.29%	24,677,465	8.16%	22.32%
2011	14,315,975	11,558,960	25,874,935	394,790	1.53%	25,480,145	0.89%	26.30%
2012	18,941,605	9,377,945	28,319,550	1,141,104	4.03%	27,178,446	5.04%	34.72%
2013	20,979,055	11,375,715	32,354,770	2,857,976	8.83%	29,496,794	4.16%	46.21%
2014	21,682,575	11,831,315	33,513,890	909,536	2.71%	32,604,354	0.77%	61.61%
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	-1.82%	63.09%
Rate Ann%chg	6.09%			Ag Imprv+Site w/o growth			2.19%	

(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.

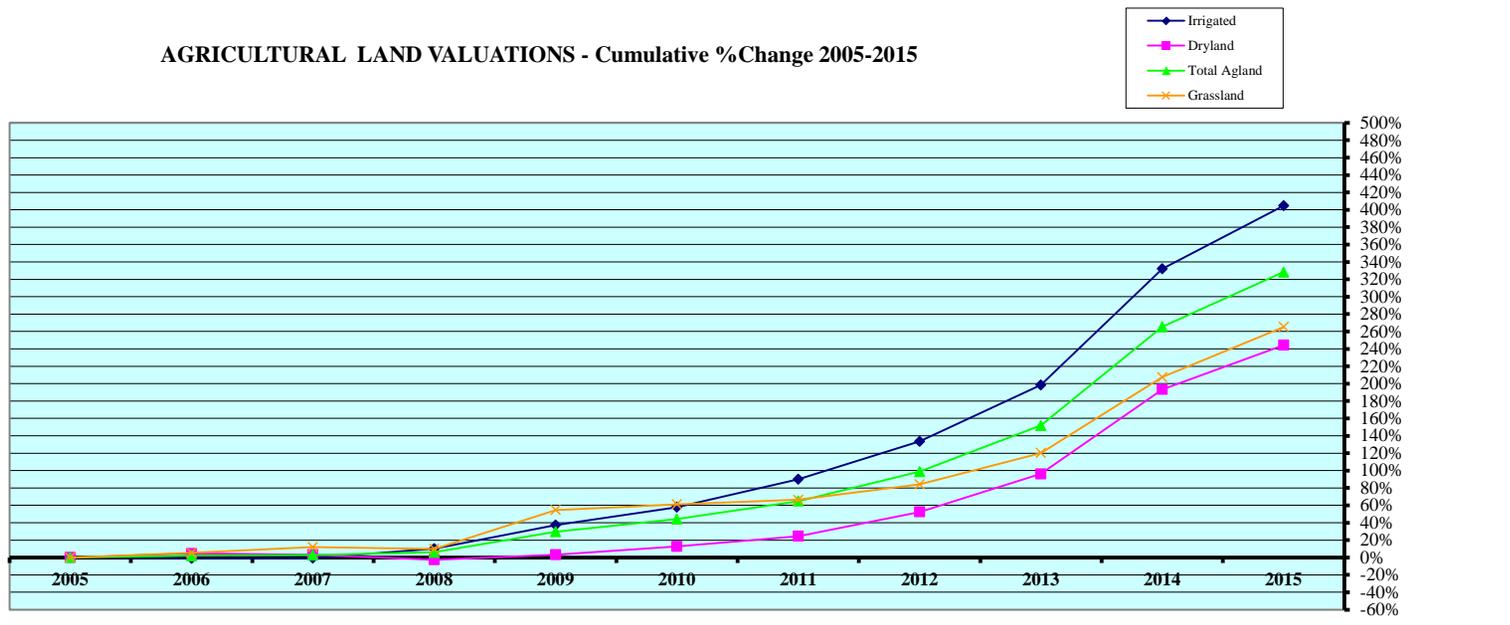
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 42
County HARLAN

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	87,385,380	--	--	--	55,032,330	--	--	--	31,561,270	--	--	--
2006	86,601,235	-784,145	-0.90%	-0.90%	57,610,260	2,577,930	4.68%	4.68%	33,210,780	1,649,510	5.23%	5.23%
2007	86,717,020	115,785	0.13%	-0.76%	56,845,800	-764,460	-1.33%	3.30%	35,341,335	2,130,555	6.42%	11.98%
2008	96,115,950	9,398,930	10.84%	9.99%	53,649,130	-3,196,670	-5.62%	-2.51%	34,635,950	-705,385	-2.00%	9.74%
2009	119,993,685	23,877,735	24.84%	37.32%	56,859,515	3,210,385	5.98%	3.32%	48,808,820	14,172,870	40.92%	54.65%
2010	137,980,695	17,987,010	14.99%	57.90%	61,992,690	5,133,175	9.03%	12.65%	50,882,310	2,073,490	4.25%	61.22%
2011	166,017,535	28,036,840	20.32%	89.98%	68,510,245	6,517,555	10.51%	24.49%	52,513,540	1,631,230	3.21%	66.39%
2012	204,155,445	38,137,910	22.97%	133.63%	83,895,035	15,384,790	22.46%	52.45%	58,158,215	5,644,675	10.75%	84.27%
2013	260,750,135	56,594,690	27.72%	198.39%	107,932,340	24,037,305	28.65%	96.13%	69,506,430	11,348,215	19.51%	120.23%
2014	377,692,590	116,942,455	44.85%	332.21%	161,422,915	53,490,575	49.56%	193.32%	97,045,315	27,538,885	39.62%	207.48%
2015	441,021,515	63,328,925	16.77%	404.69%	189,506,555	28,083,640	17.40%	244.35%	115,290,230	18,244,915	18.80%	265.29%

Rate Ann.%chg: Irrigated **17.57%** Dryland **13.16%** Grassland **13.83%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	263,600	--	--	--	0	--	--	--	174,242,580	--	--	--
2006	262,250	-1,350	-0.51%	-0.51%	0	0			177,684,525	3,441,945	1.98%	1.98%
2007	260,450	-1,800	-0.69%	-1.19%	0	0			179,164,605	1,480,080	0.83%	2.82%
2008	249,850	-10,600	-4.07%	-5.22%	0	0			184,650,880	5,486,275	3.06%	5.97%
2009	239,250	-10,600	-4.24%	-9.24%	38,385	38,385			225,939,655	41,288,775	22.36%	29.67%
2010	240,890	1,640	0.69%	-8.62%	0	-38,385	-100.00%		251,096,585	25,156,930	11.13%	44.11%
2011	241,520	630	0.26%	-8.38%	0	0			287,282,840	36,186,255	14.41%	64.88%
2012	239,900	-1,620	-0.67%	-8.99%	0	0			346,448,595	59,165,755	20.59%	98.83%
2013	481,300	241,400	100.63%	82.59%	0	0			438,670,205	92,221,610	26.62%	151.76%
2014	480,300	-1,000	-0.21%	82.21%	0	0			636,641,120	197,970,915	45.13%	265.38%
2015	479,900	-400	-0.08%	82.06%	0	0			746,298,200	109,657,080	17.22%	328.31%

Cnty# **42**
County **HARLAN**

Rate Ann.%chg: Total Agric Land **15.66%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	87,122,705	92,578	941			55,246,465	100,827	548			31,572,175	119,383	264		
2006	86,611,750	93,524	926	-1.59%	-1.59%	57,594,960	99,965	576	5.15%	5.15%	33,189,410	119,227	278	5.26%	5.26%
2007	86,711,155	95,263	910	-1.71%	-3.28%	56,874,900	98,685	576	0.03%	5.18%	35,351,075	118,910	297	6.80%	12.41%
2008	96,327,835	103,710	929	2.04%	-1.30%	53,583,395	93,632	572	-0.70%	4.44%	34,641,405	116,783	297	-0.22%	12.16%
2009	120,049,295	103,557	1,159	24.81%	23.18%	57,025,650	96,052	594	3.74%	8.35%	48,714,150	116,143	419	41.40%	58.60%
2010	137,994,145	103,488	1,333	15.02%	41.69%	61,944,660	95,939	646	8.75%	17.84%	50,874,645	116,249	438	4.34%	65.48%
2011	165,832,440	103,478	1,603	20.19%	70.29%	68,544,755	95,758	716	10.86%	30.64%	52,493,865	116,431	451	3.02%	70.48%
2012	204,018,065	103,612	1,969	22.87%	109.24%	83,777,180	95,943	873	21.99%	59.36%	58,012,675	115,921	500	11.00%	89.23%
2013	261,565,670	103,871	2,518	27.89%	167.59%	107,536,605	96,059	1,119	28.21%	104.31%	69,498,915	115,793	600	19.93%	126.95%
2014	377,686,500	103,465	3,650	44.96%	287.90%	161,417,200	96,769	1,668	49.00%	204.43%	97,062,955	115,480	841	40.04%	217.82%
2015	441,050,635	103,389	4,266	16.86%	353.31%	189,521,200	97,079	1,952	17.04%	256.29%	115,290,230	115,257	1,000	19.01%	278.24%

Rate Annual %chg Average Value/Acre: 16.32%

13.55%

14.23%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	263,650	5,273	50			0	0				174,204,995	318,060	548		
2006	262,350	5,247	50	0.00%	0.00%	0	0				177,658,470	317,963	559	2.01%	2.01%
2007	259,750	5,195	50	0.00%	0.00%	0	0				179,196,880	318,053	563	0.84%	2.87%
2008	249,700	4,994	50	0.00%	0.00%	0	0				184,802,335	319,119	579	2.78%	5.73%
2009	240,500	4,810	50	0.00%	0.00%	150	3	50			226,029,745	320,565	705	21.76%	28.74%
2010	241,660	4,820	50	0.27%	0.27%	150	3	50	0.00%		251,055,260	320,499	783	11.09%	43.02%
2011	240,790	4,807	50	-0.09%	0.18%	150	3	50	0.00%		287,112,000	320,477	896	14.37%	63.57%
2012	239,900	4,798	50	-0.18%	0.00%	0	0				346,047,820	320,274	1,080	20.60%	97.27%
2013	479,900	4,799	100	100.00%	100.00%	0	0				439,081,090	320,522	1,370	26.79%	150.11%
2014	480,900	4,809	100	0.00%	100.00%	0	0				636,647,555	320,523	1,986	44.99%	262.65%
2015	479,900	4,799	100	0.00%	100.00%	0	0				746,341,965	320,523	2,329	17.23%	325.13%

42
HARLAN

Rate Annual %chg Average Value/Acre: 15.57%

(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
3,423	HARLAN	45,679,208	6,547,258	8,173,893	106,394,752	26,239,590	0	11,806,260	746,298,200	22,110,135	12,405,605	3,086,800	988,741,701
cnty.sector.value % of total value:		4.62%	0.66%	0.83%	10.76%	2.65%		1.19%	75.48%	2.24%	1.25%	0.31%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,133	ALMA	1,266,687	360,716	125,650	33,760,240	10,789,425	0	0	99,825	0	0	244,400	46,646,943
33.10%	%sector of county sector	2.77%	5.51%	1.54%	31.73%	41.12%			0.01%			7.92%	4.72%
	%sector of municipality	2.72%	0.77%	0.27%	72.37%	23.13%			0.21%			0.52%	100.00%
44	HUNTLEY	132,463	66,259	6,039	955,670	131,335	0	0	0	0	0	0	1,291,766
1.29%	%sector of county sector	0.29%	1.01%	0.07%	0.90%	0.50%							0.13%
	%sector of municipality	10.25%	5.13%	0.47%	73.98%	10.17%							100.00%
386	ORLEANS	26,619	323,740	83,725	7,037,075	1,081,615	0	0	0	0	4,000	0	8,556,774
11.28%	%sector of county sector	0.06%	4.94%	1.02%	6.61%	4.12%					0.03%		0.87%
	%sector of municipality	0.31%	3.78%	0.98%	82.24%	12.64%					0.05%		100.00%
779	OXFORD	262,726	105,226	308,229	4,544,280	932,215	0	0	78,460	0	0	0	6,231,136
22.76%	%sector of county sector	0.58%	1.61%	3.77%	4.27%	3.55%			0.01%				0.63%
	%sector of municipality	4.22%	1.69%	4.95%	72.93%	14.96%			1.26%				100.00%
38	RAGAN	10,596	114,082	7,326	697,330	2,375,570	0	0	123,490	0	0	0	3,328,394
1.11%	%sector of county sector	0.02%	1.74%	0.09%	0.66%	9.05%			0.02%				0.34%
	%sector of municipality	0.32%	3.43%	0.22%	20.95%	71.37%			3.71%				100.00%
150	REPUBLICAN CITY	41,247	391,224	67,837	10,538,220	1,876,820	0	110,995	0	0	0	0	13,026,343
4.38%	%sector of county sector	0.09%	5.98%	0.83%	9.90%	7.15%		0.94%					1.32%
	%sector of municipality	0.32%	3.00%	0.52%	80.90%	14.41%		0.85%					100.00%
183	STAMFORD	55,042	98,896	35,081	3,035,255	412,875	0	0	0	0	2,400	0	3,639,549
5.35%	%sector of county sector	0.12%	1.51%	0.43%	2.85%	1.57%					0.02%		0.37%
	%sector of municipality	1.51%	2.72%	0.96%	83.40%	11.34%					0.07%		100.00%
2,713	Total Municipalities	1,795,380	1,460,143	633,887	60,568,070	17,599,855	0	110,995	301,775	0	6,400	244,400	82,720,905
79.26%	%all municip.sect of cnty	3.93%	22.30%	7.76%	56.93%	67.07%		0.94%	0.04%		0.05%	7.92%	8.37%

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
42	HARLAN

CHART 5

EXHIBIT

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Total Real Property Sum Lines 17, 25, & 30	Records : 4,945	Value : 972,976,710	Growth 4,618,802	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	246	586,945	68	582,715	19	93,370	333	1,263,030	
02. Res Improve Land	1,261	5,652,630	175	4,772,165	228	4,652,090	1,664	15,076,885	
03. Res Improvements	1,261	63,652,295	175	18,138,350	228	23,084,180	1,664	104,874,825	
04. Res Total	1,507	69,891,870	243	23,493,230	247	27,829,640	1,997	121,214,740	1,512,952
% of Res Total	75.46	57.66	12.17	19.38	12.37	22.96	40.38	12.46	32.76
05. Com UnImp Land	44	143,430	1	1,500	2	11,160	47	156,090	
06. Com Improve Land	233	1,312,775	7	31,295	13	82,680	253	1,426,750	
07. Com Improvements	233	18,794,615	7	2,276,325	13	4,936,735	253	26,007,675	
08. Com Total	277	20,250,820	8	2,309,120	15	5,030,575	300	27,590,515	988,274
% of Com Total	92.33	73.40	2.67	8.37	5.00	18.23	6.07	2.84	21.40
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	1	10,200	0	0	1	10,200	
14. Rec Improve Land	13	0	357	2,849,345	1	12,180	371	2,861,525	
15. Rec Improvements	13	167,990	357	9,193,560	1	750	371	9,362,300	
16. Rec Total	13	167,990	358	12,053,105	1	12,930	372	12,234,025	332,041
% of Rec Total	3.49	1.37	96.24	98.52	0.27	0.11	7.52	1.26	7.19
Res & Rec Total	1,520	70,059,860	601	35,546,335	248	27,842,570	2,369	133,448,765	1,844,993
% of Res & Rec Total	64.16	52.50	25.37	26.64	10.47	20.86	47.91	13.72	39.95
Com & Ind Total	277	20,250,820	8	2,309,120	15	5,030,575	300	27,590,515	988,274
% of Com & Ind Total	92.33	73.40	2.67	8.37	5.00	18.23	6.07	2.84	21.40
17. Taxable Total	1,797	90,310,680	609	37,855,455	263	32,873,145	2,669	161,039,280	2,833,267
% of Taxable Total	67.33	56.08	22.82	23.51	9.85	20.41	53.97	16.55	61.34

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	5	209,465	2,520,140	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	5	209,465	2,520,140
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				5	209,465	2,520,140

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	14	2,671,790	14	2,671,790	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	14	2,671,790	0

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	380,020	9	170,495	1,799	597,772,350	1,814	598,322,865
28. Ag-Improved Land	1	35,340	2	16,000	425	177,368,610	428	177,419,950
29. Ag Improvements	2	29,400	2	42,290	444	33,451,135	448	33,522,825
30. Ag Total							2,262	809,265,640

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	1	1.00	15,000	0	0.00	0	
33. HomeSite Improvements	1	0.00	19,305	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.00	4,000	7	14.00	7,000	
36. FarmSite Improv Land	1	0.00	0	2	3.00	16,000	
37. FarmSite Improvements	2	0.00	10,095	2	0.00	42,290	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	23	23.00	113,000	23	23.00	113,000	
32. HomeSite Improv Land	285	296.00	4,164,000	286	297.00	4,179,000	
33. HomeSite Improvements	285	0.00	20,402,105	286	0.00	20,421,410	1,501,640
34. HomeSite Total				309	320.00	24,713,410	
35. FarmSite UnImp Land	75	149.60	96,800	83	167.60	107,800	
36. FarmSite Improv Land	416	1,293.03	679,945	419	1,296.03	695,945	
37. FarmSite Improvements	435	0.00	13,049,030	439	0.00	13,101,415	283,895
38. FarmSite Total				522	1,463.63	13,905,160	
39. Road & Ditches	0	6,409.30	0	0	6,409.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				831	8,192.93	38,618,570	1,785,535

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	19,134.00	81.23%	104,090,160	89.14%	5,440.06
47. 2A1	772.00	3.28%	3,377,500	2.89%	4,375.00
48. 2A	84.00	0.36%	318,360	0.27%	3,790.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,203.00	5.11%	3,031,560	2.60%	2,520.00
52. 4A	2,361.00	10.02%	5,949,720	5.10%	2,520.00
53. Total	23,554.00	100.00%	116,767,300	100.00%	4,957.43
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,759.00	79.48%	20,953,415	85.34%	2,700.53
56. 2D1	405.00	4.15%	974,025	3.97%	2,405.00
57. 2D	29.00	0.30%	69,165	0.28%	2,385.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	656.00	6.72%	1,069,280	4.35%	1,630.00
61. 4D	913.00	9.35%	1,488,190	6.06%	1,630.00
62. Total	9,762.00	100.00%	24,554,075	100.00%	2,515.27
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	926.00	16.75%	1,111,200	16.75%	1,200.00
65. 2G1	224.00	4.05%	268,800	4.05%	1,200.00
66. 2G	71.00	1.28%	85,200	1.28%	1,200.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	376.00	6.80%	451,200	6.80%	1,200.00
70. 4G	3,933.00	71.12%	4,719,600	71.12%	1,200.00
71. Total	5,530.00	100.00%	6,636,000	100.00%	1,200.00
Irrigated Total	23,554.00	60.42%	116,767,300	78.91%	4,957.43
Dry Total	9,762.00	25.04%	24,554,075	16.59%	2,515.27
Grass Total	5,530.00	14.18%	6,636,000	4.48%	1,200.00
72. Waste	140.00	0.36%	14,000	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	38,986.00	100.00%	147,971,375	100.00%	3,795.50

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	83.70	0.11%	425,615	0.14%	5,085.01
46. 1A	49,291.03	64.52%	235,902,920	75.22%	4,785.92
47. 2A1	5,662.00	7.41%	22,434,415	7.15%	3,962.28
48. 2A	777.00	1.02%	2,676,765	0.85%	3,445.00
49. 3A1	606.00	0.79%	1,731,680	0.55%	2,857.56
50. 3A	1,076.00	1.41%	2,816,095	0.90%	2,617.19
51. 4A1	4,166.70	5.45%	10,500,085	3.35%	2,520.00
52. 4A	14,737.00	19.29%	37,137,240	11.84%	2,520.00
53. Total	76,399.43	100.00%	313,624,815	100.00%	4,105.07
Dry					
54. 1D1	5.00	0.01%	10,300	0.01%	2,060.00
55. 1D	44,118.75	74.09%	89,725,950	80.03%	2,033.74
56. 2D1	1,427.00	2.40%	2,441,675	2.18%	1,711.05
57. 2D	254.00	0.43%	424,180	0.38%	1,670.00
58. 3D1	162.00	0.27%	233,280	0.21%	1,440.00
59. 3D	141.00	0.24%	198,980	0.18%	1,411.21
60. 4D1	4,547.00	7.64%	6,456,740	5.76%	1,420.00
61. 4D	8,892.36	14.93%	12,627,150	11.26%	1,420.00
62. Total	59,547.11	100.00%	112,118,255	100.00%	1,882.85
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	7,828.00	11.03%	9,393,600	11.03%	1,200.00
65. 2G1	914.00	1.29%	1,096,800	1.29%	1,200.00
66. 2G	472.00	0.67%	566,400	0.67%	1,200.00
67. 3G1	62.00	0.09%	74,400	0.09%	1,200.00
68. 3G	103.00	0.15%	123,600	0.15%	1,200.00
69. 4G1	4,204.00	5.93%	5,044,800	5.93%	1,200.00
70. 4G	57,367.06	80.86%	68,840,995	80.86%	1,200.01
71. Total	70,950.06	100.00%	85,140,595	100.00%	1,200.01
Irrigated Total					
	76,399.43	36.22%	313,624,815	61.34%	4,105.07
Dry Total					
	59,547.11	28.23%	112,118,255	21.93%	1,882.85
Grass Total					
	70,950.06	33.64%	85,140,595	16.65%	1,200.01
72. Waste	4,007.00	1.90%	400,700	0.08%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	210,903.60	100.00%	511,284,365	100.00%	2,424.26

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	2,443.20	63.51%	8,947,395	72.28%	3,662.16
47. 2A1	225.00	5.85%	671,625	5.43%	2,985.00
48. 2A	7.00	0.18%	17,990	0.15%	2,570.00
49. 3A1	3.00	0.08%	7,020	0.06%	2,340.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	166.00	4.31%	388,440	3.14%	2,340.00
52. 4A	1,003.00	26.07%	2,347,020	18.96%	2,340.00
53. Total	3,847.20	100.00%	12,379,490	100.00%	3,217.79
Dry					
54. 1D1	2.00	0.01%	0	0.00%	0.00
55. 1D	21,387.00	73.98%	43,759,510	80.27%	2,046.08
56. 2D1	229.00	0.79%	393,880	0.72%	1,720.00
57. 2D	38.00	0.13%	63,270	0.12%	1,665.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,675.00	5.79%	2,378,500	4.36%	1,420.00
61. 4D	5,577.00	19.29%	7,921,860	14.53%	1,420.45
62. Total	28,908.00	100.00%	54,517,020	100.00%	1,885.88
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,751.00	10.06%	4,180,200	9.41%	1,114.42
65. 2G1	51.00	0.14%	61,200	0.14%	1,200.00
66. 2G	88.00	0.24%	105,600	0.24%	1,200.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,820.00	4.88%	2,184,000	4.92%	1,200.00
70. 4G	31,586.60	84.69%	37,903,920	85.30%	1,200.00
71. Total	37,296.60	100.00%	44,434,920	100.00%	1,191.39
Irrigated Total					
	3,847.20	5.45%	12,379,490	11.11%	3,217.79
Dry Total					
	28,908.00	40.92%	54,517,020	48.94%	1,885.88
Grass Total					
	37,296.60	52.79%	44,434,920	39.89%	1,191.39
72. Waste	599.00	0.85%	59,900	0.05%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	70,650.80	100.00%	111,391,330	100.00%	1,576.65

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	45.79	222,290	0.00	0	103,754.84	442,549,315	103,800.63	442,771,605
77. Dry Land	52.00	99,670	90.00	163,495	98,075.11	190,926,185	98,217.11	191,189,350
78. Grass	62.00	74,400	0.00	0	113,714.66	136,137,115	113,776.66	136,211,515
79. Waste	0.00	0	0.00	0	4,746.00	474,600	4,746.00	474,600
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	159.79	396,360	90.00	163,495	320,290.61	770,087,215	320,540.40	770,647,070

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,800.63	32.38%	442,771,605	57.45%	4,265.60
Dry Land	98,217.11	30.64%	191,189,350	24.81%	1,946.60
Grass	113,776.66	35.50%	136,211,515	17.67%	1,197.18
Waste	4,746.00	1.48%	474,600	0.06%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	320,540.40	100.00%	770,647,070	100.00%	2,404.21

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 Acreages	20	111,485	247	4,922,040	247	24,080,900	267	29,114,425	401,893
83.2 Alma	31	252,540	531	4,348,565	531	35,662,280	562	40,263,385	262,145
83.3 B & R Trl Park	0	0	92	30,000	92	1,006,985	92	1,036,985	2,465
83.4 Hanchetts	8	92,990	32	1,023,615	32	6,880,040	40	7,996,645	155,285
83.5 Hunters Hill	2	100,000	20	1,060,285	20	2,772,985	22	3,933,270	174,205
83.6 N Shore Cabin	3	27,265	25	1,417,040	25	2,213,185	28	3,657,490	111,775
83.7 N Shore Marina	0	0	132	795,000	132	4,088,225	132	4,883,225	133,171
83.8 Orleans	71	77,505	247	251,755	247	8,149,765	318	8,479,025	24,945
83.9 Oxford	17	17,035	103	139,040	103	4,994,720	120	5,150,795	10,545
83.10 Patterson	0	0	98	1,630,000	98	2,991,490	98	4,621,490	194,485
83.11 Republican City	18	75,350	233	730,295	233	11,063,015	251	11,868,660	171,974
83.12 Stamford\huntley\rag	110	162,180	162	185,925	162	4,062,185	272	4,410,290	86,460
83.13 Taylor Manor	54	356,880	113	1,404,850	113	6,271,350	167	8,033,080	115,645
84 Residential Total	334	1,273,230	2,035	17,938,410	2,035	114,237,125	2,369	133,448,765	1,844,993

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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	Acreages	6	28,920	24	167,020	24	4,182,580	30	4,378,520	0
85.2	Alma	13	91,635	110	888,975	110	10,915,330	123	11,895,940	403,406
85.3	B & R Trl Park	0	0	1	22,750	1	266,800	1	289,550	0
85.4	Huntley/ragan	10	3,635	16	22,230	16	2,486,605	26	2,512,470	0
85.5	N Shore Cabin	0	0	2	0	2	1,775,940	2	1,775,940	0
85.6	Orleans	11	6,390	43	28,985	43	1,016,220	54	1,051,595	0
85.7	Oxford	2	2,680	5	18,620	5	926,565	7	947,865	0
85.8	Patterson	0	0	2	0	2	2,140,205	2	2,140,205	541,665
85.9	Republican City	3	15,355	31	237,330	31	1,866,595	34	2,119,280	43,203
85.10	Stamford	2	7,475	16	9,545	16	256,840	18	273,860	0
85.11	Taylor Manor	0	0	3	31,295	3	173,995	3	205,290	0
86	Commercial Total	47	156,090	253	1,426,750	253	26,007,675	300	27,590,515	988,274

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	561.00	10.86%	673,200	10.86%	1,200.00
89. 2G1	224.00	4.34%	268,800	4.34%	1,200.00
90. 2G	71.00	1.37%	85,200	1.37%	1,200.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	376.00	7.28%	451,200	7.28%	1,200.00
94. 4G	3,933.00	76.15%	4,719,600	76.15%	1,200.00
95. Total	5,165.00	100.00%	6,198,000	100.00%	1,200.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	365.00	100.00%	438,000	100.00%	1,200.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	365.00	100.00%	438,000	100.00%	1,200.00
<hr/>					
Grass Total	5,165.00	93.40%	6,198,000	93.40%	1,200.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	365.00	6.60%	438,000	6.60%	1,200.00
114. Market Area Total	5,530.00	100.00%	6,636,000	100.00%	1,200.00

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	3,725.00	5.57%	4,470,000	5.57%	1,200.00
89. 2G1	914.00	1.37%	1,096,800	1.37%	1,200.00
90. 2G	472.00	0.71%	566,400	0.71%	1,200.00
91. 3G1	62.00	0.09%	74,400	0.09%	1,200.00
92. 3G	103.00	0.15%	123,600	0.15%	1,200.00
93. 4G1	4,204.00	6.29%	5,044,800	6.29%	1,200.00
94. 4G	57,367.06	85.82%	68,840,995	85.82%	1,200.01
95. Total	66,847.06	100.00%	80,216,995	100.00%	1,200.01
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	4,103.00	100.00%	4,923,600	100.00%	1,200.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	4,103.00	100.00%	4,923,600	100.00%	1,200.00
<hr/>					
Grass Total	66,847.06	94.22%	80,216,995	94.22%	1,200.01
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,103.00	5.78%	4,923,600	5.78%	1,200.00
114. Market Area Total	70,950.06	100.00%	85,140,595	100.00%	1,200.01

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	2,145.00	6.01%	2,574,000	6.01%	1,200.00
89. 2G1	51.00	0.14%	61,200	0.14%	1,200.00
90. 2G	88.00	0.25%	105,600	0.25%	1,200.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,820.00	5.10%	2,184,000	5.10%	1,200.00
94. 4G	31,586.60	88.50%	37,903,920	88.50%	1,200.00
95. Total	35,690.60	100.00%	42,828,720	100.00%	1,200.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	1,606.00	100.00%	1,606,200	100.00%	1,000.12
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,606.00	100.00%	1,606,200	100.00%	1,000.12
<hr/>					
Grass Total	35,690.60	95.69%	42,828,720	96.39%	1,200.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,606.00	4.31%	1,606,200	3.61%	1,000.12
114. Market Area Total	37,296.60	100.00%	44,434,920	100.00%	1,191.39

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

42 Harlan

	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	106,394,752	121,214,740	14,819,988	13.93%	1,512,952	12.51%
02. Recreational	11,806,260	12,234,025	427,765	3.62%	332,041	0.81%
03. Ag-Homesite Land, Ag-Res Dwelling	22,110,135	24,713,410	2,603,275	11.77%	1,501,640	4.98%
04. Total Residential (sum lines 1-3)	140,311,147	158,162,175	17,851,028	12.72%	3,346,633	10.34%
05. Commercial	26,239,590	27,590,515	1,350,925	5.15%	988,274	1.38%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	12,405,605	13,905,160	1,499,555	12.09%	283,895	9.80%
08. Minerals	3,086,800	2,671,790	-415,010	-13.44	0	-13.44
09. Total Commercial (sum lines 5-8)	41,731,995	44,167,465	2,435,470	5.84%	1,272,169	2.79%
10. Total Non-Agland Real Property	182,043,142	202,329,640	20,286,498	11.14%	4,618,802	8.61%
11. Irrigated	441,021,515	442,771,605	1,750,090	0.40%		
12. Dryland	189,506,555	191,189,350	1,682,795	0.89%		
13. Grassland	115,290,230	136,211,515	20,921,285	18.15%		
14. Wasteland	479,900	474,600	-5,300	-1.10%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	746,298,200	770,647,070	24,348,870	3.26%		
17. Total Value of all Real Property (Locally Assessed)	928,341,342	972,976,710	44,635,368	4.81%	4,618,802	4.31%

2016 Assessment Survey for Harlan County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$127,718
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,640 for the oil and gas mineral appraisal and the commercial pickup work
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$40,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$19,455

B. Computer, Automation Information and GIS

1.	Administrative software:
	Orion
2.	CAMA software:
	Orion
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The assessor and staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, harlan.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The assessor and staff
8.	Personal Property software:
	Orion

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Alma
4.	When was zoning implemented?
	2002

D. Contracted Services

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

E. Appraisal /Listing Services

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

2016 Residential Assessment Survey for Harlan County

1.	Valuation data collection done by:																
	The assessor																
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><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>Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural Homes and Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.	02	Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.	03	Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.	04	Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.	05	Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.	06	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.	Ag	Agricultural Homes and Outbuildings
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06	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.																
Ag	Agricultural Homes and Outbuildings																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Only the cost approach is used.																
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																
	Depreciation tables are developed using local market information.																
5.	Are individual depreciation tables developed for each valuation grouping?																
	The same depreciation table is used for valuation groups one through four; land value is used to differentiate locational differences. Valuation groups fives and six have separate depreciation models.																
6.	Describe the methodology used to determine the residential lot values?																
	Residential lot values are valued using a sales price per square foot analysis.																
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																
	No applications were received to combine lots being held for resale; lots held for sale are valued the same as all other lots within the neighborhood.																

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2016	2015	2016	2015
02	2016	2015	2016	2010
03	2016	2015	2016	2010
04	2016	2015	2016	2011-2016
05	2016	2015	2016	2013-2015
06	2016	2015	2016	2012-2013
Ag	2016	2015	2016	2014

2016 Commercial Assessment Survey for Harlan County

1.	Valuation data collection done by:				
	The assessor				
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>			
	01	There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	All three approaches to value are developed.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	A county wide reappraisal was completed by Stanard Appraisal in 2012; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state.				
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?				
	Depreciation is developed using local market information.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	n/a				
6.	Describe the methodology used to determine the commercial lot values.				
	Lots are valued by the square foot.				
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	2012	2002	2012
	Although the land values were last established in 2002, the values are reviewed on an annual basis.				

2016 Agricultural Assessment Survey for Harlan County

1.	Valuation data collection done by:													
	The assessor													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">03</td> <td>South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2016	02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2016	03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
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03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2016												
3.	Describe the process used to determine and monitor market areas.													
	The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses.													
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?													
	Yes, farm home sites and rural residential home sites are valued the same.													
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	n/a													

**2015 PLAN OF ASSESSMENT
FOR
HARLAN COUNTY**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1964	40%	13%
Commercial	302	6%	3%
Recreational	372	8%	1%
Agricultural	2260	46%	82%
Mineral	10	0	0
Exempt	197	0	0

Agricultural land - taxable acres 320,523.40

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

For more information see 2015 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 full time clerk starting 7-1-14

Harlan County budget \$127,718.38 for 2014-2015

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has meet all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

B. Cadastral Maps

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

C. Property Record Cards

We utilize the property record cards available from the old Terra Scan system & the new Orion System. We also have aerial photos of rural parcels from a 1984 flight.

We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. We implemented our new Orion CAMA system on 7-18-2011 and have been working through all the transfer challenges.

D. Software for CAMA, Assessment Administration, GIS

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

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

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

Current Assessment Procedures for Real Property:

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

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	97.00	24.53	111.54
Commercial	94.00	23.72	112.47
Agricultural Land	72.00	28.04	108.75
Special Value Agland	N/A	N/A	N/A

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

Assessment Actions Planned for Assessment Year 2016:

Continue reviewing rural residential. Review Rural Residences. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Update the CAMA system with Marshall & Swift manual of 06/14. Verify accuracy of depreciation tables and site improvements tables with information from the market data. Do regular pick-up work and sale reviews.

Assessment Actions Planned for Assessment Year 2017:

Review Orleans, North Shore Cabin area & Republican City, Hall Trailer Court & Anchor Court. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS sending them all of our splits, combinations, and changes of agland.

Assessment Actions Planned for Assessment Year 2018:

Review Patterson Harbor, North Shore Marina, Huntley and Ragan. WE will also be contacting an appraisal company to review our Commercial Properties. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do

regular pick-up work based on building permits and information from the zoning director. Continued updating of GIS, with sending them splits, combinations and changes of agland.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real Property)
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 555 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 182 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.

12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

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

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

Respectfully submitted:

Date: 07/23/2015

Assessor

Kim Wessels