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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GOSPER COUNTY

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Gosper 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 Gosper 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Pam Bogle, Gosper County Assessor

Property Assessment Division
Sarah Scott, Administrator
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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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 (PRD) and Coefficient of Variation (COV). 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

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](#), a random sample from the county registers of deeds' records is audited 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 sales verification and qualification procedures used by the county assessors 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 ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review 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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

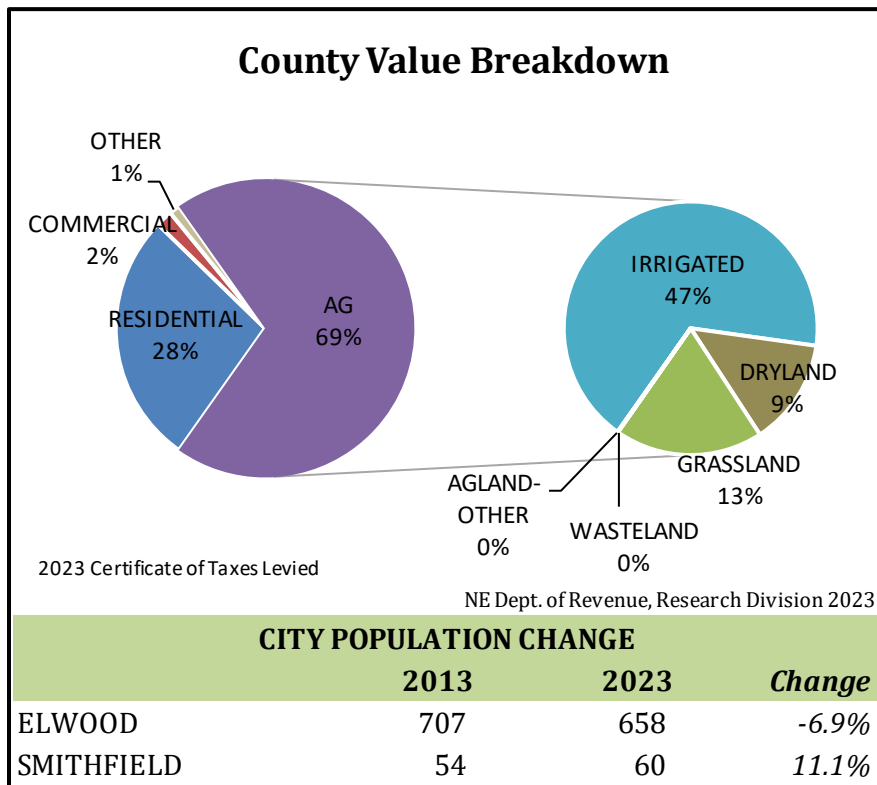
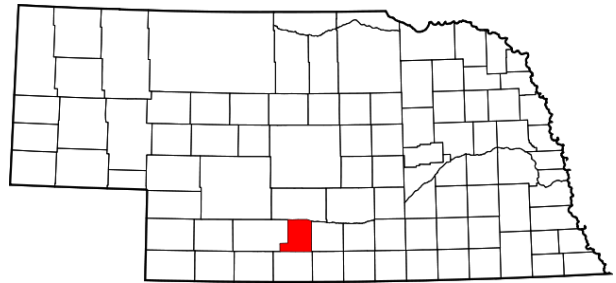
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 458 square miles, Gosper County has 1,808 residents, per the Census Bureau Quick Facts for 2024, a 5% population decline from the 2023 U.S. Census. Reports indicate that 83% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$215,872 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02). Although the local population is declining, over half of the value in the residential property class is from residential homes and cabins at Johnson Lake. The lake attracts property owners from outside of the local economy and the market has been steadily increasing in recent years.



The majority of the commercial properties in Gosper County convene in and around the county seat of Elwood. According to the U.S. Census Bureau, there are 62 employer establishments with total employment of 200, a 13% increase in total employment from the prior year.

Agricultural land is the single largest contributor to the county's valuation base by an overwhelming majority. Grass and irrigated land make up a

majority of the land in the county. Gosper County is included in the Tri Basin Natural Resources District (NRD).

2024 Residential Correlation for Gosper County

Assessment Actions

Elwood improvements received a 9% increase, Johnson Lake improvements increased 55% with both a costing adjustment and 30% leasehold increase. Rural residential land was increased to \$30,000 for the first acre and \$2,500 for additional acres and rural residential improvements received a 7% increase. Pick up work and routine maintenance were completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales usability in Gosper County is above the state average, sales questionnaires are sent to the buyers of sales where money was exchanged. The county assessor reports a high response rate to the questionnaires. A review of the sales roster shows an adequate reason for disqualified sales.

Lot values were last reviewed from 2019 to 2023. Sales and land to building ratios are considered when setting land values. Size and location are also considered on the lake properties. Costing and depreciation tables are current with costing tables dated 2021 and depreciation tables dated 2022. The Gosper County Assessor is current with the six-year inspection and review cycle as evidenced by inspection dates from 2020 to 2023.

There are four valuation groups in Gosper County which are comprised of each of the two towns, the lake and rural residential. These valuation group are sufficient for the economic and market areas of Gosper County. The Gosper County Assessor has a written methodology on file.

Description of Analysis

The residential class is analyzed utilizing four valuation groups based on the assessor location.

Valuation Group	Description
1	Elwood
2	Smithfield
3	Lake
4	Rural Residential

The statistical sample for the residential class includes 63 qualified sales representing three of the four valuation groups. The three measures of central tendency are all within the acceptable range. The PRD is within the acceptable range while the COD is elevated. Removal of the two extreme high ratios brings all statistics within the acceptable range.

Further review of the valuation groups indicates that all medians are within the acceptable range.

2024 Residential Correlation for Gosper County

A review of the sold parcels compared to the change in the 2024 County Abstract of Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range, and therefore are considered equalized. The quality of assessment of the residential property in Gosper County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	22	94.02	98.32	93.79	21.38	104.83
3	26	93.30	96.59	100.12	21.84	96.47
4	15	93.39	93.68	82.59	28.95	113.43
____ALL____	63	93.39	96.50	95.31	23.42	101.25

Level of Value

Based on analysis of all available information, the level of value for the residential property in Gosper County is 93%.

2024 Commercial Correlation for Gosper County

Assessment Actions

Commercial properties received a 10% increase to land and improvements. Bullhead Point, a neighborhood at Johnson Lake, was physically reviewed. Pick up work was completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales usability is above the state average in the commercial class for Gosper County. A review of the sales roster supported that there is no bias in the qualification of sales. There is only one commercial valuation group which is sufficient due to the low commercial activity in the county.

Costing, depreciation, and lot studies are all dated 2022. The Gosper County Assessor is in compliance with the six-year inspection and review cycle based on the inspection dates of 2021 and 2022. The county assessor and staff generally review the commercial properties all in one or two years within the six year cycle.

Description of Analysis

There is only one valuation group for the commercial class in Gosper County. The statistical sample consists of five qualified sales. All three measures of central tendency and both qualitative statistics are within the acceptable range, after this year's reappraisal. The sample is too small to represent the overall class; therefore, the median will not be used as a point estimate of the level of value.

Comparison of the statistics and the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and reflect the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

While the statistical sample is considered unreliable for measurement purposes, review of the assessment practices demonstrate that commercial valuations are equalized. The quality of assessment for the commercial class of real property in Gosper County complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Gosper County is determined to be at the statutory level of 100% of market value.

2024 Agricultural Correlation for Gosper County

Assessment Actions

Market Area 1 irrigated land and dryland increased 3%. Market Area 4 irrigated land increased 10%, dryland increased 5%, and grassland increased 7%. Routine maintenance and pick up work were completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales usability for the agricultural class is near the state average. A review of the sales roster determines sales qualifications are made without bias and that all available arm's length sales are being used.

There are two agricultural market areas, Market Area 1 is more suitable for irrigation and Market Area 4 is rougher terrain. Sales are studied each year to ensure the boundaries and market areas are sufficient. Conservation Review Program (CRP) and Conservation Reserve Enhancement Program (CREP) lands have been identified this year. CRP is valued the same as dryland and CREP is valued the same as irrigated land. Feed lots have been identified as intensive use and are valued at \$1,500/acre.

Land use was reviewed in 2023 and agricultural dwellings and outbuildings were reviewed in 2021, the county is in compliance with the six-year inspection and review cycle. Costing tables are dated 2021 and depreciation is dated 2022 for dwellings and 2019 for outbuildings.

Description of Analysis

The statistical sample for the agricultural class includes 57 qualified sales. The three measures of central tendency are within the acceptable range and the COD is within the standard range. There are two market areas each with a sufficient number of sales. Market Area 1 has a median that is slightly high but if you remove the oldest year of sales it drops to below the acceptable range. The median in Market Area 4 is within the acceptable range.

When looking at the 80% Majority Land Use (MLU) both dryland and grassland have medians within the acceptable range while irrigated land is slightly low. Market Area 4 only has 3 irrigated sales with a median of 53%, irrigated land was increased in this area but with so few sales the statistics are unreliable for measurement purposes.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions to the agricultural class.

2024 Agricultural Correlation for Gosper County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Gosper County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	13	67.81	70.40	65.54	22.64	107.42
1	10	70.78	73.50	66.95	23.13	109.78
4	3	53.08	60.08	59.36	13.30	101.21
<u> Dry </u>						
County	9	73.71	70.97	70.66	14.69	100.44
4	9	73.71	70.97	70.66	14.69	100.44
<u> Grass </u>						
County	11	69.64	75.43	74.89	12.15	100.72
1	3	69.64	79.80	75.88	14.96	105.17
4	8	73.71	73.79	74.35	10.49	99.25
<u> ALL </u>	57	69.64	72.96	69.61	16.53	104.81

Level of Value

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

2024 Opinions of the Property Tax Administrator for Gosper 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 (R.R.S. 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	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 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Gosper County

Residential Real Property - Current

Number of Sales	63	Median	93.39
Total Sales Price	\$20,589,350	Mean	96.50
Total Adj. Sales Price	\$20,589,350	Wgt. Mean	95.31
Total Assessed Value	\$19,624,254	Average Assessed Value of the Base	\$230,331
Avg. Adj. Sales Price	\$326,815	Avg. Assessed Value	\$311,496

Confidence Interval - Current

95% Median C.I	84.92 to 97.97
95% Wgt. Mean C.I	88.18 to 102.44
95% Mean C.I	88.28 to 104.72
% of Value of the Class of all Real Property Value in the County	28.80
% of Records Sold in the Study Period	4.85
% of Value Sold in the Study Period	6.55

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	70	94	93.52
2022	73	93	93.31
2021	79	93	93.23
2020	73	95	95.18

2024 Commission Summary for Gosper County

Commercial Real Property - Current

Number of Sales	5	Median	99.19
Total Sales Price	\$350,000	Mean	95.51
Total Adj. Sales Price	\$350,000	Wgt. Mean	92.44
Total Assessed Value	\$323,539	Average Assessed Value of the Base	\$160,698
Avg. Adj. Sales Price	\$70,000	Avg. Assessed Value	\$64,708

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	82.72 to 108.30
% of Value of the Class of all Real Property Value in the County	1.72
% of Records Sold in the Study Period	4.50
% of Value Sold in the Study Period	1.81

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	9	100	88.14
2022	7	100	90.36
2021	10	100	94.73
2020	7	100	103.98

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RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 63
Total Sales Price : 20,589,350
Total Adj. Sales Price : 20,589,350
Total Assessed Value : 19,624,254
Avg. Adj. Sales Price : 326,815
Avg. Assessed Value : 311,496

MEDIAN : 93
WGT. MEAN : 95
MEAN : 97
COD : 23.42
PRD : 101.25

COV : 34.50
STD : 33.29
Avg. Abs. Dev : 21.87
MAX Sales Ratio : 253.38
MIN Sales Ratio : 45.71

95% Median C.I. : 84.92 to 97.97
95% Wgt. Mean C.I. : 88.18 to 102.44
95% Mean C.I. : 88.28 to 104.72

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	6	84.21	84.11	89.13	21.83	94.37	55.48	113.96	55.48 to 113.96	221,233	197,179
01-JAN-22 To 31-MAR-22	3	111.12	108.53	107.69	10.81	100.78	89.22	125.24	N/A	287,333	309,422
01-APR-22 To 30-JUN-22	10	81.57	84.57	78.02	24.22	108.40	45.71	168.47	46.45 to 91.94	221,900	173,137
01-JUL-22 To 30-SEP-22	11	95.99	97.40	94.35	15.90	103.23	68.02	155.29	75.80 to 106.68	227,000	214,176
01-OCT-22 To 31-DEC-22	11	93.62	102.09	106.62	28.44	95.75	49.36	162.01	70.90 to 160.49	544,636	580,714
01-JAN-23 To 31-MAR-23	4	106.43	140.73	103.53	40.99	135.93	96.68	253.38	N/A	262,500	271,773
01-APR-23 To 30-JUN-23	9	86.87	85.26	87.70	17.35	97.22	48.79	112.03	63.99 to 108.41	511,556	448,620
01-JUL-23 To 30-SEP-23	9	96.46	97.65	93.83	17.22	104.07	58.42	126.47	70.75 to 123.85	226,550	212,566
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	30	88.17	91.58	89.77	21.61	102.02	45.71	168.47	82.73 to 98.81	230,180	206,621
01-OCT-22 To 30-SEP-23	33	96.46	100.97	98.11	24.54	102.92	48.79	253.38	86.87 to 108.41	414,665	406,837
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	35	91.94	96.16	98.57	23.44	97.56	45.71	168.47	82.73 to 101.65	330,543	325,812
<u>ALL</u>	63	93.39	96.50	95.31	23.42	101.25	45.71	253.38	84.92 to 97.97	326,815	311,496

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	22	94.02	98.32	93.79	21.38	104.83	63.99	168.47	77.56 to 116.60	163,068	152,944
3	26	93.30	96.59	100.12	21.84	96.47	48.79	162.01	79.61 to 109.20	486,669	487,239
4	15	93.39	93.68	82.59	28.95	113.43	45.71	253.38	58.42 to 97.97	289,897	239,419
<u>ALL</u>	63	93.39	96.50	95.31	23.42	101.25	45.71	253.38	84.92 to 97.97	326,815	311,496

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	63	93.39	96.50	95.31	23.42	101.25	45.71	253.38	84.92 to 97.97	326,815	311,496
06											
07											
<u>ALL</u>	63	93.39	96.50	95.31	23.42	101.25	45.71	253.38	84.92 to 97.97	326,815	311,496

**37 Gosper
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 63
 Total Sales Price : 20,589,350
 Total Adj. Sales Price : 20,589,350
 Total Assessed Value : 19,624,254
 Avg. Adj. Sales Price : 326,815
 Avg. Assessed Value : 311,496

MEDIAN : 93
 WGT. MEAN : 95
 MEAN : 97
 COD : 23.42
 PRD : 101.25

COV : 34.50
 STD : 33.29
 Avg. Abs. Dev : 21.87
 MAX Sales Ratio : 253.38
 MIN Sales Ratio : 45.71

95% Median C.I. : 84.92 to 97.97
 95% Wgt. Mean C.I. : 88.18 to 102.44
 95% Mean C.I. : 88.28 to 104.72

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	253.38	253.38	253.38	00.00	100.00	253.38	253.38	N/A	20,000	50,675
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	63	93.39	96.50	95.31	23.42	101.25	45.71	253.38	84.92 to 97.97	326,815	311,496
Greater Than 14,999	63	93.39	96.50	95.31	23.42	101.25	45.71	253.38	84.92 to 97.97	326,815	311,496
Greater Than 29,999	62	93.18	93.97	95.16	21.08	98.75	45.71	168.47	84.32 to 97.97	331,764	315,703
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	253.38	253.38	253.38	00.00	100.00	253.38	253.38	N/A	20,000	50,675
30,000 TO 59,999	1	123.85	123.85	123.85	00.00	100.00	123.85	123.85	N/A	48,500	60,065
60,000 TO 99,999	6	117.22	127.57	127.67	18.85	99.92	98.81	168.47	98.81 to 168.47	75,750	96,710
100,000 TO 149,999	1	76.09	76.09	76.09	00.00	100.00	76.09	76.09	N/A	135,000	102,715
150,000 TO 249,999	27	84.92	85.58	85.79	20.96	99.76	46.45	126.47	70.90 to 99.03	189,737	162,772
250,000 TO 499,999	14	90.79	87.99	88.70	18.89	99.20	45.71	162.01	63.99 to 97.51	346,246	307,129
500,000 TO 999,999	13	95.99	101.40	101.76	16.06	99.65	77.77	160.49	80.02 to 112.13	766,231	779,683
1,000,000 +											
<u>ALL</u>	63	93.39	96.50	95.31	23.42	101.25	45.71	253.38	84.92 to 97.97	326,815	311,496

37 Gosper
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 5
Total Sales Price : 350,000
Total Adj. Sales Price : 350,000
Total Assessed Value : 323,539
Avg. Adj. Sales Price : 70,000
Avg. Assessed Value : 64,708

MEDIAN : 99
WGT. MEAN : 92
MEAN : 96
COD : 07.64
PRD : 103.32

COV : 10.78
STD : 10.30
Avg. Abs. Dev : 07.58
MAX Sales Ratio : 107.90
MIN Sales Ratio : 82.05

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 82.72 to 108.30

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	3	88.19	89.81	89.00	06.47	100.91	82.05	99.19	N/A	86,667	77,135
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	1	100.24	100.24	100.24	00.00	100.00	100.24	100.24	N/A	65,000	65,158
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	1	107.90	107.90	107.90	00.00	100.00	107.90	107.90	N/A	25,000	26,975
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21											
01-OCT-21 To 30-SEP-22	4	93.69	92.42	91.25	07.79	101.28	82.05	100.24	N/A	81,250	74,141
01-OCT-22 To 30-SEP-23	1	107.90	107.90	107.90	00.00	100.00	107.90	107.90	N/A	25,000	26,975
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	3	88.19	89.81	89.00	06.47	100.91	82.05	99.19	N/A	86,667	77,135
01-JAN-22 To 31-DEC-22	1	100.24	100.24	100.24	00.00	100.00	100.24	100.24	N/A	65,000	65,158
<u>ALL</u>	5	99.19	95.51	92.44	07.64	103.32	82.05	107.90	N/A	70,000	64,708

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	99.19	95.51	92.44	07.64	103.32	82.05	107.90	N/A	70,000	64,708
<u>ALL</u>	5	99.19	95.51	92.44	07.64	103.32	82.05	107.90	N/A	70,000	64,708

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	5	99.19	95.51	92.44	07.64	103.32	82.05	107.90	N/A	70,000	64,708
04											
<u>ALL</u>	5	99.19	95.51	92.44	07.64	103.32	82.05	107.90	N/A	70,000	64,708

**37 Gosper
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 5
 Total Sales Price : 350,000
 Total Adj. Sales Price : 350,000
 Total Assessed Value : 323,539
 Avg. Adj. Sales Price : 70,000
 Avg. Assessed Value : 64,708

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 96
 COD : 07.64
 PRD : 103.32

COV : 10.78
 STD : 10.30
 Avg. Abs. Dev : 07.58
 MAX Sales Ratio : 107.90
 MIN Sales Ratio : 82.05

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 82.72 to 108.30

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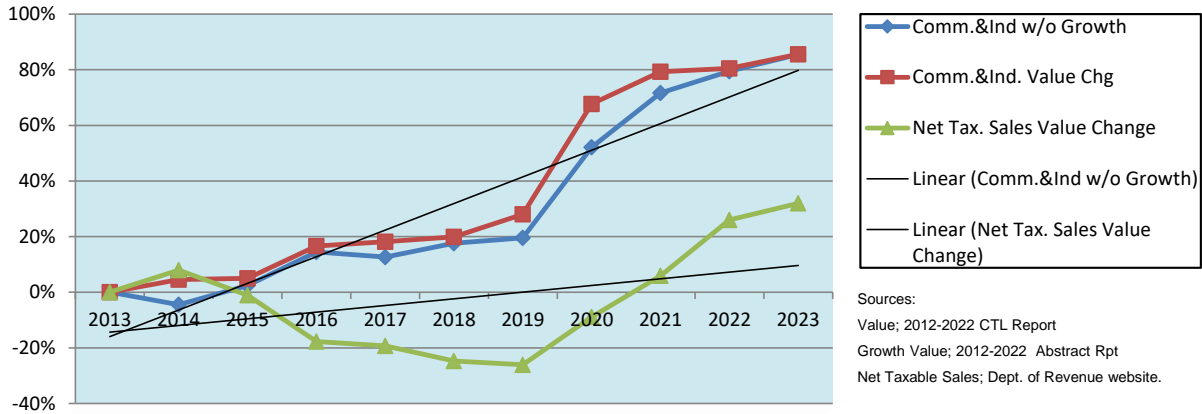
SALE PRICE *

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											
Less Than 15,000											
Less Than 30,000	1	107.90	107.90	107.90	00.00	100.00	107.90	107.90	N/A	25,000	26,975
Ranges Excl. Low \$											
Greater Than 4,999	5	99.19	95.51	92.44	07.64	103.32	82.05	107.90	N/A	70,000	64,708
Greater Than 14,999	5	99.19	95.51	92.44	07.64	103.32	82.05	107.90	N/A	70,000	64,708
Greater Than 29,999	4	93.69	92.42	91.25	07.79	101.28	82.05	100.24	N/A	81,250	74,141
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	107.90	107.90	107.90	00.00	100.00	107.90	107.90	N/A	25,000	26,975
30,000 TO 59,999											
60,000 TO 99,999	3	99.19	95.87	95.34	04.05	100.56	88.19	100.24	N/A	75,000	71,505
100,000 TO 149,999	1	82.05	82.05	82.05	00.00	100.00	82.05	82.05	N/A	100,000	82,050
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	5	99.19	95.51	92.44	07.64	103.32	82.05	107.90	N/A	70,000	64,708

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	99.72	99.72	99.68	00.53	100.04	99.19	100.24	N/A	70,000	69,776
346	1	88.19	88.19	88.19	00.00	100.00	88.19	88.19	N/A	85,000	74,963
351	1	107.90	107.90	107.90	00.00	100.00	107.90	107.90	N/A	25,000	26,975
410	1	82.05	82.05	82.05	00.00	100.00	82.05	82.05	N/A	100,000	82,050
ALL	5	99.19	95.51	92.44	07.64	103.32	82.05	107.90	N/A	70,000	64,708

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
2012	\$ 8,406,154	\$ 1,578,284	18.78%	\$ 6,827,870		\$ 6,937,484	
2013	\$ 8,787,701	\$ 758,519	8.63%	\$ 8,029,182	-4.48%	\$ 7,487,228	7.92%
2014	\$ 8,830,606	\$ 216,887	2.46%	\$ 8,613,719	-1.98%	\$ 6,863,105	-8.34%
2015	\$ 9,800,805	\$ 176,741	1.80%	\$ 9,624,064	8.99%	\$ 5,709,390	-16.81%
2016	\$ 9,935,099	\$ 468,988	4.72%	\$ 9,466,111	-3.41%	\$ 5,600,852	-1.90%
2017	\$ 10,081,819	\$ 197,043	1.95%	\$ 9,884,776	-0.51%	\$ 5,223,956	-6.73%
2018	\$ 10,764,057	\$ 711,551	6.61%	\$ 10,052,506	-0.29%	\$ 5,129,010	-1.82%
2019	\$ 14,097,216	\$ 1,304,978	9.26%	\$ 12,792,238	18.84%	\$ 6,318,026	23.18%
2020	\$ 15,069,713	\$ 642,330	4.26%	\$ 14,427,383	2.34%	\$ 7,349,938	16.33%
2021	\$ 15,171,027	\$ 84,000	0.55%	\$ 15,087,027	0.11%	\$ 8,738,256	18.89%
2022	\$ 15,599,350	\$ 5,560	0.04%	\$ 15,593,790	2.79%	\$ 9,155,230	4.77%
2023	\$ 16,765,216	\$ 36,105	0.22%	\$ 16,729,111	7.24%	\$ 9,457,429	3.30%
Ann %chg	6.67%			Average	2.69%	2.36%	3.53%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-4.48%	4.54%	7.92%
2014	2.47%	5.05%	-1.07%
2015	14.49%	16.59%	-17.70%
2016	12.61%	18.19%	-19.27%
2017	17.59%	19.93%	-24.70%
2018	19.59%	28.05%	-26.07%
2019	52.18%	67.70%	-8.93%
2020	71.63%	79.27%	5.95%
2021	79.48%	80.48%	25.96%
2022	85.50%	85.57%	31.97%
2023	99.01%	99.44%	36.32%

County Number	37
County Name	Gosper

37 Gosper
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 57
Total Sales Price : 41,374,112
Total Adj. Sales Price : 41,374,112
Total Assessed Value : 28,800,599
Avg. Adj. Sales Price : 725,862
Avg. Assessed Value : 505,274

MEDIAN : 70
WGT. MEAN : 70
MEAN : 73
COD : 16.53
PRD : 104.81

COV : 20.08
STD : 14.65
Avg. Abs. Dev : 11.51
MAX Sales Ratio : 114.02
MIN Sales Ratio : 46.14

95% Median C.I. : 65.24 to 77.36
95% Wgt. Mean C.I. : 64.74 to 74.48
95% Mean C.I. : 69.16 to 76.76

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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>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	10	80.38	83.23	76.63	10.01	108.61	60.37	114.02	77.36 to 90.22	649,209	497,519
01-JAN-21 To 31-MAR-21	5	98.55	88.93	91.42	14.04	97.28	68.99	107.12	N/A	773,007	706,650
01-APR-21 To 30-JUN-21	6	81.50	80.87	80.16	08.93	100.89	61.40	93.81	61.40 to 93.81	508,909	407,963
01-JUL-21 To 30-SEP-21	7	69.10	70.17	66.14	08.42	106.09	60.93	87.32	60.93 to 87.32	434,121	287,145
01-OCT-21 To 31-DEC-21	9	65.24	69.26	64.03	14.52	108.17	54.77	93.79	56.57 to 78.94	1,330,203	851,702
01-JAN-22 To 31-MAR-22	4	66.42	65.38	66.46	04.74	98.37	59.44	69.25	N/A	835,012	554,924
01-APR-22 To 30-JUN-22	4	56.63	57.64	57.57	08.14	100.12	52.99	64.32	N/A	915,250	526,865
01-JUL-22 To 30-SEP-22	1	97.59	97.59	97.59	00.00	100.00	97.59	97.59	N/A	580,000	566,037
01-OCT-22 To 31-DEC-22	4	62.27	62.76	62.70	06.58	100.10	55.89	70.60	N/A	473,328	296,798
01-JAN-23 To 31-MAR-23	6	63.94	62.61	59.92	16.31	104.49	46.14	74.17	46.14 to 74.17	567,500	340,035
01-APR-23 To 30-JUN-23	1	65.93	65.93	65.93	00.00	100.00	65.93	65.93	N/A	73,500	48,456
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	28	79.94	80.48	78.82	13.28	102.11	60.37	114.02	69.64 to 87.32	587,479	463,080
01-OCT-21 To 30-SEP-22	18	64.67	67.39	64.23	13.76	104.92	52.99	97.59	59.44 to 73.74	1,086,271	697,695
01-OCT-22 To 30-SEP-23	11	63.11	62.97	60.98	11.77	103.26	46.14	74.17	53.77 to 73.71	488,346	297,805
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	27	73.74	75.72	71.40	15.51	106.05	54.77	107.12	65.24 to 82.23	812,191	579,865
01-JAN-22 To 31-DEC-22	13	63.11	64.67	64.18	11.16	100.76	52.99	97.59	55.89 to 69.25	728,797	467,722
<u>ALL</u>	57	69.64	72.96	69.61	16.53	104.81	46.14	114.02	65.24 to 77.36	725,862	505,274

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	18	75.55	78.13	71.59	21.07	109.14	46.14	114.02	61.61 to 97.59	1,045,052	748,144
4	39	69.10	70.58	67.96	13.37	103.86	52.99	93.81	63.48 to 75.22	578,543	393,180
<u>ALL</u>	57	69.64	72.96	69.61	16.53	104.81	46.14	114.02	65.24 to 77.36	725,862	505,274

37 Gosper
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 57
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 Avg. Adj. Sales Price : 725,862
 Avg. Assessed Value : 505,274

MEDIAN : 70
 WGT. MEAN : 70
 MEAN : 73
 COD : 16.53
 PRD : 104.81

COV : 20.08
 STD : 14.65
 Avg. Abs. Dev : 11.51
 MAX Sales Ratio : 114.02
 MIN Sales Ratio : 46.14

95% Median C.I. : 65.24 to 77.36
 95% Wgt. Mean C.I. : 64.74 to 74.48
 95% Mean C.I. : 69.16 to 76.76

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	7	73.74	74.47	67.97	20.63	109.56	46.14	114.02	46.14 to 114.02	1,220,255	829,431
1	7	73.74	74.47	67.97	20.63	109.56	46.14	114.02	46.14 to 114.02	1,220,255	829,431
Grass											
County	7	69.25	74.36	74.23	09.42	100.18	65.93	100.52	65.93 to 100.52	393,179	291,840
1	3	69.64	79.80	75.88	14.96	105.17	69.25	100.52	N/A	488,277	370,499
4	4	68.45	70.29	72.34	05.00	97.17	65.93	78.31	N/A	321,856	232,845
ALL	57	69.64	72.96	69.61	16.53	104.81	46.14	114.02	65.24 to 77.36	725,862	505,274

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	13	67.81	70.40	65.54	22.64	107.42	46.14	114.02	53.08 to 82.23	1,223,509	801,839
1	10	70.78	73.50	66.95	23.13	109.78	46.14	114.02	54.77 to 98.55	1,293,561	866,078
4	3	53.08	60.08	59.36	13.30	101.21	52.99	74.17	N/A	990,000	587,711
Dry											
County	9	73.71	70.97	70.66	14.69	100.44	53.77	87.32	56.64 to 83.19	484,723	342,511
4	9	73.71	70.97	70.66	14.69	100.44	53.77	87.32	56.64 to 83.19	484,723	342,511
Grass											
County	11	69.64	75.43	74.89	12.15	100.72	61.43	100.52	65.93 to 90.22	378,705	283,614
1	3	69.64	79.80	75.88	14.96	105.17	69.25	100.52	N/A	488,277	370,499
4	8	73.71	73.79	74.35	10.49	99.25	61.43	90.22	61.43 to 90.22	337,616	251,032
ALL	57	69.64	72.96	69.61	16.53	104.81	46.14	114.02	65.24 to 77.36	725,862	505,274

Gosper County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	5,637	4,645	4,645	3,739	n/a	3,512	3,286	3,116	5,355
Dawson	1	5,513	4,701	4,701	4,436	4,117	3,950	3,430	3,810	4,959
Dawson	2	3,779	3,779	3,779	3,271	n/a	1,879	1,730	1,695	3,562
Phelps	1	6,698	5,450	5,450	4,998	4,750	4,650	4,500	4,056	6,281
Gosper	4	4,985	4,234	4,234	3,561	n/a	n/a	3,044	2,848	4,227
Frontier	1	3,649	3,573	3,573	3,603	3,555	3,555	3,500	3,443	3,623
Furnas	1	4,075	3,300	3,300	3,105	n/a	2,280	2,185	2,185	3,661
Harlan	2	5,554	4,736	4,736	3,224	n/a	2,963	3,169	3,169	4,832
Phelps	2	5,450	5,100	5,100	4,850	4,746	4,599	4,500	4,050	5,108

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1,875	1,782	1,684	1,545	1,318	1,251	1,251	1,766
Dawson	1	n/a	2,573	2,573	2,333	2,321	2,095	1,810	1,793	2,283
Dawson	2	n/a	1,566	1,565	1,397	1,397	1,217	1,036	855	1,321
Phelps	1	2,875	2,875	2,750	2,525	2,425	2,300	2,075	1,775	2,747
Gosper	4	n/a	1,831	1,707	1,601	n/a	1,236	1,214	1,214	1,693
Frontier	1	1,400	1,400	1,350	1,350	1,300	n/a	1,250	1,250	1,377
Furnas	1	2,330	2,330	1,600	1,600	1,600	n/a	1,460	1,460	2,045
Harlan	2	3,720	2,794	2,346	1,820	1,752	1,897	2,063	2,064	2,597
Phelps	2	n/a	2,412	2,199	1,950	1,685	1,529	1,375	1,274	2,004

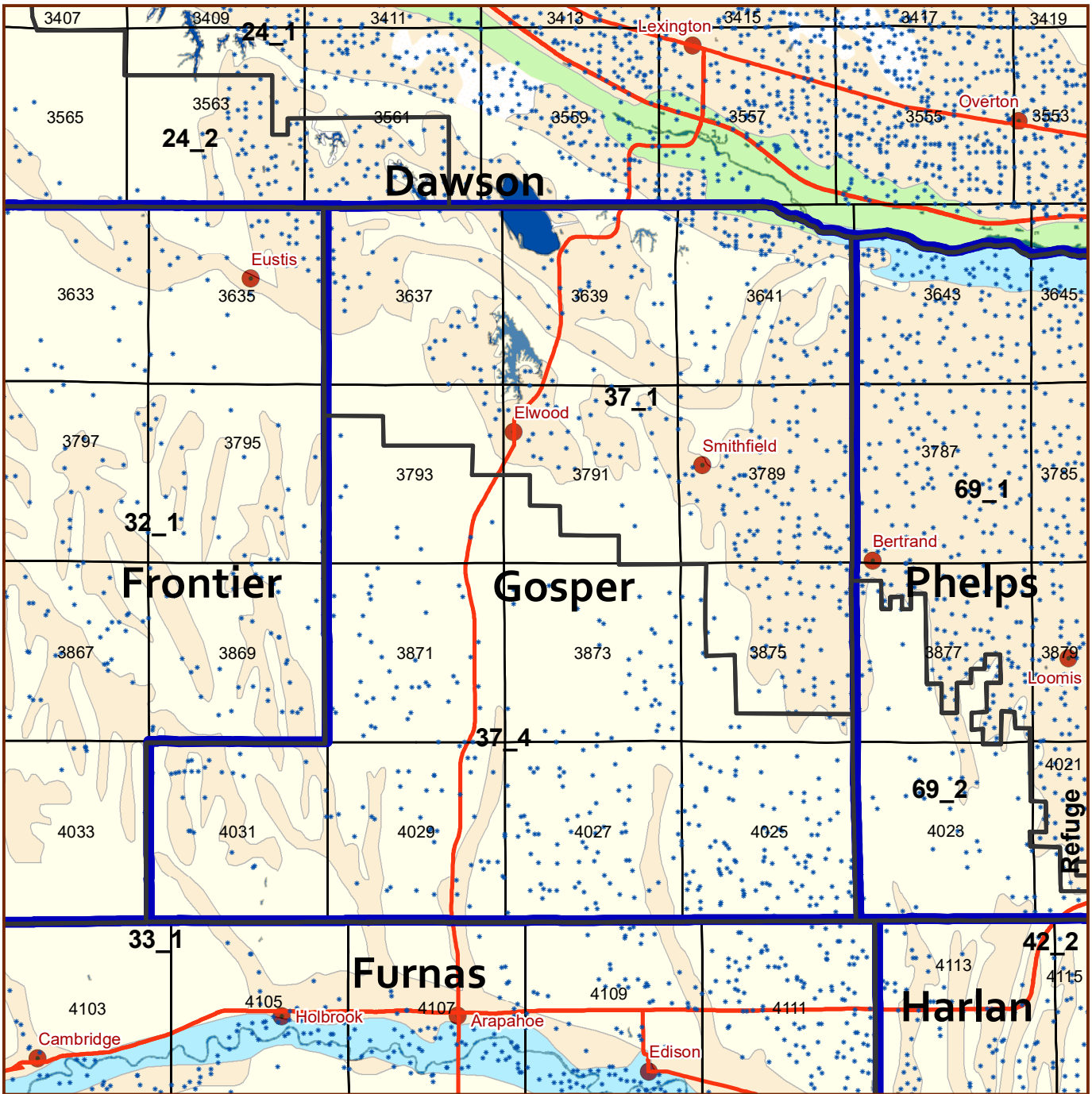
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	976	983	975	975	1,302	n/a	975	1,374	977
Dawson	1	1,141	1,141	1,130	1,083	1,045	1,035	1,008	998	1,114
Dawson	2	780	780	626	626	626	n/a	626	n/a	640
Phelps	1	1,393	1,349	1,300	1,248	1,200	1,151	960	1,050	1,287
Gosper	4	974	975	974	1,136	1,340	n/a	975	1,340	975
Frontier	1	730	730	730	n/a	730	730	730	730	730
Furnas	1	974	975	975	975	975	n/a	975	n/a	975
Harlan	2	1,220	1,220	1,220	1,220	1,220	1,220	n/a	1,220	1,220
Phelps	2	1,400	1,350	1,300	1,250	n/a	1,153	1,100	1,050	1,245

County	Mkt Area	CRP	TIMBER	WASTE
Gosper	1	n/a	n/a	100
Dawson	1	n/a	n/a	50
Dawson	2	n/a	n/a	50
Phelps	1	1,006	1,000	35
Gosper	4	1,406	n/a	100
Frontier	1	1,305	n/a	n/a
Furnas	1	975	975	75
Harlan	2	n/a	n/a	100
Phelps	2	n/a	1,000	35

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

GOSPER COUNTY



Legend

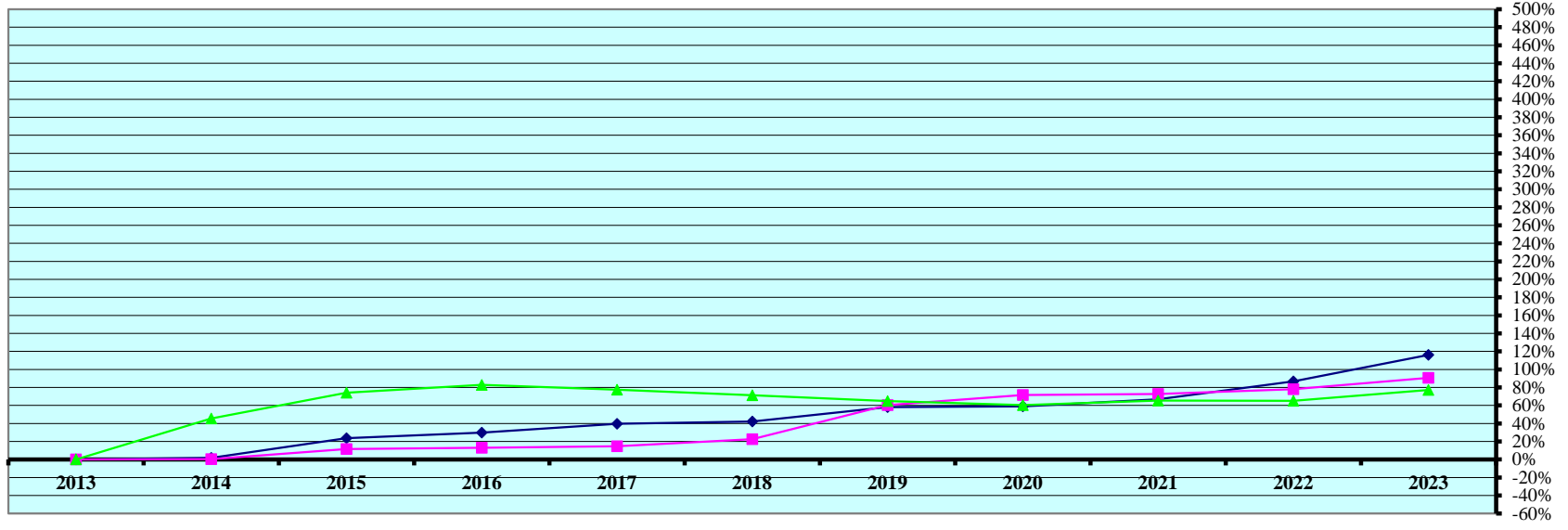
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	105,600,515	-	-	-	8,787,701	-	-	-	365,506,555	-	-	-
2014	107,510,698	1,910,183	1.81%	1.81%	8,830,606	42,905	0.49%	0.49%	532,385,563	166,879,008	45.66%	45.66%
2015	130,631,142	23,120,444	21.51%	23.70%	9,800,805	970,199	10.99%	11.53%	636,694,704	104,309,141	19.59%	74.20%
2016	137,211,166	6,580,024	5.04%	29.93%	9,935,099	134,294	1.37%	13.06%	668,460,489	31,765,785	4.99%	82.89%
2017	147,368,493	10,157,327	7.40%	39.55%	10,081,819	146,720	1.48%	14.73%	648,862,016	-19,598,473	-2.93%	77.52%
2018	150,150,807	2,782,314	1.89%	42.19%	10,764,057	682,238	6.77%	22.49%	625,713,454	-23,148,562	-3.57%	71.19%
2019	166,906,485	16,755,678	11.16%	58.05%	14,097,216	3,333,159	30.97%	60.42%	602,718,054	-22,995,400	-3.68%	64.90%
2020	167,910,715	1,004,230	0.60%	59.01%	15,069,713	972,497	6.90%	71.49%	586,119,124	-16,598,930	-2.75%	60.36%
2021	176,221,017	8,310,302	4.95%	66.88%	15,171,027	101,314	0.67%	72.64%	604,414,875	18,295,751	3.12%	65.36%
2022	197,318,769	21,097,752	11.97%	86.85%	15,655,615	484,588	3.19%	78.15%	603,135,297	-1,279,578	-0.21%	65.01%
2023	228,222,788	30,904,019	15.66%	116.12%	16,753,452	1,097,837	7.01%	90.65%	647,448,049	44,312,752	7.35%	77.14%

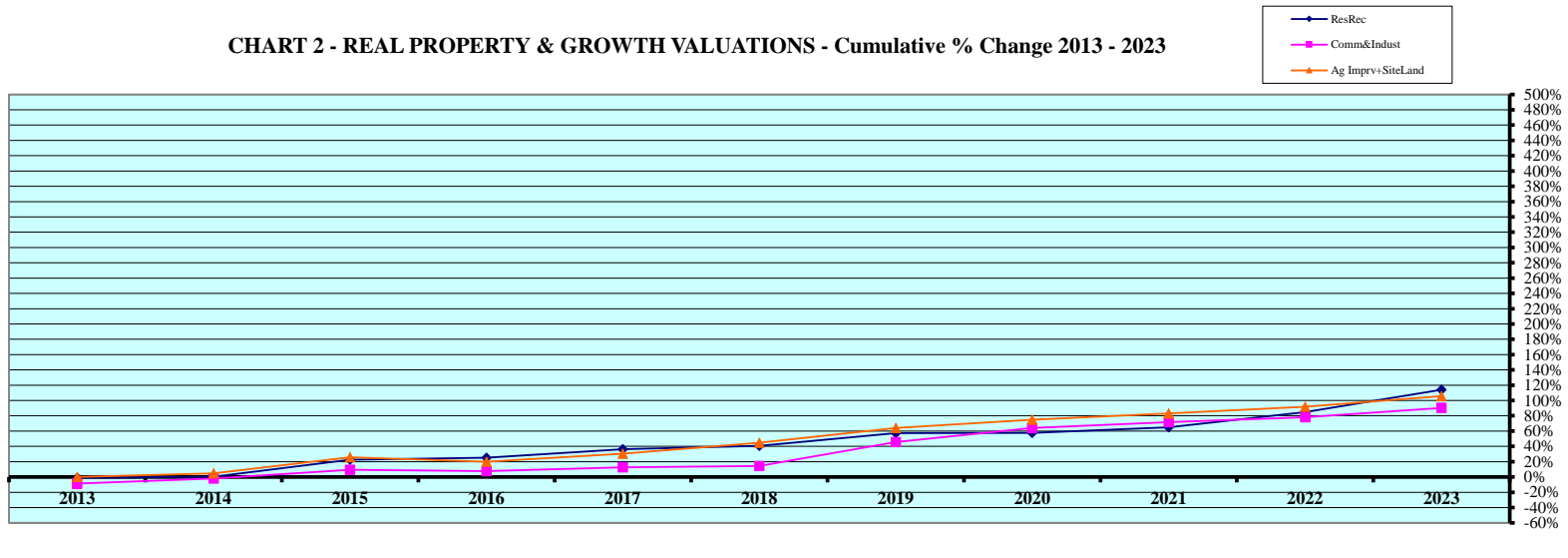
Rate Annual %chg: Residential & Recreational **8.01%** Commercial & Industrial **6.67%** Agricultural Land **5.88%**

Cnty# **37**
County **GOSPER**

CHART 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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



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		
2013	105,600,515	1,146,371	1.09%	104,454,144	-	-1.09%	8,787,701	758,519	8.63%	8,029,182	-	-8.63%		
2014	107,510,698	1,631,991	1.52%	105,878,707	0.26%	0.26%	8,830,606	216,887	2.46%	8,613,719	-1.98%	-1.98%		
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	22.63%	9,800,805	176,741	1.80%	9,624,064	8.99%	9.52%		
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	25.15%	9,935,099	468,988	4.72%	9,466,111	-3.41%	7.72%		
2017	147,368,493	3,556,943	2.41%	143,811,550	4.81%	36.18%	10,081,819	197,043	1.95%	9,884,776	-0.51%	12.48%		
2018	150,150,807	1,729,731	1.15%	148,421,076	0.71%	40.55%	10,764,057	711,551	6.61%	10,052,506	-0.29%	14.39%		
2019	166,906,485	674,716	0.40%	166,231,769	10.71%	57.42%	14,097,216	1,304,978	9.26%	12,792,238	18.84%	45.57%		
2020	167,910,715	1,317,371	0.78%	166,593,344	-0.19%	57.76%	15,069,713	642,330	4.26%	14,427,383	2.34%	64.18%		
2021	176,221,017	2,013,292	1.14%	174,207,725	3.75%	64.97%	15,171,027	84,000	0.55%	15,087,027	0.11%	71.68%		
2022	197,318,769	2,282,656	1.16%	195,036,113	10.68%	84.69%	15,655,615	5,560	0.04%	15,650,055	3.16%	78.09%		
2023	228,222,788	2,201,934	0.96%	226,020,854	14.55%	114.03%	16,753,452	36,105	0.22%	16,717,347	6.78%	90.24%		
Rate Ann%chg	8.01%			Resid & Recreat w/o growth			6.69%			C & I w/o growth			3.40%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	13,385,258	4,491,714	17,876,972	426,567	2.39%	17,450,405	-	-
2014	14,453,141	4,704,855	19,157,996	455,077	2.38%	18,702,919	4.62%	4.62%
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	17.47%	25.89%
2016	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	19.89%
2017	16,554,564	6,965,367	23,519,931	184,229	0.78%	23,335,702	0.40%	30.53%
2018	18,810,390	7,586,498	26,396,888	523,487	1.98%	25,873,401	10.01%	44.73%
2019	23,395,490	8,452,172	31,847,662	2,517,077	7.90%	29,330,585	11.11%	64.07%
2020	23,362,765	8,501,192	31,863,957	586,995	1.84%	31,276,962	-1.79%	74.96%
2021	24,113,580	9,144,813	33,258,393	553,555	1.66%	32,704,838	2.64%	82.94%
2022	25,277,266	9,850,347	35,127,613	832,660	2.37%	34,294,953	3.12%	91.84%
2023	27,541,485	10,624,903	38,166,388	1,393,016	3.65%	36,773,372	4.69%	105.70%
Rate Ann%chg	7.48%	8.99%	7.88%	Ag Imprv+Site w/o growth			4.69%	

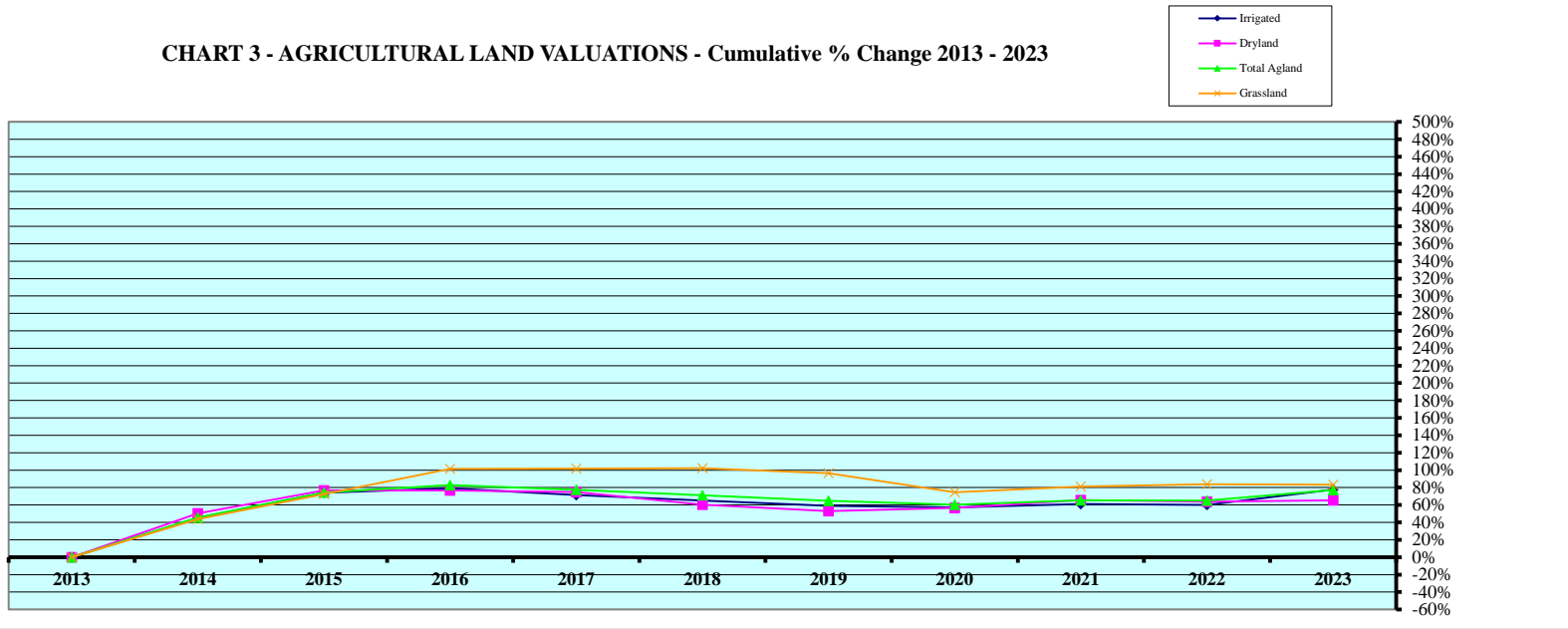
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 37
County GOSPER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	245,437,128	-	-	-	53,290,100	-	-	-	66,737,031	-	-	-
2014	356,286,958	110,849,830	45.16%	45.16%	80,073,130	26,783,030	50.26%	50.26%	95,982,653	29,245,622	43.82%	43.82%
2015	427,235,827	70,948,869	19.91%	74.07%	94,227,908	14,154,778	17.68%	76.82%	115,187,918	19,205,265	20.01%	72.60%
2016	439,689,364	12,453,537	2.91%	79.15%	94,186,617	-41,291	-0.04%	76.74%	134,539,257	19,351,339	16.80%	101.60%
2017	420,731,309	-18,958,055	-4.31%	71.42%	93,244,242	-942,375	-1.00%	74.97%	134,672,424	133,167	0.10%	101.80%
2018	405,180,936	-15,550,373	-3.70%	65.09%	85,510,350	-7,733,892	-8.29%	60.46%	134,978,472	306,048	0.23%	102.25%
2019	390,119,633	-15,061,303	-3.72%	58.95%	81,470,681	-4,039,669	-4.72%	52.88%	131,054,016	-3,924,456	-2.91%	96.37%
2020	386,044,796	-4,074,837	-1.04%	57.29%	83,539,687	2,069,006	2.54%	56.76%	116,453,493	-14,600,523	-11.14%	74.50%
2021	395,183,694	9,138,898	2.37%	61.01%	88,316,538	4,776,851	5.72%	65.73%	120,833,453	4,379,960	3.76%	81.06%
2022	393,179,063	-2,004,631	-0.51%	60.20%	87,280,601	-1,035,937	-1.17%	63.78%	122,595,761	1,762,308	1.46%	83.70%
2023	436,533,268	43,354,205	11.03%	77.86%	88,075,074	794,473	0.91%	65.27%	122,341,298	-254,463	-0.21%	83.32%

Rate Ann.%chg: Irrigated **5.93%** Dryland **5.15%** Grassland **6.25%**

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
2013	29,781	-	-	-	12,515	-	-	-	365,506,555	-	-	-
2014	30,253	472	1.58%	1.58%	12,569	54	0.43%	0.43%	532,385,563	166,879,008	45.66%	45.66%
2015	30,190	-63	-0.21%	1.37%	12,861	292	2.32%	2.76%	636,694,704	104,309,141	19.59%	74.20%
2016	31,895	1,705	5.65%	7.10%	13,356	495	3.85%	6.72%	668,460,489	31,765,785	4.99%	82.89%
2017	25,425	-6,470	-20.29%	-14.63%	188,616	175,260	1312.22%	1407.12%	648,862,016	-19,598,473	-2.93%	77.52%
2018	25,493	68	0.27%	-14.40%	18,203	-170,413	-90.35%	45.45%	625,713,454	-23,148,562	-3.57%	71.19%
2019	50,945	25,452	99.84%	71.07%	22,779	4,576	25.14%	82.01%	602,718,054	-22,995,400	-3.68%	64.90%
2020	57,124	6,179	12.13%	91.81%	24,024	1,245	5.47%	91.96%	586,119,124	-16,598,930	-2.75%	60.36%
2021	57,151	27	0.05%	91.90%	24,039	15	0.06%	92.08%	604,414,875	18,295,751	3.12%	65.36%
2022	55,841	-1,310	-2.29%	87.51%	24,031	-8	-0.03%	92.02%	603,135,297	-1,279,578	-0.21%	65.01%
2023	56,060	219	0.39%	88.24%	442,349	418,318	1740.74%	3434.55%	647,448,049	44,312,752	7.35%	77.14%

Cnty# **37**
County **GOSPER**

Rate Ann.%chg: Total Agric Land **5.88%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	245,635,250	92,977	2,642			53,233,182	53,190	1,001			66,736,778	133,545	500		
2014	355,622,026	92,885	3,829	44.92%	44.92%	80,091,533	53,326	1,502	50.07%	50.07%	96,630,880	133,497	724	44.85%	44.85%
2015	424,116,401	93,487	4,537	18.49%	71.72%	95,382,023	53,324	1,789	19.10%	78.73%	115,306,048	132,871	868	19.89%	73.65%
2016	439,976,584	94,185	4,671	2.97%	76.82%	94,140,719	52,627	1,789	0.00%	78.74%	134,560,352	132,742	1,014	16.81%	102.85%
2017	420,761,564	94,117	4,471	-4.30%	69.22%	93,248,525	53,059	1,757	-1.75%	75.61%	134,705,305	132,127	1,020	0.57%	104.01%
2018	405,044,419	93,638	4,326	-3.24%	63.73%	85,534,076	53,222	1,607	-8.55%	60.58%	134,986,833	132,162	1,021	0.18%	104.38%
2019	390,199,482	93,676	4,165	-3.70%	57.67%	81,452,364	53,143	1,533	-4.63%	53.15%	131,046,445	132,200	991	-2.95%	98.36%
2020	387,004,443	93,692	4,131	-0.84%	56.35%	83,562,193	54,315	1,538	0.38%	53.72%	116,454,526	130,910	890	-10.26%	78.01%
2021	395,265,289	93,752	4,216	2.07%	59.59%	88,363,894	54,278	1,628	5.82%	62.67%	120,834,685	130,883	923	3.78%	84.75%
2022	395,156,926	93,756	4,215	-0.03%	59.54%	88,263,653	54,214	1,628	0.00%	62.67%	122,858,770	130,879	939	1.68%	87.85%
2023	436,944,326	94,342	4,632	9.89%	75.31%	88,074,788	54,109	1,628	-0.02%	62.64%	122,362,437	130,373	939	-0.02%	87.81%

Rate Annual %chg Average Value/Acre: 5.77%

4.98%

6.51%

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
2013	29,986	600	50			12,515	104	120			365,647,711	280,417	1,304		
2014	29,681	593	50	0.00%	0.00%	12,515	104	120	0.00%	0.00%	532,386,635	280,407	1,899	45.61%	45.61%
2015	30,253	605	50	0.00%	0.00%	12,715	106	120	0.00%	0.00%	634,847,440	280,393	2,264	19.25%	73.64%
2016	30,287	606	50	0.00%	0.00%	13,356	111	120	-0.01%	-0.01%	668,721,298	280,271	2,386	5.38%	82.98%
2017	23,988	479	50	0.04%	0.05%	188,501	293	643	435.58%	435.53%	648,927,883	280,075	2,317	-2.89%	77.69%
2018	25,493	509	50	0.00%	0.05%	18,203	152	120	-81.33%	0.00%	625,609,024	279,683	2,237	-3.46%	71.55%
2019	50,945	509	100	99.84%	99.94%	22,779	152	150	25.14%	25.13%	602,772,015	279,680	2,155	-3.65%	65.28%
2020	56,944	569	100	0.00%	99.94%	24,025	160	150	-0.01%	25.12%	587,102,131	279,647	2,099	-2.59%	61.01%
2021	57,124	571	100	0.00%	99.94%	24,025	160	150	0.00%	25.12%	604,545,017	279,644	2,162	2.97%	65.79%
2022	55,841	558	100	0.00%	99.94%	24,039	160	150	0.00%	25.13%	606,359,229	279,567	2,169	0.33%	66.34%
2023	56,060	561	100	0.00%	99.94%	24,031	160	150	0.00%	25.12%	647,461,642	279,544	2,316	6.79%	77.63%

37
GOSPER

Rate Annual %chg Average Value/Acre: 5.91%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 3,137	Value : 1,039,722,999	Growth 3,515,841	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	54	167,347	0	0	229	3,629,759	283	3,797,106	
02. Res Improve Land	320	1,699,672	0	0	609	59,628,207	929	61,327,879	
03. Res Improvements	336	41,213,680	0	0	677	193,063,370	1,013	234,277,050	
04. Res Total	390	43,080,699	0	0	906	256,321,336	1,296	299,402,035	2,100,740
% of Res Total	30.09	14.39	0.00	0.00	69.91	85.61	41.31	28.80	59.75
05. Com UnImp Land	5	34,227	0	0	5	111,652	10	145,879	
06. Com Improve Land	52	383,645	0	0	41	1,053,300	93	1,436,945	
07. Com Improvements	54	5,871,920	0	0	45	8,991,770	99	14,863,690	
08. Com Total	59	6,289,792	0	0	50	10,156,722	109	16,446,514	43,690
% of Com Total	54.13	38.24	0.00	0.00	45.87	61.76	3.47	1.58	1.24
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	13,119	0	0	0	0	1	13,119	
11. Ind Improvements	2	1,377,890	0	0	0	0	2	1,377,890	
12. Ind Total	2	1,391,009	0	0	0	0	2	1,391,009	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.06	0.13	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	4	27,685	4	27,685	
16. Rec Total	0	0	0	0	4	27,685	4	27,685	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.13	0.00	0.00
Res & Rec Total	390	43,080,699	0	0	910	256,349,021	1,300	299,429,720	2,100,740
% of Res & Rec Total	30.00	14.39	0.00	0.00	70.00	85.61	41.44	28.80	59.75
Com & Ind Total	61	7,680,801	0	0	50	10,156,722	111	17,837,523	43,690
% of Com & Ind Total	54.95	43.06	0.00	0.00	45.05	56.94	3.54	1.72	1.24
17. Taxable Total	451	50,761,500	0	0	960	266,505,743	1,411	317,267,243	2,144,430
% of Taxable Total	31.96	16.00	0.00	0.00	68.04	84.00	44.98	30.51	60.99

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	24,940	2,005,290	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	7	24,940	2,005,290
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				7	24,940	2,005,290

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	11	18,159	11	18,159	0
25. Total	0	0	0	0	11	18,159	11	18,159	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	35	0	244	279

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	109,487	1	2,603	1,406	532,090,639	1,409	532,202,729
28. Ag-Improved Land	0	0	0	0	291	157,378,473	291	157,378,473
29. Ag Improvements	1	41,355	0	0	305	32,815,040	306	32,856,395

30. Ag Total				1,715	722,437,597
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	41,355	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	5.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	12	13.00	390,000	12	13.00	390,000	
32. HomeSite Improv Land	164	173.96	5,218,800	164	173.96	5,218,800	
33. HomeSite Improvements	168	0.00	24,581,470	168	0.00	24,581,470	674,031
34. HomeSite Total				180	186.96	30,190,270	
35. FarmSite UnImp Land	71	179.75	552,535	71	179.75	552,535	
36. FarmSite Improv Land	248	1,264.14	3,308,175	248	1,264.14	3,308,175	
37. FarmSite Improvements	280	0.00	8,233,570	281	0.00	8,274,925	697,380
38. FarmSite Total				352	1,443.89	12,135,635	
39. Road & Ditches	1,373	4,530.91	0	1,375	4,536.36	0	
40. Other- Non Ag Use	1	11.42	15,703	1	11.42	15,703	
41. Total Section VI				532	6,178.63	42,341,608	1,371,411

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	34,081.76	61.86%	192,118,866	65.13%	5,637.00
46. 1A	12,808.26	23.25%	72,200,149	24.48%	5,637.00
47. 2A1	1,930.61	3.50%	8,967,689	3.04%	4,645.00
48. 2A	2,816.02	5.11%	10,529,088	3.57%	3,739.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	797.68	1.45%	2,801,452	0.95%	3,512.00
51. 4A1	543.73	0.99%	1,786,691	0.61%	3,285.99
52. 4A	2,113.46	3.84%	6,585,533	2.23%	3,116.00
53. Total	55,091.52	100.00%	294,989,468	100.00%	5,354.53
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,239.56	68.18%	9,824,261	72.40%	1,875.02
56. 2D1	244.50	3.18%	435,698	3.21%	1,782.00
57. 2D	1,247.53	16.23%	2,100,843	15.48%	1,684.00
58. 3D1	43.02	0.56%	66,464	0.49%	1,544.96
59. 3D	59.98	0.78%	79,053	0.58%	1,317.99
60. 4D1	318.13	4.14%	397,979	2.93%	1,250.99
61. 4D	531.61	6.92%	665,048	4.90%	1,251.01
62. Total	7,684.33	100.00%	13,569,346	100.00%	1,765.85
Grass					
63. 1G1	5,194.53	9.54%	5,067,378	9.52%	975.52
64. 1G	4,818.97	8.85%	4,738,933	8.90%	983.39
65. 2G1	18,988.32	34.86%	18,516,596	34.78%	975.16
66. 2G	490.99	0.90%	478,817	0.90%	975.21
67. 3G1	33.41	0.06%	43,489	0.08%	1,301.68
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	24,751.89	45.45%	24,135,680	45.34%	975.10
70. 4G	185.07	0.34%	254,375	0.48%	1,374.48
71. Total	54,463.18	100.00%	53,235,268	100.00%	977.45
Irrigated Total					
Irrigated Total	55,091.52	46.80%	294,989,468	81.52%	5,354.53
Dry Total					
Dry Total	7,684.33	6.53%	13,569,346	3.75%	1,765.85
Grass Total					
Grass Total	54,463.18	46.26%	53,235,268	14.71%	977.45
72. Waste	421.91	0.36%	42,191	0.01%	100.00
73. Other	65.54	0.06%	9,838	0.00%	150.11
74. Exempt	462.39	0.39%	337,657	0.09%	730.24
75. Market Area Total	117,726.48	100.00%	361,846,111	100.00%	3,073.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,444.43	3.71%	7,200,481	4.38%	4,985.00
46. 1A	21,105.80	54.24%	105,212,449	63.98%	4,985.00
47. 2A1	257.29	0.66%	1,089,369	0.66%	4,234.01
48. 2A	6,673.98	17.15%	23,766,043	14.45%	3,561.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,698.28	4.36%	5,169,566	3.14%	3,044.00
52. 4A	7,729.55	19.87%	22,013,747	13.39%	2,848.00
53. Total	38,909.33	100.00%	164,451,655	100.00%	4,226.54
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,408.43	65.34%	55,677,835	70.68%	1,831.00
56. 2D1	634.57	1.36%	1,083,211	1.38%	1,707.00
57. 2D	8,273.51	17.78%	13,245,884	16.82%	1,601.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	6.55	0.01%	8,095	0.01%	1,235.88
60. 4D1	2,711.12	5.83%	3,291,309	4.18%	1,214.00
61. 4D	4,502.60	9.68%	5,466,176	6.94%	1,214.00
62. Total	46,536.78	100.00%	78,772,510	100.00%	1,692.69
Grass					
63. 1G1	5,901.02	7.79%	5,747,597	7.78%	974.00
64. 1G	11,302.29	14.92%	11,024,196	14.93%	975.39
65. 2G1	49,487.85	65.33%	48,201,841	65.26%	974.01
66. 2G	9.34	0.01%	14,512	0.02%	1,553.75
67. 3G1	14.32	0.02%	19,189	0.03%	1,340.01
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,905.20	11.76%	8,686,769	11.76%	975.47
70. 4G	126.45	0.17%	168,407	0.23%	1,331.81
71. Total	75,746.47	100.00%	73,862,511	100.00%	975.13
Irrigated Total					
	38,909.33	24.05%	164,451,655	51.67%	4,226.54
Dry Total					
	46,536.78	28.77%	78,772,510	24.75%	1,692.69
Grass Total					
	75,746.47	46.82%	73,862,511	23.21%	975.13
72. Waste	143.73	0.09%	14,373	0.00%	100.00
73. Other	439.36	0.27%	1,148,829	0.36%	2,614.78
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,775.67	100.00%	318,249,878	100.00%	1,967.23

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	73,281	0.00	0	93,987.85	459,367,842	94,000.85	459,441,123
77. Dry Land	19.31	36,206	0.00	0	54,201.80	92,305,650	54,221.11	92,341,856
78. Grass	0.00	0	2.67	2,603	130,206.98	127,095,176	130,209.65	127,097,779
79. Waste	0.00	0	0.00	0	565.64	56,564	565.64	56,564
80. Other	0.00	0	0.00	0	504.90	1,158,667	504.90	1,158,667
81. Exempt	0.00	0	0.00	0	462.39	337,657	462.39	337,657
82. Total	32.31	109,487	2.67	2,603	279,467.17	679,983,899	279,502.15	680,095,989

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	94,000.85	33.63%	459,441,123	67.56%	4,887.63
Dry Land	54,221.11	19.40%	92,341,856	13.58%	1,703.06
Grass	130,209.65	46.59%	127,097,779	18.69%	976.10
Waste	565.64	0.20%	56,564	0.01%	100.00
Other	504.90	0.18%	1,158,667	0.17%	2,294.84
Exempt	462.39	0.17%	337,657	0.05%	730.24
Total	279,502.15	100.00%	680,095,989	100.00%	2,433.24

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 Acreage	182	2,092,193	178	5,364,500	190	43,255,375	372	50,712,068	377,630
83.2 Clearview	5	131,000	8	184,500	8	1,315,435	13	1,630,935	5,060
83.3 Elwood	35	167,800	303	1,833,982	326	42,183,440	361	44,185,222	259,240
83.4 Johnson Lake	20	1,156,131	402	53,466,007	451	142,774,925	471	197,397,063	1,455,610
83.5 Market Area 1	8	79,808	8	225,000	9	2,584,755	17	2,889,563	0
83.6 Market Area 4	8	117,095	6	180,000	7	1,028,580	15	1,325,675	0
83.7 Smithfield	25	53,079	24	73,890	26	1,162,225	51	1,289,194	3,200
84 Residential Total	283	3,797,106	929	61,327,879	1,017	234,304,735	1,300	299,429,720	2,100,740

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Elwood	5	32,775	52	449,944	54	7,366,225	59	7,848,944	18,325
85.2 Johnson Lake	1	21,329	19	614,069	21	3,401,415	22	4,036,813	15,415
85.3 Market Area 1	2	71,676	4	230,150	5	4,351,325	7	4,653,151	0
85.4 Market Area 4	0	0	1	20,800	1	30,495	1	51,295	0
85.5 Rural Coml	2	20,099	11	114,825	12	759,280	14	894,204	9,950
85.6 Smithfield	0	0	7	20,276	8	332,840	8	353,116	0
86 Commercial Total	10	145,879	94	1,450,064	101	16,241,580	111	17,837,523	43,690

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	5,194.53	9.54%	5,067,378	9.52%	975.52
88. 1G	4,818.97	8.85%	4,738,933	8.90%	983.39
89. 2G1	18,988.32	34.86%	18,516,596	34.78%	975.16
90. 2G	490.99	0.90%	478,817	0.90%	975.21
91. 3G1	33.41	0.06%	43,489	0.08%	1,301.68
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	24,751.89	45.45%	24,135,680	45.34%	975.10
94. 4G	185.07	0.34%	254,375	0.48%	1,374.48
95. Total	54,463.18	100.00%	53,235,268	100.00%	977.45
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
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Grass Total	54,463.18	100.00%	53,235,268	100.00%	977.45
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	54,463.18	100.00%	53,235,268	100.00%	977.45

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	5,901.02	7.80%	5,747,597	7.79%	974.00
88. 1G	11,291.10	14.92%	11,003,707	14.91%	974.55
89. 2G1	49,487.85	65.38%	48,201,841	65.32%	974.01
90. 2G	0.95	0.00%	1,079	0.00%	1,135.79
91. 3G1	14.32	0.02%	19,189	0.03%	1,340.01
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,880.24	11.73%	8,656,468	11.73%	974.80
94. 4G	118.22	0.16%	158,416	0.21%	1,340.01
95. Total	75,693.70	100.00%	73,788,297	100.00%	974.83
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	11.19	21.21%	20,489	27.61%	1,831.01
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	8.39	15.90%	13,433	18.10%	1,601.07
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	24.96	47.30%	30,301	40.83%	1,213.98
103. 4C	8.23	15.60%	9,991	13.46%	1,213.97
104. Total	52.77	100.00%	74,214	100.00%	1,406.37
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
Grass Total					
Grass Total	75,693.70	99.93%	73,788,297	99.90%	974.83
CRP Total					
CRP Total	52.77	0.07%	74,214	0.10%	1,406.37
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	75,746.47	100.00%	73,862,511	100.00%	975.13

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

37 Gosper

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	228,092,803	299,402,035	71,309,232	31.26%	2,100,740	30.34%
02. Recreational	129,985	27,685	-102,300	-78.70%	0	-78.70%
03. Ag-Homesite Land, Ag-Res Dwelling	27,541,485	30,190,270	2,648,785	9.62%	674,031	7.17%
04. Total Residential (sum lines 1-3)	255,764,273	329,619,990	73,855,717	28.88%	2,774,771	27.79%
05. Commercial	15,489,001	16,446,514	957,513	6.18%	43,690	5.90%
06. Industrial	1,264,451	1,391,009	126,558	10.01%	0	10.01%
07. Total Commercial (sum lines 5-6)	16,753,452	17,837,523	1,084,071	6.47%	43,690	6.21%
08. Ag-Farmsite Land, Outbuildings	10,609,656	12,135,635	1,525,979	14.38%	697,380	7.81%
09. Minerals	18,159	18,159	0	0.00	0	0.00%
10. Non Ag Use Land	15,247	15,703	456	2.99%		
11. Total Non-Agland (sum lines 8-10)	10,643,062	12,169,497	1,526,435	14.34%	697,380	7.79%
12. Irrigated	436,533,268	459,441,123	22,907,855	5.25%		
13. Dryland	88,075,074	92,341,856	4,266,782	4.84%		
14. Grassland	122,341,298	127,097,779	4,756,481	3.89%		
15. Wasteland	56,060	56,564	504	0.90%		
16. Other Agland	442,349	1,158,667	716,318	161.94%		
17. Total Agricultural Land	647,448,049	680,095,989	32,647,940	5.04%		
18. Total Value of all Real Property (Locally Assessed)	930,608,836	1,039,722,999	109,114,163	11.73%	3,515,841	11.35%

2024 Assessment Survey for Gosper County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	2 Seasonal employees that help with pick up work.
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$136,995.42
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$700
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:
	\$8,200 for MIPS and \$13,200 for GIS
11.	Amount of the assessor's budget set aside for education/workshops:
	\$620
12.	Amount of last year's assessor's budget not used:
	Used it all

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes, some but mostly use Gworks
5.	If so, who maintains the Cadastral Maps?
	The assessor only keeps up Elwood & Johnson Lake
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.gosper.gworks.com
8.	Who maintains the GIS software and maps?
	The assessor and deputy assessor will maintain the GIS
9.	What type of aerial imagery is used in the cyclical review of properties?
	GIS
10.	When was the aerial imagery last updated?
	2022

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?
	All municipalities in the county are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	General knowledge of appraisal practices
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?
	No

2024 Residential Assessment Survey for Gosper County

1.	Valuation data collection done by:														
	The assessor, deputy assessor, and part-time lister														
2.	List the valuation group 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%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Smithfield - a small village with no services. The market is sporadic as is typical in small towns.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake - Includes Johnson Lake, Clearview, and Plum Paradise. Strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - all properties outside of the Villages with the exception of those around Johnson Lake.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AB DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.	2	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	3	Lake - Includes Johnson Lake, Clearview, and Plum Paradise. Strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.	AG OB	Agricultural outbuildings	AB DW	Agricultural dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
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4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.														
AG OB	Agricultural outbuildings														
AB DW	Agricultural dwellings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	Yes, depreciation tables are created in the assessor's office using local market information.														
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.														
	Yes, starting with Elwood as the primary market and making adjustments for other valuation groups. Also county has identified subgroups at Johnson Lake.														
6.	Describe the methodology used to determine the residential lot values?														
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements. Johnson Lake lot values are weighted by 70% of value by front foot, 30% by the area of the lot.														
7.	How are rural residential site values developed?														

	<p>1st acre--\$30,000 Additional acres \$2,500/acre Sales are used when available and looking at values of surrounding counties. A study was also conducted on the costs of infrastructure such as well, septic system and electricity.</p>																																			
8.	Are there form 191 applications on file?																																			
	No																																			
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																			
	No applications have been received to combine parcels held for sale or resale. All lots are valued using the same land tables.																																			
10.	<table border="1"> <thead> <tr> <th><u>Valuation Group</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>1</td> <td>2022</td> <td>2021</td> <td>2023</td> <td>2020</td> </tr> <tr> <td>2</td> <td>2022</td> <td>2021</td> <td>2019</td> <td>2020</td> </tr> <tr> <td>3</td> <td>2022</td> <td>2021</td> <td>2022</td> <td>2021-2022-2023</td> </tr> <tr> <td>4</td> <td>2022</td> <td>2021</td> <td>2023</td> <td>2021</td> </tr> <tr> <td>AG OB</td> <td>2019</td> <td>2021</td> <td></td> <td>2021</td> </tr> <tr> <td>AB DW</td> <td>2022</td> <td>2021</td> <td>2023</td> <td>2021</td> </tr> </tbody> </table>	<u>Valuation Group</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>	1	2022	2021	2023	2020	2	2022	2021	2019	2020	3	2022	2021	2022	2021-2022-2023	4	2022	2021	2023	2021	AG OB	2019	2021		2021	AB DW	2022	2021	2023	2021
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AG OB	2019	2021		2021																																
AB DW	2022	2021	2023	2021																																
	Clearview was reviewed with Rural Res in 2021; Johnson Lake and Plum Paradise were reviewed in 2022. Bullhead Point was reviewed in 2023.																																			

2024 Commercial Assessment Survey for Gosper County

1.	Valuation data collection done by:													
	The assessor, deputy assessor, and part-time lister													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Only the cost approach is used.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	All properties are valued using the cost approach. Properties are priced using the Marshall & Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	Depreciation tables are developed in the assessor's office using local market information.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	N/A													
6.	Describe the methodology used to determine the commercial lot values.													
	In the villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</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;">1</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2021-2022</td> </tr> </tbody> </table>				<u>Valuation Group</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>	1	2022	2022	2022	2021-2022
<u>Valuation Group</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>										
1	2022	2022	2022	2021-2022										
	Commercial properties in the entire county were inspected in 2021. Lake commercial properties were reviewed in 2022.													

2024 Agricultural Assessment Survey for Gosper County

1.	Valuation data collection done by:										
	The assessor and deputy assessor.										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">04</td> <td>The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2023	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2023									
04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2023									
3.	Describe the process used to determine and monitor market areas.										
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake, Clearview and Plum Paradise. Parcels with 20 acres or less will get more scrutiny to determine whether the primary use of the land is agricultural.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Improvements are costed and depreciated like other like properties. The assessor will use updated imagery to review for intensive use, and the feedlot values will be studied and possibly raised to match the excess acre values in 2025.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	There are 1 parcel with 18 acres of WRP land in Gosper County that have recently been identified and the assessor has developed WRP values which are the same as irrigated..										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	Irrigated grass, CREP (same value as irrigated) and CRP (same value as dry land)										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many parcels have a special valuation application on file?										

	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Study sales
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
June 15, 2023**

Introduction

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

Office Duties

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property, and the complete relisting required by statute every six years.

New improvements are located by owner, reporting, zoning permits, word of mouth, and assessor and commissioners driving the county. The pickup work is completed every year in a timely manner, and growth is calculated. The pickup work involves on-site inspection, measurements, interior inspection if possible and interviewing the owner, taking a photo with current date.

77-1311.03 The county assessor shall determine the portion of the county to be inspected and reviewed each year to assure all parcels of real property in the county have been inspected and reviewed no less frequently than 6 years.

We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered regarding new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list.

We are responsible for publishing in the local paper a notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions.

The Assessor's Office is required to make several reports each year. These include: the mobile home report of all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of

Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information for the County Commissioners and the taxpayers.

This office has the record of certified irrigated acres, and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation. We measure proposed irrigation in preparation for presentation to the NRD Board for approval and then change our records accordingly.

I am also, at the request of the County Commissioners, the Liaison for the Census for Gosper County, and the Gosper County Zoning Administrator.

The Gosper County GIS website went online in June of 2014. The Assessor and Deputy were actively involved in completing the information for this website. We continue to check this website for accuracy and continue to educate ourselves about this program. The homestead exemption applications are being entered into the computer and exported to the state. A hard copy of the application is also mailed to the department.

The office is planning an extensive physical review of the Bullhead Point area at Johnson Lake in the fall of 2023. This will include front and rear pictures of properties, comparisons to existing sketches, and any necessary measurements.

2023 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	94	22.64	105.41
Commercial	100	22.65	109.61
Agricultural	72	14.92	102.91

2024 Assessment Year

Residential

1. All residential buildings are to be repriced using the new 6/21 pricing.
2. Pickup work to be completed by March 1, 2024 using the 06/21 pricing.
3. Sales ratio studies completed to determine the level of value.

Commercial

1. All commercial buildings are to be repriced using the new 6/21 pricing.
2. Pickup work to be completed by March 1, 2024 using the 06/21 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings are to be repriced using the new 06/21 pricing.
2. Pickup work to be completed by March 1, 2024 using the 06/21 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.
4. If new aerial photos are available, land use will be reviewed, and changes made accordingly.

Other

The 6-Year Review cycle was completed in 2023. Per regulations, we must physically review each property every 6 years. Our next cycle will begin in 2026. We renewed our Gworks program for 2 years and continue to look at other companies to provide our GIS services. If new GIS imagery is available in 2024 we will search for land use changes and make changes accordingly.

2025 Assessment Year

Residential

1. All residential buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2025 using the 06/21 pricing.
3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2025 using the 06/21 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2025 using the 06/21 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.

2026 Assessment Year

Begin 6-year review with Village of Elwood and Smithfield Village

Residential

1. All residential buildings to be repriced using the 06/25 pricing.

2. Pickup work to be completed by March 1, 2026 using the 06/25 pricing.
3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/25 pricing.
2. Pickup work to be completed by March 1, 2026 using the 06/25 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/25 pricing.
2. Pickup work to be completed by March 1, 2026 using the 06/25 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed, and changes made accordingly.

Summary/Conclusion

Gosper County presently uses the MIPS CAMA system. All personal property schedules and real estate records are in both hardcopy and recorded on the computer. We continue to enter all sales into the computer, and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the “Expanded What If” program for agricultural sales.

The courthouse now utilizes the services of Applied Connective for our computer security and backup needs. The assessor purchased a new Dell 3000 computer with windows 10. The deputy assessor is utilizing windows 11. The office also replaced the HP printer.

All other functions and duties required by the Assessor’s office are performed in a timely fashion.

2023-24 Assessor’s Budget

Salaries	\$110533.50
Telephone	740.00
PTAS/CAMA	0.0
Comp Expense General	8200.00
Repair	0.0
Lodging	200.00
Mileage	750.00
GIS support/fees	13200.00
Dues, Registration	270.00

Reappraisal	700.00
Schooling	620.00
Office Supplies	900.00
Equipment	<u>881.92</u>

Total Request	\$136995.42
----------------------	--------------------

Pam Bogle, Gosper County Assessor

Date: 06/15/2023