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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BOX BUTTE COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Box Butte 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 Box Butte County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Michelle Robinson, Box Butte County Assessor

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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.

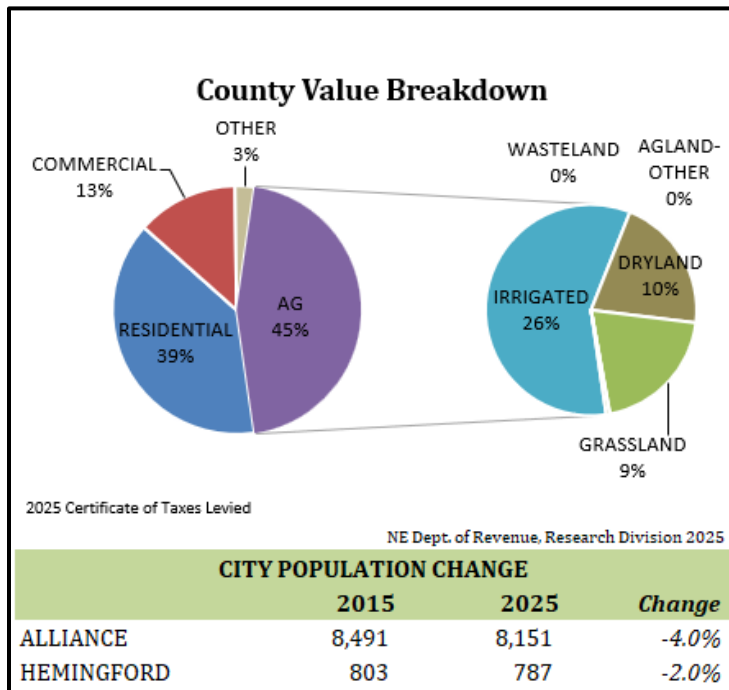
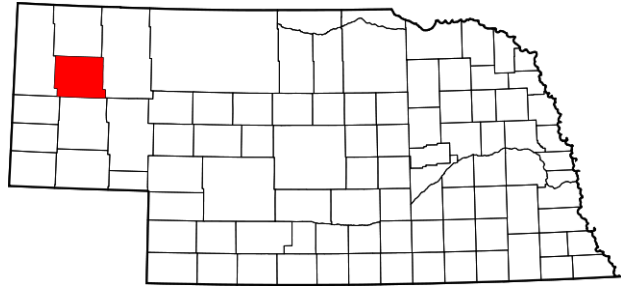
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 1,075 square miles, Box Butte County has 10,703 residents, a 1% population decrease from the 2020 U.S. Census.¹ The report indicates that 77% of county housing is owner occupied and 84% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$139,394.²



The majority of the commercial properties in Box Butte County are located in and around Alliance, the county seat. According to the latest information available from the U.S. Census Bureau, there are 291 employer establishments with a total employment figure of 2,699. This represents a slight increase in total employment from 2022-2023.¹

Agricultural and residential property make up most of the county's valuation base. Box Butte County is included in the Upper Niobrara White Natural Resources District (NRD).

¹ *QuickFacts Box Butte County Nebraska*. (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/boxbuttecountynebraska>

² *Average residential value*. (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Box Butte County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the residential class is slightly above the statewide average. The assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

Residential property within Box Butte County is defined by seven valuation groups. Valuation Groups 10 and 20 are Alliance and Hemingford and exhibit the most residential activity within the county. Rural Valuation Groups 81, 82 and 83 are based on location within the county. Valuation Group 82 is comprised of rural parcels near paved roads and highways. Valuation Group 83 properties are in the rural platted subdivisions of Rainbow Acres. Valuation Group 81 encompasses all rural residential properties outside of the other two rural groups. Valuation Group 85 consists of recreational parcels.

The six-year inspection and review cycle of the county assessor is examined and is in compliance with statutory requirements. Inspection of the properties consists of utilizing aerial imagery and on-site inspections for updated photos and addressing any additional data that may be required.

The county assessor has a written methodology on file.

2026 Residential Assessment Details for Box Butte County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
10	Alliance	*2025	*2025	2022	2023	Applied 6% economic depreciation after all other changes.
20	Hemingford	*2025	*2025	*2025	*2026	
81	Rural Residential 1	2024	2024	2024	*2025	Clean up work; after closer inspection of records, some were applied an erroneous economic depreciation
82	Rural Residential 2	2024	2024	2024	*2025	Clean up work; after closer inspection of records, some were applied an erroneous economic depreciation
83	Rainbow Acres	2024	2024	2024	*2025	
85	Recreational	2024	2024	2024	*2025	
Additional comments: Pick-up work was completed for all areas. Several rural residential parcels were reclassified as agricultural residences. * = assessment action for current year						

2026 Residential Correlation for Box Butte County

Description of Analysis

With 232 sales in the residential class, all measures of central tendency are within the acceptable range and correlate closely. Overall, the qualitative statistics support that assessments are uniform. Review of the sales by valuation group shows that most meet the prescribed statistical parameters.

Valuation Group 20, with 17 sales, has a COD of 3%, a number that is not expected when properties are not extremely comparable. The county assessor reappraised Valuation Group 20 this year and built depreciation tables for each valuation group, while also establishing the effective age of each parcel in the subclass. The process of establishing effective age tends to create perfect assessments on the sales, when there are few truly comparable properties. However, the county assessor does apply both the effective age and depreciation table to the population similarly. Review of sales by quarter supports some variation overtime, another indication that values were uniformly applied within the sold parcels. Additionally, sold and unsold properties within Valuation Group 20 both increased 23-26% supporting that values are equalized. The COD is not reflective of the market and will rise as the sales used to establish the model drop out of the sample.

Valuation Group 82, with 14 sales, is above the acceptable range. Within the valuation group are 13 single family residences valued at 100%, and a single recreational parcel with a high ratio, pushing the overall median above the acceptable range. Residential property should not be adjusted based on the impact of recreational property; therefore, no recommendation is warranted. This valuation group also has a high PRD; however, review of the sales price substratum shows a somewhat regressive pattern, however, the sample is small. The county assessor should monitor the valuation group for equalization going forward. A substat of both Valuation Group 20 and 82 can be found in the appendix of this report.

Review of the sales file in conjunction with the 2026 Abstract of Assessment, Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) supports that sold properties and the population increased at the same rate and are equalized.

In 2025, the county assessor adjusted agricultural homesites differently than rural residential properties, by using a \$20,000 first home site acre, instead of a \$50,000 first home site acre and applying a 35% economic depreciation to the dwellings. In the 2025 Reports & Opinions of the Property Tax Administrator (PTA) for Box Butte County, the PTA concluded that this method did not equalize property. Later during the 2025 Statewide Equalization session, the Box Butte County Board of Equalization petitioned the Tax Equalization and Review Commission (TERC) for a subclass adjustment sighting dis-equalization between sold and unsold properties. The TERC concluded that while the properties were not equalized, there was no evidence with which to make an adjustment to the class.

2026 Residential Correlation for Box Butte County

Shortly after Statewide Equalization in 2025 through February 2026, the Division had ongoing conversation with the Box Butte County Assessor regarding the methodology used to differentiate value between agricultural homes and rural residential homes and concluded that the Box Butte County Assessor's methodology was flawed in that it used improved agricultural sales without abstracting the agricultural component off at 100% of market value, instead a ratio study was performed comingling the 75% assessment of agricultural land with the 100% assessment of agricultural improvements. Although the county assessor seemingly understood the Division's perspective, there were no adjustments made for the current assessment year.

The IAAO Standard on Ratio Studies (2013) supports a lower degree of precision when dis-equalization occurs over multiple assessment cycles. For the 2026 assessment year, the Division developed a measurement for agricultural improvements in Box Butte County using improved agricultural sales from March 2022 to February 2026, excluding sales with more than 160 agricultural acres, sales without agricultural homes were also excluded. In all nine sales were available for analysis. The Division first arrived at an abstracted sales price of the improvement and non-agricultural land components by deducting the value of agricultural land at the time of sale, factored up to market value (133% at time of sales agricultural land value). Then, the current value of the non-agricultural land and improvement were evaluated against those sale prices and a ratio study was performed.

The small sample produced well correlated results with measures of central tendency that were low, and a COD of 25%, which though high is not outside of the IAAO Standard for rural properties. The ratio study suggested a 52% adjustment was necessary. This correlates with the rural residential assessments in the county, which value improvements 35% higher and site acres 60% higher than agricultural homes. This adjustment does not result in perfect equalization with rural residential homes in the county, equalization would have best been achieved by the county assessor using the same appraisal tables for both types of property. However, the Division did not take this approach with a recommendation in 2025, in an attempt to work cooperatively with the county assessor to correct the issue. While the county assessor actively engaged in conversation, and provided all information requested, no changes to the assessment process were made. For that reason, a non-binding recommendation of 52% to total value for the agricultural improvements, farm home sites and farm sites is recommended. A statistical profile including the adjustment can be found in the appendix of this report.

Equalization and Quality of Assessment

Although the statistics support that residential property has been equalized, agricultural homes and farmsites have not been equalized. Therefore, the quality of assessment of residential property in Box Butte County does not meet generally accepted mass appraisal techniques.

2026 Residential Correlation for Box Butte County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	196	97.67	100.09	99.12	13.71	100.98
20	17	98.54	98.99	98.87	02.50	100.12
81	5	97.60	96.58	95.75	06.43	100.87
82	14	101.74	102.06	97.32	13.28	104.87
____ ALL ____	232	98.38	100.05	98.82	12.68	101.24

Level of Value

It is the recommendation of the property tax administrator that agricultural homes and farm home sites be increased 52%. This adjustment would bring the level of value of agricultural homes and farm home sites to 96% and would not affect the level of value of the residential class of property in the county.

Based on analysis of all available information, the level of value for the residential property in Box Butte County is 98%.

2026 Commercial Correlation for Box Butte County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm’s-length sales are made available for measurement purposes. The sales usability rate for the commercial class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm’s-length transactions have been made available for measurement purposes.

Three valuation groups are utilized to define commercial property in Box Butte County, based primarily on geographic location. Valuation Group 10 is comprised of the City of Alliance, that is the commercial hub of the county. Hemingford is designated Valuation Group 20, and the remaining commercial parcels in the county fall into Valuation Group 80 (Rural).

The six-year inspection and review cycle of the county assessor has been examined and is in compliance with statutory requirements. Inspection of the properties consists of utilizing aerial imagery and mailing data questionnaires.

2026 Commercial Assessment Details for Box Butte County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
10	Alliance	2023	2023	2023	2024	Increased multi-family 6%. Service Repair Garages: recalculated depreciation according to sales.
20	Hemingford	2021	*2025	2021	*2026	
80	Rural	2024*	2024	2024*	2025*	
<u>Additional comments:</u> All rural commercial property was reviewed via aerial photography and on-site if there were any questions about the parcel.						
* = assessment action for current year						

Description of Analysis

The overall statistical profile for the commercial property class indicates that all three measures of central tendency are within the acceptable range. The COD is within the acceptable range, while the PRD is slightly high. Based on the sale price substratum the PRD is not regressive. Of the three valuation groups only Valuation Group 10 has qualified sales in the statistics.

Analysis of the preliminary to final statistics and the 2026 County Abstract of Assessment for Real Property, Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) indicate the sales file changed 5% more than the abstract. After analyzing the sales, it appears there is an

2026 Commercial Correlation for Box Butte County

overrepresentation of service repair garages in the sales file. All indications are the assessment actions were applied to both uniformly.

Equalization and Quality of Assessment

Review of the assessment practices of the county assessor and review of the statistical analysis of the commercial class indicates that commercial properties are equitably assessed. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for commercial property in Box Butte County is 96%.

2026 Agricultural Correlation for Box Butte County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes are reviewed. The sales usability rate for the agricultural class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes.

Agricultural land is defined by three unique market areas based on land use, soils, topography and the availability of water. Market Area 1 majority land use is primarily grassland. Market Area 2 majority land use is almost evenly distributed among the three land classes. Market Area 3 majority land use consist mostly of dry and grassland. Irrigated land in the three market areas also have an irrigated subclass where one well supplies two pivots, due to the lack of a well on each parcel.

The six-year inspection and review cycle of the county assessor was examined and is in compliance with statutory requirements. Inspection of the properties consists of utilizing aerial imagery, on-site review, and mailing data questionnaires to new landowners.

2026 Agricultural Assessment Details for Box Butte County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024	2024	2024	2024	no change
AB DW	Agricultural dwellings	2024	2024	2024	2024	no change
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Located across Twnshp 24 & into Twnshp Range 25-51 & 25-52.	2024	Irrigated increased 11-13%, Sub Irrigated increased 9-13%, Dry increased 17%, Grass increased 13%, CRP Irrigated increased 11%, CRP Grass increased 20%, CRP SHLT increased 50%.
2	Majority of the center of the county running east and west.	2024	Grass increase 2%, CRP Grass increased 15%, CRP SHLT increased 39%.
3	Located across Twnshp 28 and the northern portion of Twnshp 27.	2024	Irrigated increased 11-16%, Sub Irrigated 2 increased 8-12%, CRP SHLT increased 58%.
<u>Additional comments:</u>			
* assessment action for current year			

2026 Agricultural Correlation for Box Butte County

Description of Analysis

With 28 sales in the agricultural class, all three measures of central tendency are within the acceptable range and correlate well, the COD is low enough to indicate the median is a reliable indicator of the level of value.

When stratified by market area, Market Areas 1 and 3 are within the acceptable range, with few sales, but Market Area 2 is slightly low with 16 sales. Further review of the 80% Majority Land Use (MLU) substratum indicates that irrigated land is low in Market Area 2 with seven sales at 65%; however, the range around the median of this small sample is 61% - 78%, suggesting that the median is not reliable.

An 11% adjustment would be needed to bring the market area into the acceptable range. However, Box Butte County's irrigated value in Market Area 2 is already higher than all adjacent counties, and increasing it further would only further dis-equalize valuations. Several substats and what-if statistics can be found in the appendix of this report, reflecting the possible adjustment. Due to the volatility of the sample, and the relationship between irrigated values in Box Butte County and the surrounding counties, a non-binding recommendation will not be made.

The 2026 County Abstract of Assessment, Form 45 Compared to the 2025 Certificate of Taxes Levied (CTL) Report reflects the reported assessment actions.

Equalization and Quality of Assessment

Agricultural homes are not equalized in Box Butte County; however, a non-binding recommendation was made within the residential class to bring them to the appropriate level of value. Agricultural land values in Box Butte County are equalized at an acceptable level of value. The quality of assessment of agricultural land in Box Butte County is in compliance with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	11	69.72	72.61	70.68	20.05	102.73
1	3	79.19	80.62	84.20	09.77	95.75
2	7	64.65	71.18	63.70	23.17	111.74
3	1	58.56	58.56	58.56	00.00	100.00
<u>Dry</u>						
County	5	69.26	72.41	71.62	10.09	101.10
2	5	69.26	72.41	71.62	10.09	101.10
<u>Grass</u>						
County	4	70.32	70.80	72.08	03.03	98.22
1	1	68.70	68.70	68.70	00.00	100.00
3	3	71.93	71.50	72.55	02.45	98.55
<u>ALL</u>	28	68.98	71.85	69.68	13.73	103.11

Level of Value

The level of value of agricultural land in Box Butte County is 69%.

2026 Opinions of the Property Tax Administrator for Box Butte 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	98	Does not meet generally accepted mass appraisal techniques.	Valuation Grouping # , an adjustment of 52%
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	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 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Box Butte County

Residential Real Property - Current

Number of Sales	232	Median	98.38
Total Sales Price	\$42,719,255	Mean	100.05
Total Adj. Sales Price	\$42,719,255	Wgt. Mean	98.82
Total Assessed Value	\$42,214,712	Average Assessed Value of the Base	\$133,336
Avg. Adj. Sales Price	\$184,135	Avg. Assessed Value	\$181,960

Confidence Interval - Current

95% Median C.I	96.78 to 100.83
95% Wgt. Mean C.I	96.41 to 101.23
95% Mean C.I	97.92 to 102.18
% of Value of the Class of all Real Property Value in the County	36.03
% of Records Sold in the Study Period	5.01
% of Value Sold in the Study Period	6.84

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	252	97	96.94
2024	312	98	97.80
2023	317	99	99.13
2022	300	96	95.51

2026 Commission Summary for Box Butte County

Commercial Real Property - Current

Number of Sales	27	Median	96.06
Total Sales Price	\$7,447,840	Mean	99.15
Total Adj. Sales Price	\$7,447,840	Wgt. Mean	95.35
Total Assessed Value	\$7,101,800	Average Assessed Value of the Base	\$288,944
Avg. Adj. Sales Price	\$275,846	Avg. Assessed Value	\$263,030

Confidence Interval - Current

95% Median C.I	93.05 to 99.72
95% Wgt. Mean C.I	86.18 to 104.53
95% Mean C.I	91.19 to 107.11
% of Value of the Class of all Real Property Value in the County	12.72
% of Records Sold in the Study Period	3.58
% of Value Sold in the Study Period	3.26

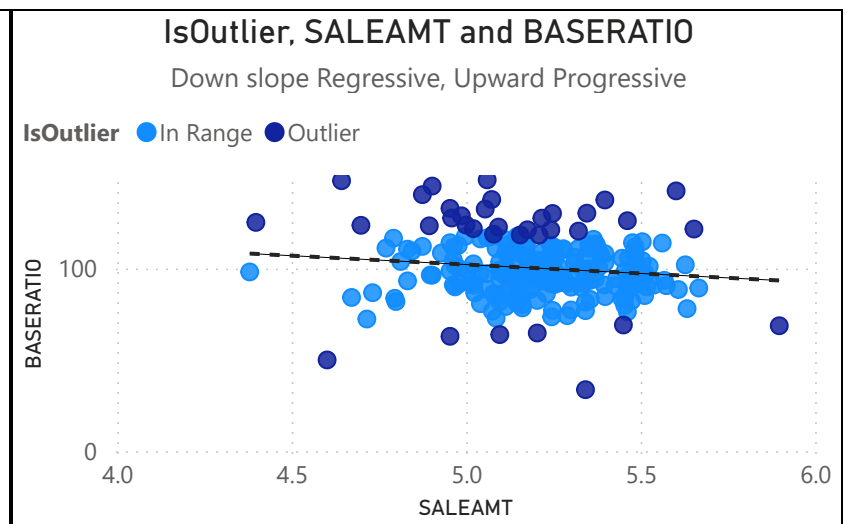
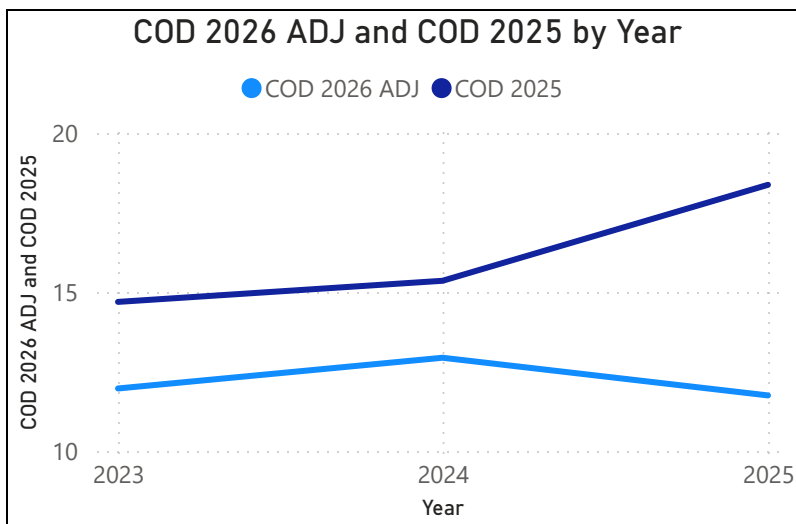
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	42	95	94.59
2024	40	101	101.22
2023	34	100	100.14
2022	49	99	99.46

Box Butte Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
10	196	97.67	87.38	11.77%	100.09	86.72	15.41%	99.12	86.87	14.10%
20	17	98.54	82.06	20.08%	98.99	82.54	19.93%	98.87	80.12	23.40%
81	5	97.60	92.30	5.74%	96.58	94.77	1.91%	95.75	93.72	2.16%
82	14	101.74	92.22	10.33%	102.07	98.91	3.19%	97.32	89.66	8.54%
Total	232	98.38	87.66	12.23%	100.05	87.32	14.57%	98.82	86.94	13.67%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
10	196	13.71	16.10	-14.89%	100.98	99.83	1.15%	33.57	24.47	37.20%	148.43	150.54	-1.40%
20	17	2.50	20.41	-87.75%	100.12	103.01	-2.81%	91.54	49.43	85.20%	109.45	126.04	-13.16%
81	5	6.43	7.57	-15.03%	100.86	101.11	-0.25%	85.08	85.08	0.00%	105.61	105.50	0.10%
82	14	13.28	22.82	-41.81%	104.88	110.32	-4.93%	68.57	64.15	6.89%	142.39	193.28	-26.33%
Total	232	12.68	16.72	-24.15%	101.25	100.45	0.80%	33.57	24.47	37.20%	148.43	193.28	-23.20%



**07 Box Butte
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 232
 Total Sales Price : 42,719,255
 Total Adj. Sales Price : 42,719,255
 Total Assessed Value : 42,214,712
 Avg. Adj. Sales Price : 184,135
 Avg. Assessed Value : 181,960

MEDIAN : 98
 WGT. MEAN : 99
 MEAN : 100
 COD : 12.68
 PRD : 101.24

COV : 16.57
 STD : 16.58
 Avg. Abs. Dev : 12.47
 MAX Sales Ratio : 148.43
 MIN Sales Ratio : 33.57

95% Median C.I. : 96.78 to 100.83
 95% Wgt. Mean C.I. : 96.41 to 101.23
 95% Mean C.I. : 97.92 to 102.18

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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-23 To 31-DEC-23	29	99.00	100.99	101.81	11.97	99.19	49.85	140.34	94.75 to 104.59	159,484	162,377
01-JAN-24 To 31-MAR-24	20	95.37	101.51	100.27	14.92	101.24	80.92	148.43	90.46 to 110.74	183,025	183,527
01-APR-24 To 30-JUN-24	29	102.45	104.73	102.93	11.05	101.75	76.83	145.03	94.82 to 112.90	191,272	196,880
01-JUL-24 To 30-SEP-24	37	98.03	98.54	97.70	11.96	100.86	72.26	127.54	90.95 to 105.62	168,524	164,652
01-OCT-24 To 31-DEC-24	23	110.97	109.49	109.12	12.21	100.34	76.58	147.96	100.67 to 118.70	199,783	218,007
01-JAN-25 To 31-MAR-25	27	97.83	96.70	92.70	14.26	104.31	33.57	137.68	92.88 to 102.59	197,844	183,399
01-APR-25 To 30-JUN-25	32	96.02	96.98	96.04	09.05	100.98	68.99	130.20	91.74 to 100.83	199,109	191,221
01-JUL-25 To 30-SEP-25	35	95.64	95.35	93.78	12.00	101.67	62.79	121.73	88.57 to 102.83	181,232	169,960
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	115	99.73	101.23	100.56	12.34	100.67	49.85	148.43	97.34 to 102.47	174,503	175,488
01-OCT-24 To 30-SEP-25	117	97.60	98.89	97.27	12.88	101.67	33.57	147.96	95.64 to 100.83	193,602	188,321
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	109	101.75	103.04	102.24	12.93	100.78	72.26	148.43	97.60 to 107.53	183,833	187,948
<u>ALL</u>	232	98.38	100.05	98.82	12.68	101.24	33.57	148.43	96.78 to 100.83	184,135	181,960

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	196	97.67	100.09	99.12	13.71	100.98	33.57	148.43	95.44 to 101.98	176,234	174,679
20	17	98.54	98.99	98.87	02.50	100.12	91.54	109.45	96.58 to 100.50	158,371	156,583
81	5	97.60	96.58	95.75	06.43	100.87	85.08	105.61	N/A	285,500	273,373
82	14	101.74	102.06	97.32	13.28	104.87	68.57	142.39	89.21 to 113.23	289,833	282,062
<u>ALL</u>	232	98.38	100.05	98.82	12.68	101.24	33.57	148.43	96.78 to 100.83	184,135	181,960

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	231	98.21	99.87	98.41	12.56	101.48	33.57	148.43	96.78 to 100.67	183,200	180,282
06	1	142.39	142.39	142.39	00.00	100.00	142.39	142.39	N/A	400,000	569,571
07											
<u>ALL</u>	232	98.38	100.05	98.82	12.68	101.24	33.57	148.43	96.78 to 100.83	184,135	181,960

**07 Box Butte
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

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 Avg. Adj. Sales Price : 184,135
 Avg. Assessed Value : 181,960

MEDIAN : 98
 WGT. MEAN : 99
 MEAN : 100
 COD : 12.68
 PRD : 101.24

COV : 16.57
 STD : 16.58
 Avg. Abs. Dev : 12.47
 MAX Sales Ratio : 148.43
 MIN Sales Ratio : 33.57

95% Median C.I. : 96.78 to 100.83
 95% Wgt. Mean C.I. : 96.41 to 101.23
 95% Mean C.I. : 97.92 to 102.18

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SALE PRICE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	2	111.59	111.59	111.87	12.15	99.75	98.03	125.15	N/A	24,500	27,408	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	232	98.38	100.05	98.82	12.68	101.24	33.57	148.43	96.78 to 100.83	184,135	181,960	
Greater Than 14,999	232	98.38	100.05	98.82	12.68	101.24	33.57	148.43	96.78 to 100.83	184,135	181,960	
Greater Than 29,999	230	98.38	99.95	98.80	12.68	101.16	33.57	148.43	96.58 to 100.83	185,523	183,304	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	2	111.59	111.59	111.87	12.15	99.75	98.03	125.15	N/A	24,500	27,408	
30,000 TO 59,999	7	86.66	96.49	97.18	29.08	99.29	49.85	147.96	49.85 to 147.96	49,429	48,033	
60,000 TO 99,999	29	108.42	107.07	107.28	12.93	99.80	62.79	145.03	96.33 to 114.03	82,983	89,021	
100,000 TO 149,999	64	97.79	100.23	100.07	12.91	100.16	63.72	148.43	94.82 to 103.51	126,158	126,241	
150,000 TO 249,999	79	99.73	99.03	99.04	10.71	99.99	33.57	130.20	95.63 to 102.47	191,773	189,934	
250,000 TO 499,999	50	95.67	98.03	98.19	11.00	99.84	68.99	142.39	91.64 to 101.11	318,071	312,323	
500,000 TO 999,999	1	68.57	68.57	68.57	00.00	100.00	68.57	68.57	N/A	790,000	541,717	
1,000,000 +												
<u>ALL</u>	232	98.38	100.05	98.82	12.68	101.24	33.57	148.43	96.78 to 100.83	184,135	181,960	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	99	COV :	03.78	95% Median C.I. :	96.58 to 100.50
Total Sales Price :	2,692,300	Wgt. Mean :	99	STD :	03.74	95% Wgt. Mean C.I. :	97.25 to 100.49
Total Adj. Sales Price :	2,692,300	Mean :	99	Avg. Abs. Dev :	02.46	95% Mean C.I. :	97.07 to 100.91
Total Assessed Value :	2,661,903						
Avg. Adj. Sales Price :	158,371	COD :	02.50	MAX Sales Ratio :	109.45		
Avg. Assessed Value :	156,583	PRD :	100.12	MIN Sales Ratio :	91.54		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	3	100.32	102.63	101.41	03.77	101.20	98.11	109.45	N/A	111,667	113,236
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	102.06	102.06	102.14	00.30	99.92	101.75	102.36	N/A	239,500	244,635
07/01/2024 To 09/30/2024	2	98.92	98.92	99.63	00.90	99.29	98.03	99.80	N/A	124,500	124,036
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	2	98.38	98.38	98.37	00.17	100.01	98.21	98.54	N/A	95,650	94,088
04/01/2025 To 06/30/2025	7	96.58	96.57	96.91	02.11	99.65	91.54	100.50	91.54 to 100.50	191,857	185,931
07/01/2025 To 09/30/2025	1	100.17	100.17	100.17		100.00	100.17	100.17	N/A	95,000	95,165
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	7	100.32	101.40	101.32	02.51	100.08	98.03	109.45	98.03 to 109.45	151,857	153,864
10/01/2024 To 09/30/2025	10	97.93	97.29	97.27	01.97	100.02	91.54	100.50	95.42 to 100.17	162,930	158,486
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	4	100.78	100.49	101.28	01.56	99.22	98.03	102.36	N/A	182,000	184,335
<u>ALL</u>											
10/01/2023 To 09/30/2025	17	98.54	98.99	98.87	02.50	100.12	91.54	109.45	96.58 to 100.50	158,371	156,583

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
20	17	98.54	98.99	98.87	02.50	100.12	91.54	109.45	96.58 to 100.50	158,371	156,583
<u>ALL</u>											
10/01/2023 To 09/30/2025	17	98.54	98.99	98.87	02.50	100.12	91.54	109.45	96.58 to 100.50	158,371	156,583

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	99	COV :	03.78	95% Median C.I. :	96.58 to 100.50
Total Sales Price :	2,692,300	Wgt. Mean :	99	STD :	03.74	95% Wgt. Mean C.I. :	97.25 to 100.49
Total Adj. Sales Price :	2,692,300	Mean :	99	Avg. Abs. Dev :	02.46	95% Mean C.I. :	97.07 to 100.91
Total Assessed Value :	2,661,903						
Avg. Adj. Sales Price :	158,371	COD :	02.50	MAX Sales Ratio :	109.45		
Avg. Assessed Value :	156,583	PRD :	100.12	MIN Sales Ratio :	91.54		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	17	98.54	98.99	98.87	02.50	100.12	91.54	109.45	96.58 to 100.50	158,371	156,583
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	17	98.54	98.99	98.87	02.50	100.12	91.54	109.45	96.58 to 100.50	158,371	156,583

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	99	COV :	03.78	95% Median C.I. :	96.58 to 100.50
Total Sales Price :	2,692,300	Wgt. Mean :	99	STD :	03.74	95% Wgt. Mean C.I. :	97.25 to 100.49
Total Adj. Sales Price :	2,692,300	Mean :	99	Avg. Abs. Dev :	02.46	95% Mean C.I. :	97.07 to 100.91
Total Assessed Value :	2,661,903						
Avg. Adj. Sales Price :	158,371	COD :	02.50	MAX Sales Ratio :	109.45		
Avg. Assessed Value :	156,583	PRD :	100.12	MIN Sales Ratio :	91.54		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	98.03	98.03	98.03		100.00	98.03	98.03	N/A	24,000	23,527
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	17	98.54	98.99	98.87	02.50	100.12	91.54	109.45	96.58 to 100.50	158,371	156,583
Greater Than 15,000	17	98.54	98.99	98.87	02.50	100.12	91.54	109.45	96.58 to 100.50	158,371	156,583
Greater Than 30,000	16	98.62	99.05	98.88	02.63	100.17	91.54	109.45	96.58 to 100.50	166,769	164,899
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	98.03	98.03	98.03		100.00	98.03	98.03	N/A	24,000	23,527
30,000 TO 59,999											
60,000 TO 99,999	3	100.17	102.72	102.14	03.63	100.57	98.54	109.45	N/A	85,000	86,821
100,000 TO 149,999	6	98.16	97.35	97.26	02.37	100.09	91.54	100.50	91.54 to 100.50	128,050	124,545
150,000 TO 249,999	4	98.19	98.44	98.58	02.38	99.86	95.63	101.75	N/A	181,000	178,434
250,000 TO 499,999	3	98.70	99.57	99.56	01.59	100.01	97.64	102.36	N/A	307,000	305,635
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>											
10/01/2023 To 09/30/2025	17	98.54	98.99	98.87	02.50	100.12	91.54	109.45	96.58 to 100.50	158,371	156,583

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	20	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	102	COV :	19.09	95% Median C.I. :	89.21 to 113.23
Total Sales Price :	4,057,657	Wgt. Mean :	97	STD :	19.48	95% Wgt. Mean C.I. :	80.08 to 114.56
Total Adj. Sales Price :	4,057,657	Mean :	102	Avg. Abs. Dev :	13.51	95% Mean C.I. :	90.81 to 113.31
Total Assessed Value :	3,948,874						
Avg. Adj. Sales Price :	289,833	COD :	13.28	MAX Sales Ratio :	142.39		
Avg. Assessed Value :	282,062	PRD :	104.87	MIN Sales Ratio :	68.57		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	2	94.47	94.47	92.54	05.57	102.09	89.21	99.73	N/A	339,779	314,429
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	3	108.04	106.89	107.83	04.27	99.13	99.40	113.23	N/A	208,333	224,655
07/01/2024 To 09/30/2024	2	116.55	116.55	116.07	09.38	100.41	105.62	127.47	N/A	172,500	200,218
10/01/2024 To 12/31/2024	1	142.39	142.39	142.39		100.00	142.39	142.39	N/A	400,000	569,571
01/01/2025 To 03/31/2025	3	96.15	87.52	81.17	10.14	107.82	68.57	97.83	N/A	473,333	384,198
04/01/2025 To 06/30/2025	2	86.37	86.37	75.49	20.12	114.41	68.99	103.75	N/A	173,750	131,171
07/01/2025 To 09/30/2025	1	108.52	108.52	108.52		100.00	108.52	108.52	N/A	240,600	261,109
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	7	105.62	106.10	103.26	08.17	102.75	89.21	127.47	89.21 to 127.47	235,651	243,323
10/01/2024 To 09/30/2025	7	97.83	98.03	93.25	17.66	105.13	68.57	142.39	68.57 to 142.39	344,014	320,802
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	6	110.64	116.03	120.00	10.55	96.69	99.40	142.39	99.40 to 142.39	228,333	273,995
<u>ALL</u>											
10/01/2023 To 09/30/2025	14	101.74	102.06	97.32	13.28	104.87	68.57	142.39	89.21 to 113.23	289,833	282,062

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
82	14	101.74	102.06	97.32	13.28	104.87	68.57	142.39	89.21 to 113.23	289,833	282,062
<u>ALL</u>											
10/01/2023 To 09/30/2025	14	101.74	102.06	97.32	13.28	104.87	68.57	142.39	89.21 to 113.23	289,833	282,062

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	102	COV :	19.09	95% Median C.I. :	89.21 to 113.23
Total Sales Price :	4,057,657	Wgt. Mean :	97	STD :	19.48	95% Wgt. Mean C.I. :	80.08 to 114.56
Total Adj. Sales Price :	4,057,657	Mean :	102	Avg. Abs. Dev :	13.51	95% Mean C.I. :	90.81 to 113.31
Total Assessed Value :	3,948,874						
Avg. Adj. Sales Price :	289,833	COD :	13.28	MAX Sales Ratio :	142.39		
Avg. Assessed Value :	282,062	PRD :	104.87	MIN Sales Ratio :	68.57		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	13	99.73	98.96	92.39	11.30	107.11	68.57	127.47	89.21 to 108.52	281,358	259,946
06	1	142.39	142.39	142.39		100.00	142.39	142.39	N/A	400,000	569,571
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	14	101.74	102.06	97.32	13.28	104.87	68.57	142.39	89.21 to 113.23	289,833	282,062

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	102	COV :	19.09	95% Median C.I. :	89.21 to 113.23
Total Sales Price :	4,057,657	Wgt. Mean :	97	STD :	19.48	95% Wgt. Mean C.I. :	80.08 to 114.56
Total Adj. Sales Price :	4,057,657	Mean :	102	Avg. Abs. Dev :	13.51	95% Mean C.I. :	90.81 to 113.31
Total Assessed Value :	3,948,874						
Avg. Adj. Sales Price :	289,833	COD :	13.28	MAX Sales Ratio :	142.39		
Avg. Assessed Value :	282,062	PRD :	104.87	MIN Sales Ratio :	68.57		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	14	101.74	102.06	97.32	13.28	104.87	68.57	142.39	89.21 to 113.23	289,833	282,062
Greater Than 15,000	14	101.74	102.06	97.32	13.28	104.87	68.57	142.39	89.21 to 113.23	289,833	282,062
Greater Than 30,000	14	101.74	102.06	97.32	13.28	104.87	68.57	142.39	89.21 to 113.23	289,833	282,062
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	103.75	103.75	103.75		100.00	103.75	103.75	N/A	65,000	67,440
100,000 TO 149,999											
150,000 TO 249,999	6	107.07	109.00	108.87	06.92	100.12	99.40	127.47	99.40 to 127.47	195,933	213,306
250,000 TO 499,999	6	96.99	100.44	101.62	16.14	98.84	68.99	142.39	68.99 to 142.39	337,843	343,313
500,000 TO 999,999	1	68.57	68.57	68.57		100.00	68.57	68.57	N/A	790,000	541,717
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	14	101.74	102.06	97.32	13.28	104.87	68.57	142.39	89.21 to 113.23	289,833	282,062

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	82	Total	Increase	0%

What IF

Agricultural Improved Statistics

Time of Sale Value												Abstracted Sale Price of Improvement		Total Ag		Land Use		Non Ag		Non Ag Total		Ratio		abs diff		Description of Improvements
County	Book	Page	Number	Sale Date	Price	Parcel ID	Land	Dwelling	Improvement	Non Ag Land	AGLAND	TOTAL	& Non Ag Land	Acres	80% MLU	Percent	Land	Dwelling	Improv	Non Ag	Total	Ratio	abs diff	Description of Improvements		
07	2022	473	3/4/2022	624000	70181047		31,003	306,920	31,590	19,475	11,528	369,513	608,629	32.53	GRASS	97.33	61,825	287,129	24,761	373,715	61.40	2.03	house/outbuildings			
07	2022	1816	12/22/2022	451012	70076979		23,390	220,975	2,545	23,390	-	246,910	451,012	4.39	GRASS	0	20,000	225,660	-	245,660	54.47	8.96	house/garage			
07	2023	1441	12/11/2023	195000	70054274		55,832	91,450	3,870	31,190	24,642	151,152	162,144	64.28	GRASS	86.87	60,475	89,027	8,153	157,655	97.23	33.80	house/garage/outbuildings/bins			
07	2024	478	5/16/2024	415000	70100055		117,236	88,715	11,060	35,070	82,166	217,011	305,445	149.25	DRY	94.28	52,675	84,549	14,504	151,728	49.67	13.75	house/garage/outbuildings			
07	2024	1223	9/12/2024	232000	70074259		83,002	77,455	14,660	27,550	55,452	175,117	158,064	154.03	GRASS	100	35,100	66,932	13,159	115,191	72.88	9.45	house/outbuilding			
07	2025	618	4/10/2025	226300	70047014		53,584	121,253	-	40,000	13,192	174,445	208,711	32.98	GRASS	100	40,000	78,814	-	118,814	56.93	6.50	house/garage			
07	2025	449	4/15/2025	266000	70102775		119,993	138,991	-	26,600	93,393	258,984	141,476	153.78	GRASS-N/A	53.67	26,600	138,991	-	165,591	117.05	53.62	house/outbuilding			
07	2025	1566	12/18/2025	345000	70053405		70,875	311,341	15,795	70,875	-	398,011	345,000	3.92	GRASS	100	22,100	224,857	15,795	262,752	76.16	12.73	house/garage/outbuildings/bins			
07	2026	161	2/4/2026	630000	70100993		64,574	278,600	56,465	64,340	234	399,639	629,688	1.17	GRASS	0	64,340	278,600	56,465	399,405	63.43	0.00	house/outbuildings			

3,010,169

1,990,511

median	63.43	aad	15.65
mean	72.14	cod	24.67
wgt mean	66.13	prd	109.09
n=	9		

What-if Statistics

Adjustment to Nonag Land + Dwelling + Improvement **0.52**

County	Book	Page	Number	Sale Date	Price	Parcel ID	Sale Price	Non Ag Land	Dwelling	Improvement	Total	Ratio	Abs Dif
07	2022	473	3/4/2022	624000	70181047		608,629	93,974	436,436	37,637	568,047	93.33	3.08
07	2022	1816	12/22/2022	451012	70076979		451,012	30,400	343,003	-	373,403	82.79	13.62
07	2023	1441	12/11/2023	195000	70054274		162,144	91,922	135,321	12,393	239,636	147.79	51.38
07	2024	478	5/16/2024	415000	70100055		305,445	80,066	128,514	22,046	230,627	75.51	20.91
07	2024	1223	9/12/2024	232000	70074259		158,064	53,352	101,737	20,002	175,090	110.77	14.36
07	2025	618	4/10/2025	226300	70047014		208,711	60,800	119,797	-	180,597	86.53	9.88
07	2025	449	4/15/2025	266000	70102775		141,476	40,432	211,266	-	251,698	177.91	81.50
07	2025	1566	12/18/2025	345000	70053405		345,000	33,592	341,783	24,008	399,383	115.76	19.35
07	2026	161	2/4/2026	630000	70100993		629,688	97,797	423,472	85,827	607,996	96.41	0.00

3,010,169

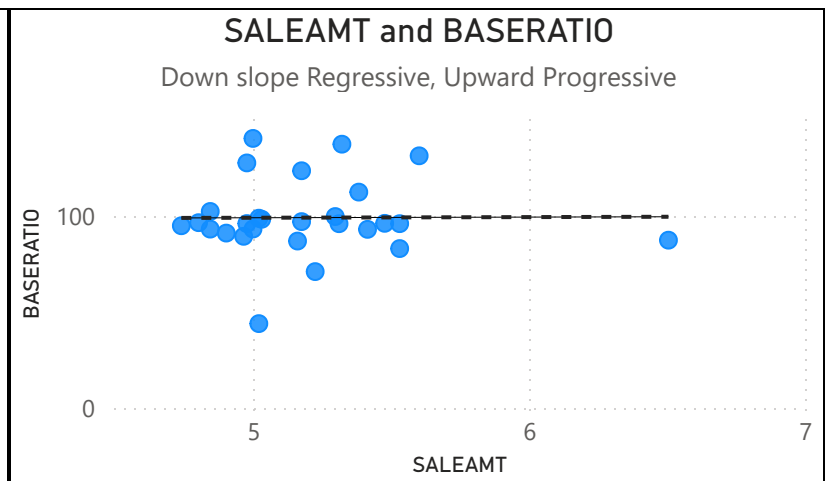
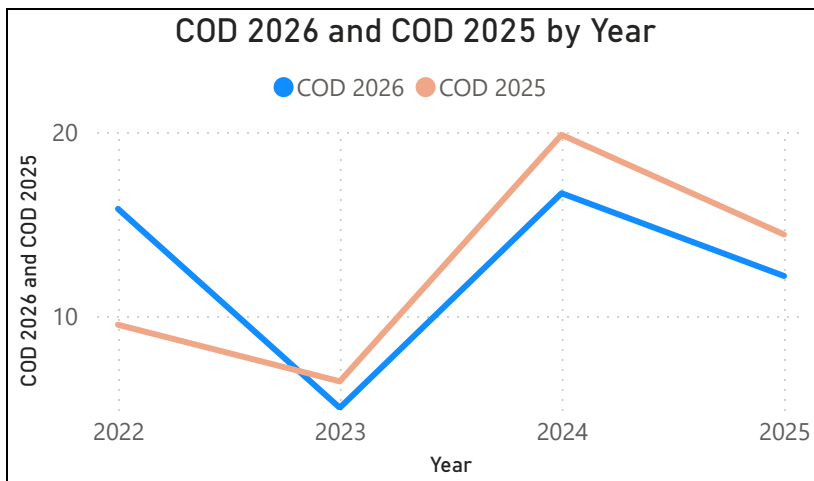
3,025,577

What-if Statistics + 52%			
median	96.41	aad	23.79
mean	109.65	cod	24.67
wgt mean	100.51	prd	109.09
n=	9		

Box Butte Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
10	27	96.06	93.16	3.11%	99.15	90.90	9.08%	95.35	90.15	5.78%
Total	27	96.06	93.16	3.11%	99.15	90.90	9.08%	95.35	90.15	5.78%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
10	27	13.21	13.68	-3.47%	103.98	100.83	9.08%	43.95	43.95	0.00%	140.40	132.29	6.13%
Total	27	13.21	13.68	-3.47%	103.98	100.83	9.08%	43.95	43.95	0.00%	140.40	132.29	6.13%



**07 Box Butte
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 27
 Total Sales Price : 7,447,840
 Total Adj. Sales Price : 7,447,840
 Total Assessed Value : 7,101,800
 Avg. Adj. Sales Price : 275,846
 Avg. Assessed Value : 263,030

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 99
 COD : 13.21
 PRD : 103.99

COV : 20.28
 STD : 20.11
 Avg. Abs. Dev : 12.69
 MAX Sales Ratio : 140.40
 MIN Sales Ratio : 43.95

95% Median C.I. : 93.05 to 99.72
 95% Wgt. Mean C.I. : 86.18 to 104.53
 95% Mean C.I. : 91.19 to 107.11

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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-22 To 31-DEC-22	5	98.30	111.61	122.54	15.82	91.08	94.92	137.40	N/A	173,500	212,613	
01-JAN-23 To 31-MAR-23	1	93.05	93.05	93.05	00.00	100.00	93.05	93.05	N/A	260,000	241,920	
01-APR-23 To 30-JUN-23	1	91.10	91.10	91.10	00.00	100.00	91.10	91.10	N/A	80,000	72,878	
01-JUL-23 To 30-SEP-23	4	91.48	91.43	91.14	07.04	100.32	83.04	99.72	N/A	255,900	233,220	
01-OCT-23 To 31-DEC-23												
01-JAN-24 To 31-MAR-24	3	98.86	110.81	112.51	15.93	98.49	93.16	140.40	N/A	91,667	103,138	
01-APR-24 To 30-JUN-24	3	123.57	112.87	90.09	10.85	125.29	87.41	127.64	N/A	1,148,667	1,034,851	
01-JUL-24 To 30-SEP-24	1	97.07	97.07	97.07	00.00	100.00	97.07	97.07	N/A	150,000	145,608	
01-OCT-24 To 31-DEC-24	2	82.13	82.13	79.31	13.50	103.56	71.04	93.21	N/A	134,000	106,273	
01-JAN-25 To 31-MAR-25	3	96.18	94.04	94.86	02.46	99.14	89.42	96.52	N/A	152,000	144,182	
01-APR-25 To 30-JUN-25	3	102.36	86.25	93.49	22.30	92.26	43.95	112.44	N/A	138,913	129,873	
01-JUL-25 To 30-SEP-25	1	95.99	95.99	95.99	00.00	100.00	95.99	95.99	N/A	205,000	196,770	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	11	96.01	100.72	103.57	10.77	97.25	83.04	137.40	86.95 to 131.35	202,827	210,068	
01-OCT-23 To 30-SEP-24	7	98.86	109.73	91.95	16.47	119.34	87.41	140.40	87.41 to 140.40	553,000	508,511	
01-OCT-24 To 30-SEP-25	9	95.99	89.01	91.51	12.72	97.27	43.95	112.44	71.04 to 102.36	149,527	136,831	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	6	92.08	91.65	91.50	05.02	100.16	83.04	99.72	83.04 to 99.72	227,267	207,946	
01-JAN-24 To 31-DEC-24	9	97.07	103.60	91.14	16.67	113.67	71.04	140.40	87.41 to 127.64	459,889	419,125	
<u>ALL</u>	27	96.06	99.15	95.35	13.21	103.99	43.95	140.40	93.05 to 99.72	275,846	263,030	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
10	27	96.06	99.15	95.35	13.21	103.99	43.95	140.40	93.05 to 99.72	275,846	263,030	
<u>ALL</u>	27	96.06	99.15	95.35	13.21	103.99	43.95	140.40	93.05 to 99.72	275,846	263,030	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02	5	93.05	96.72	90.89	17.71	106.41	71.04	140.40	N/A	192,600	175,048	
03	22	96.35	99.71	96.02	12.12	103.84	43.95	137.40	93.16 to 102.36	294,765	283,025	
04												
<u>ALL</u>	27	96.06	99.15	95.35	13.21	103.99	43.95	140.40	93.05 to 99.72	275,846	263,030	

**07 Box Butte
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 27
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 Total Adj. Sales Price : 7,447,840
 Total Assessed Value : 7,101,800
 Avg. Adj. Sales Price : 275,846
 Avg. Assessed Value : 263,030

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 99
 COD : 13.21
 PRD : 103.99

COV : 20.28
 STD : 20.11
 Avg. Abs. Dev : 12.69
 MAX Sales Ratio : 140.40
 MIN Sales Ratio : 43.95

95% Median C.I. : 93.05 to 99.72
 95% Wgt. Mean C.I. : 86.18 to 104.53
 95% Mean C.I. : 91.19 to 107.11

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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											
Ranges Excl. Low \$											
Greater Than 4,999	27	96.06	99.15	95.35	13.21	103.99	43.95	140.40	93.05 to 99.72	275,846	263,030
Greater Than 14,999	27	96.06	99.15	95.35	13.21	103.99	43.95	140.40	93.05 to 99.72	275,846	263,030
Greater Than 29,999	27	96.06	99.15	95.35	13.21	103.99	43.95	140.40	93.05 to 99.72	275,846	263,030
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	94.92	94.92	94.92	00.00	100.00	94.92	94.92	N/A	55,000	52,207
60,000 TO 99,999	7	96.06	99.47	100.05	07.86	99.42	89.42	127.64	89.42 to 127.64	80,857	80,896
100,000 TO 149,999	6	95.76	93.61	92.88	19.75	100.79	43.95	140.40	43.95 to 140.40	110,417	102,551
150,000 TO 249,999	7	99.72	105.32	106.21	15.66	99.16	71.04	137.40	71.04 to 137.40	189,049	200,782
250,000 TO 499,999	5	96.01	99.93	101.50	10.72	98.45	83.04	131.35	N/A	328,000	332,921
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999	1	87.41	87.41	87.41	00.00	100.00	87.41	87.41	N/A	3,201,000	2,797,939
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	27	96.06	99.15	95.35	13.21	103.99	43.95	140.40	93.05 to 99.72	275,846	263,030

**07 Box Butte
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 27
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 Total Adj. Sales Price : 7,447,840
 Total Assessed Value : 7,101,800
 Avg. Adj. Sales Price : 275,846
 Avg. Assessed Value : 263,030

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 99
 COD : 13.21
 PRD : 103.99

COV : 20.28
 STD : 20.11
 Avg. Abs. Dev : 12.69
 MAX Sales Ratio : 140.40
 MIN Sales Ratio : 43.95

95% Median C.I. : 93.05 to 99.72
 95% Wgt. Mean C.I. : 86.18 to 104.53
 95% Mean C.I. : 91.19 to 107.11

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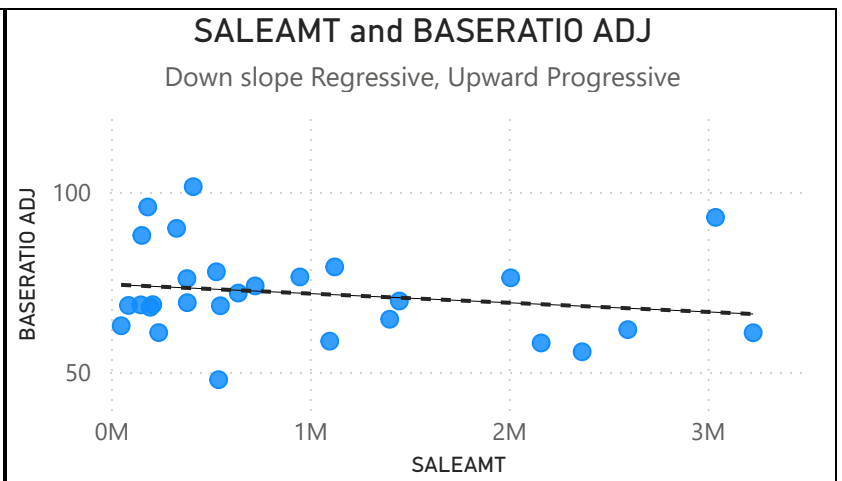
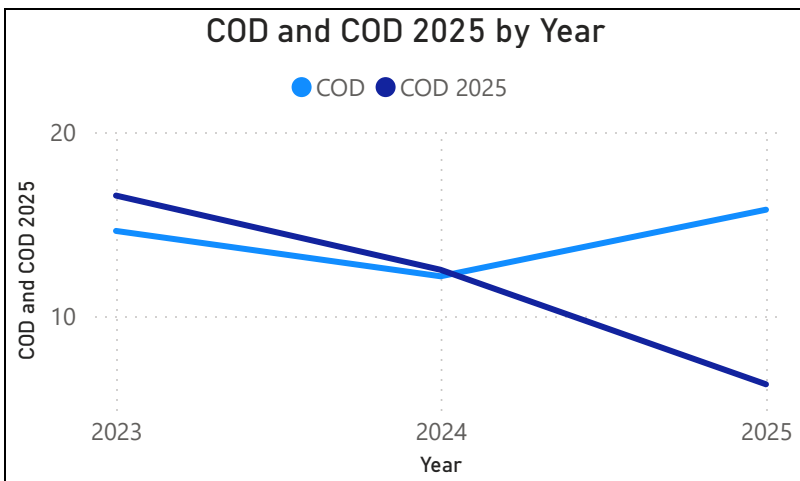
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
186	1	99.72	99.72	99.72	00.00	100.00	99.72	99.72	N/A	198,600	198,044
343	1	87.41	87.41	87.41	00.00	100.00	87.41	87.41	N/A	3,201,000	2,797,939
344	1	123.57	123.57	123.57	00.00	100.00	123.57	123.57	N/A	150,000	185,352
350	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	107,500	105,668
352	5	93.05	96.72	90.89	17.71	106.41	71.04	140.40	N/A	192,600	175,048
353	8	94.07	92.86	91.44	13.29	101.55	43.95	127.64	43.95 to 127.64	79,813	72,983
386	2	92.72	92.72	94.60	03.56	98.01	89.42	96.01	N/A	216,250	204,572
455	1	131.35	131.35	131.35	00.00	100.00	131.35	131.35	N/A	400,000	525,389
516	1	86.95	86.95	86.95	00.00	100.00	86.95	86.95	N/A	145,000	126,081
528	5	98.86	108.39	109.10	11.45	99.35	96.18	137.40	N/A	201,348	219,662
578	1	95.99	95.99	95.99	00.00	100.00	95.99	95.99	N/A	205,000	196,770
<u>ALL</u>	<u>27</u>	96.06	99.15	95.35	13.21	103.99	43.95	140.40	93.05 to 99.72	275,846	263,030

Box Butte Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	6	69.21	61.63	12.31%	71.73	64.00	12.08%	73.04	65.23	11.98%
2	16	68.44	68.37	0.11%	71.03	69.96	1.53%	65.86	65.76	0.15%
3	6	72.92	70.22	3.84%	74.17	65.48	13.28%	71.76	68.30	5.06%
Total	28	68.98	68.31	0.97%	71.85	67.72	6.10%	69.68	66.00	5.57%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	6	12.84	12.69	1.18%	98.21	98.12	0.09%
2	16	14.43	16.06	-10.11%	107.85	106.38	1.38%
3	6	10.69	12.08	-11.48%	103.37	95.87	7.83%
Total	28	13.72	14.97	-8.34%	103.12	102.61	0.50%



07 Box Butte
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 28
Total Sales Price : 27,348,921
Total Adj. Sales Price : 27,348,921
Total Assessed Value : 19,055,919
Avg. Adj. Sales Price : 976,747
Avg. Assessed Value : 680,569

MEDIAN : 69
WGT. MEAN : 70
MEAN : 72
COD : 13.73
PRD : 103.11

COV : 17.73
STD : 12.74
Avg. Abs. Dev : 09.47
MAX Sales Ratio : 101.48
MIN Sales Ratio : 47.87

95% Median C.I. : 64.65 to 76.16
95% Wgt. Mean C.I. : 62.59 to 76.77
95% Mean C.I. : 66.91 to 76.79

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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-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23	2	67.11	67.11	66.78	13.49	100.49	58.06	76.16	N/A	2,086,574	1,393,438	
01-APR-23 To 30-JUN-23	4	82.17	83.45	82.52	13.70	101.13	67.98	101.48	N/A	428,925	353,944	
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23	7	68.40	68.84	63.23	10.67	108.87	55.62	89.90	55.62 to 89.90	1,261,857	797,913	
01-JAN-24 To 31-MAR-24	1	58.56	58.56	58.56	00.00	100.00	58.56	58.56	N/A	1,100,000	644,163	
01-APR-24 To 30-JUN-24	3	71.93	70.24	72.28	07.83	97.18	60.94	77.84	N/A	470,000	339,709	
01-JUL-24 To 30-SEP-24	5	68.70	66.73	69.00	09.30	96.71	47.87	79.19	N/A	481,968	332,582	
01-OCT-24 To 31-DEC-24	3	75.95	76.89	78.41	13.68	98.06	61.77	92.95	N/A	2,007,017	1,573,735	
01-JAN-25 To 31-MAR-25	1	69.72	69.72	69.72	00.00	100.00	69.72	69.72	N/A	1,450,000	1,011,004	
01-APR-25 To 30-JUN-25												
01-JUL-25 To 30-SEP-25	2	79.34	79.34	88.69	20.80	89.46	62.84	95.84	N/A	118,092	104,733	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	6	76.28	78.00	71.37	13.90	109.29	58.06	101.48	58.06 to 101.48	981,475	700,442	
01-OCT-23 To 30-SEP-24	16	68.56	67.80	64.80	10.39	104.63	47.87	89.90	60.90 to 73.92	859,553	556,975	
01-OCT-24 To 30-SEP-25	6	72.84	76.51	77.09	16.12	99.25	61.77	95.84	61.77 to 95.84	1,284,539	990,279	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	13	68.48	73.07	66.49	14.62	109.90	55.62	101.48	60.90 to 87.93	1,132,450	752,926	
01-JAN-24 To 31-DEC-24	12	68.98	69.47	73.55	12.16	94.45	47.87	92.95	60.94 to 77.84	911,741	670,617	
<u>ALL</u>	28	68.98	71.85	69.68	13.73	103.11	47.87	101.48	64.65 to 76.16	976,747	680,569	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	6	69.21	71.73	73.04	12.84	98.21	58.06	92.95	58.06 to 92.95	1,764,533	1,288,882	
2	16	68.44	71.03	65.86	14.44	107.85	47.87	101.48	60.94 to 77.84	746,983	491,946	
3	6	72.93	74.18	71.76	10.70	103.37	58.56	95.84	58.56 to 95.84	801,667	575,248	
<u>ALL</u>	28	68.98	71.85	69.68	13.73	103.11	47.87	101.48	64.65 to 76.16	976,747	680,569	

07 Box Butte
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 28
 Total Sales Price : 27,348,921
 Total Adj. Sales Price : 27,348,921
 Total Assessed Value : 19,055,919
 Avg. Adj. Sales Price : 976,747
 Avg. Assessed Value : 680,569

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 72
 COD : 13.73
 PRD : 103.11

COV : 17.73
 STD : 12.74
 Avg. Abs. Dev : 09.47
 MAX Sales Ratio : 101.48
 MIN Sales Ratio : 47.87

95% Median C.I. : 64.65 to 76.16
 95% Wgt. Mean C.I. : 62.59 to 76.77
 95% Mean C.I. : 66.91 to 76.79

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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
_____Dry_____											
County	5	69.26	72.41	71.62	10.09	101.10	60.94	87.93	N/A	271,576	194,498
2	5	69.26	72.41	71.62	10.09	101.10	60.94	87.93	N/A	271,576	194,498
_____Grass_____											
County	2	68.67	68.67	68.68	00.04	99.99	68.64	68.70	N/A	180,000	123,618
1	1	68.70	68.70	68.70	00.00	100.00	68.70	68.70	N/A	210,000	144,268
3	1	68.64	68.64	68.64	00.00	100.00	68.64	68.64	N/A	150,000	102,967
_____ALL_____	28	68.98	71.85	69.68	13.73	103.11	47.87	101.48	64.65 to 76.16	976,747	680,569

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	11	69.72	72.61	70.68	20.05	102.73	47.87	101.48	55.62 to 92.95	1,424,519	1,006,904
1	3	79.19	80.62	84.20	09.77	95.75	69.72	92.95	N/A	1,871,683	1,575,867
2	7	64.65	71.18	63.70	23.17	111.74	47.87	101.48	47.87 to 101.48	1,279,237	814,883
3	1	58.56	58.56	58.56	00.00	100.00	58.56	58.56	N/A	1,100,000	644,163
_____Dry_____											
County	5	69.26	72.41	71.62	10.09	101.10	60.94	87.93	N/A	271,576	194,498
2	5	69.26	72.41	71.62	10.09	101.10	60.94	87.93	N/A	271,576	194,498
_____Grass_____											
County	4	70.32	70.80	72.08	03.03	98.22	68.64	73.92	N/A	431,250	310,860
1	1	68.70	68.70	68.70	00.00	100.00	68.70	68.70	N/A	210,000	144,268
3	3	71.93	71.50	72.55	02.45	98.55	68.64	73.92	N/A	505,000	366,391
_____ALL_____	28	68.98	71.85	69.68	13.73	103.11	47.87	101.48	64.65 to 76.16	976,747	680,569

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	65	COV :	27.18	95% Median C.I. :	47.87 to 101.48
Total Sales Price :	8,814,660	Wgt. Mean :	64	STD :	19.35	95% Wgt. Mean C.I. :	54.60 to 72.80
Total Adj. Sales Price :	8,954,660	Mean :	71	Avg. Abs. Dev :	14.98	95% Mean C.I. :	53.28 to 89.08
Total Assessed Value :	5,704,180						
Avg. Adj. Sales Price :	1,279,237	COD :	23.17	MAX Sales Ratio :	101.48		
Avg. Assessed Value :	814,883	PRD :	111.74	MIN Sales Ratio :	47.87		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	101.48	101.48	101.48		100.00	101.48	101.48	N/A	413,400	419,523
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	4	62.78	67.77	61.75	15.15	109.75	55.62	89.90	N/A	1,867,500	1,153,258
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	77.84	77.84	77.84		100.00	77.84	77.84	N/A	530,000	412,541
07/01/2024 To 09/30/2024	1	47.87	47.87	47.87		100.00	47.87	47.87	N/A	541,259	259,085
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	101.48	101.48	101.48		100.00	101.48	101.48	N/A	413,400	419,523
10/01/2023 To 09/30/2024	6	62.78	66.13	61.87	18.05	106.89	47.87	89.90	47.87 to 89.90	1,423,543	880,776
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	5	64.65	74.51	63.84	23.16	116.71	55.62	101.48	N/A	1,576,680	1,006,511
01/01/2024 To 12/31/2024	2	62.86	62.86	62.70	23.85	100.26	47.87	77.84	N/A	535,630	335,813
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	64.65	71.18	63.70	23.17	111.74	47.87	101.48	47.87 to 101.48	1,279,237	814,883

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	65	COV :	27.18	95% Median C.I. :	47.87 to 101.48
Total Sales Price :	8,814,660	Wgt. Mean :	64	STD :	19.35	95% Wgt. Mean C.I. :	54.60 to 72.80
Total Adj. Sales Price :	8,954,660	Mean :	71	Avg. Abs. Dev :	14.98	95% Mean C.I. :	53.28 to 89.08
Total Assessed Value :	5,704,180						
Avg. Adj. Sales Price :	1,279,237	COD :	23.17	MAX Sales Ratio :	101.48		
Avg. Assessed Value :	814,883	PRD :	111.74	MIN Sales Ratio :	47.87		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	7	64.65	71.18	63.70	23.17	111.74	47.87	101.48	47.87 to 101.48	1,279,237	814,883
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	64.65	71.18	63.70	23.17	111.74	47.87	101.48	47.87 to 101.48	1,279,237	814,883

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 Value
<u>Irrigated</u>											
County	7	64.65	71.18	63.70	23.17	111.74	47.87	101.48	47.87 to 101.48	1,279,237	814,883
2	7	64.65	71.18	63.70	23.17	111.74	47.87	101.48	47.87 to 101.48	1,279,237	814,883
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	64.65	71.18	63.70	23.17	111.74	47.87	101.48	47.87 to 101.48	1,279,237	814,883

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_2	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	27.19	95% Median C.I. :	53.13 to 112.64
Total Sales Price :	8,814,660	Wgt. Mean :	71	STD :	21.48	95% Wgt. Mean C.I. :	55.69 to 85.72
Total Adj. Sales Price :	8,954,660	Mean :	79	Avg. Abs. Dev :	16.62	95% Mean C.I. :	59.14 to 98.88
Total Assessed Value :	6,331,639						
Avg. Adj. Sales Price :	1,279,237	COD :	23.16	MAX Sales Ratio :	112.64		
Avg. Assessed Value :	904,520	PRD :	111.74	MIN Sales Ratio :	53.13		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	112.64	112.64	112.64		100.00	112.64	112.64	N/A	413,400	465,671
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	4	69.68	75.22	68.55	15.14	109.73	61.74	99.79	N/A	1,867,500	1,280,116
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	86.40	86.40	86.40		100.00	86.40	86.40	N/A	530,000	457,921
07/01/2024 To 09/30/2024	1	53.13	53.13	53.13		100.00	53.13	53.13	N/A	541,259	287,584
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	1	112.64	112.64	112.64		100.00	112.64	112.64	N/A	413,400	465,671
10/01/2023 To 09/30/2024	6	69.68	73.40	68.68	18.05	106.87	53.13	99.79	53.13 to 99.79	1,423,543	977,661
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	5	71.76	82.71	70.86	23.16	116.72	61.74	112.64	N/A	1,576,680	1,117,227
01/01/2024 To 12/31/2024	2	69.77	69.77	69.59	23.85	100.26	53.13	86.40	N/A	535,630	372,753
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	71.76	79.01	70.71	23.16	111.74	53.13	112.64	53.13 to 112.64	1,279,237	904,520

AGRICULTURAL

Type : Qualified

Number of Sales :	7	Median :	72	COV :	27.19	95% Median C.I. :	53.13 to 112.64
Total Sales Price :	8,814,660	Wgt. Mean :	71	STD :	21.48	95% Wgt. Mean C.I. :	55.69 to 85.72
Total Adj. Sales Price :	8,954,660	Mean :	79	Avg. Abs. Dev :	16.62	95% Mean C.I. :	59.14 to 98.88
Total Assessed Value :	6,331,639						
Avg. Adj. Sales Price :	1,279,237	COD :	23.16	MAX Sales Ratio :	112.64		
Avg. Assessed Value :	904,520	PRD :	111.74	MIN Sales Ratio :	53.13		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	7	71.76	79.01	70.71	23.16	111.74	53.13	112.64	53.13 to 112.64	1,279,237	904,520
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	71.76	79.01	70.71	23.16	111.74	53.13	112.64	53.13 to 112.64	1,279,237	904,520

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 Value
<u>Irrigated</u>											
County	7	71.76	79.01	70.71	23.16	111.74	53.13	112.64	53.13 to 112.64	1,279,237	904,520
2	7	71.76	79.01	70.71	23.16	111.74	53.13	112.64	53.13 to 112.64	1,279,237	904,520
<u>ALL</u>											
10/01/2022 To 09/30/2025	7	71.76	79.01	70.71	23.16	111.74	53.13	112.64	53.13 to 112.64	1,279,237	904,520

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_2	Total	Increase	11%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	28	Median :	69	COV :	18.71	95% Median C.I. :	67.98 to 76.16
Total Sales Price :	27,208,921	Wgt. Mean :	72	STD :	13.81	95% Wgt. Mean C.I. :	64.70 to 79.24
Total Adj. Sales Price :	27,348,921	Mean :	74	Avg. Abs.Dev :	09.80	95% Mean C.I. :	68.45 to 79.17
Total Assessed Value :	19,683,378						
Avg. Adj. Sales Price :	976,747	COD :	14.10	MAX Sales Ratio :	112.64		
Avg. Assessed Value :	702,978	PRD :	102.56	MIN Sales Ratio :	53.13		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	2	67.11	67.11	66.78	13.49	100.49	58.06	76.16	N/A	2,086,574	1,393,438
04/01/2023 To 06/30/2023	4	82.17	86.24	85.21	17.10	101.21	67.98	112.64	N/A	428,925	365,481
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	7	68.48	73.10	68.98	09.96	105.97	61.74	99.79	61.74 to 99.79	1,261,857	870,404
01/01/2024 To 03/31/2024	1	58.56	58.56	58.56		100.00	58.56	58.56	N/A	1,100,000	644,163
04/01/2024 To 06/30/2024	3	71.93	73.09	75.50	11.80	96.81	60.94	86.40	N/A	470,000	354,836
07/01/2024 To 09/30/2024	5	68.70	67.78	70.19	07.77	96.57	53.13	79.19	N/A	481,968	338,282
10/01/2024 To 12/31/2024	3	75.95	76.89	78.41	13.68	98.06	61.77	92.95	N/A	2,007,017	1,573,735
01/01/2025 To 03/31/2025	1	69.72	69.72	69.72		100.00	69.72	69.72	N/A	1,450,000	1,011,004
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	2	79.34	79.34	88.69	20.80	89.46	62.84	95.84	N/A	118,092	104,733
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	6	76.28	79.86	72.15	16.33	110.69	58.06	112.64	58.06 to 112.64	981,475	708,133
10/01/2023 To 09/30/2024	16	68.67	70.53	69.03	10.32	102.17	53.13	99.79	61.74 to 73.92	859,553	593,307
10/01/2024 To 09/30/2025	6	72.84	76.51	77.09	16.12	99.25	61.77	95.84	61.77 to 95.84	1,284,539	990,279
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	13	71.76	76.22	70.25	14.42	108.50	58.06	112.64	67.60 to 87.93	1,132,450	795,509
01/01/2024 To 12/31/2024	12	68.98	70.62	74.23	12.55	95.14	53.13	92.95	60.94 to 79.19	911,741	676,774
<u>ALL</u>											
10/01/2022 To 09/30/2025	28	69.49	73.81	71.97	14.10	102.56	53.13	112.64	67.98 to 76.16	976,747	702,978

AGRICULTURAL

Type : Qualified

Number of Sales :	28	Median :	69	COV :	18.71	95% Median C.I. :	67.98 to 76.16
Total Sales Price :	27,208,921	Wgt. Mean :	72	STD :	13.81	95% Wgt. Mean C.I. :	64.70 to 79.24
Total Adj. Sales Price :	27,348,921	Mean :	74	Avg. Abs. Dev :	09.80	95% Mean C.I. :	68.45 to 79.17
Total Assessed Value :	19,683,378						
Avg. Adj. Sales Price :	976,747	COD :	14.10	MAX Sales Ratio :	112.64		
Avg. Assessed Value :	702,978	PRD :	102.56	MIN Sales Ratio :	53.13		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	6	69.21	71.73	73.04	12.84	98.21	58.06	92.95	58.06 to 92.95	1,764,533	1,288,882
2	16	68.87	74.45	71.11	15.33	104.70	53.13	112.64	62.84 to 86.40	746,983	531,162
3	6	72.93	74.18	71.76	10.70	103.37	58.56	95.84	58.56 to 95.84	801,667	575,248
<u>ALL</u>											
10/01/2022 To 09/30/2025	28	69.49	73.81	71.97	14.10	102.56	53.13	112.64	67.98 to 76.16	976,747	702,978

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 Value
<u>Dry</u>											
County	5	69.26	72.41	71.62	10.09	101.10	60.94	87.93	N/A	271,576	194,498
2	5	69.26	72.41	71.62	10.09	101.10	60.94	87.93	N/A	271,576	194,498
<u>Grass</u>											
County	2	68.67	68.67	68.68	00.04	99.99	68.64	68.70	N/A	180,000	123,618
1	1	68.70	68.70	68.70		100.00	68.70	68.70	N/A	210,000	144,268
3	1	68.64	68.64	68.64		100.00	68.64	68.64	N/A	150,000	102,967
<u>ALL</u>											
10/01/2022 To 09/30/2025	28	69.49	73.81	71.97	14.10	102.56	53.13	112.64	67.98 to 76.16	976,747	702,978

AGRICULTURAL

Type : Qualified

Number of Sales :	28	Median :	69	COV :	18.71	95% Median C.I. :	67.98 to 76.16
Total Sales Price :	27,208,921	Wgt. Mean :	72	STD :	13.81	95% Wgt. Mean C.I. :	64.70 to 79.24
Total Adj. Sales Price :	27,348,921	Mean :	74	Avg. Abs. Dev :	09.80	95% Mean C.I. :	68.45 to 79.17
Total Assessed Value :	19,683,378						
Avg. Adj. Sales Price :	976,747	COD :	14.10	MAX Sales Ratio :	112.64		
Avg. Assessed Value :	702,978	PRD :	102.56	MIN Sales Ratio :	53.13		

What IF

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 Value
<u>Irrigated</u>											
County	11	71.76	77.59	74.69	20.30	103.88	53.13	112.64	58.56 to 99.79	1,424,519	1,063,946
1	3	79.19	80.62	84.20	09.77	95.75	69.72	92.95	N/A	1,871,683	1,575,867
2	7	71.76	79.01	70.71	23.16	111.74	53.13	112.64	53.13 to 112.64	1,279,237	904,520
3	1	58.56	58.56	58.56		100.00	58.56	58.56	N/A	1,100,000	644,163
<u>Dry</u>											
County	5	69.26	72.41	71.62	10.09	101.10	60.94	87.93	N/A	271,576	194,498
2	5	69.26	72.41	71.62	10.09	101.10	60.94	87.93	N/A	271,576	194,498
<u>Grass</u>											
County	4	70.32	70.80	72.08	03.03	98.22	68.64	73.92	N/A	431,250	310,860
1	1	68.70	68.70	68.70		100.00	68.70	68.70	N/A	210,000	144,268
3	3	71.93	71.50	72.55	02.45	98.55	68.64	73.92	N/A	505,000	366,391
<u>ALL</u>											
10/01/2022 To 09/30/2025	28	69.49	73.81	71.97	14.10	102.56	53.13	112.64	67.98 to 76.16	976,747	702,978

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_2	Total	Increase	11%

What IF

Box Butte County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Box Butte	1	3,830	3,941	3,946	3,932	3,351	3,341	3,350	3,336	3,591
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Morrill	2	2,200	2,200	n/a	2,200	2,090	2,090	2,090	2,090	2,132
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
Box Butte	2	2,944	2,902	2,951	2,906	2,167	2,176	2,146	2,174	2,815
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Box Butte	3	2,478	2,408	2,441	2,386	2,268	2,277	2,229	2,296	2,414
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Dawes	1	1,600	1,600	1,500	1,500	1,400	1,400	1,375	1,375	1,462
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Box Butte	1	n/a	700	700	700	700	n/a	700	700	700
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Morrill	2	n/a	570	569	535	535	n/a	525	525	535
Sioux	1	n/a	700	620	620	600	600	580	580	624
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
Box Butte	2	n/a	940	940	940	735	n/a	735	735	907
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Sioux	1	n/a	700	620	620	600	600	580	580	624
Box Butte	3	n/a	800	800	800	700	700	700	700	789
Sioux	1	n/a	700	620	620	600	600	580	580	624
Dawes	1	n/a	765	730	730	683	683	625	625	704
Sheridan	1	n/a	800	780	780	765	740	720	715	766

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Box Butte	1	450	450	n/a	450	450	450	450	450	450
Sheridan	1	623	623	619	619	592	592	588	564	591
Morrill	2	520	521	n/a	n/a	n/a	520	520	520	520
Sioux	1	520	520	n/a	520	500	500	480	470	478
Garden	1	495	n/a	498	495	485	485	485	485	486
Box Butte	2	450	450	n/a	450	450	450	450	450	450
Sheridan	1	623	623	619	619	592	592	588	564	591
Sioux	1	520	520	n/a	520	500	500	480	470	478
Box Butte	3	535	535	n/a	535	n/a	535	535	535	535
Sioux	1	520	520	n/a	520	500	500	480	470	478
Dawes	1	588	n/a	575	575	525	525	515	515	518
Sheridan	1	623	623	619	619	592	592	588	564	591

County	Mkt Area	CRP	TIMBER	WASTE
Box Butte	1	600	n/a	200
Sheridan	1	n/a	n/a	75
Morrill	2	525	n/a	50
Sioux	1	n/a	1,000	135
Garden	1	854	n/a	50
Box Butte	2	690	n/a	200
Sheridan	1	n/a	n/a	75
Sioux	1	n/a	1,000	135
Box Butte	3	630	n/a	200
Sioux	1	n/a	1,000	135
Dawes	1	n/a	n/a	200
Sheridan	1	n/a	n/a	75

Source: 2026 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.

Box Butte County 2026 Average Acre Value Comparison

Hypothetical increase 11% MA 2 Irrigated

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Box Butte	1	3,830	3,941	3,946	3,932	3,351	3,341	3,350	3,336	3,591
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Morrill	2	2,200	2,200	n/a	2,200	2,090	2,090	2,090	2,090	2,132
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
Box Butte	2	3,267	3,221	3,276	3,226	2,405	2,415	2,383	2,413	3,124
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Box Butte	3	2,478	2,408	2,441	2,386	2,268	2,277	2,229	2,296	2,414
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Dawes	1	1,600	1,600	1,500	1,500	1,400	1,400	1,375	1,375	1,462
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459

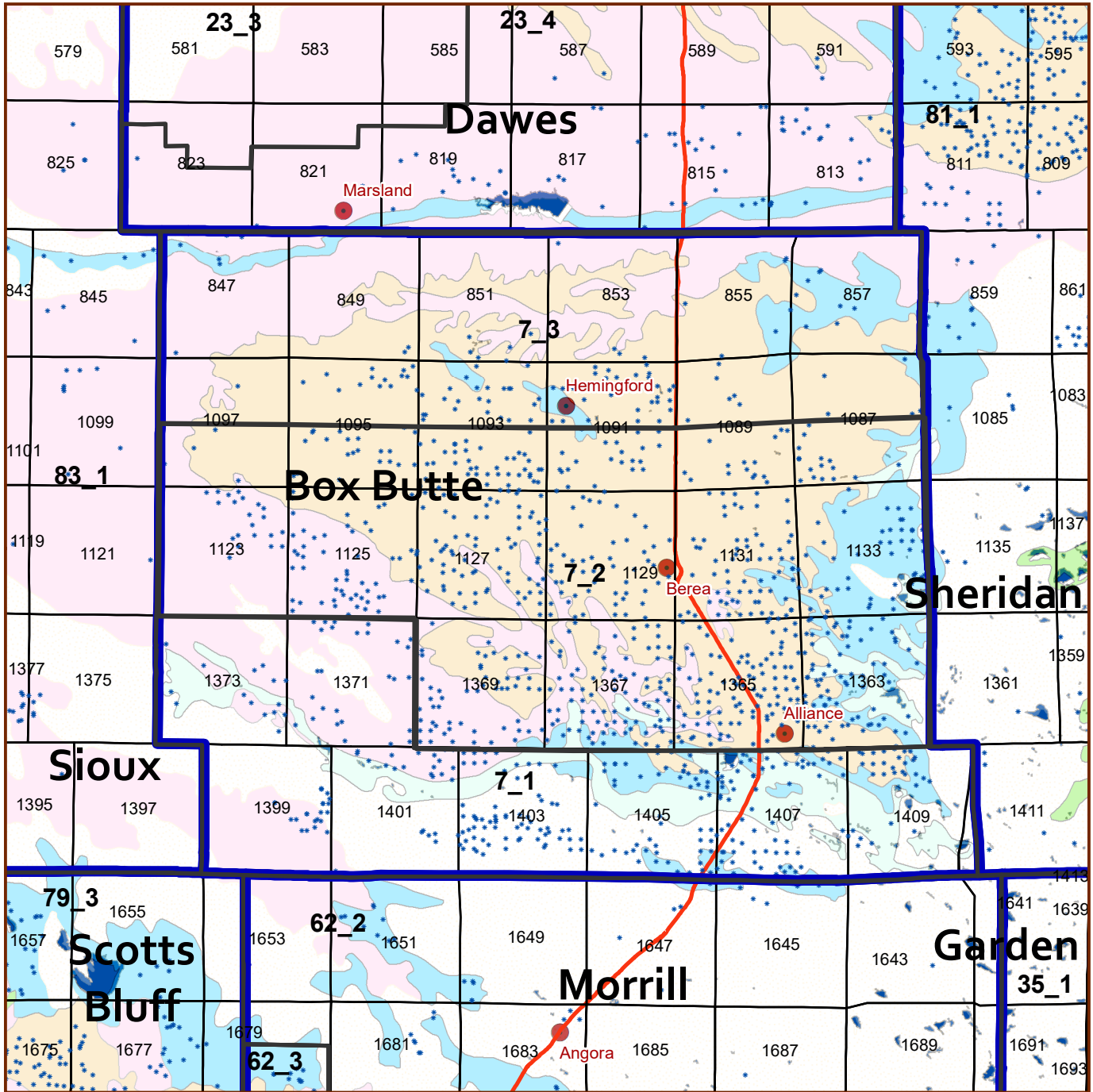
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Box Butte	1	n/a	700	700	700	700	n/a	700	700	700
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Morrill	2	n/a	570	569	535	535	n/a	525	525	535
Sioux	1	n/a	700	620	620	600	600	580	580	624
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
Box Butte	2	n/a	940	940	940	735	n/a	735	735	907
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Sioux	1	n/a	700	620	620	600	600	580	580	624
Box Butte	3	n/a	800	800	800	700	700	700	700	789
Sioux	1	n/a	700	620	620	600	600	580	580	624
Dawes	1	n/a	765	730	730	683	683	625	625	704
Sheridan	1	n/a	800	780	780	765	740	720	715	766

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Box Butte	1	450	450	n/a	450	450	450	450	450	450
Sheridan	1	623	623	619	619	592	592	588	564	591
Morrill	2	520	521	n/a	n/a	n/a	520	520	520	520
Sioux	1	520	520	n/a	520	500	500	480	470	478
Garden	1	495	n/a	498	495	485	485	485	485	486
Box Butte	2	450	450	n/a	450	450	450	450	450	450
Sheridan	1	623	623	619	619	592	592	588	564	591
Sioux	1	520	520	n/a	520	500	500	480	470	478
Box Butte	3	535	535	n/a	535	n/a	535	535	535	535
Sioux	1	520	520	n/a	520	500	500	480	470	478
Dawes	1	588	n/a	575	575	525	525	515	515	518
Sheridan	1	623	623	619	619	592	592	588	564	591

County	Mkt Area	CRP	TIMBER	WASTE
Box Butte	1	600	n/a	200
Sheridan	1	n/a	n/a	75
Morrill	2	525	n/a	50
Sioux	1	n/a	1,000	135
Garden	1	854	n/a	50
Box Butte	2	690	n/a	200
Sheridan	1	n/a	n/a	75
Sioux	1	n/a	1,000	135
Box Butte	3	630	n/a	200
Sioux	1	n/a	1,000	135
Dawes	1	n/a	n/a	200
Sheridan	1	n/a	n/a	75

Source: 2026 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.

BOX BUTTE COUNTY



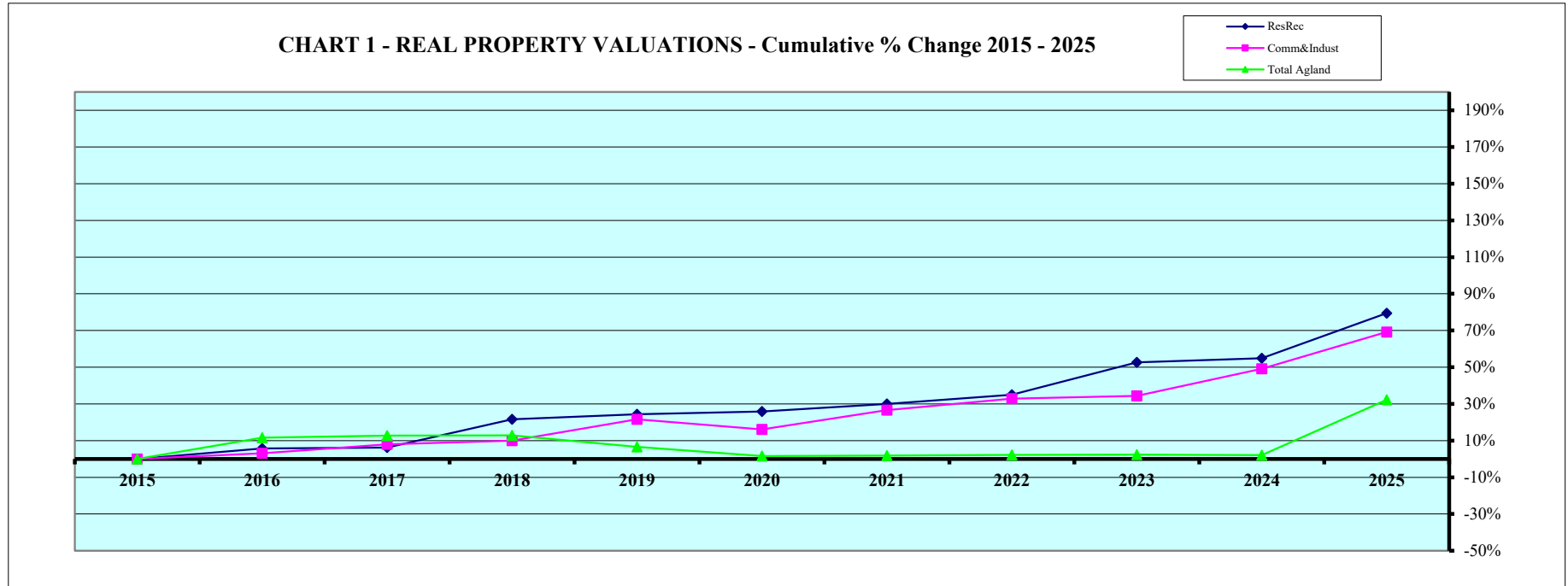
Legend

- 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 2015 - 2025



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
2015	317,642,729	-	-	-	126,426,216	-	-	-	555,942,543	-	-	-
2016	335,729,660	18,086,931	5.69%	5.69%	130,383,919	3,957,703	3.13%	3.13%	620,402,520	64,459,977	11.59%	11.59%
2017	337,300,567	1,570,907	0.47%	6.19%	136,466,467	6,082,548	4.67%	7.94%	627,027,545	6,625,025	1.07%	12.79%
2018	386,284,323	48,983,756	14.52%	21.61%	138,961,353	2,494,886	1.83%	9.91%	627,324,620	297,075	0.05%	12.84%
2019	395,034,281	8,749,958	2.27%	24.36%	153,672,191	14,710,838	10.59%	21.55%	592,938,214	-34,386,406	-5.48%	6.65%
2020	399,984,571	4,950,290	1.25%	25.92%	146,843,090	-6,829,101	-4.44%	16.15%	564,944,810	-27,993,404	-4.72%	1.62%
2021	412,896,189	12,911,618	3.23%	29.99%	160,106,676	13,263,586	9.03%	26.64%	565,835,972	891,162	0.16%	1.78%
2022	428,836,979	15,940,790	3.86%	35.01%	167,973,884	7,867,208	4.91%	32.86%	568,474,059	2,638,087	0.47%	2.25%
2023	484,750,798	55,913,819	13.04%	52.61%	169,835,600	1,861,716	1.11%	34.34%	568,746,941	272,882	0.05%	2.30%
2024	492,063,828	7,313,030	1.51%	54.91%	188,530,928	18,695,328	11.01%	49.12%	567,821,905	-925,036	-0.16%	2.14%
2025	570,007,655	77,943,827	15.84%	79.45%	213,919,176	25,388,248	13.47%	69.20%	735,313,029	167,491,124	29.50%	32.26%

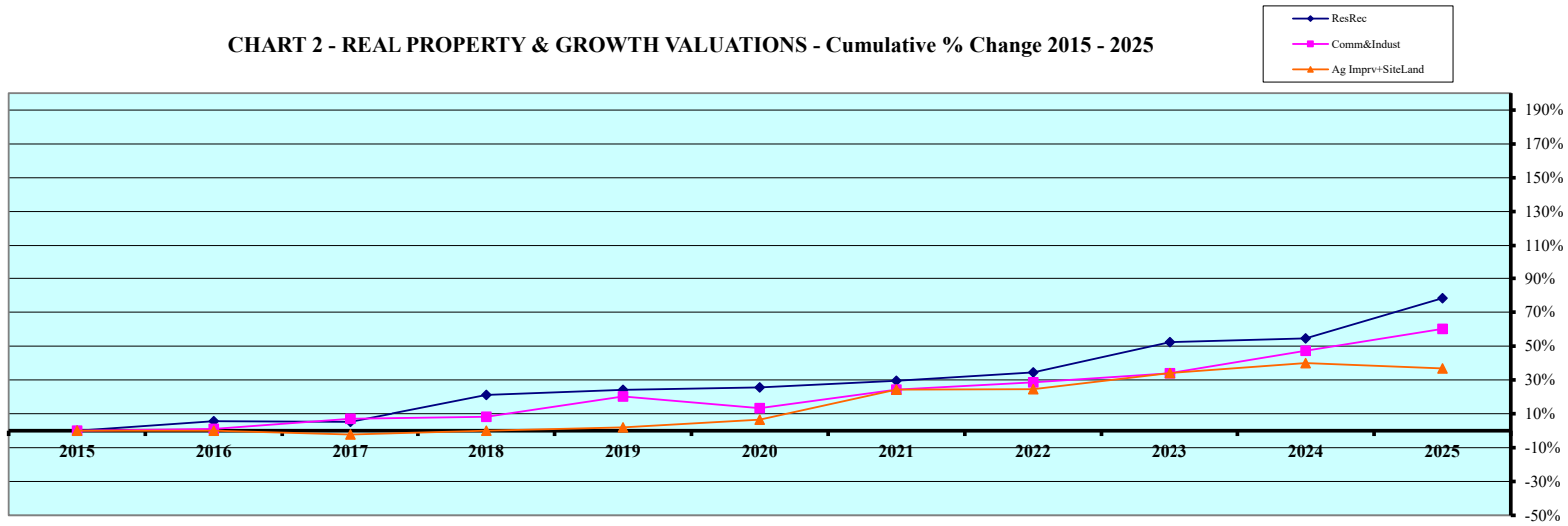
Rate Annual %chg: Residential & Recreational **6.02%** Commercial & Industrial **5.40%** Agricultural Land **2.84%**

Cnty# **7**
County **BOX BUTTE**

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 2015 - 2025



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
2015	317,642,729	1,064,786	0.34%	316,577,943	--	--	126,426,216	8,569,550	6.78%	117,856,666	--	--
2016	335,729,660	279,230	0.08%	335,450,430	5.61%	5.61%	130,383,919	2,673,870	2.05%	127,710,049	1.02%	1.02%
2017	337,300,567	3,102,412	0.92%	334,198,155	-0.46%	5.21%	136,466,467	1,063,589	0.78%	135,402,878	3.85%	7.10%
2018	386,284,323	1,303,748	0.34%	384,980,575	14.14%	21.20%	138,961,353	2,137,137	1.54%	136,824,216	0.26%	8.22%
2019	395,034,281	502,862	0.13%	394,531,419	2.13%	24.21%	153,672,191	1,588,844	1.03%	152,083,347	9.44%	20.29%
2020	399,984,571	1,003,289	0.25%	398,981,282	1.00%	25.61%	146,843,090	3,529,635	2.40%	143,313,455	-6.74%	13.36%
2021	412,896,189	1,489,995	0.36%	411,406,194	2.86%	29.52%	160,106,676	2,998,120	1.87%	157,108,556	6.99%	24.27%
2022	428,836,979	1,960,795	0.46%	426,876,184	3.39%	34.39%	167,973,884	5,482,540	3.26%	162,491,344	1.49%	28.53%
2023	484,750,798	1,114,336	0.23%	483,636,462	12.78%	52.26%	169,835,600	557,463	0.33%	169,278,137	0.78%	33.89%
2024	492,063,828	1,333,446	0.27%	490,730,382	1.23%	54.49%	188,530,928	2,441,382	1.29%	186,089,546	9.57%	47.19%
2025	570,007,655	3,730,365	0.65%	566,277,290	15.08%	78.27%	213,919,176	11,439,479	5.35%	202,479,697	7.40%	60.16%
Rate Ann%chg	6.02%	Resid & Recreat w/o growth				5.78%	C & I w/o growth				3.41%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	44,422,467	21,895,189	66,317,656	1,531,300	2.31%	64,786,356	--	--
2016	43,880,705	23,311,446	67,192,151	905,383	1.35%	66,286,768	-0.05%	-0.05%
2017	44,114,370	21,762,325	65,876,695	1,049,075	1.59%	64,827,620	-3.52%	-2.25%
2018	44,540,815	21,775,706	66,316,521	33,250	0.05%	66,283,271	0.62%	-0.05%
2019	45,554,629	22,692,785	68,247,414	633,470	0.93%	67,613,944	1.96%	1.95%
2020	46,204,725	24,809,130	71,013,855	379,330	0.53%	70,634,525	3.50%	6.51%
2021	55,520,912	27,664,125	83,185,037	733,785	0.88%	82,451,252	16.11%	24.33%
2022	55,336,432	28,700,737	84,037,169	1,451,605	1.73%	82,585,564	-0.72%	24.53%
2023	60,227,082	29,073,417	89,300,499	355,770	0.40%	88,944,729	5.84%	34.12%
2024	62,434,442	31,128,462	93,562,904	745,647	0.80%	92,817,257	3.94%	39.96%
2025	59,757,811	40,519,605	100,277,416	9,585,143	9.56%	90,692,273	-3.07%	36.75%
Rate Ann%chg	3.01%	6.35%	4.22%	Ag Imprv+Site w/o growth			2.46%	

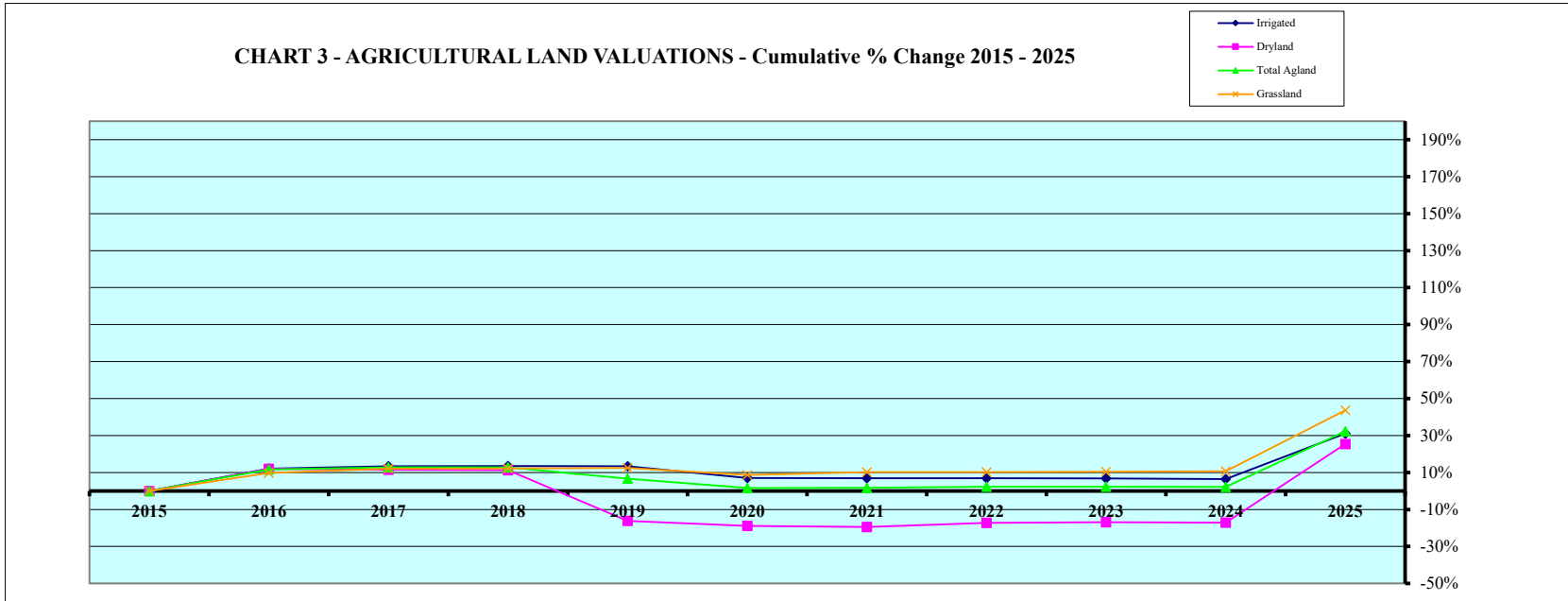
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 7
County BOX BUTTE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	327,180,345	-	-	-	122,522,856	-	-	-	103,376,792	-	-	-
2016	366,544,437	39,364,092	12.03%	12.03%	137,153,465	14,630,609	11.94%	11.94%	113,464,662	10,087,870	9.76%	9.76%
2017	370,797,696	4,253,259	1.16%	13.33%	136,563,895	-589,570	-0.43%	11.46%	115,905,710	2,441,048	2.15%	12.12%
2018	371,418,816	621,120	0.17%	13.52%	136,338,424	-225,471	-0.17%	11.28%	115,979,106	73,396	0.06%	12.19%
2019	370,775,720	-643,096	-0.17%	13.32%	102,684,274	-33,654,150	-24.68%	-16.19%	116,258,761	279,655	0.24%	12.46%
2020	350,026,585	-20,749,135	-5.60%	6.98%	99,318,959	-3,365,315	-3.28%	-18.94%	112,393,511	-3,865,250	-3.32%	8.72%
2021	349,666,553	-360,032	-0.10%	6.87%	98,665,318	-653,641	-0.66%	-19.47%	113,940,007	1,546,496	1.38%	10.22%
2022	349,583,476	-83,077	-0.02%	6.85%	101,444,108	2,778,790	2.82%	-17.20%	113,884,649	-55,358	-0.05%	10.16%
2023	349,257,062	-326,414	-0.09%	6.75%	101,805,069	360,961	0.36%	-16.91%	114,127,345	242,696	0.21%	10.40%
2024	348,378,520	-878,542	-0.25%	6.48%	101,525,924	-279,145	-0.27%	-17.14%	114,359,335	231,990	0.20%	10.62%
2025	428,913,754	80,535,234	23.12%	31.09%	153,669,628	52,143,704	51.36%	25.42%	148,494,250	34,134,915	29.85%	43.64%

Rate Ann.%chg: Irrigated **2.74%** Dryland **2.29%** Grassland **3.69%**

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
2015	201,819	-	-	-	2,660,731	-	-	-	555,942,543	-	-	-
2016	394,690	192,871	95.57%	95.57%	2,845,266	184,535	6.94%	6.94%	620,402,520	64,459,977	11.59%	11.59%
2017	378,552	-16,138	-4.09%	87.57%	3,381,692	536,426	18.85%	27.10%	627,027,545	6,625,025	1.07%	12.79%
2018	378,303	-249	-0.07%	87.45%	3,209,971	-171,721	-5.08%	20.64%	627,324,620	297,075	0.05%	12.84%
2019	376,297	-2,006	-0.53%	86.45%	2,843,162	-366,809	-11.43%	6.86%	592,938,214	-34,386,406	-5.48%	6.65%
2020	376,490	193	0.05%	86.55%	2,829,265	-13,897	-0.49%	6.33%	564,944,810	-27,993,404	-4.72%	1.62%
2021	393,528	17,038	4.53%	94.99%	3,170,566	341,301	12.06%	19.16%	565,835,972	891,162	0.16%	1.78%
2022	393,346	-182	-0.05%	94.90%	3,168,480	-2,086	-0.07%	19.08%	568,474,059	2,638,087	0.47%	2.25%
2023	392,711	-635	-0.16%	94.59%	3,164,754	-3,726	-0.12%	18.94%	568,746,941	272,882	0.05%	2.30%
2024	391,927	-784	-0.20%	94.20%	3,166,199	1,445	0.05%	19.00%	567,821,905	-925,036	-0.16%	2.14%
2025	742,414	350,487	89.43%	267.86%	3,492,983	326,784	10.32%	31.28%	735,313,029	167,491,124	29.50%	32.26%

Cnty# **7**
County **BOX BUTTE**

Rate Ann.%chg: Total Agric Land **2.84%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	327,319,722	150,829	2,170			122,746,121	187,837	653			103,245,023	307,754	335		
2016	366,848,122	150,733	2,434	12.15%	12.15%	137,341,514	187,324	733	12.20%	12.20%	113,335,510	307,504	369	9.86%	9.86%
2017	370,797,696	150,355	2,466	1.33%	13.64%	136,540,792	184,703	739	0.83%	13.13%	115,795,801	309,764	374	1.43%	11.43%
2018	371,399,732	150,572	2,467	0.02%	13.66%	136,489,474	184,637	739	0.00%	13.12%	115,892,282	309,922	374	0.03%	11.46%
2019	370,772,316	150,698	2,460	-0.25%	13.37%	102,784,720	183,799	559	-24.35%	-14.42%	116,121,493	310,620	374	-0.03%	11.43%
2020	349,780,042	151,655	2,306	-6.26%	6.28%	99,425,939	184,219	540	-3.49%	-17.41%	112,324,112	313,318	358	-4.10%	6.86%
2021	349,013,216	151,335	2,306	-0.01%	6.27%	98,665,774	182,802	540	0.00%	-17.40%	114,129,522	314,904	362	1.10%	8.03%
2022	349,583,773	151,565	2,306	0.01%	6.28%	101,443,765	182,940	555	2.74%	-15.14%	113,884,651	314,269	362	-0.01%	8.02%
2023	349,257,061	151,564	2,304	-0.09%	6.18%	101,805,068	181,961	559	0.90%	-14.38%	114,134,359	314,911	362	0.01%	8.03%
2024	348,378,521	151,158	2,305	0.02%	6.20%	101,539,461	181,486	559	0.00%	-14.38%	114,345,319	315,209	363	0.09%	8.13%
2025	429,965,581	151,544	2,837	23.10%	30.74%	153,332,752	181,354	845	51.12%	29.38%	148,352,702	315,160	471	29.76%	40.31%

Rate Annual %chg Average Value/Acre: 2.77%

2.25%

3.69%

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
2015	201,359	4,026	50			2,605,401	9,795	266			556,117,626	660,240	842		
2016	394,689	3,947	100	99.92%	99.92%	2,843,480	9,952	286	7.42%	7.42%	620,763,315	659,460	941	11.76%	11.76%
2017	378,552	3,786	100	0.00%	99.92%	3,398,491	9,725	349	22.32%	31.39%	626,911,332	658,332	952	1.16%	13.06%
2018	378,303	3,783	100	0.00%	99.92%	3,212,298	9,699	331	-5.23%	24.52%	627,372,089	658,612	953	0.03%	13.09%
2019	376,297	3,763	100	0.00%	99.92%	2,946,312	9,747	302	-8.73%	13.65%	593,001,138	658,626	900	-5.48%	6.89%
2020	378,360	3,784	100	0.00%	99.92%	2,821,027	9,532	296	-2.09%	11.27%	564,729,480	662,508	852	-5.33%	1.20%
2021	393,841	3,938	100	0.00%	99.92%	3,170,577	9,721	326	10.20%	22.62%	565,372,930	662,701	853	0.08%	1.29%
2022	393,346	3,933	100	0.00%	99.92%	3,168,476	9,717	326	-0.02%	22.59%	568,474,011	662,424	858	0.59%	1.88%
2023	392,711	3,927	100	0.00%	99.92%	3,164,754	9,694	326	0.11%	22.73%	568,753,953	662,057	859	0.10%	1.99%
2024	392,375	3,924	100	0.00%	99.92%	3,166,198	9,725	326	-0.27%	22.40%	567,821,874	661,502	858	-0.08%	1.91%
2025	741,778	3,709	200	100.00%	299.83%	3,505,376	9,649	363	11.58%	36.58%	735,898,189	661,417	1,113	29.62%	32.09%

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BOX BUTTE

Rate Annual %chg Average Value/Acre: 2.84%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10,842	BOX BUTTE	104,145,009	49,727,939	194,294,310	569,433,088	187,390,131	26,529,045	574,567	735,313,029	59,757,811	40,519,605	0	1,967,684,534
cnty sector value % of total value:		5.29%	2.53%	9.87%	28.94%	9.52%	1.35%	0.03%	37.37%	3.04%	2.06%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,151	ALLIANCE	10,517,144	27,453,363	105,083,395	410,566,376	55,210	0	115,600,559	0	25,915	0	0	669,301,962
75.18%	%sector of county sector	10.10%	55.21%	54.08%	72.10%	0.03%		20119.60%		0.04%			34.01%
	%sector of municipality	1.57%	4.10%	15.70%	61.34%	0.01%		17.27%		0.00%			100.00%
787	HEMINGFORD	3,995,076	1,192,284	2,287,988	30,314,146	0	0	22,685,439	0	148,749	19,975	0	60,643,657
7.26%	%sector of county sector	3.84%	2.40%	1.18%	5.32%			3948.27%		0.25%	0.05%		3.08%
	%sector of municipality	6.59%	1.97%	3.77%	49.99%			37.41%		0.25%	0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
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8,939	Total Municipalities	14,512,220	28,645,648	107,371,384	440,880,524	55,210	0	138,286,239	0	174,664	19,975	0	729,945,621
82.45%	%all municip.sectors of cnty	13.93%	57.60%	55.26%	77.42%	0.03%		24067.90%		0.29%	0.05%		37.10%

7 BOX BUTTE

Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 8,364	Value : 1,713,265,651	Growth 4,205,683	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	217	1,922,928	1	5,037	385	2,196,610	603	4,124,575	
02. Res Improve Land	3,154	27,513,232	2	91,425	466	26,514,850	3,622	54,119,507	
03. Res Improvements	3,500	469,511,657	2	338,228	522	88,493,670	4,024	558,343,555	
04. Res Total	3,717	498,947,817	3	434,690	907	117,205,130	4,627	616,587,637	1,615,185
% of Res Total	80.33	80.92	0.06	0.07	19.60	19.01	55.32	35.99	38.40
05. Com UnImp Land	67	3,148,007	1	136,600	20	820,992	88	4,105,599	
06. Com Improve Land	532	28,915,627	0	0	48	3,816,831	580	32,732,458	
07. Com Improvements	548	113,630,058	1	18,543	108	40,848,165	657	154,496,766	
08. Com Total	615	145,693,692	2	155,143	128	45,485,988	745	191,334,823	1,862,388
% of Com Total	82.55	76.15	0.27	0.08	17.18	23.77	8.91	11.17	44.28
09. Ind UnImp Land	0	0	0	0	2	96,030	2	96,030	
10. Ind Improve Land	0	0	0	0	7	2,639,588	7	2,639,588	
11. Ind Improvements	0	0	0	0	7	23,793,427	7	23,793,427	
12. Ind Total	0	0	0	0	9	26,529,045	9	26,529,045	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.11	1.55	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	1	24,000	0	0	1	57,400	2	81,400	
15. Rec Improvements	1	31,210	0	0	1	512,171	2	543,381	
16. Rec Total	1	55,210	0	0	1	569,571	2	624,781	0
% of Rec Total	50.00	8.84	0.00	0.00	50.00	91.16	0.02	0.04	0.00
Res & Rec Total	3,718	499,003,027	3	434,690	908	117,774,701	4,629	617,212,418	1,615,185
% of Res & Rec Total	80.32	80.85	0.06	0.07	19.62	19.08	55.34	36.03	38.40
Com & Ind Total	615	145,693,692	2	155,143	137	72,015,033	754	217,863,868	1,862,388
% of Com & Ind Total	81.56	66.87	0.27	0.07	18.17	33.06	9.01	12.72	44.28
17. Taxable Total	4,333	644,696,719	5	589,833	1,045	189,789,734	5,383	835,076,286	3,477,573
% of Taxable Total	80.49	77.20	0.09	0.07	19.41	22.73	64.36	48.74	82.69

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	6	517,919	18,701,026	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	6	517,919	18,701,026
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	517,919	18,701,026

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	345	0	144	489

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	27,929	0	0	2,308	582,052,364	2,314	582,080,293
28. Ag-Improved Land	1	7,104	0	0	629	206,061,124	630	206,068,228
29. Ag Improvements	1	19,410	0	0	666	90,021,434	667	90,040,844

30. Ag Total				2,981	878,189,365
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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	1	1.16	5,800	0	0.00	0	
37. FarmSite Improvements	1	0.00	19,410	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	190	194.72	1,259,425	190	194.72	1,259,425	
32. HomeSite Improv Land	415	431.74	8,550,100	415	431.74	8,550,100	
33. HomeSite Improvements	423	0.00	61,060,714	423	0.00	61,060,714	520,212
34. HomeSite Total				613	626.46	70,870,239	
35. FarmSite UnImp Land	79	187.31	551,458	79	187.31	551,458	
36. FarmSite Improv Land	499	2,304.05	8,730,000	500	2,305.21	8,735,800	
37. FarmSite Improvements	624	0.00	28,960,720	625	0.00	28,980,130	207,898
38. FarmSite Total				704	2,492.52	38,267,388	
39. Road & Ditches	1,911	5,979.52	0	1,911	5,979.52	0	
40. Other- Non Ag Use	84	1,669.78	4,315,954	84	1,669.78	4,315,954	
41. Total Section VI				1,317	10,768.28	113,453,581	728,110

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	1,961.13	5.53%	7,510,776	5.90%	3,829.82
46. 1A	7,351.23	20.74%	28,972,063	22.76%	3,941.12
47. 2A1	214.92	0.61%	847,983	0.67%	3,945.58
48. 2A	5,468.02	15.43%	21,502,157	16.89%	3,932.35
49. 3A1	6,316.14	17.82%	21,168,062	16.63%	3,351.42
50. 3A	4,712.09	13.29%	15,743,987	12.37%	3,341.19
51. 4A1	7,213.00	20.35%	24,164,233	18.98%	3,350.09
52. 4A	2,211.74	6.24%	7,377,784	5.80%	3,335.74
53. Total	35,448.27	100.00%	127,287,045	100.00%	3,590.78
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,436.04	29.18%	1,705,228	29.18%	700.00
56. 2D1	23.44	0.28%	16,408	0.28%	700.00
57. 2D	2,740.16	32.82%	1,918,112	32.82%	700.00
58. 3D1	918.64	11.00%	643,048	11.00%	700.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,234.78	14.79%	864,346	14.79%	700.00
61. 4D	995.16	11.92%	696,612	11.92%	700.00
62. Total	8,348.22	100.00%	5,843,754	100.00%	700.00
Grass					
63. 1G1	1,697.10	1.31%	815,779	1.32%	480.69
64. 1G	3,366.55	2.59%	1,602,442	2.59%	475.99
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,469.55	1.90%	1,227,312	1.98%	496.98
67. 3G1	4,599.22	3.54%	2,167,024	3.50%	471.17
68. 3G	37,093.55	28.59%	17,744,198	28.70%	478.36
69. 4G1	58,710.33	45.25%	27,873,590	45.08%	474.76
70. 4G	21,814.91	16.81%	10,401,791	16.82%	476.82
71. Total	129,751.21	100.00%	61,832,136	100.00%	476.54
Irrigated Total					
Irrigated Total	35,448.27	20.14%	127,287,045	65.04%	3,590.78
Dry Total					
Dry Total	8,348.22	4.74%	5,843,754	2.99%	700.00
Grass Total					
Grass Total	129,751.21	73.73%	61,832,136	31.59%	476.54
72. Waste	1,417.50	0.81%	283,500	0.14%	200.00
73. Other	1,019.31	0.58%	455,910	0.23%	447.27
74. Exempt	5,344.99	3.04%	3,113,548	1.59%	582.52
75. Market Area Total	175,984.51	100.00%	195,702,345	100.00%	1,112.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,438.24	26.20%	77,820,968	27.40%	2,943.50
46. 1A	38,939.17	38.59%	112,985,780	39.78%	2,901.60
47. 2A1	3,092.09	3.06%	9,124,566	3.21%	2,950.94
48. 2A	18,881.19	18.71%	54,876,897	19.32%	2,906.43
49. 3A1	2,047.95	2.03%	4,437,970	1.56%	2,167.03
50. 3A	1,788.30	1.77%	3,890,932	1.37%	2,175.77
51. 4A1	8,976.84	8.90%	19,268,480	6.78%	2,146.47
52. 4A	745.34	0.74%	1,620,036	0.57%	2,173.55
53. Total	100,909.12	100.00%	284,025,629	100.00%	2,814.67
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	51,403.04	56.03%	48,318,848	58.08%	940.00
56. 2D1	3,289.75	3.59%	3,092,365	3.72%	940.00
57. 2D	22,204.76	24.20%	20,872,463	25.09%	940.00
58. 3D1	1,970.66	2.15%	1,448,442	1.74%	735.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	11,265.71	12.28%	8,280,318	9.95%	735.00
61. 4D	1,604.14	1.75%	1,179,043	1.42%	735.00
62. Total	91,738.06	100.00%	83,191,479	100.00%	906.84
Grass					
63. 1G1	369.25	0.42%	168,933	0.40%	457.50
64. 1G	85.26	0.10%	55,881	0.13%	655.42
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,196.02	2.48%	1,055,006	2.48%	480.42
67. 3G1	644.36	0.73%	296,724	0.70%	460.49
68. 3G	31,718.08	35.75%	15,031,134	35.31%	473.90
69. 4G1	45,133.42	50.87%	21,908,663	51.47%	485.42
70. 4G	8,571.29	9.66%	4,048,973	9.51%	472.39
71. Total	88,717.68	100.00%	42,565,314	100.00%	479.78
Irrigated Total					
Irrigated Total	100,909.12	35.00%	284,025,629	68.78%	2,814.67
Dry Total					
Dry Total	91,738.06	31.82%	83,191,479	20.15%	906.84
Grass Total					
Grass Total	88,717.68	30.77%	42,565,314	10.31%	479.78
72. Waste	1,302.33	0.45%	260,466	0.06%	200.00
73. Other	5,641.20	1.96%	2,877,421	0.70%	510.07
74. Exempt	242.83	0.08%	130,114	0.03%	535.82
75. Market Area Total	288,308.39	100.00%	412,920,309	100.00%	1,432.22

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,978.58	26.00%	9,859,971	26.70%	2,478.26
46. 1A	6,777.88	44.30%	16,323,362	44.20%	2,408.33
47. 2A1	1,387.14	9.07%	3,386,068	9.17%	2,441.04
48. 2A	1,888.04	12.34%	4,504,099	12.20%	2,385.60
49. 3A1	262.66	1.72%	595,838	1.61%	2,268.48
50. 3A	170.82	1.12%	388,902	1.05%	2,276.68
51. 4A1	645.94	4.22%	1,439,526	3.90%	2,228.58
52. 4A	188.27	1.23%	432,261	1.17%	2,295.96
53. Total	15,299.33	100.00%	36,930,027	100.00%	2,413.83
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	49,568.00	61.49%	39,654,400	62.32%	800.00
56. 2D1	6,274.61	7.78%	5,019,688	7.89%	800.00
57. 2D	16,175.97	20.07%	12,940,776	20.34%	800.00
58. 3D1	1,374.60	1.71%	962,220	1.51%	700.00
59. 3D	30.31	0.04%	21,217	0.03%	700.00
60. 4D1	6,346.45	7.87%	4,442,515	6.98%	700.00
61. 4D	838.73	1.04%	587,111	0.92%	700.00
62. Total	80,608.67	100.00%	63,627,927	100.00%	789.34
Grass					
63. 1G1	1,337.13	1.37%	753,618	1.40%	563.61
64. 1G	27.63	0.03%	16,098	0.03%	582.63
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	308.00	0.31%	170,992	0.32%	555.17
67. 3G1	7.60	0.01%	4,788	0.01%	630.00
68. 3G	16,212.01	16.57%	9,070,736	16.80%	559.51
69. 4G1	52,642.74	53.80%	28,993,485	53.71%	550.76
70. 4G	27,315.02	27.92%	14,972,394	27.74%	548.14
71. Total	97,850.13	100.00%	53,982,111	100.00%	551.68
Irrigated Total					
Irrigated Total	15,299.33	7.73%	36,930,027	23.66%	2,413.83
Dry Total					
Dry Total	80,608.67	40.73%	63,627,927	40.76%	789.34
Grass Total					
Grass Total	97,850.13	49.44%	53,982,111	34.58%	551.68
72. Waste	1,173.19	0.59%	234,638	0.15%	200.00
73. Other	2,969.00	1.50%	1,338,427	0.86%	450.80
74. Exempt	89.55	0.05%	20,192	0.01%	225.48
75. Market Area Total	197,900.32	100.00%	156,113,130	100.00%	788.85

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	151,656.72	448,242,701	151,656.72	448,242,701
77. Dry Land	31.37	28,955	0.00	0	180,663.58	152,634,205	180,694.95	152,663,160
78. Grass	0.00	0	0.00	0	316,319.02	158,379,561	316,319.02	158,379,561
79. Waste	1.39	278	0.00	0	3,891.63	778,326	3,893.02	778,604
80. Other	0.00	0	0.00	0	9,629.51	4,671,758	9,629.51	4,671,758
81. Exempt	0.00	0	0.00	0	5,677.37	3,263,854	5,677.37	3,263,854
82. Total	32.76	29,233	0.00	0	662,160.46	764,706,551	662,193.22	764,735,784

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	151,656.72	22.90%	448,242,701	58.61%	2,955.64
Dry Land	180,694.95	27.29%	152,663,160	19.96%	844.87
Grass	316,319.02	47.77%	158,379,561	20.71%	500.70
Waste	3,893.02	0.59%	778,604	0.10%	200.00
Other	9,629.51	1.45%	4,671,758	0.61%	485.15
Exempt	5,677.37	0.86%	3,263,854	0.43%	574.89
Total	662,193.22	100.00%	764,735,784	100.00%	1,154.85

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 Ag Residential	1	0	1	85,300	2	157,511	3	242,811	0
83.2 Alliance Comm	5	111,378	2	24,150	7	315,387	12	450,915	0
83.3 Alliance Res	182	1,569,363	2,810	24,728,165	3,117	433,407,555	3,299	459,705,083	399,324
83.4 Hemingford Comm	4	34,135	0	0	3	30,070	7	64,205	0
83.5 Hemingford Res	26	208,052	343	2,778,142	372	35,723,549	398	38,709,743	323,797
83.6 Rainbow Acres	47	449,343	75	1,513,373	79	7,880,594	126	9,843,310	0
83.7 Recreational	0	0	2	81,400	2	543,381	2	624,781	0
83.8 Rural Res1	124	660,019	107	7,367,138	128	21,809,475	252	29,836,632	487,974
83.9 Rural Res2	214	1,092,285	284	17,623,239	316	59,019,414	530	77,734,938	404,090
84 Residential Total	603	4,124,575	3,624	54,200,907	4,026	558,886,936	4,629	617,212,418	1,615,185

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Alliance Comm	52	2,901,273	467	27,409,300	477	91,774,775	529	122,085,348	112,788
85.2	Hemingford Comm	13	183,281	63	1,454,968	69	21,421,514	82	23,059,763	0
85.3	Hemingford Res	0	0	1	9,981	1	58,604	1	68,585	0
85.4	Industrial	4	227,817	9	3,306,673	10	23,816,445	14	27,350,935	0
85.5	Rural Comm	21	889,258	47	3,191,124	107	41,218,855	128	45,299,237	1,749,600
86	Commercial Total	90	4,201,629	587	35,372,046	664	178,290,193	754	217,863,868	1,862,388

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	1,349.99	1.26%	607,513	1.26%	450.01
88. 1G	2,783.41	2.61%	1,252,558	2.61%	450.01
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,696.26	1.59%	763,338	1.59%	450.01
91. 3G1	3,950.26	3.70%	1,777,648	3.70%	450.01
92. 3G	30,081.10	28.17%	13,536,728	28.17%	450.01
93. 4G1	49,019.61	45.90%	22,059,158	45.90%	450.01
94. 4G	17,915.16	16.78%	8,061,941	16.78%	450.01
95. Total	106,795.79	100.00%	48,058,884	100.00%	450.01
CRP					
96. 1C1	347.11	1.51%	208,266	1.51%	600.00
97. 1C	583.14	2.54%	349,884	2.54%	600.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	773.29	3.37%	463,974	3.37%	600.00
100. 3C1	648.96	2.83%	389,376	2.83%	600.00
101. 3C	7,012.45	30.55%	4,207,470	30.55%	600.00
102. 4C1	9,690.72	42.22%	5,814,432	42.22%	600.00
103. 4C	3,899.75	16.99%	2,339,850	16.99%	600.00
104. Total	22,955.42	100.00%	13,773,252	100.00%	600.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	106,795.79	82.31%	48,058,884	77.72%	450.01
CRP Total	22,955.42	17.69%	13,773,252	22.28%	600.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	129,751.21	100.00%	61,832,136	100.00%	476.54

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	357.75	0.46%	160,997	0.46%	450.03
88. 1G	12.29	0.02%	5,531	0.02%	450.04
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,917.82	2.47%	863,048	2.47%	450.02
91. 3G1	616.20	0.79%	277,294	0.79%	450.01
92. 3G	28,561.45	36.75%	12,853,051	36.75%	450.01
93. 4G1	38,474.90	49.51%	17,314,262	49.51%	450.01
94. 4G	7,772.21	10.00%	3,497,607	10.00%	450.01
95. Total	77,712.62	100.00%	34,971,790	100.00%	450.01
CRP					
96. 1C1	11.50	0.10%	7,936	0.10%	690.09
97. 1C	72.97	0.66%	50,350	0.66%	690.01
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	278.20	2.53%	191,958	2.53%	690.00
100. 3C1	28.16	0.26%	19,430	0.26%	689.99
101. 3C	3,156.63	28.68%	2,178,083	28.68%	690.00
102. 4C1	6,658.52	60.50%	4,594,401	60.50%	690.00
103. 4C	799.08	7.26%	551,366	7.26%	690.00
104. Total	11,005.06	100.00%	7,593,524	100.00%	690.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	77,712.62	87.60%	34,971,790	82.16%	450.01
CRP Total	11,005.06	12.40%	7,593,524	17.84%	690.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	88,717.68	100.00%	42,565,314	100.00%	479.78

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	934.51	1.16%	499,966	1.16%	535.00
88. 1G	13.78	0.02%	7,372	0.02%	534.98
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	242.61	0.30%	129,796	0.30%	535.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	12,030.09	14.91%	6,436,117	14.91%	535.00
93. 4G1	43,910.72	54.43%	23,492,292	54.43%	535.00
94. 4G	23,537.74	29.18%	12,592,699	29.18%	535.00
95. Total	80,669.45	100.00%	43,158,242	100.00%	535.00
CRP					
96. 1C1	402.62	2.34%	253,652	2.34%	630.00
97. 1C	13.85	0.08%	8,726	0.08%	630.04
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	65.39	0.38%	41,196	0.38%	630.00
100. 3C1	7.60	0.04%	4,788	0.04%	630.00
101. 3C	4,181.92	24.34%	2,634,619	24.34%	630.00
102. 4C1	8,732.02	50.82%	5,501,193	50.82%	630.00
103. 4C	3,777.28	21.99%	2,379,695	21.99%	630.00
104. Total	17,180.68	100.00%	10,823,869	100.00%	630.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	80,669.45	82.44%	43,158,242	79.95%	535.00
CRP Total	17,180.68	17.56%	10,823,869	20.05%	630.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	97,850.13	100.00%	53,982,111	100.00%	551.68

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

07 Box Butte

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	569,433,088	616,587,637	47,154,549	8.28%	1,615,185	8.00%
02. Recreational	574,567	624,781	50,214	8.74%	0	8.74%
03. Ag-Homesite Land, Ag-Res Dwelling	59,757,811	70,870,239	11,112,428	18.60%	520,212	17.73%
04. Total Residential (sum lines 1-3)	629,765,466	688,082,657	58,317,191	9.26%	2,135,397	8.92%
05. Commercial	187,390,131	191,334,823	3,944,692	2.11%	1,862,388	1.11%
06. Industrial	26,529,045	26,529,045	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	213,919,176	217,863,868	3,944,692	1.84%	1,862,388	0.97%
08. Ag-Farmsite Land, Outbuildings	36,350,638	38,267,388	1,916,750	5.27%	207,898	4.70%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	4,168,967	4,315,954	146,987	3.53%		
11. Total Non-Agland (sum lines 8-10)	40,519,605	42,583,342	2,063,737	5.09%	207,898	4.58%
12. Irrigated	428,913,754	448,242,701	19,328,947	4.51%		
13. Dryland	153,669,628	152,663,160	-1,006,468	-0.65%		
14. Grassland	148,494,250	158,379,561	9,885,311	6.66%		
15. Wasteland	742,414	778,604	36,190	4.87%		
16. Other Agland	3,492,983	4,671,758	1,178,775	33.75%		
17. Total Agricultural Land	735,313,029	764,735,784	29,422,755	4.00%		
18. Total Value of all Real Property (Locally Assessed)	1,619,517,276	1,713,265,651	93,748,375	5.79%	4,205,683	5.53%

2026 Assessment Survey for Box Butte County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$251,723
7.	Adopted budget, or granted budget if different from above:
	\$251,723
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	None
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$47,939 for gWorks and Eagle View Pictometry.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$6,250 that includes travel, mileage and dues/subscriptions.
12.	Amount of last year's assessor's budget not used:
	\$3,491.74

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?
	No.
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, the web address is https://boxbutte.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View for obliques and gWorks for land use
10.	When was the aerial imagery last updated?
	Eagle View (with Change Finder) was updated in 2024 and gWorks was updated in 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?
	Alliance and Hemingford.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for CAMA, administrative and personal property software; Eagle View (Pictometry).

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None.
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2026 Residential Assessment Survey for Box Butte County

1.	Valuation data collection done by:
	The assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is applied, using the Core Logic (Marshall Swift) cost index, and individual depreciation tables for each valuation group.
3.	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?
	Current local market information is used to determine depreciation for VG 10 (Alliance) and VG 20 (Hemingford) and the three rural VG's (81, 82 and 83).
4.	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. Market depreciation is developed by taking sale price minus land to give the improvement value and this is divided by the cost index RCN. Depreciation is based on the condition rating of the property.
5.	Describe the methodology used to determine the residential lot values?
	Vacant lot sales are used to establish value by the square foot method. Also, neighborhoods are compared and equalized based on sales information specific to the neighborhood.
6.	How are rural residential site values developed?
	<p>Sales of vacant and minimally-improved land purchased for home sites are reviewed. Improved site values are determined by the cost required to improve the land with electricity, a well and a septic system. The ag home site acre is valued at \$20,000; farm site acres 2-5 are \$5,000/acre; the remaining site acres are valued at \$2,500/acre.</p> <p>Rural residential site values are as follows: the first site acre = \$50,000; acres 2-5 are \$5,000/acre; acres 6-10 are \$2,500 per acre and acres 11-20 are valued at \$1,000 per acre. Any acres above 20 are valued as grass at 100% of market value. The platted subdivisions of Rainbow Acres and Berea are valued based on the square foot method and have been updated since site acres have been increased.</p>
7.	Are there form 191 applications on file?
	No.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	N/A

2026 Commercial Assessment Survey for Box Butte County

1.	Valuation data collection done by:
	The assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The income approach is used for Alliance income-producing properties—such as apartment buildings, storage units and mobile home parks. The cost approach is used for both Hemingford and rural commercial properties, utilizing the CAMA-derived depreciation tables. The income approach was used for storage units in Hemingford.
2a.	Describe the process used to determine the value of unique commercial properties.
	The Assessor does not know of any unique commercial properties within the County.
3.	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?
	The CAMA provided tables. If market depreciation is available, this would be utilized.
4.	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. Market analysis of sales and properties that indicate a functional or economic depreciation have that applied (the downtown area of Alliance would have an economic factor).
5.	Describe the methodology used to determine the commercial lot values.
	The market approach is used to determine commercial lot value, and then the lots are valued by the square foot method.

2026 Agricultural Assessment Survey for Box Butte County

1.	Valuation data collection done by:
	Assessor and staff.
2.	Describe the process used to determine and monitor market areas.
	Sales within each market area are studied. Communication with landowners, the NRD and FSA regarding land use acres, contractual changes and any other changes maintained. Market boundaries would be changed only if sales data showed that the boundaries should be changed.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Primary use of the land is used to identify rural residential and recreational land in the county apart from agricultural land. Recreational use is considered when use is primarily for the purposes of recreation and/or hunting. Only three parcels are currently classified as recreational.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	No: the ag home site acre is valued at \$20,000; farm site acres 2-5 are \$5,000/acre; the remaining site acres are valued at \$2,500/acre. Sales of vacant and minimally improved land purchased for home sites are reviewed. Improved site values are determined by the cost required to improve the land with electricity, a well and a septic system. The ag home site acres are lower than the rural residential home site acres due to the sales of rural residential indicating that land values were too low.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The market analysis used was to examine sales of feedlots in the entire Panhandle (including those in-county). The result was being consistent with neighboring counties for value per acre under feedlots and these are defined as feedlot acres (the feedlot acres are valued at \$3,000 per acre).
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Box Butte County indicates that there is no land currently enrolled in the Wetland Reserve Program.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, there is a subclass of irrigation where the second pivot with a shared well indicates a lower valuation in the market than pivot irrigation with no shared well.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	None.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	If any land sold would indicate an influence by any use other than agricultural. There are no non-agricultural influences in the county.

	<u>If your county recognizes a special value, please answer the following</u>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A



2026 Box Butte County Three Year Plan of Assessment

Michelle Robinson
County Assessor

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boxbutte.gworks.com

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Statutory Requirement

77-1311.02

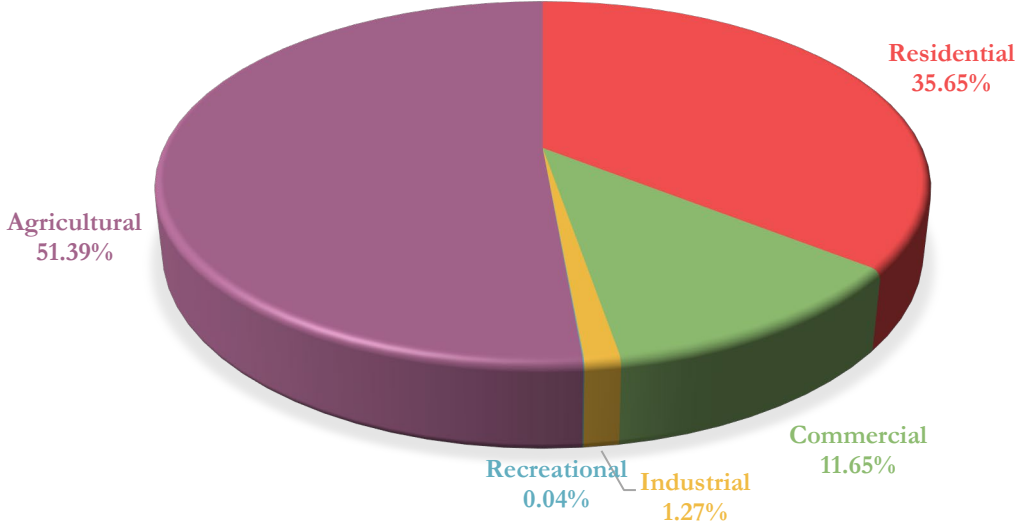
THE COUNTY ASSESSOR SHALL, ON OR BEFORE JUNE 15 EACH YEAR, PREPARE A PLAN OF ASSESSMENT WHICH SHALL DESCRIBE THE ASSESSMENT ACTIONS THE COUNTY ASSESSOR PLANS TO MAKE FOR THE NEXT ASSESSMENT YEAR AND TWO YEARS THEREAFTER. THE PLAN SHALL INDICATE THE CLASSES OR SUBCLASSES OF REAL PROPERTY THAT THE COUNTY ASSESSOR PLANS TO EXAMINE DURING THE YEARS CONTAINED IN THE PLAN OF ASSESSMENT. THE PLAN SHALL DESCRIBE ALL THE ASSESSMENT ACTIONS NECESSARY TO ACHIEVE THE LEVELS OF VALUE AND QUALITY OF ASSESSMENT PRACTICES REQUIRED BY LAW AND THE RESOURCES NECESSARY TO COMPLETE THOSE ACTIONS. THE PLAN SHALL BE PRESENTED TO THE COUNTY BOARD OF EQUALIZATION ON OR BEFORE JULY 31 EACH YEAR. THE COUNTY ASSESSOR MAY AMEND THE PLAN, IF NECESSARY, AFTER THE BUDGET IS APPROVED BY THE COUNTY BOARD. A COPY OF THE PLAN AND ANY AMENDMENTS THERETO SHALL BE MAILED TO THE DEPARTMENT OF REVENUE ON OR BEFORE OCTOBER 31 EACH YEAR.

Description of Real Property

Per 2025 County Abstract, the county consists of the following property types:

	Parcels	% of Total	% of Taxable Value
Residential	4,787	56.75	35.65
Commercial	746	8.84	11.65
Industrial	9	0.11	1.27
Recreational	3	0.03	.04
Agricultural	2,890	34.26	51.39
Totals	8,435	100.00	100.00

VALUE BREAKDOWN



Levels of Value

2025	Median
Residential	97%
Commercial	95%
Agricultural	70%

County Description

The following information is taken from the 2025 Reports & Opinions of the Property Tax Administrator.

Box Butte County is comprised of 1,075 miles with 10,692 residents, per the Census Bureau Quick Facts for 2023. Reports indicate that 76% of county residents are homeowners and 81% of residents occupy the same residence as in the prior year (Census Quick Facts). The majority of the commercial properties in Box Butte County are located in and around Alliance, the county seat. Per the latest information available from the U.S. Census Bureau, there are 299 employer establishments with a total employment of 2,684. Agriculture makes up most of the county’s valuation base. The county is included in the Upper Niobrara White Natural Resources District (NRD).

The residential property class consists of five valuation groupings based on the city and village (10 Alliance; 20 Hemingford) assessor locations and the rural subclass that is divided into three separate groupings described in the following table:

Valuation Grouping	Description
10	All residential properties within the City of Alliance and suburban parcels
20	All residential properties within the Village of Hemingford and suburban parcels
81	Rural residential properties in close proximity to paved roads
82	Rural residential properties that do not have close proximity to paved roads
83	Rainbow Acres subdivision
85	Recreational

The commercial property class consists of three valuation groupings based on assessor location described in the following table:

Valuation Grouping	Description
10	Commercial properties within the City of Alliance and suburban parcels
20	Commercial properties within the Village of Hemingford and suburban parcels
80	All rural commercial properties outside the City and Village jurisdictions

Current Resources

Staff

Assessor-current certification and requires continuing education. The Assessor is to obtain 60 hours of continuing education between 1/1/2023-12/31/2026. The Assessor currently has 77.75 hours.

Deputy Assessor-current certification and requires continuing education. The Deputy Assessor is to obtain 60 hours of continuing education between 1/1/2023-12/31/2026. The Deputy Assessor currently has 29 hours.

Clerical-two full-time.

Budget

The county's fiscal year is July 1 through June 30.

Budget items are for the following:

- Pictometry - oblique imagery - \$32,400

- GIS maintenance - \$15,000

- Dues/registration/training - \$2,500

- Travel expense/hotel - \$1,750

- Mileage allowance – \$1,750

- Office supplies – \$3,000

- Office equipment/computers - \$2,000

Equipment

CAMA program with MIPS. 2021 server shared with the Treasurer's and Clerk's offices. Internet access through Allo. Four workstations with Dell dual monitors. GIS contracted with gWorks, Inc. Oblique imagery contracted with Pictometry. Two Microsoft Surface Pro tablets loaded with Mobile Assessment and camera for field reviews.

Education

The assessor and deputy annually attend Nebraska Association of County Assessors (NACA) workshop where educational hours are provided. NACA has an educational committee that works with the Department of Revenue Property Assessment Division (PAD) to provide quality education for assessment staff. PAD conducts webinars. Monthly assessor meetings may provide educational opportunities. International Association of Assessing Officers (IAAO) courses also provide quality education. NACA is part of the North Central Regional Association of Assessing Officers (NCRAAO) which provides education at their annual conferences.

Education is a valuable part of the assessment process. It comes in the form of local, state, regional, and online options. Educational classes benefit everyone in the assessor's office.

Assessor's Duties and Responsibilities

Record Maintenance, Mapping, & Ownership Changes

Ownership is updated monthly via real estate transfers Forms 521 and deeds from the Register of Deeds in the County Clerk's office. The sales files are then updated and maintained to ensure accurate data for sales studies of the next assessment year.

Record maintenance is being performed via GIS, Pictometry, building permits, and field reviews. Field reviews are now performed using the Microsoft Surface Pro 4 tablet which enables the office staff to make instant changes to a property therefore reducing paper waste. Another way of reducing paper waste is the implementation of scanning and attaching all documents associated with a parcel. Site plans of all improved parcels are attached using Pictometry imagery. The office is now fully electronic.

Mapping is kept current electronically via GIS and verified with owners of land use changes.

Administrative Reports

- Intent to Tax statements - sent to governmental entities that own property not used for public purpose
- Cemetery report to county board
- Abstracts – Real and Personal Property
- COVs – Change of Valuation notices sent to property owners by June 1 annually
- Real Estate Transfers Forms 521 and sales supplements electronically sent to Department of Revenue monthly
- Three Year Plan of Assessment
- Certification of Value to political subdivisions
- Homestead Exemption Tax Loss
- Certificate of Taxes Levied

Personal Property

Personal property is self-reporting. Personal property returns are filed in office, on line, via email/mail. Filing date is January 1 through May 1 each year. Personal property filers who are late, after May 1, receive a 10% penalty. If there is no filing and there is an active schedule, a Failure to File Notice is sent. After July 1, if a personal property return is not filed on active schedules, then the Failure to File Notice is sent with a 25% penalty. We have 1,003 active schedules.

Homestead Exemption

Eligible applicants file between February 1 and June 30. We have approximately 493 applicants. The Department of Revenue notifies assessors by October 1st the approved and disapproved applications based upon income.

Permissive Exemptions

Organizations that meet certain criteria for tax exemption file a Form 451 or Form 451A. The application is reviewed by the assessor and county board of equalization to qualify. We have 77 applications.

Tax Increment Financing (TIF)

Receive application from entity requesting TIF by August 1. Manage information for tax purposes to Treasurer and Community Development Projects for Box Butte County. We have 6 projects.

Centrally Assessed Properties

Review and maintain information given by the Department of Revenue Property Assessment Division for railroads and public service entities.

Taxing Districts and Tax Rates

Maintain records of school districts and other taxing districts to ensure accurate information for levy purposes. Consolidate all entities' levies for each tax district. We have eight separate tax districts.

Tax List Corrections (Correction Book)

Prepare tax list corrections for Board of Equalization and Treasurer for items such as accelerated taxes of mobile homes moving out of tax district, personal property sale/out of business, or other types of corrections.

Protest Process with County Board of Equalization

June 1 starts the protest process for owners of property. The office staff explains the current assessment actions for any valuation changes. The office staff also explains the statutory requirements for assessed values. Prepare information for CBOE for each protest filed. Attend all hearings. 2021 forward saw the use of technology implemented for hearings via tablet and large screen tv and Wi-Fi provided in the Commissioners' Room.

Tax Equalization and Review Commission (TERC)

Statewide equalization occurs after assessment actions taken in March. TERC may request a Show Cause Hearing to determine if a county needs to change the Level of Value for any given type of property. If an adjustment is ordered, the Department of Revenue Property Assessment Division ensures the order has been implemented.

Approaches To Value

Approaches to Value are used in accordance with IAAO mass appraisal techniques.

Market Approach

Sales of like properties are analyzed and used to establish values. An example may include dry land sales in each agricultural market area in the county. These are studied and used to set assessed values for each area. Residential and commercial properties are separated by Assessor Locations to set values. Sales establish market depreciation for each Assessor Location.

Income Approach

This approach is applied to commercial properties whenever applicable. Income and expense data are collected and analyzed. Market data is also collected and implemented when applicable. This approach to value is utilized for income producing commercial properties of apartment buildings, mini storage units, and mobile home parks.

Cost Approach

Marshall & Swift cost index is utilized. This approach is best used for new construction. Each reappraisal cycle implements an updated cost index.

3 Year Appraisal Plan

2026

Residential: Hemingford properties will be reappraised using questionnaires and EagleView aerial 2024 imagery. Properties will be physically inspected if there are indications on the questionnaire or imagery that show changes. A new cost index will be applied, and a depreciation study will be performed. Alliance sales will be studied and anticipated implementation of updated cost index due to the market. Rural sales will be studied to see if adjustments need to be made. All building permits will be checked and verified by assessor and staff.

Commercial: Hemingford properties will be reappraised using questionnaires and EagleView aerial 2024 imagery. Properties will be physically inspected if there are indications on the questionnaire or imagery that show changes. A new cost index will be applied, and a depreciation study will be performed. Rural sales will be studied to see if adjustments need to be made. Alliance commercial properties receive operating statements for apartments, mini-storage units, and mobile home parks to complete for market rent analysis. All other Alliance commercial properties will be studied for sales and adjustments made if need be. All building permits will be checked and verified by assessor and staff.

Agricultural: All sales will be studied for each Market Area and adjusted values per acre accordingly. Land use changes will occur when owners report such or if there is discovery. Letters were sent to landowners requesting they verify land accurate land use. If changes need to be made we require FSA maps.

2027

Residential: Alliance properties will be reappraised using questionnaires. Properties will be physically inspected if there are indications on the questionnaire implying changes. A new cost index will be applied and a depreciation study will be performed. Hemingford and rural sales will be studied to see if adjustments need to be made. All building permits will be checked and verified by assessor and staff.

Commercial: Hemingford and Rural properties will be analyzed using sales. Alliance commercial properties receive operating statements to complete for market rent analysis. All building permits will be checked and verified by assessor and staff.

Agricultural: All sales will be studied for each Market Area and adjust values per acre accordingly. Land use changes will occur when owners report such or if there is discovery. Landowners who have CRP contracts that are expiring are sent letters requesting FSA maps.

2028

Residential: All sales will be studied to see if adjustments need to be made. All building permits will be checked and verify changes made by assessor and staff.

Commercial: Alliance commercial properties receive operating statements to complete for market rent analysis. A new cost index will be applied with market depreciation for Alliance. All properties will be analyzed using sales and adjustments made if necessary. All building permits will be checked and verified by assessor and staff.

Agricultural: All sales will be studied for each Market Area and adjust values per acre accordingly. Land use changes will occur when owners report such or if there is discovery. Landowners who have CRP contracts that are expiring are sent letters requesting FSA maps.

Conclusion

Motto: The Box Butte County Assessor's Office is to serve the citizens of Box Butte County in a professional manner that is in accordance with the laws of the State of Nebraska. We work efficiently in an ethical manner to provide the highest quality of work that is fair and just.