



2016 REPORTS & OPINIONS

ROCK 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 Rock 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 Rock 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: Monica Turpin, Rock 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.

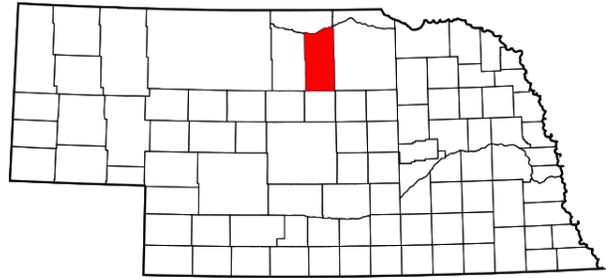
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

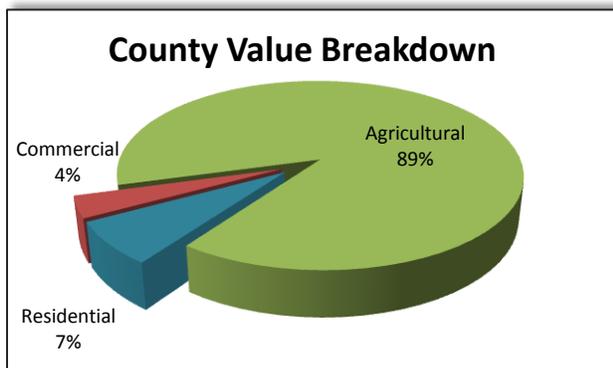
County Overview

With a total area of 1,008 square miles, Rock had 1,443 residents, per the Census Bureau Quick Facts for 2014, a 6% population decline from the 2010 US Census. In a review of the past fifty years, Rock has seen a steady drop in population of 44% (Nebraska Department of Economic Development). Reports indicated that 80% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Rock convene in and around Bassett, the county seat. Per the latest information available from the U.S. Census Bureau, there were forty-five

employer establishments in Rock. County-wide employment was at 860, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



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

Rock County Quick Facts

Founded	1888
Namesake	Rock Creek Or The county's rocky soil condition
Region	Northeast
County Seat	Bassett
Other Communities	Newport
Most Populated	Bassett (570) -9% from 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Rock County

Assessment Actions

For assessment year 2016 all new pictures were taken in valuation groupings 01, 02 and 03. Updated costing and new depreciation will be added in 2017.

Description of Analysis

Residential sales are stratified into four valuation groupings. The majority of sales occur within Bassett; which accounts for about 75% of the residential sales.

Valuation Grouping	Assessor Location
01	Bassett
02	Mainly the hill subdivision located south of HWY 20 in Bassett.
03	Newport
04	Rural

The residential profile for Rock County is made up of 48 qualified sales representing all four of the valuation groupings. Both the median and weighted mean measures of central tendency for the residential class of properties are within the acceptable range and supportive of one another. The high mean can be attributed to outlier sales. Both the coefficient of dispersion and price related differential are above the ranges and may be an indication the higher valued properties are under assessed.

In examining the 'Study Yrs' statistics on the profile, it appears the indicated trend for the residential market is flattening to decreasing. Where an analysis is possible by valuation grouping, those valuation groupings will also be consistent with this trend.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. Family sales the county assessor and staff know are not good sales are not verified. The estimated return on questionnaires is 10%. The deputy county

2016 Residential Correlation for Rock County

assessor stated they don't mail out a lot of questionnaires as the return rate is pretty low and they feel when they do get questionnaires back they don't really learn much more than they already knew about the sale. Being a smaller county the courthouse staff is pretty familiar with the sales and tends to offer information. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction if needed. Onsite reviews are usually not done. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. Personal property adjustments for residential property are not automatically made when reported, further verification is usually done.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update. The transfer statements most recently have been getting better and filed monthly which is an improvement. However the county assessor will need to set a date on the calendar each month so the sales will be transferred consistently on a monthly basis. The AVU when reviewed was accurate when compared with the property record cards.

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

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

Equalization and Quality of Assessment

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

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	36	99.51	110.81	101.74	22.17	108.91
02	8	96.23	107.24	93.97	22.87	114.12
03	2	78.65	78.65	58.61	27.58	134.19
04	2	80.87	80.87	76.63	09.57	105.53
<u>ALL</u>	48	98.12	107.62	97.21	22.26	110.71

2016 Residential Correlation for Rock County

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

Level of Value

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

2016 Commercial Correlation for Rock County

Assessment Actions

For assessment year 2016 routine maintenance and pick work were the only actions performed in Rock County. The last reappraisal was done in 2013.

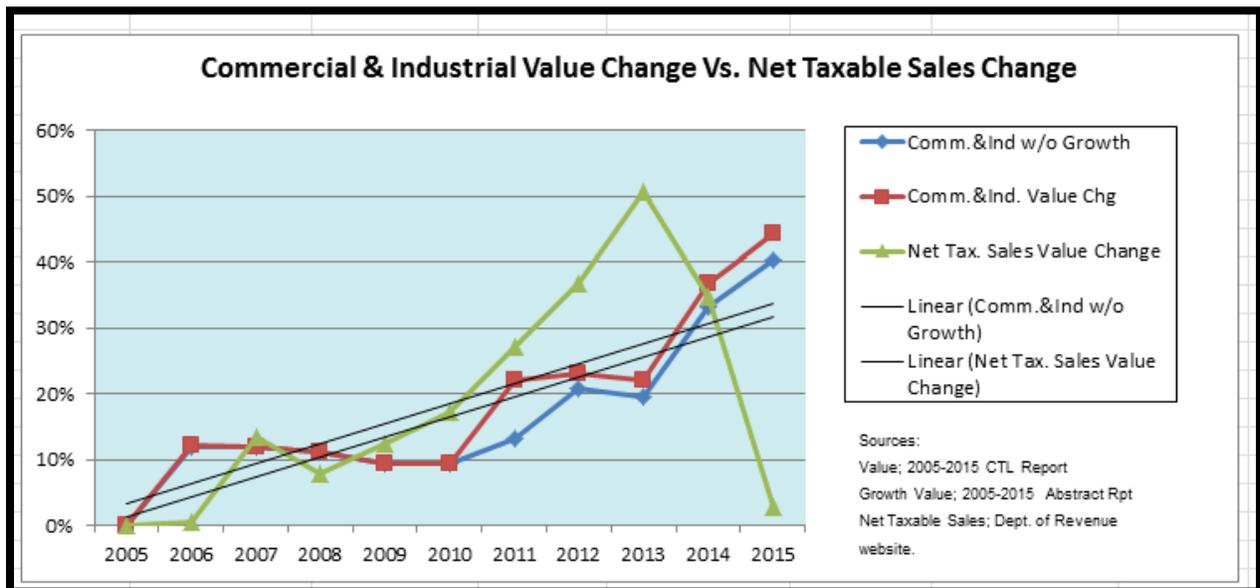
Description of Analysis

Currently there are three valuation groupings within the commercial class.

Valuation Grouping	Assessor Location
01	Bassett
03	Newport
04	Rural

The statistical analysis for the commercial class of real property has 13 qualified sales. With a small sample such as this, the reliability of the sample in representing the population for measurement purposes is reduced. There are 50 difference occupancy codes within Rock County. Within these small groupings there is limited trade for an agricultural area. The sample does not represent the population.

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



2016 Commercial Correlation for Rock County

The Net Taxable Sales point toward an Average Annual Rate of .88% net increase over ten of the last eleven years. The Annual Percent Change in assessed value illustrates an average annual percent change excluding growth for the same time period of 2.07%, a -1.19 point difference. Although there was a year in the data that indicated a decline in the Net Taxable Sales from the previous year (year 2008) as well as 2014 and 2015, the remainders were fairly positive. A review of the Net Taxable Sales from 2014 to 2015 reveals that overall there was a decrease in collections of -23.68%. As evidenced by the chart above, the county experienced a steep drop in the net sales value change for 2015. As Rock County relies on the agricultural economy another factor having impact was a legislative change in the collection of sales tax for the repair and parts of agricultural equipment and machinery which is now exempt from collection as of October 1, 2014.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. Family sales the county assessor and staff know are not good sales are not verified. The estimated return on questionnaires is 10%. The deputy county assessor stated they don't mail out a lot of questionnaires as the return rate is pretty low and they feel when they do get questionnaires back they don't really learn much more than they already knew about the sale. Being a smaller county, the courthouse staff is pretty familiar with the sales and tends to offer information. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction, if needed. On-site reviews are usually not done. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arms-length. Personal Property adjustments for commercial property are not automatically made when reported, further verification is usually done.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements most recently has been getting better and filed monthly which is an improvement. However, the county assessor will need to set a date on the calendar each month so the sales will be transferred consistently on a monthly basis. The AVU, when reviewed, was accurate when compared with the property record cards.

2016 Commercial Correlation for Rock County

The county's inspection and review cycle for all real property was discussed with the county assessor. The county has it set up on the six year review and inspection cycle to review every parcel within the county. The physical review consists of on-site inspection with the property record card in hand updating any changes that are found. New photos are also taken. The last review and inspection for the commercial class was in 2013.

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

Equalization and Quality of Assessment

With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionated manner.

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

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	10	123.34	128.68	86.15	44.18	149.37
03	3	76.73	83.62	76.25	12.98	109.67
____ALL____	13	102.00	118.28	85.98	45.56	137.57

Level of Value

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

2016 Agricultural Correlation for Rock County

Assessment Actions

For assessment year 2016 routine appraisal maintenance was performed as well as reviewing rural improvements via aerial imagery in a portion of the county. When additional information is needed a physical inspection is done as well as contacting the taxpayer if needed.

A sales analysis was completed; as a result irrigated land in market area two increased approximately 17%, irrigated land in market area three increased approximately 28%. Since dry and grass land county wide are valued the same dry increased 4% and grass 12%.

Description of Analysis

In analyzing the agricultural sales within Rock County for measurement purposes market area one and two were combined to measure the irrigated sales. Area three irrigated is also measured separately. All three areas were combined to measure the dry and grass land. The makeup of land use in the county is 88% grass land, 8% irrigated, 2% waste and .62% dry land. All counties adjoining Rock are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences immerge at varying distances.

Analysis of the sales within the county showed that both irrigated and grassland had a disproportionate number of sales. Comparable sales from outside Rock County were supplemented in both land uses to maximize the majority land use (MLU) samples sizes and achieve a proportionate and representative mix of sales.

The resulting sample suggests the values are within the acceptable range and is adequate for measurement purposes. The statistical profile also further breaks down subclasses of 95% and 80% majority land use, with the 80% MLU providing the more representative sampling. The 80% MLU shows the irrigated subclass for both areas fall within the acceptable range. As stated above dry and grass values county wide are valued the same, so when looking at the same 80% MLU subclass for grass the reader should look at the overall County 80% MLU that has 27 sales with a median of 74.18%. There are not a sufficient number of dry land sales; however, the county assessor has increased dry land values proportionately with the market; for that reason dry land values are also believed to be acceptable.

Assessment Practice Review

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

2016 Agricultural Correlation for Rock County

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. Family sales the county assessor and staff know are not arm's-length transactions are not verified. The estimated return on questionnaires is 10%. The deputy county assessor stated they don't mail out a lot of questionnaires as the return rate is pretty low and they feel when they do get questionnaires back they don't really learn much more than they already knew about the sale. Being a smaller county the courthouse staff is pretty familiar with the sales and tends to offer information. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction if needed. Onsite reviews are usually not done. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. Pivot adjustments are made when the personal property is reported on the Real Property Transfer Statement or the returned sales questionnaire. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

The review also looked at the filing of transfer statement as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statement procedure has most recently been getting better and filed monthly which is an improvement. However, the county assessor will need to set a date on the calendar each month so the sales will be transferred consistently on a monthly basis. The AVU when reviewed was accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. Rock County has it set up on the six year review and inspection plan to systematically review land use with the most current aerial imagery. They compare this to each agricultural parcel within the township. Sales verification is also part of the process used to analyze and understand the agricultural land values and trends. The physical review of agricultural improvements consists of on-site inspections with the property record card in hand updating any changes that are found. New photos are taken and the condition of the property is noted.

Although the county has identified three market areas within the agricultural class of property, one valuation model has been applied to the entire county for dry and grass land values with two models for irrigated. A sales analysis is studied each year and supports these models.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. The land use of a parcel is reviewed through aerial imagery and physical inspection of the parcel. Conversations with the county assessor indicate that if agricultural activity is observed on the majority of the parcel, then the parcel is considered agricultural regardless of size. The farm home site value is the same as the rural residential first acre home site. Although the county does

2016 Agricultural Correlation for Rock County

not have a written policy in place to define agricultural or non-agricultural land, there is no reason to believe that the county is not considering the primary use of the parcel to identify and value agricultural land.

Equalization

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

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

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

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
2	38	72.43	75.44	63.40	31.29	118.99
3	19	74.74	74.53	65.25	26.16	114.22
____ ALL ____	55	74.18	75.12	64.08	29.17	117.23

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	23	71.88	75.89	70.40	31.94	107.80
2	9	71.88	83.93	72.05	38.30	116.49
3	14	72.86	70.73	68.82	27.49	102.78
____ Grass ____						
County	27	74.18	71.41	53.34	25.72	133.88
2	23	65.89	67.74	52.07	28.46	130.09
3	4	87.77	92.51	95.46	19.14	98.91
____ ALL ____	55	74.18	75.12	64.08	29.17	117.23

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Rock County is 74%.

2016 Opinions of the Property Tax Administrator for Rock County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	74	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 Rock County

Residential Real Property - Current

Number of Sales	48	Median	98.12
Total Sales Price	\$2,429,050	Mean	107.62
Total Adj. Sales Price	\$2,464,050	Wgt. Mean	97.21
Total Assessed Value	\$2,395,230	Average Assessed Value of the Base	\$41,620
Avg. Adj. Sales Price	\$51,334	Avg. Assessed Value	\$49,901

Confidence Interval - Current

95% Median C.I	92.09 to 105.31
95% Wgt. Mean C.I	89.99 to 104.42
95% Mean C.I	98.52 to 116.72
% of Value of the Class of all Real Property Value in the	4.81
% of Records Sold in the Study Period	6.51
% of Value Sold in the Study Period	7.81

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	47	98	98.26
2014	27	95	94.68
2013	18	95	95.26
2012	25	97	96.87

2016 Commission Summary for Rock County

Commercial Real Property - Current

Number of Sales	13	Median	102.00
Total Sales Price	\$723,000	Mean	118.28
Total Adj. Sales Price	\$723,000	Wgt. Mean	85.98
Total Assessed Value	\$621,665	Average Assessed Value of the Base	\$62,143
Avg. Adj. Sales Price	\$55,615	Avg. Assessed Value	\$47,820

Confidence Interval - Current

95% Median C.I	72.13 to 179.79
95% Wgt. Mean C.I	65.14 to 106.82
95% Mean C.I	83.03 to 153.53
% of Value of the Class of all Real Property Value in the County	1.37
% of Records Sold in the Study Period	9.29
% of Value Sold in the Study Period	7.15

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	10	100	85.17
2014	12	100	96.37
2013	10		88.75
2012	6		97.36

75 Rock
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 : 48
Total Sales Price : 2,429,050
Total Adj. Sales Price : 2,464,050
Total Assessed Value : 2,395,230
Avg. Adj. Sales Price : 51,334
Avg. Assessed Value : 49,901

MEDIAN : 98
WGT. MEAN : 97
MEAN : 108
COD : 22.26
PRD : 110.71

COV : 29.88
STD : 32.16
Avg. Abs. Dev : 21.84
MAX Sales Ratio : 205.24
MIN Sales Ratio : 56.96

95% Median C.I. : 92.09 to 105.31
95% Wgt. Mean C.I. : 89.99 to 104.42
95% Mean C.I. : 98.52 to 116.72

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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>Qtrrs</u>											
01-OCT-13 To 31-DEC-13	3	102.76	92.50	82.22	19.74	112.50	56.96	117.79	N/A	24,833	20,418
01-JAN-14 To 31-MAR-14	5	97.14	107.82	102.77	17.26	104.91	82.70	165.62	N/A	36,690	37,707
01-APR-14 To 30-JUN-14	6	95.57	95.34	93.96	04.98	101.47	87.26	101.28	87.26 to 101.28	89,583	84,168
01-JUL-14 To 30-SEP-14	7	94.50	93.04	83.45	09.06	111.49	74.33	110.00	74.33 to 110.00	55,286	46,139
01-OCT-14 To 31-DEC-14	4	105.93	111.52	96.78	21.58	115.23	73.38	160.83	N/A	49,100	47,519
01-JAN-15 To 31-MAR-15	4	123.67	129.45	102.08	28.47	126.81	78.64	191.83	N/A	58,500	59,719
01-APR-15 To 30-JUN-15	5	96.20	105.91	106.10	20.98	99.82	77.63	166.26	N/A	65,800	69,815
01-JUL-15 To 30-SEP-15	14	108.10	116.61	103.30	27.72	112.88	73.13	205.24	80.99 to 148.54	37,300	38,531
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	21	97.14	97.14	91.15	11.84	106.57	56.96	165.62	91.58 to 100.77	56,307	51,322
01-OCT-14 To 30-SEP-15	27	105.31	115.78	102.80	27.42	112.63	73.13	205.24	87.76 to 136.50	47,467	48,795
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	22	97.22	100.38	92.51	13.09	108.51	73.38	165.62	91.58 to 101.28	59,289	54,845
<u>ALL</u>	48	98.12	107.62	97.21	22.26	110.71	56.96	205.24	92.09 to 105.31	51,334	49,901

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	36	99.51	110.81	101.74	22.17	108.91	73.38	205.24	94.50 to 109.85	40,904	41,616
02	8	96.23	107.24	93.97	22.87	114.12	74.33	160.83	74.33 to 160.83	104,063	97,791
03	2	78.65	78.65	58.61	27.58	134.19	56.96	100.33	N/A	19,750	11,575
04	2	80.87	80.87	76.63	09.57	105.53	73.13	88.61	N/A	59,750	45,785
<u>ALL</u>	48	98.12	107.62	97.21	22.26	110.71	56.96	205.24	92.09 to 105.31	51,334	49,901

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	48	98.12	107.62	97.21	22.26	110.71	56.96	205.24	92.09 to 105.31	51,334	49,901
06											
07											
<u>ALL</u>	48	98.12	107.62	97.21	22.26	110.71	56.96	205.24	92.09 to 105.31	51,334	49,901

**75 Rock
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 : 48
 Total Sales Price : 2,429,050
 Total Adj. Sales Price : 2,464,050
 Total Assessed Value : 2,395,230
 Avg. Adj. Sales Price : 51,334
 Avg. Assessed Value : 49,901

MEDIAN : 98
 WGT. MEAN : 97
 MEAN : 108
 COD : 22.26
 PRD : 110.71

COV : 29.88
 STD : 32.16
 Avg. Abs. Dev : 21.84
 MAX Sales Ratio : 205.24
 MIN Sales Ratio : 56.96

95% Median C.I. : 92.09 to 105.31
 95% Wgt. Mean C.I. : 89.99 to 104.42
 95% Mean C.I. : 98.52 to 116.72

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	90.63	90.63	87.86	10.70	103.15	80.93	100.33	N/A	2,100	1,845	
Less Than 15,000	10	113.90	121.81	129.37	18.36	94.16	80.93	191.83	100.33 to 148.54	9,470	12,251	
Less Than 30,000	21	110.00	118.93	118.36	22.77	100.48	77.63	191.83	92.90 to 136.50	16,605	19,653	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	46	98.12	108.36	97.22	22.80	111.46	56.96	205.24	92.09 to 107.92	53,475	51,990	
Greater Than 14,999	38	96.28	103.89	95.92	21.04	108.31	56.96	205.24	88.61 to 100.87	62,351	59,808	
Greater Than 29,999	27	96.20	98.83	93.72	17.45	105.45	56.96	205.24	86.78 to 100.77	78,346	73,427	
<u>Incremental Ranges</u>												
0 TO 4,999	2	90.63	90.63	87.86	10.70	103.15	80.93	100.33	N/A	2,100	1,845	
5,000 TO 14,999	8	119.06	129.60	131.29	16.24	98.71	105.31	191.83	105.31 to 191.83	11,313	14,853	
15,000 TO 29,999	11	102.76	116.32	114.25	27.41	101.81	77.63	169.47	82.70 to 165.62	23,091	26,382	
30,000 TO 59,999	11	96.35	109.03	107.70	23.58	101.23	56.96	205.24	86.78 to 166.26	40,814	43,956	
60,000 TO 99,999	12	94.44	93.99	92.80	13.25	101.28	73.13	137.49	80.99 to 101.28	81,533	75,666	
100,000 TO 149,999	1	78.64	78.64	78.64	00.00	100.00	78.64	78.64	N/A	135,000	106,160	
150,000 TO 249,999	3	87.26	87.49	87.68	10.14	99.78	74.33	100.87	N/A	184,333	161,618	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	48	98.12	107.62	97.21	22.26	110.71	56.96	205.24	92.09 to 105.31	51,334	49,901	

75 Rock
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 : 13
Total Sales Price : 723,000
Total Adj. Sales Price : 723,000
Total Assessed Value : 621,665
Avg. Adj. Sales Price : 55,615
Avg. Assessed Value : 47,820

MEDIAN : 102
WGT. MEAN : 86
MEAN : 118
COD : 45.56
PRD : 137.57

COV : 49.31
STD : 58.32
Avg. Abs. Dev : 46.47
MAX Sales Ratio : 213.80
MIN Sales Ratio : 45.41

95% Median C.I. : 72.13 to 179.79
95% Wgt. Mean C.I. : 65.14 to 106.82
95% Mean C.I. : 83.03 to 153.53

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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	125.96	125.96	161.07	42.74	78.20	72.13	179.79	N/A	11,500	18,523
01-JAN-13 To 31-MAR-13	1	76.73	76.73	76.73	00.00	100.00	76.73	76.73	N/A	7,500	5,755
01-APR-13 To 30-JUN-13	3	142.60	138.26	147.40	19.86	93.80	93.61	178.58	N/A	18,833	27,760
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	3	201.03	153.41	83.96	27.92	182.72	45.41	213.80	N/A	37,833	31,765
01-JUL-14 To 30-SEP-14	1	45.41	45.41	45.41	00.00	100.00	45.41	45.41	N/A	86,000	39,055
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	2	93.26	93.26	82.74	11.60	112.71	82.44	104.08	N/A	218,000	180,363
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	102.00	102.00	102.00	00.00	100.00	102.00	102.00	N/A	500	510
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	6	118.11	123.91	144.92	36.47	85.50	72.13	179.79	72.13 to 179.79	14,500	21,013
01-OCT-13 To 30-SEP-14	4	123.22	126.41	67.34	65.74	187.72	45.41	213.80	N/A	49,875	33,588
01-OCT-14 To 30-SEP-15	3	102.00	96.17	82.76	07.07	116.20	82.44	104.08	N/A	145,500	120,412
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	4	118.11	122.88	139.12	31.93	88.33	76.73	178.58	N/A	16,000	22,259
01-JAN-14 To 31-DEC-14	4	123.22	126.41	67.34	65.74	187.72	45.41	213.80	N/A	49,875	33,588
<u>ALL</u>	13	102.00	118.28	85.98	45.56	137.57	45.41	213.80	72.13 to 179.79	55,615	47,820

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	123.34	128.68	86.15	44.18	149.37	45.41	213.80	45.41 to 201.03	71,100	61,252
03	3	76.73	83.62	76.25	12.98	109.67	72.13	102.00	N/A	4,000	3,050
<u>ALL</u>	13	102.00	118.28	85.98	45.56	137.57	45.41	213.80	72.13 to 179.79	55,615	47,820

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	178.58	178.58	178.58	00.00	100.00	178.58	178.58	N/A	30,000	53,575
03	12	97.81	113.25	81.98	44.94	138.14	45.41	213.80	72.13 to 179.79	57,750	47,341
04											
<u>ALL</u>	13	102.00	118.28	85.98	45.56	137.57	45.41	213.80	72.13 to 179.79	55,615	47,820

**75 Rock
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 : 13
 Total Sales Price : 723,000
 Total Adj. Sales Price : 723,000
 Total Assessed Value : 621,665
 Avg. Adj. Sales Price : 55,615
 Avg. Assessed Value : 47,820

MEDIAN : 102
 WGT. MEAN : 86
 MEAN : 118
 COD : 45.56
 PRD : 137.57

COV : 49.31
 STD : 58.32
 Avg. Abs. Dev : 46.47
 MAX Sales Ratio : 213.80
 MIN Sales Ratio : 45.41

95% Median C.I. : 72.13 to 179.79
 95% Wgt. Mean C.I. : 65.14 to 106.82
 95% Mean C.I. : 83.03 to 153.53

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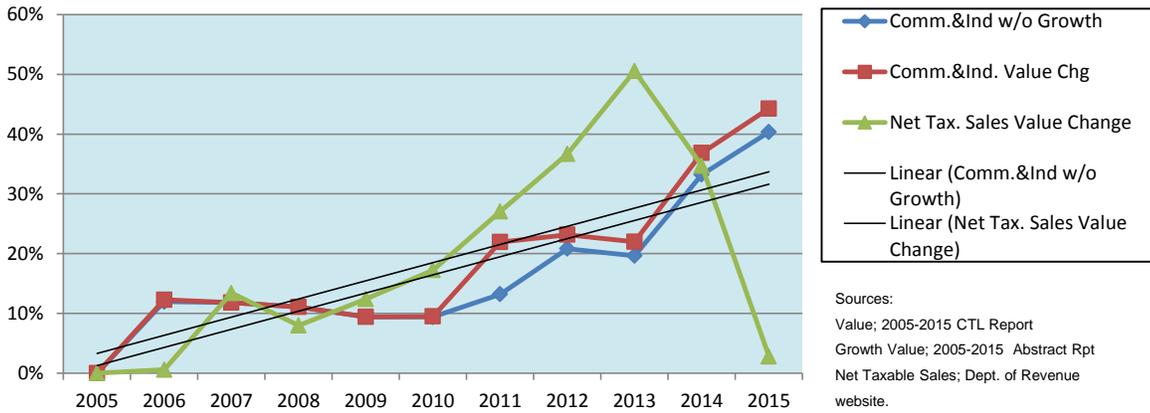
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	2	87.07	87.07	75.44	17.16	115.42	72.13	102.00	N/A	2,250	1,698
Less Than 15,000	6	103.04	118.56	128.70	33.91	92.12	72.13	213.80	72.13 to 213.80	5,917	7,615
Less Than 30,000	9	104.08	131.75	148.90	41.93	88.48	72.13	213.80	76.73 to 201.03	10,111	15,056
Ranges Excl. Low \$											
Greater Than 4,999	11	104.08	123.95	86.05	49.98	144.04	45.41	213.80	45.41 to 201.03	65,318	56,206
Greater Than 14,999	7	93.61	118.04	83.78	58.93	140.89	45.41	201.03	45.41 to 201.03	98,214	82,282
Greater Than 29,999	4	63.93	87.96	76.92	66.56	114.35	45.41	178.58	N/A	158,000	121,541
Incremental Ranges											
0 TO 4,999	2	87.07	87.07	75.44	17.16	115.42	72.13	102.00	N/A	2,250	1,698
5,000 TO 14,999	4	123.34	134.30	136.44	35.59	98.43	76.73	213.80	N/A	7,750	10,574
15,000 TO 29,999	3	179.79	158.14	161.82	19.92	97.73	93.61	201.03	N/A	18,500	29,937
30,000 TO 59,999	1	178.58	178.58	178.58	00.00	100.00	178.58	178.58	N/A	30,000	53,575
60,000 TO 99,999	2	45.41	45.41	45.41	00.00	100.00	45.41	45.41	N/A	86,000	39,055
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	82.44	82.44	82.44	00.00	100.00	82.44	82.44	N/A	430,000	354,480
500,000 TO 999,999											
1,000,000 +											
ALL	13	102.00	118.28	85.98	45.56	137.57	45.41	213.80	72.13 to 179.79	55,615	47,820

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	213.80	213.80	213.80	00.00	100.00	213.80	213.80	N/A	7,500	16,035
326	2	87.07	87.07	75.44	17.16	115.42	72.13	102.00	N/A	2,250	1,698
341	1	142.60	142.60	142.60	00.00	100.00	142.60	142.60	N/A	10,000	14,260
344	1	76.73	76.73	76.73	00.00	100.00	76.73	76.73	N/A	7,500	5,755
350	1	179.79	179.79	179.79	00.00	100.00	179.79	179.79	N/A	19,000	34,160
352	1	178.58	178.58	178.58	00.00	100.00	178.58	178.58	N/A	30,000	53,575
353	2	147.32	147.32	152.47	36.46	96.62	93.61	201.03	N/A	18,250	27,825
406	1	104.08	104.08	104.08	00.00	100.00	104.08	104.08	N/A	6,000	6,245
471	2	45.41	45.41	45.41	00.00	100.00	45.41	45.41	N/A	86,000	39,055
531	1	82.44	82.44	82.44	00.00	100.00	82.44	82.44	N/A	430,000	354,480
ALL	13	102.00	118.28	85.98	45.56	137.57	45.41	213.80	72.13 to 179.79	55,615	47,820

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	\$ 5,744,660	\$ 128,550	2.24%	\$ 5,616,110	-	\$ 7,297,965	-
2006	\$ 6,449,845	\$ 18,395	0.29%	\$ 6,431,450	11.96%	\$ 7,339,995	0.58%
2007	\$ 6,423,465	\$ -	0.00%	\$ 6,423,465	-0.41%	\$ 8,275,080	12.74%
2008	\$ 6,381,965	\$ 1,380	0.02%	\$ 6,380,585	-0.67%	\$ 7,880,804	-4.76%
2009	\$ 6,286,980	\$ 1,380	0.02%	\$ 6,285,600	-1.51%	\$ 8,202,998	4.09%
2010	\$ 6,290,045	\$ 5,770	0.09%	\$ 6,284,275	-0.04%	\$ 8,556,675	4.31%
2011	\$ 7,005,460	\$ 502,045	7.17%	\$ 6,503,415	3.39%	\$ 9,271,502	8.35%
2012	\$ 7,075,985	\$ 135,505	1.91%	\$ 6,940,480	-0.93%	\$ 9,975,206	7.59%
2013	\$ 7,008,410	\$ 135,505	1.93%	\$ 6,872,905	-2.87%	\$ 10,987,201	10.15%
2014	\$ 7,860,610	\$ 207,398	2.64%	\$ 7,653,212	9.20%	\$ 9,829,844	-10.53%
2015	\$ 8,288,380	\$ 225,020	2.71%	\$ 8,063,360	2.58%	\$ 7,501,792	-23.68%
Ann %chg	3.73%			Average	2.07%	3.36%	0.88%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	11.96%	12.28%	0.58%
2007	11.82%	11.82%	13.39%
2008	11.07%	11.09%	7.99%
2009	9.42%	9.44%	12.40%
2010	9.39%	9.49%	17.25%
2011	13.21%	21.95%	27.04%
2012	20.82%	23.18%	36.68%
2013	19.64%	22.00%	50.55%
2014	33.22%	36.83%	34.69%
2015	40.36%	44.28%	2.79%

County Number: 75
 County Name: Rock

75 Rock
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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

Number of Sales : 55
Total Sales Price : 59,329,770
Total Adj. Sales Price : 57,505,096
Total Assessed Value : 36,851,508
Avg. Adj. Sales Price : 1,045,547
Avg. Assessed Value : 670,027

MEDIAN : 74
WGT. MEAN : 64
MEAN : 75
COD : 29.17
PRD : 117.23

COV : 36.09
STD : 27.11
Avg. Abs. Dev : 21.64
MAX Sales Ratio : 155.97
MIN Sales Ratio : 20.93

95% Median C.I. : 61.99 to 85.16
95% Wgt. Mean C.I. : 55.57 to 72.60
95% Mean C.I. : 67.96 to 82.28

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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	8	99.63	95.30	91.06	22.98	104.66	32.30	155.97	32.30 to 155.97	990,806	902,259
01-JAN-13 To 31-MAR-13	5	108.69	99.28	89.79	18.67	110.57	54.35	133.25	N/A	502,760	451,440
01-APR-13 To 30-JUN-13	3	93.57	85.79	85.06	11.68	100.86	65.50	98.30	N/A	747,050	635,410
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	4	82.56	83.10	53.92	41.65	154.12	46.97	120.31	N/A	678,315	365,719
01-JAN-14 To 31-MAR-14	9	72.97	69.06	63.26	13.29	109.17	46.05	87.44	50.31 to 78.92	751,909	475,668
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	6	63.03	63.44	67.08	22.42	94.57	46.04	85.56	46.04 to 85.56	1,061,858	712,347
01-OCT-14 To 31-DEC-14	5	74.74	68.14	50.94	30.06	133.77	20.93	103.99	N/A	2,426,625	1,236,115
01-JAN-15 To 31-MAR-15	3	63.78	61.44	58.55	05.88	104.94	54.65	65.89	N/A	484,408	283,630
01-APR-15 To 30-JUN-15	7	54.65	59.41	56.53	26.51	105.09	38.48	95.14	38.48 to 95.14	1,224,630	692,247
01-JUL-15 To 30-SEP-15	5	53.53	68.03	52.47	32.09	129.66	48.72	93.53	N/A	1,362,670	714,969
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	16	98.72	94.76	89.75	21.15	105.58	32.30	155.97	77.83 to 111.33	792,587	711,344
01-OCT-13 To 30-SEP-14	19	71.88	70.24	63.20	22.89	111.14	46.04	120.31	50.31 to 78.92	834,294	527,261
01-OCT-14 To 30-SEP-15	20	58.94	64.05	53.33	28.94	120.10	20.93	103.99	51.65 to 74.74	1,448,606	772,602
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	12	95.94	90.51	75.34	24.92	120.14	46.97	133.25	54.35 to 114.67	622,351	468,859
01-JAN-14 To 31-DEC-14	20	72.43	67.14	58.31	20.03	115.14	20.93	103.99	55.08 to 77.23	1,263,573	736,783
<u>ALL</u>	55	74.18	75.12	64.08	29.17	117.23	20.93	155.97	61.99 to 85.16	1,045,547	670,027

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	36	72.43	75.44	63.40	31.29	118.99	20.93	155.97	55.08 to 88.78	1,005,811	637,665
3	19	74.74	74.53	65.25	26.16	114.22	32.30	120.31	53.53 to 93.57	1,120,836	731,346
<u>ALL</u>	55	74.18	75.12	64.08	29.17	117.23	20.93	155.97	61.99 to 85.16	1,045,547	670,027

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	21	74.33	75.01	61.07	23.75	122.83	39.88	120.31	54.65 to 88.78	496,694	303,336
2	18	70.11	72.41	60.75	25.49	119.19	39.88	114.67	54.35 to 88.78	571,976	347,483
3	3	77.23	90.57	85.46	19.91	105.98	74.18	120.31	N/A	45,000	38,455
<u>ALL</u>	55	74.18	75.12	64.08	29.17	117.23	20.93	155.97	61.99 to 85.16	1,045,547	670,027

75 Rock
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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

Number of Sales : 55
 Total Sales Price : 59,329,770
 Total Adj. Sales Price : 57,505,096
 Total Assessed Value : 36,851,508
 Avg. Adj. Sales Price : 1,045,547
 Avg. Assessed Value : 670,027

MEDIAN : 74
 WGT. MEAN : 64
 MEAN : 75
 COD : 29.17
 PRD : 117.23

COV : 36.09
 STD : 27.11
 Avg. Abs. Dev : 21.64
 MAX Sales Ratio : 155.97
 MIN Sales Ratio : 20.93

95% Median C.I. : 61.99 to 85.16
 95% Wgt. Mean C.I. : 55.57 to 72.60
 95% Mean C.I. : 67.96 to 82.28

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	23	71.88	75.89	70.40	31.94	107.80	32.30	155.97	53.53 to 93.57	1,150,983	810,260
2	9	71.88	83.93	72.05	38.30	116.49	48.72	155.97	51.65 to 115.36	1,435,539	1,034,374
3	14	72.86	70.73	68.82	27.49	102.78	32.30	108.69	46.97 to 93.57	968,054	666,187
_____Grass_____											
County	27	74.18	71.41	53.34	25.72	133.88	20.93	120.31	54.35 to 80.36	768,627	410,009
2	23	65.89	67.74	52.07	28.46	130.09	20.93	114.67	51.53 to 78.92	875,736	455,955
3	4	87.77	92.51	95.46	19.14	96.91	74.18	120.31	N/A	152,750	145,821
_____ALL_____	55	74.18	75.12	64.08	29.17	117.23	20.93	155.97	61.99 to 85.16	1,045,547	670,027

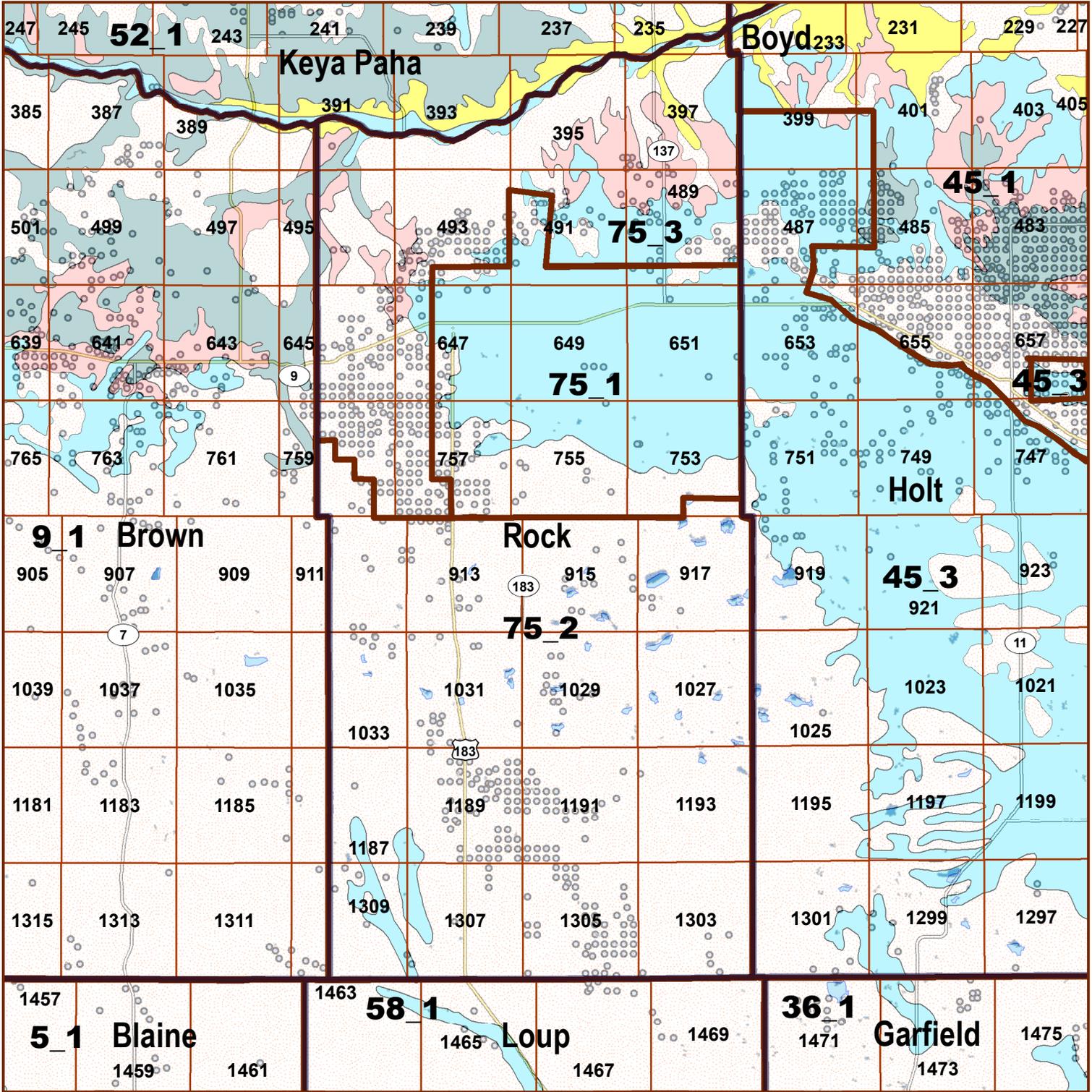
Rock County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	n/a	3,700	3,600	3,600	3,500	3,493	3,249	2,718	3,385
Brown	1	n/a	3,885	3,866	3,841	3,099	2,968	2,587	2,779	3,354
Keya Paha	1	3,200	3,200	3,100	3,099	2,800	2,800	2,700	2,700	2,852
Holt	1	4,800	4,800	4,800	4,800	4,587	4,600	4,396	4,398	4,619
Rock	1	n/a	2,700	2,600	2,600	2,500	2,400	2,350	2,200	2,409
Rock	2	n/a	2,700	n/a	2,600	2,500	2,400	2,350	2,200	2,366
Holt	3	n/a	2,682	2,683	2,700	2,500	2,500	2,299	2,291	2,404
Garfield	1	n/a	4,265	4,265	3,640	3,640	3,225	3,225	2,760	3,492
Loup	1	n/a	4,000	n/a	3,500	3,500	3,100	3,100	2,000	3,389

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	1,000	975	975	875	840	780	725	849
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	962
Keya Paha	1	1,000	1,000	950	950	920	920	870	870	937
Holt	1	1,800	1,800	1,800	1,800	1,800	1,799	1,800	1,800	1,800
Rock	1	n/a	n/a	975	n/a	875	840	780	725	866
Rock	2	n/a	n/a	n/a	n/a	875	840	780	725	802
Holt	3	n/a	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Garfield	1	n/a	1,770	1,770	1,550	1,550	1,290	1,290	1,110	1,435
Loup	1	n/a	925	n/a	925	865	780	780	780	856

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	n/a	1,000	940	944	860	813	710	605	731
Brown	1	n/a	915	914	915	860	695	525	525	567
Keya Paha	1	770	770	770	710	700	700	690	690	695
Holt	1	1,401	1,400	1,303	1,300	1,300	1,301	1,200	1,035	1,181
Rock	1	n/a	1,002	940	942	860	818	710	604	830
Rock	2	n/a	1,000	940	941	860	811	710	580	692
Holt	3	1,400	1,406	1,306	1,308	1,303	1,302	1,202	794	1,125
Garfield	1	n/a	1,165	1,165	1,165	1,080	1,025	900	741	800
Loup	1	n/a	900	n/a	900	715	715	715	715	716

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



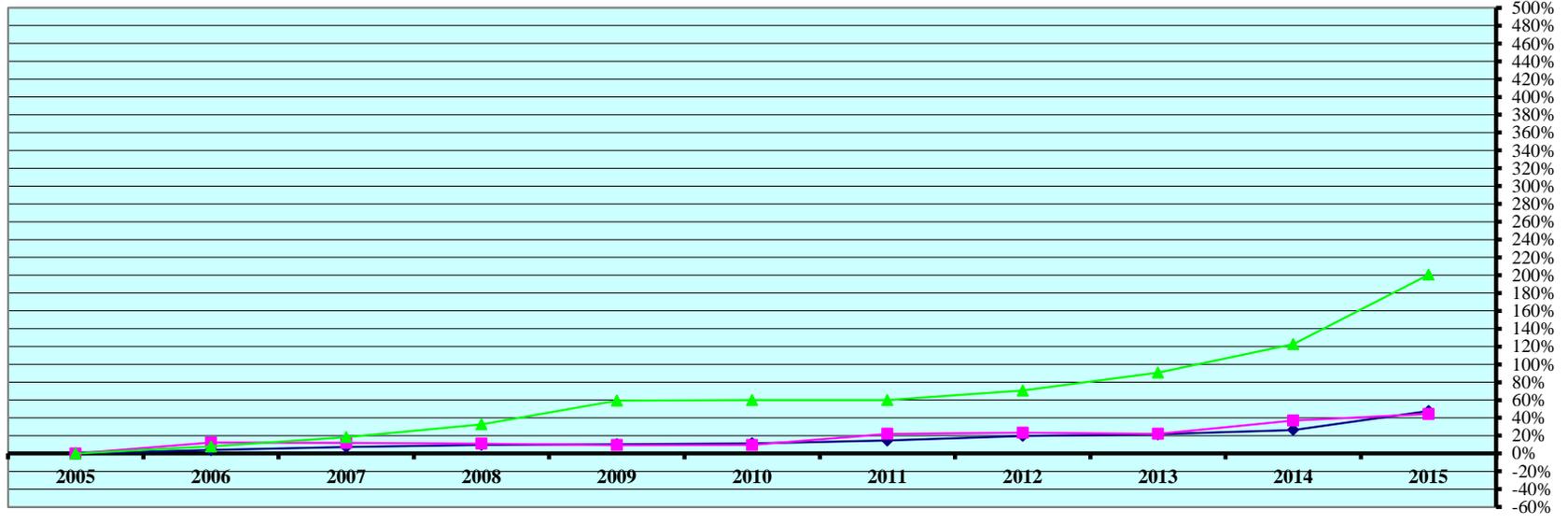
Legend

- 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

Rock 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	20,547,400	--	--	--	5,744,660	--	--	--	163,372,715	--	--	--
2006	21,346,605	799,205	3.89%	3.89%	6,449,845	705,185	12.28%	12.28%	176,202,915	12,830,200	7.85%	7.85%
2007	22,035,710	689,105	3.23%	7.24%	6,423,465	-26,380	-0.41%	11.82%	193,304,215	17,101,300	9.71%	18.32%
2008	22,543,395	507,685	2.30%	9.71%	6,381,965	-41,500	-0.65%	11.09%	216,654,530	23,350,315	12.08%	32.61%
2009	22,686,665	143,270	0.64%	10.41%	6,286,980	-94,985	-1.49%	9.44%	260,170,845	43,516,315	20.09%	59.25%
2010	22,897,980	211,315	0.93%	11.44%	6,290,045	3,065	0.05%	9.49%	261,221,970	1,051,125	0.40%	59.89%
2011	23,541,765	643,785	2.81%	14.57%	7,005,460	715,415	11.37%	21.95%	261,183,905	-38,065	-0.01%	59.87%
2012	24,600,095	1,058,330	4.50%	19.72%	7,075,985	70,525	1.01%	23.18%	278,641,870	17,457,965	6.68%	70.56%
2013	24,985,565	385,470	1.57%	21.60%	7,008,410	-67,575	-0.95%	22.00%	311,817,860	33,175,990	11.91%	90.86%
2014	25,981,605	996,040	3.99%	26.45%	7,860,610	852,200	12.16%	36.83%	363,766,520	51,948,660	16.66%	122.66%
2015	30,332,075	4,350,470	16.74%	47.62%	8,288,380	427,770	5.44%	44.28%	491,005,625	127,239,105	34.98%	200.54%

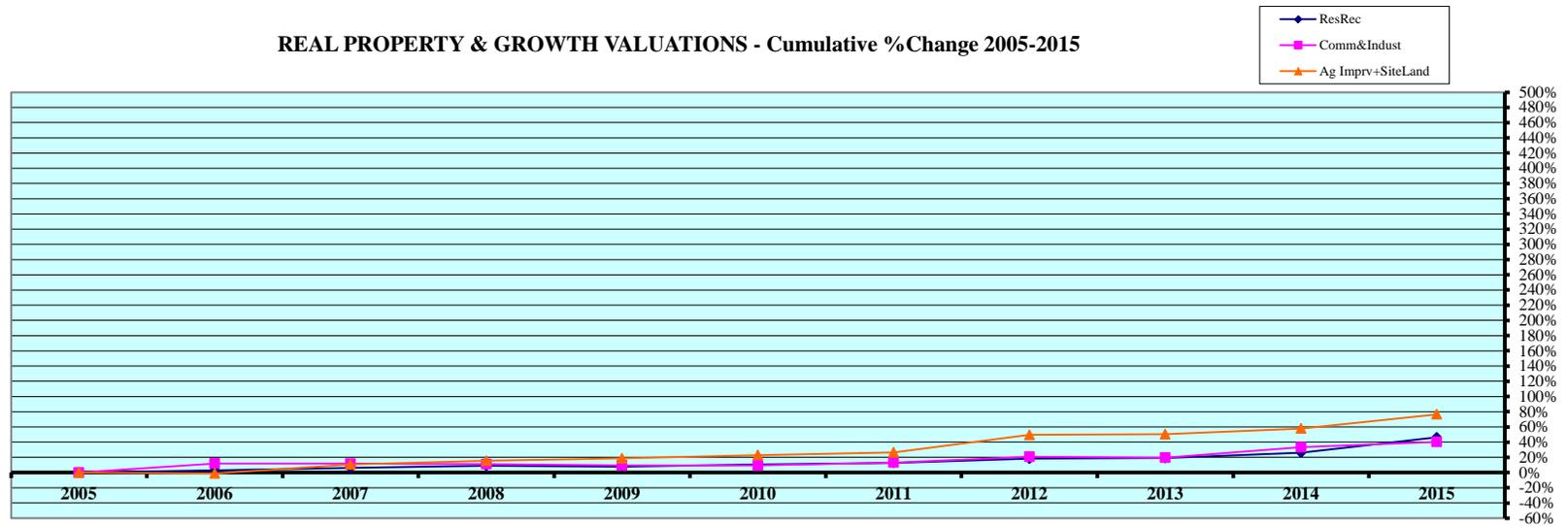
Rate Annual %chg: Residential & Recreational 3.97% Commercial & Industrial 3.73% Agricultural Land 11.63%

Cnty# 75
 County ROCK

CHART 1 EXHIBIT 75B 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	20,547,400	363,113	1.77%	20,184,287	--	--	5,744,660	128,550	2.24%	5,616,110	--	--	
2006	21,346,605	188,486	0.88%	21,158,119	2.97%	2.97%	6,449,845	18,395	0.29%	6,431,450	11.96%	11.96%	
2007	22,035,710	197,791	0.90%	21,837,919	2.30%	6.28%	6,423,465	0	0.00%	6,423,465	-0.41%	11.82%	
2008	22,543,395	177,378	0.79%	22,366,017	1.50%	8.85%	6,381,965	1,380	0.02%	6,380,585	-0.67%	11.07%	
2009	22,686,665	556,443	2.45%	22,130,222	-1.83%	7.70%	6,286,980	1,380	0.02%	6,285,600	-1.51%	9.42%	
2010	22,897,980	127,030	0.55%	22,770,950	0.37%	10.82%	6,290,045	5,770	0.09%	6,284,275	-0.04%	9.39%	
2011	23,541,765	358,785	1.52%	23,182,980	1.24%	12.83%	7,005,460	502,045	7.17%	6,503,415	3.39%	13.21%	
2012	24,600,095	318,650	1.30%	24,281,445	3.14%	18.17%	7,075,985	135,505	1.91%	6,940,480	-0.93%	20.82%	
2013	24,985,565	536,595	2.15%	24,448,970	-0.61%	18.99%	7,008,410	135,505	1.93%	6,872,905	-2.87%	19.64%	
2014	25,981,605	85,415	0.33%	25,896,190	3.64%	26.03%	7,860,610	207,398	2.64%	7,653,212	9.20%	33.22%	
2015	30,332,075	264,950	0.87%	30,067,125	15.72%	46.33%	8,288,380	225,020	2.71%	8,063,360	2.58%	40.36%	
Rate Ann%chg	3.97%			Resid & Rec. w/o growth			2.85%			C & I w/o growth			2.07%

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2005	9,120,170	5,703,880	14,824,050	307,495	2.07%	14,516,555	--	--
2006	9,185,865	5,666,900	14,852,765	202,605	1.36%	14,650,160	-1.17%	-1.17%
2007	9,417,190	7,287,365	16,704,555	313,023	1.87%	16,391,532	10.36%	10.57%
2008	9,712,500	7,994,770	17,707,270	569,120	3.21%	17,138,150	2.60%	15.61%
2009	9,769,445	8,663,280	18,432,725	853,845	4.63%	17,578,880	-0.73%	18.58%
2010	10,080,765	8,676,145	18,756,910	523,135	2.79%	18,233,775	-1.08%	23.00%
2011	10,113,955	8,702,415	18,816,370	48,850	0.26%	18,767,520	0.06%	26.60%
2012	12,345,885	10,156,810	22,502,695	329,195	1.46%	22,173,500	17.84%	49.58%
2013	12,654,310	10,421,860	23,076,170	789,390	3.42%	22,286,780	-0.96%	50.34%
2014	12,735,215	11,329,870	24,065,085	672,555	2.79%	23,392,530	1.37%	57.80%
2015	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	8.77%	76.57%
Rate Ann%chg	4.20%	8.71%	6.14%	Ag Imprv+Site w/o growth			3.71%	

(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.

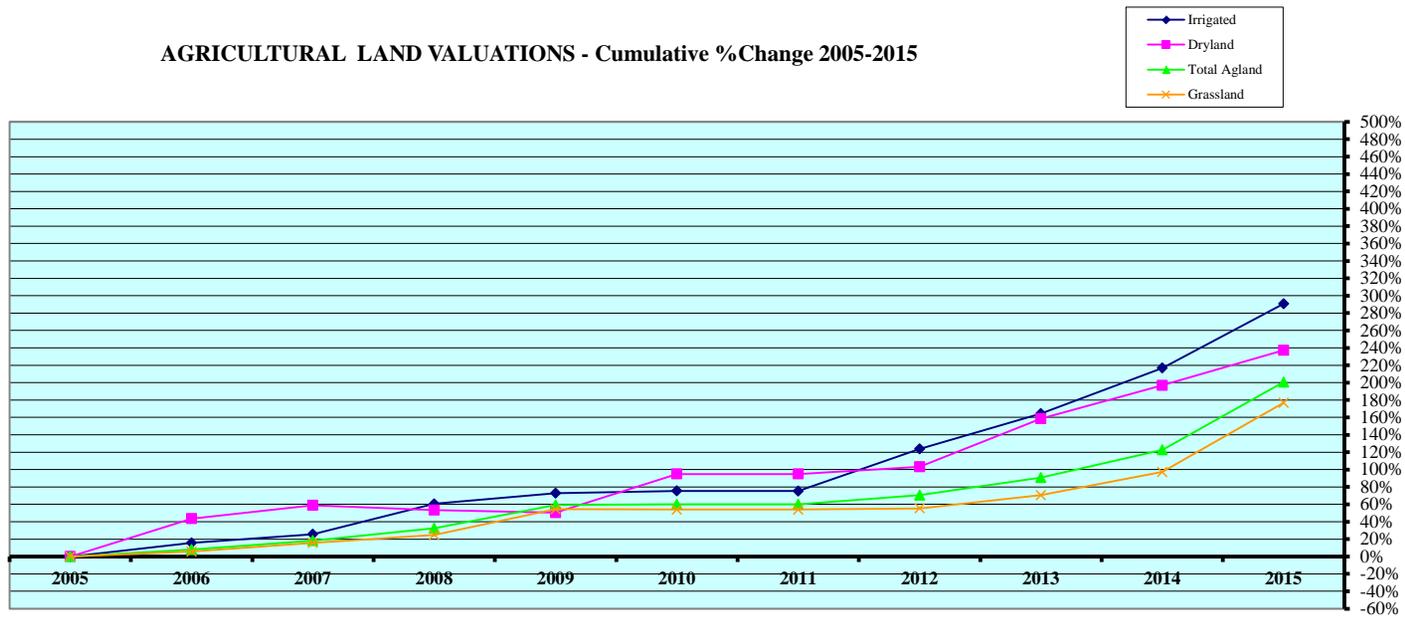
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 75
County ROCK

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	32,279,265	--	--	--	938,885	--	--	--	129,196,800	--	--	--
2006	37,320,230	5,040,965	15.62%	15.62%	1,348,220	409,335	43.60%	43.60%	136,601,200	7,404,400	5.73%	5.73%
2007	40,531,880	3,211,650	8.61%	25.57%	1,492,565	144,345	10.71%	58.97%	149,263,630	12,662,430	9.27%	15.53%
2008	51,838,830	11,306,950	27.90%	60.59%	1,438,890	-53,675	-3.60%	53.26%	161,354,560	12,090,930	8.10%	24.89%
2009	55,805,160	3,966,330	7.65%	72.88%	1,411,325	-27,565	-1.92%	50.32%	199,485,115	38,130,555	23.63%	54.40%
2010	56,649,500	844,340	1.51%	75.50%	1,829,820	418,495	29.65%	94.89%	198,933,135	-551,980	-0.28%	53.98%
2011	56,588,635	-60,865	-0.11%	75.31%	1,829,820	0	0.00%	94.89%	198,955,840	22,705	0.01%	53.99%
2012	72,200,160	15,611,525	27.59%	123.67%	1,908,780	78,960	4.32%	103.30%	200,728,720	1,772,880	0.89%	55.37%
2013	85,361,740	13,161,580	18.23%	164.45%	2,427,140	518,360	27.16%	158.51%	220,213,970	19,485,250	9.71%	70.45%
2014	102,302,160	16,940,420	19.85%	216.93%	2,786,960	359,820	14.82%	196.84%	254,854,610	34,640,640	15.73%	97.26%
2015	126,150,225	23,848,065	23.31%	290.81%	3,166,610	379,650	13.62%	237.27%	357,660,795	102,806,185	40.34%	176.83%

Rate Ann.%chg: Irrigated **14.60%** Dryland **12.93%** Grassland **10.72%**

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	569,050	--	--	--	388,715	--	--	--	163,372,715	--	--	--
2006	569,050	0	0.00%	0.00%	364,215	-24,500	-6.30%	-6.30%	176,202,915	12,830,200	7.85%	7.85%
2007	1,155,550	586,500	103.07%	103.07%	860,590	496,375	136.29%	121.39%	193,304,215	17,101,300	9.71%	18.32%
2008	1,155,450	-100	-0.01%	103.05%	866,800	6,210	0.72%	122.99%	216,654,530	23,350,315	12.08%	32.61%
2009	1,161,205	5,755	0.50%	104.06%	2,308,040	1,441,240	166.27%	493.76%	260,170,845	43,516,315	20.09%	59.25%
2010	1,142,345	-18,860	-1.62%	100.75%	2,667,170	359,130	15.56%	586.15%	261,221,970	1,051,125	0.40%	59.89%
2011	1,142,345	0	0.00%	100.75%	2,667,265	95	0.00%	586.17%	261,183,905	-38,065	-0.01%	59.87%
2012	1,142,345	0	0.00%	100.75%	2,661,865	-5,400	-0.20%	584.79%	278,641,870	17,457,965	6.68%	70.56%
2013	1,142,345	0	0.00%	100.75%	2,672,665	10,800	0.41%	587.56%	311,817,860	33,175,990	11.91%	90.86%
2014	1,142,045	-300	-0.03%	100.69%	2,680,745	8,080	0.30%	589.64%	363,766,520	51,948,660	16.66%	122.66%
2015	1,249,375	107,330	9.40%	119.55%	2,778,620	97,875	3.65%	614.82%	491,005,625	127,239,105	34.98%	200.54%

Cnty# **75**
County **ROCK**

Rate Ann.%chg: Total Agric Land **11.63%**

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	32,322,625	44,634	724			938,885	3,411	275			129,153,460	571,435	226		
2006	37,298,705	45,226	825	13.88%	13.88%	1,347,020	3,483	387	40.50%	40.50%	136,718,650	570,926	239	5.95%	5.95%
2007	40,318,555	45,355	889	7.79%	22.75%	1,528,905	3,651	419	8.28%	52.14%	149,328,220	570,181	262	9.37%	15.87%
2008	51,454,905	45,754	1,125	26.51%	55.29%	1,465,665	3,418	429	2.39%	55.77%	161,423,005	569,910	283	8.15%	25.32%
2009	55,645,180	46,480	1,197	6.45%	65.32%	1,458,550	3,374	432	0.84%	57.07%	199,945,130	563,375	355	25.30%	57.03%
2010	56,688,575	47,975	1,182	-1.30%	63.17%	1,813,210	3,914	463	7.16%	68.32%	198,911,365	561,164	354	-0.13%	56.83%
2011	56,649,500	47,920	1,182	0.05%	63.24%	1,829,820	3,979	460	-0.73%	67.09%	198,930,670	561,216	354	0.00%	56.83%
2012	71,246,090	49,741	1,432	21.16%	97.79%	1,886,280	3,979	474	3.09%	72.24%	201,002,870	559,423	359	1.37%	58.97%
2013	83,578,900	50,557	1,653	15.42%	128.28%	2,427,140	4,040	601	26.73%	118.29%	220,701,630	558,519	395	9.98%	74.83%
2014	101,928,750	51,799	1,968	19.03%	171.73%	2,786,960	4,023	693	15.31%	151.71%	254,965,895	555,959	459	16.06%	102.91%
2015	126,145,470	52,844	2,387	21.31%	229.63%	3,166,610	3,902	812	17.13%	194.83%	357,630,790	553,724	646	40.83%	185.76%

Rate Annual %chg Average Value/Acre: 12.67%

11.42%

11.07%

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	569,050	11,381	50			399,415	2,329	172			163,383,435	633,189	258		
2006	569,050	11,381	50	0.00%	0.00%	374,915	2,280	164	-4.12%	-4.12%	176,308,340	633,295	278	7.89%	7.89%
2007	1,158,850	11,589	100	100.00%	100.00%	863,200	1,897	455	176.67%	165.28%	193,197,730	632,672	305	9.69%	18.34%
2008	1,155,450	11,555	100	0.00%	100.00%	866,800	1,905	455	0.00%	165.27%	216,365,825	632,542	342	12.01%	32.56%
2009	1,156,610	11,566	100	0.00%	100.00%	2,306,440	3,841	600	31.96%	250.03%	260,511,910	628,636	414	21.15%	60.60%
2010	1,142,245	11,428	100	-0.05%	99.90%	2,664,470	4,441	600	-0.07%	249.79%	261,219,865	628,922	415	0.23%	60.97%
2011	1,142,345	11,429	100	0.00%	99.90%	2,667,265	4,445	600	0.00%	249.79%	261,219,600	628,990	415	-0.01%	60.95%
2012	1,142,345	11,429	100	0.00%	99.90%	2,661,865	4,436	600	0.00%	249.79%	277,939,450	629,009	442	6.40%	71.25%
2013	1,142,345	11,429	100	0.00%	99.90%	2,672,665	4,454	600	0.00%	249.79%	310,522,680	628,999	494	11.72%	91.32%
2014	1,142,045	11,426	100	0.00%	99.90%	2,680,465	4,467	600	0.00%	249.79%	363,504,115	627,674	579	17.31%	124.44%
2015	1,249,375	12,458	100	0.34%	100.58%	2,778,020	4,630	600	0.00%	249.79%	490,970,265	627,558	782	35.09%	203.20%

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ROCK

Rate Annual %chg Average Value/Acre: 11.73%

(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

Total Real Property Sum Lines 17, 25, & 30	Records : 3,060	Value : 637,246,455	Growth 2,273,047	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	70	110,510	31	52,405	5	46,525	106	209,440	
02. Res Improve Land	449	893,490	97	672,990	49	961,620	595	2,528,100	
03. Res Improvements	457	14,818,990	98	7,238,735	60	4,014,545	615	26,072,270	
04. Res Total	527	15,822,990	129	7,964,130	65	5,022,690	721	28,809,810	384,415
% of Res Total	73.09	54.92	17.89	27.64	9.02	17.43	23.56	4.52	16.91
05. Com UnImp Land	14	48,365	5	185,570	4	15,180	23	249,115	
06. Com Improve Land	81	356,795	14	202,620	14	171,185	109	730,600	
07. Com Improvements	82	4,848,760	15	697,215	20	2,174,370	117	7,720,345	
08. Com Total	96	5,253,920	20	1,085,405	24	2,360,735	140	8,700,060	584,520
% of Com Total	68.57	60.39	14.29	12.48	17.14	27.13	4.58	1.37	25.72
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	0	0	9	1,383,400	9	1,383,400	
14. Rec Improve Land	0	0	0	0	4	235,675	4	235,675	
15. Rec Improvements	0	0	0	0	7	245,395	7	245,395	
16. Rec Total	0	0	0	0	16	1,864,470	16	1,864,470	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.52	0.29	0.00
Res & Rec Total	527	15,822,990	129	7,964,130	81	6,887,160	737	30,674,280	384,415
% of Res & Rec Total	71.51	51.58	17.50	25.96	10.99	22.45	24.08	4.81	16.91
Com & Ind Total	96	5,253,920	20	1,085,405	24	2,360,735	140	8,700,060	584,520
% of Com & Ind Total	68.57	60.39	14.29	12.48	17.14	27.13	4.58	1.37	25.72
17. Taxable Total	623	21,076,910	149	9,049,535	105	9,247,895	877	39,374,340	968,935
% of Taxable Total	71.04	53.53	16.99	22.98	11.97	23.49	28.66	6.18	42.63

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	44	12	192	248

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	13,860	24	3,530,245	1,772	450,165,065	1,797	453,709,170
28. Ag-Improved Land	0	0	11	1,240,375	372	123,363,595	383	124,603,970
29. Ag Improvements	0	0	11	277,565	375	19,281,410	386	19,558,975
30. Ag Total							2,183	597,872,115

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	2	2.00	20,000	
33. HomeSite Improvements	0	0.00	0	2	2.00	139,525	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	5.90	11,800	
36. FarmSite Improv Land	0	0.00	0	10	36.00	75,000	
37. FarmSite Improvements	0	0.00	0	11	0.00	138,040	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	28.76	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	54,000	7	7.00	54,000	
32. HomeSite Improv Land	254	307.50	3,075,000	256	309.50	3,095,000	
33. HomeSite Improvements	269	294.50	11,403,480	271	296.50	11,543,005	1,304,112
34. HomeSite Total				278	316.50	14,692,005	
35. FarmSite UnImp Land	71	1,432.12	1,074,375	73	1,438.02	1,086,175	
36. FarmSite Improv Land	338	1,851.15	5,193,300	348	1,887.15	5,268,300	
37. FarmSite Improvements	340	0.00	7,877,930	351	0.00	8,015,970	0
38. FarmSite Total				424	3,325.17	14,370,445	
39. Road & Ditches	0	3,107.38	0	0	3,136.14	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				702	6,777.81	29,062,450	1,304,112

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	907.00	438,785	10	907.00	438,785

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	162.00	3.00%	437,400	3.36%	2,700.00
47. 2A1	55.00	1.02%	143,000	1.10%	2,600.00
48. 2A	293.75	5.44%	763,750	5.87%	2,600.00
49. 3A1	1,058.85	19.62%	2,647,125	20.36%	2,500.00
50. 3A	836.00	15.49%	2,006,400	15.43%	2,400.00
51. 4A1	2,818.56	52.21%	6,623,615	50.93%	2,350.00
52. 4A	174.00	3.22%	382,800	2.94%	2,200.00
53. Total	5,398.16	100.00%	13,004,090	100.00%	2,408.99
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	59.00	31.89%	57,525	35.90%	975.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	13.00	7.03%	11,375	7.10%	875.00
59. 3D	81.00	43.78%	68,040	42.46%	840.00
60. 4D1	2.00	1.08%	1,560	0.97%	780.00
61. 4D	30.00	16.22%	21,750	13.57%	725.00
62. Total	185.00	100.00%	160,250	100.00%	866.22
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	17,771.84	14.70%	17,791,610	17.75%	1,001.11
65. 2G1	73.00	0.06%	68,620	0.07%	940.00
66. 2G	9,988.99	8.26%	9,405,715	9.39%	941.61
67. 3G1	51,673.07	42.73%	44,396,895	44.30%	859.19
68. 3G	5,372.84	4.44%	4,391,950	4.38%	817.44
69. 4G1	23,014.22	19.03%	16,331,615	16.30%	709.63
70. 4G	13,023.66	10.77%	7,831,130	7.81%	601.30
71. Total	120,917.62	100.00%	100,217,535	100.00%	828.81
Irrigated Total					
Irrigated Total	5,398.16	4.15%	13,004,090	11.38%	2,408.99
Dry Total					
Dry Total	185.00	0.14%	160,250	0.14%	866.22
Grass Total					
Grass Total	120,917.62	92.99%	100,217,535	87.67%	828.81
72. Waste	2,388.60	1.84%	238,860	0.21%	100.00
73. Other	1,142.46	0.88%	685,475	0.60%	600.00
74. Exempt	534.63	0.41%	0	0.00%	0.00
75. Market Area Total	130,031.84	100.00%	114,306,210	100.00%	879.06

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	70.00	0.61%	189,000	0.69%	2,700.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	872.91	7.59%	2,269,565	8.34%	2,600.00
49. 3A1	1,169.28	10.17%	2,923,200	10.74%	2,500.00
50. 3A	894.40	7.78%	2,146,560	7.89%	2,400.00
51. 4A1	6,670.63	57.99%	15,675,985	57.59%	2,350.00
52. 4A	1,825.08	15.87%	4,015,175	14.75%	2,200.00
53. Total	11,502.30	100.00%	27,219,485	100.00%	2,366.44
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	35.00	25.33%	30,625	27.63%	875.00
59. 3D	3.00	2.17%	2,520	2.27%	840.00
60. 4D1	92.19	66.71%	71,910	64.87%	780.02
61. 4D	8.00	5.79%	5,800	5.23%	725.00
62. Total	138.19	100.00%	110,855	100.00%	802.19
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	13,935.67	4.46%	13,910,070	6.46%	998.16
65. 2G1	10.00	0.00%	9,400	0.00%	940.00
66. 2G	11,019.19	3.53%	10,330,445	4.80%	937.50
67. 3G1	49,304.51	15.79%	42,228,520	19.62%	856.48
68. 3G	1,675.60	0.54%	1,358,795	0.63%	810.93
69. 4G1	86,249.55	27.63%	60,689,015	28.19%	703.64
70. 4G	150,008.38	48.05%	86,744,730	40.30%	578.27
71. Total	312,202.90	100.00%	215,270,975	100.00%	689.52
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Irrigated Total	11,502.30	3.43%	27,219,485	11.12%	2,366.44
Dry Total	138.19	0.04%	110,855	0.05%	802.19
Grass Total	312,202.90	93.05%	215,270,975	87.93%	689.52
72. Waste	9,603.13	2.86%	966,015	0.39%	100.59
73. Other	2,070.03	0.62%	1,242,015	0.51%	600.00
74. Exempt	3,581.37	1.07%	0	0.00%	0.00
75. Market Area Total	335,516.55	100.00%	244,809,345	100.00%	729.65

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	503.08	1.39%	1,861,395	1.52%	3,700.00
47. 2A1	60.42	0.17%	217,510	0.18%	3,599.97
48. 2A	1,068.85	2.96%	3,847,860	3.15%	3,600.00
49. 3A1	4,938.68	13.68%	17,285,380	14.15%	3,500.00
50. 3A	14,257.15	39.50%	49,793,450	40.75%	3,492.52
51. 4A1	14,462.83	40.07%	46,993,965	38.46%	3,249.29
52. 4A	805.00	2.23%	2,188,200	1.79%	2,718.26
53. Total	36,096.01	100.00%	122,187,760	100.00%	3,385.08
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	375.91	10.57%	375,910	12.45%	1,000.00
56. 2D1	109.00	3.07%	106,275	3.52%	975.00
57. 2D	109.00	3.07%	106,275	3.52%	975.00
58. 3D1	506.98	14.26%	443,610	14.70%	875.00
59. 3D	1,424.76	40.07%	1,196,790	39.65%	839.99
60. 4D1	776.86	21.85%	605,955	20.07%	780.01
61. 4D	253.57	7.13%	183,845	6.09%	725.03
62. Total	3,556.08	100.00%	3,018,660	100.00%	848.87
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,907.00	1.59%	1,892,570	2.28%	992.43
65. 2G1	118.80	0.10%	103,410	0.12%	870.45
66. 2G	1,868.87	1.56%	1,707,725	2.05%	913.77
67. 3G1	14,622.85	12.18%	12,408,535	14.92%	848.57
68. 3G	19,734.71	16.43%	15,771,240	18.96%	799.16
69. 4G1	44,710.63	37.23%	31,502,755	37.87%	704.59
70. 4G	37,135.60	30.92%	19,803,645	23.81%	533.28
71. Total	120,098.46	100.00%	83,189,880	100.00%	692.68
Irrigated Total					
	36,096.01	22.33%	122,187,760	58.38%	3,385.08
Dry Total					
	3,556.08	2.20%	3,018,660	1.44%	848.87
Grass Total					
	120,098.46	74.30%	83,189,880	39.75%	692.68
72. Waste	468.00	0.29%	46,200	0.02%	98.72
73. Other	1,410.55	0.87%	846,330	0.40%	600.00
74. Exempt	1,076.26	0.67%	0	0.00%	0.00
75. Market Area Total	161,629.10	100.00%	209,288,830	100.00%	1,294.87

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	64.00	15.56%	64,000	16.00%	1,000.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	24.00	5.83%	22,560	5.64%	940.00
67. 3G1	45.00	10.94%	38,700	9.68%	860.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	13.00	3.16%	9,230	2.31%	710.00
70. 4G	265.39	64.51%	265,390	66.37%	1,000.00
71. Total	411.39	100.00%	399,880	100.00%	972.02
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	411.39	97.86%	399,880	98.67%	972.02
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	9.00	2.14%	5,400	1.33%	600.00
74. Exempt	1.50	0.36%	0	0.00%	0.00
75. Market Area Total	420.39	100.00%	405,280	100.00%	964.06

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	345.70	970,650	52,650.77	161,440,685	52,996.47	162,411,335
77. Dry Land	0.00	0	0.00	0	3,879.27	3,289,765	3,879.27	3,289,765
78. Grass	13.86	13,860	4,068.53	3,636,420	549,547.98	395,427,990	553,630.37	399,078,270
79. Waste	0.00	0	33.50	3,350	12,426.23	1,247,725	12,459.73	1,251,075
80. Other	0.00	0	89.00	53,400	4,543.04	2,725,820	4,632.04	2,779,220
81. Exempt	0.00	0	26.80	0	5,166.96	0	5,193.76	0
82. Total	13.86	13,860	4,536.73	4,663,820	623,047.29	564,131,985	627,597.88	568,809,665

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	52,996.47	8.44%	162,411,335	28.55%	3,064.57
Dry Land	3,879.27	0.62%	3,289,765	0.58%	848.04
Grass	553,630.37	88.21%	399,078,270	70.16%	720.84
Waste	12,459.73	1.99%	1,251,075	0.22%	100.41
Other	4,632.04	0.74%	2,779,220	0.49%	600.00
Exempt	5,193.76	0.83%	0	0.00%	0.00
Total	627,597.88	100.00%	568,809,665	100.00%	906.33

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 Bassett	18	34,975	377	841,110	382	13,479,780	400	14,355,865	83,035
83.2 Bassett Sub Vacant	26	46,150	3	7,420	3	330,955	29	384,525	42,505
83.3 Bassett Suburban	5	6,255	81	427,515	81	6,343,840	86	6,777,610	34,255
83.4 Bassett Vacant	13	17,585	0	0	0	0	13	17,585	0
83.5 Newport	4	5,955	64	46,695	66	1,266,710	70	1,319,360	745
83.6 Newport Res	6	1,470	6	2,410	6	56,590	12	60,470	0
83.7 Newport Suburban	0	0	7	95,035	7	87,760	7	182,795	0
83.8 Newport Vacant	29	50,525	2	3,275	2	15,205	31	69,005	0
83.9 Rural	14	1,429,925	59	1,340,315	75	4,736,825	89	7,507,065	223,875
84 Residential Total	115	1,592,840	599	2,763,775	622	26,317,665	737	30,674,280	384,415

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bassett	9	38,305	71	347,965	71	4,817,280	80	5,203,550	304,870
85.2	Bassett Suburban	5	185,570	12	181,320	13	615,535	18	982,425	117,445
85.3	Bassett Vacant	3	9,840	0	0	0	0	3	9,840	0
85.4	Newport	1	100	11	13,330	12	127,385	13	140,815	0
85.5	Newport Suburban	0	0	1	800	1	2,085	1	2,885	0
85.6	Newport Vacant	1	120	0	0	0	0	1	120	0
85.7	Rural	1	1,500	0	0	1	1,705	2	3,205	0
85.8	Rural Commercial	3	13,680	14	187,185	19	2,156,355	22	2,357,220	162,205
86	Commercial Total	23	249,115	109	730,600	117	7,720,345	140	8,700,060	584,520

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	17,760.84	14.73%	17,787,760	17.77%	1,001.52
89. 2G1	73.00	0.06%	68,620	0.07%	940.00
90. 2G	9,975.99	8.27%	9,399,815	9.39%	942.24
91. 3G1	51,568.07	42.76%	44,348,545	44.31%	860.00
92. 3G	5,369.84	4.45%	4,390,900	4.39%	817.70
93. 4G1	22,961.22	19.04%	16,302,465	16.29%	710.00
94. 4G	12,884.46	10.68%	7,779,090	7.77%	603.76
95. Total	120,593.42	100.00%	100,077,195	100.00%	829.87
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	3.00	2.54%	2,400	3.52%	800.00
100. 3C1	29.00	24.53%	21,750	31.87%	750.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	53.00	44.84%	29,150	42.72%	550.00
103. 4C	33.20	28.09%	14,940	21.89%	450.00
104. Total	118.20	100.00%	68,240	100.00%	577.33
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	11.00	5.34%	3,850	5.34%	350.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	10.00	4.85%	3,500	4.85%	350.00
109. 3T1	76.00	36.89%	26,600	36.89%	350.00
110. 3T	3.00	1.46%	1,050	1.46%	350.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	106.00	51.46%	37,100	51.46%	350.00
113. Total	206.00	100.00%	72,100	100.00%	350.00
<hr/>					
Grass Total	120,593.42	99.73%	100,077,195	99.86%	829.87
CRP Total	118.20	0.10%	68,240	0.07%	577.33
Timber Total	206.00	0.17%	72,100	0.07%	350.00
<hr/>					
114. Market Area Total	120,917.62	100.00%	100,217,535	100.00%	828.81

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	13,807.67	4.52%	13,807,670	6.54%	1,000.00
89. 2G1	10.00	0.00%	9,400	0.00%	940.00
90. 2G	10,741.19	3.52%	10,108,045	4.78%	941.05
91. 3G1	47,739.45	15.63%	41,055,920	19.43%	860.00
92. 3G	1,675.60	0.55%	1,358,795	0.64%	810.93
93. 4G1	82,874.75	27.13%	58,841,075	27.85%	710.00
94. 4G	148,574.41	48.65%	86,102,445	40.75%	579.52
95. Total	305,423.07	100.00%	211,283,350	100.00%	691.77
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	128.00	1.91%	102,400	2.58%	800.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	278.00	4.15%	222,400	5.61%	800.00
100. 3C1	1,562.06	23.29%	1,171,550	29.57%	750.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	3,333.80	49.71%	1,833,590	46.28%	550.00
103. 4C	1,403.97	20.94%	631,785	15.95%	450.00
104. Total	6,705.83	100.00%	3,961,725	100.00%	590.79
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	3.00	4.05%	1,050	4.05%	350.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	41.00	55.41%	14,350	55.41%	350.00
112. 4T	30.00	40.54%	10,500	40.54%	350.00
113. Total	74.00	100.00%	25,900	100.00%	350.00
<hr/>					
Grass Total	305,423.07	97.83%	211,283,350	98.15%	691.77
CRP Total	6,705.83	2.15%	3,961,725	1.84%	590.79
Timber Total	74.00	0.02%	25,900	0.01%	350.00
<hr/>					
114. Market Area Total	312,202.90	100.00%	215,270,975	100.00%	689.52

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	1,884.00	1.75%	1,884,520	2.40%	1,000.28
89. 2G1	104.80	0.10%	98,510	0.13%	939.98
90. 2G	1,774.87	1.65%	1,674,825	2.13%	943.63
91. 3G1	14,276.35	13.27%	12,277,660	15.61%	860.00
92. 3G	18,994.71	17.66%	15,441,440	19.64%	812.93
93. 4G1	43,830.63	40.76%	31,119,755	39.57%	710.00
94. 4G	26,680.96	24.81%	16,144,525	20.53%	605.10
95. Total	107,546.32	100.00%	78,641,235	100.00%	731.23
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	24.00	3.78%	18,000	4.77%	750.00
101. 3C	236.00	37.17%	153,400	40.62%	650.00
102. 4C1	375.00	59.06%	206,250	54.61%	550.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	635.00	100.00%	377,650	100.00%	594.72
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	23.00	0.19%	8,050	0.19%	350.00
107. 2T1	14.00	0.12%	4,900	0.12%	350.00
108. 2T	94.00	0.79%	32,900	0.79%	350.00
109. 3T1	322.50	2.71%	112,875	2.71%	350.00
110. 3T	504.00	4.23%	176,400	4.23%	350.00
111. 4T1	505.00	4.24%	176,750	4.24%	350.00
112. 4T	10,454.64	87.73%	3,659,120	87.73%	350.00
113. Total	11,917.14	100.00%	4,170,995	100.00%	350.00
<hr/>					
Grass Total	107,546.32	89.55%	78,641,235	94.53%	731.23
CRP Total	635.00	0.53%	377,650	0.45%	594.72
Timber Total	11,917.14	9.92%	4,170,995	5.01%	350.00
<hr/>					
114. Market Area Total	120,098.46	100.00%	83,189,880	100.00%	692.68

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	64.00	15.56%	64,000	16.00%	1,000.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	24.00	5.83%	22,560	5.64%	940.00
91. 3G1	45.00	10.94%	38,700	9.68%	860.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	13.00	3.16%	9,230	2.31%	710.00
94. 4G	265.39	64.51%	265,390	66.37%	1,000.00
95. Total	411.39	100.00%	399,880	100.00%	972.02
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	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	411.39	100.00%	399,880	100.00%	972.02
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	411.39	100.00%	399,880	100.00%	972.02

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

75 Rock

	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	28,460,575	28,809,810	349,235	1.23%	384,415	-0.12%
02. Recreational	1,871,500	1,864,470	-7,030	-0.38%	0	-0.38%
03. Ag-Homesite Land, Ag-Res Dwelling	13,757,540	14,692,005	934,465	6.79%	1,304,112	-2.69%
04. Total Residential (sum lines 1-3)	44,089,615	45,366,285	1,276,670	2.90%	1,688,527	-0.93%
05. Commercial	8,288,380	8,700,060	411,680	4.97%	584,520	-2.09%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	13,147,400	14,370,445	1,223,045	9.30%	0	9.30%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	21,435,780	23,070,505	1,634,725	7.63%	584,520	4.90%
10. Total Non-Agland Real Property	65,525,395	68,436,790	2,911,395	4.44%	2,273,047	0.97%
11. Irrigated	126,150,225	162,411,335	36,261,110	28.74%		
12. Dryland	3,166,610	3,289,765	123,155	3.89%		
13. Grassland	357,660,795	399,078,270	41,417,475	11.58%		
14. Wasteland	1,249,375	1,251,075	1,700	0.14%		
15. Other Agland	2,778,620	2,779,220	600	0.02%		
16. Total Agricultural Land	491,005,625	568,809,665	77,804,040	15.85%		
17. Total Value of all Real Property (Locally Assessed)	556,531,020	637,246,455	80,715,435	14.50%	2,273,047	14.09%

2016 Assessment Survey for Rock County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$80,360
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$600
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:
	\$4,300
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200
12.	Other miscellaneous funds:
	\$4,400 for postage, telephone, printing, office equipment repairs, dues, subscriptions, travel and miscellaneous.
13.	Amount of last year's assessor's budget not used:
	none

B. Computer, Automation Information and GIS

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

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?
	Bassett
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

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

2016 Residential Assessment Survey for Rock County

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

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2010	2010	2004	2015
02	2010	2010	2004	2011
03	2010	2010	2004	2011
04	2010	2010	2004	2012
Ag	2010	2010	2004	2012-2015

2016 Commercial Assessment Survey for Rock County

1.	Valuation data collection done by:																							
	Assessor and Deputy																							
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																							
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	At this time the assessor hasn't had any unique properties to value. When the situation arises similar properties in surrounding counties would be used as comparables as well as properties statewide.																							
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?																							
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5.	Are individual depreciation tables developed for each valuation grouping?																							
	No																							
6.	Describe the methodology used to determine the commercial lot values.																							
	A vacant land sales analysis was performed.																							
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">03</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">04</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	01	2013	2013	2013	2013	03	2013	2013	2013	2013	04	2013	2013	2013	2013
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2016 Agricultural Assessment Survey for Rock County

1.	Valuation data collection done by:												
	Assessor and Deputy												
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="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Mostly rolling sand hills with valentine soils.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.	2014	2	Mostly rolling sand hills with valentine soils.	2014	3	Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.	2014											
2	Mostly rolling sand hills with valentine soils.	2014											
3	Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2014											
	Rock County still has the three market area boundaries defined, however dry and grass values will be valued the same countywide. There will be two irrigated values, one for area 3 and another one for area 1 and 2 which for measurement purposes will be combined within the state sales file.												
3.	Describe the process used to determine and monitor market areas.												
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may lead to a difference in areas, etc.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.												
	Land is classified as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.												
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?												
	Yes												
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.												
	All acres of the parcel that is enrolled in WRP is valued at 100% of agricultural land based on sales.												
	<i><u>If your county has special value applications, please answer the following</u></i>												
7a.	How many special valuation applications are on file?												
	None												
7b.	What process was used to determine if non-agricultural influences exist in the county?												
	N/A												
	<i><u>If your county recognizes a special value, please answer the following</u></i>												

7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

ROCK COUNTY PLAN OF ASSESSMENT

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

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

Rock County has a total valuation for Real Property in 2015 of \$556,844,630. The Parcel count for Real Property in 2015 is 3054. Permissive Exemptions filed and approved by our office and the Rock County Commissioners for 2015 were 16.

Real Property in Rock County for tax year 2015 satisfies the requirements of Neb. Const. Art. VIII §1, and Neb. Stat. §77-5023 (Cum. Supp 2008).

2015 Sales Statistics Ratio as determined by the Tax Equalization Commission.

No changes in Residential value -	Assessment Ratio - 98%
No changes in Commercial value -	Assessment Ratio - 100%
No changes in Agricultural land value -	Assessment Ratio - 72%

Residential photos will be taken in 2015 for Bassett and Newport. Residential Properties were all updated to reflect no economic depreciation in Bassett and a 15% economic in Newport, still using the cost tables from 2010 for the 2015 tax year. All residential property changed for 2015. The result will be another raise in value again using updated cost tables in 2016.

Commercial sales in Bassett and Newport were re-valued for 2014 as sales are very few in the county. No changes have been indicted for tax year 2015.

Rural Improvements were re-valued using 2010 aerial photos and Oblique Photos done by GIS Workshop using the 2010 costing tables in 2012. New photos are taken continually. Home sites and additional acres increased for 2015.

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

Area 1 ratio was 66.89%	---to	74.57%
Area 2 ratio was 49.99%	---to	68.84%
Area 3 ratio was 60.84%	---to	71.94%

The new 2015 Land Assessment ratios calculated to -

Area 1 – increased IRR avg of 38%, Dry avg of 23%, Grass 38%

Area 2 – increased IRR avg of 40%, Dry avg of 34%, Grass avg,of 67%

Area 3 – increased IRR avg of 20%, Dry avg of 23%, Grass avg of 38%

We will continue to start our pickup work (Appraisal Maintenance) over the summer. We start checking for any changes revealed from the Oblique photos that may have been missed from prior years and now the 2014 aerials. Our office will try to contact owners by phone and/or newspaper notices prior to our visit. Our focus will be to look for changes and any additions. We will verify measurements are correct if we notice there has been some renovation. We do not ask for an interior inspection unless we are invited in and/ or the owner has given us prior permission.

Our Assessment software program, Terra Scan Inc, was sold effective Jan 1, 2012 to Thomson Reuters. As of 8-1-2011, we and the Treasurer signed three year agreements. We may be looking for a complete taxing software change.

2015 - Review and Inspect for new land use.

Every parcel in the county will need to be looked at on a rotation or schedule over a six year period. The schedule is –

2010 - Looked at southeast corner of Rock, done.

2011 - Looked at the southwest, done

2012 - Looked at the center portion, done.

2013 – Review the northeast, done

2014 – Review the northwest ,All Commercial Property, done

2015 – Review Bassett and Newport residential

2016 – Review all rural improvements for missing photos

2017 – Repeat cycle

Assessment plans:

We continue to have talks with Brown, Keya Paha, Boyd and Holt Counties about an appraiser for our counties to assist us when needed. We always continue to work on our quality and uniformity of assessment.

Revalue Commercial Property in Bassett and Newport--2014
Revalue Residential Property in Bassett and Newport-2015
Revalue Ag Land as per sales studies -2015
Review the sales file and make changes as necessary -2015

2015 -
Review Residential Property, Basset and Newport, using new cost tables
Revalue Ag Land as per sales studies
Budget for GIS to fly Oblique Photo's

2016 –
Revalue Residential Property for 2016
Review southeast portion of Rock County
Revalue Ag Land as per sales studies
Budget for GIS to fly Oblique Photo's

2017-
Revalue Rural Improvements using new cost tables
Review southwest portion of the county
Review all Commerical Property, revaule for 2018

Our budgets do not include any changes in appraisal work. Cost sharing again with Brown, Loup, Keya Paha, or Boyd County for Obliques in a 5 – 6 year cycle will give us an opportunity to stay current with omitted property as well as any changes of use done to existing property.

The plan has been made to update cost tables for Improvements every 4 (four) years. This time frame will lessen the impact for taxpayers but will insure the office has kept values current. New tables and photos will be used for Residential Property for 2015 to be in effect for 2016, Rural Property for 2016 for 2017 and Commercial Property for 2017 for 2018

Monica J Turpin
Rock County Assessor

JUNE 14, 2015

Presented to Comm. 07/20/2015 mt