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DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BOX BUTTE COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator 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 "Ruth A. Sorensen".

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

cc: Michelle Robinson, Box Butte County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

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

Analysis of Assessment Practices:

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

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

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

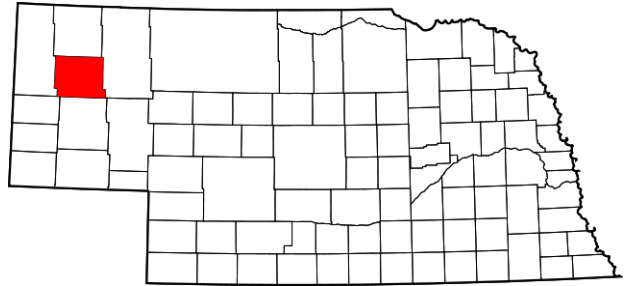
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

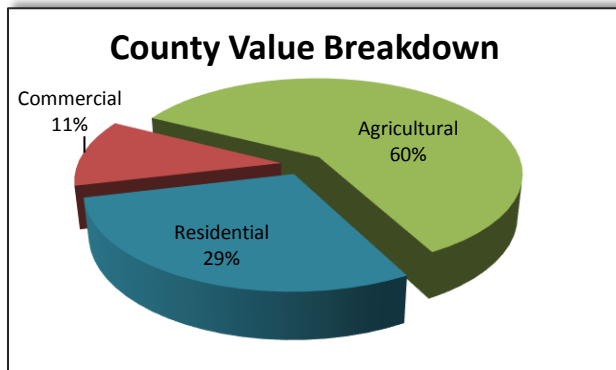
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,075 miles, Box Butte has 11,337 residents, per the Census Bureau Quick Facts for 2015, a slight population increase over the 2010 US Census. In a review of the past fifty-five years, Box Butte has maintained a steady population (Nebraska Department of Economic Development). Reports indicate that 66% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Box Butte convene in and around Alliance, the county seat. Per the latest information available from the U.S. Census Bureau, there are 309 employer establishments in Box Butte. County-wide employment is at 5,462 people, a 2% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
ALLIANCE	8,959	8,491	-5%
HEMINGFORD	993	803	-19%

The agricultural economy has remained another strong anchor for Box Butte that has fortified the local rural area economies. Box Butte is included in the Upper Niobrara White Natural Resources District (NRD). A mix of grass and dry land makes up the majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Box Butte ranks first in sugar beets for sugar, second in dry edible beans, and third for winter wheat.

2017 Residential Correlation for Box Butte County

Assessment Actions

Actions taken to address the residential property class for the current assessment year included the completion of all pick-up work; and in conjunction with aerial photographs, physical review and returned taxpayer questionnaires, the county reviewed changes to Hemingford valuation group (20). The county assessor implemented a new cost index and market depreciation for this valuation group.

Description of Analysis

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	Residential properties in the village of Hemingford.
81	Rural residential properties in close proximity to paved roads.
82	Rural residential properties that do not meet the geographic criteria above.
83	Rural residential properties in the “Rainbow Acres” subdivisions.

The statistical profile for the residential class indicates 289 qualified sales, comprised of all five valuation groupings, but over-represented by grouping 10 (Alliance), with about 88% of the qualified sales. All three measures of central tendency are within range and only the median and mean are within one point of each other. The three valuation groupings with significant sales also have medians within acceptable range.

A comparison of the difference between the measures of central tendency for the two years of the study period would not indicate an increase in the residential market within the county, and would be confirmed by the comparison of the 2017 Abstract to the 2016 Certificate of Taxes Levied Form 45 (that indicates an overall negative value).

Study Yrs						
10/01/2014 To 09/30/2015	173	93.67	95.29	91.71	15.43	103.90
10/01/2015 To 09/30/2016	116	93.01	94.59	88.97	15.33	106.32

Assessment Practice Review

The Division conducts an annual comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices to determine compliance

2017 Residential Correlation for Box Butte County

for all activities that ultimately affect the uniform and proportionate valuation of all three classes of property.

One specific area addressed included sales qualification and verification. The county assessor has developed a consistent procedure for both sales qualification and verification. The Division's review inspects the non-qualified sales to ensure that the county assessor has supported and documented the grounds for disqualification. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Box Butte County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were available for the measurement of real property. Verification of sales consists of a mailed questionnaire sent to both the buyer and seller of all sales transactions for the three property classes (with the exception of those transactions that current IAAO standards recommend for possible exclusion). The response rate is about 50% and for non-respondents the county assessor's office contacts these by phone.

The Division discussed the county's inspection and review cycle for all real property with the county assessor. As noted in the above paragraph describing assessment actions, valuation grouping 20 (Hemingford) was reviewed for the current assessment year. Rural residential (including ag residences and outbuildings) were reviewed in 2016, and valuation grouping 10 (Alliance) will begin to be reviewed for assessment year 2018.

Valuation groups were also examined to ensure that as defined they are equally subject to a set of economic forces that affect the value of properties within the designated group. The Division's review and analysis indicates that the county has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment for the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Valuation grouping substratum indicates that all groupings are statistically within acceptable range.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10	253	92.25	94.40	90.34	16.28	104.49
20	13	98.89	99.98	95.80	09.65	104.36
81	5	94.98	93.24	81.34	06.66	114.63
82	14	100.25	101.22	97.10	08.72	104.24
83	4	97.51	98.19	98.11	02.88	100.08
<hr/>						
_____ ALL _____						
10/01/2014 To 09/30/2016	289	93.58	95.01	90.51	15.37	104.97

2017 Residential Correlation for Box Butte County

Level of Value

Based on analysis of all available information, the LOV for the residential class of real property in Box Butte County is 94%.

2017 Commercial Correlation for Box Butte County

Assessment Actions

Actions taken to address the commercial property class for the current assessment year included the review of valuation group 20 (Hemingford) commercial property, as well as the revaluation of all commercial lots and apartments in valuation group 10 (Alliance).

Description of Analysis

The county assessor utilizes three valuation groupings to value commercial property, primarily based on assessor location. Two groupings consist of the city of Alliance and the village of Hemingford, and the third is rural commercial property. The statistical analysis indicates thirty qualified commercial sales for the three-year timeframe of the sales study, and represent all three valuation groupings.

Valuation Grouping	Description
10	Commercial properties located within the city of Alliance.
20	Commercial properties within the village of Hemingford.
80	All other commercial properties that lie outside of the above two groupings.

The commercial statistical profile reveals thirty qualified sales, comprised of all three valuation groupings—but overpopulated with the first grouping (since Alliance is the commercial hub in the county). Two of the three overall measures of central tendency (the median and the mean) mirror the other, and only the weighted mean is significantly lower—due in large part to the rural feedlot sale that indicates an assessed to sale price ratio of 43.64%. The overall median is not susceptible to erratic movement due to the presence or absence of outliers.

A review of the measures of central tendency for the three years of the study period might suggest a rising commercial market within the county (particularly true for the last year of the study period, with nineteen sales occurring during this time—six of which were apartment complexes).

Study Yrs						
10/01/2013 To 09/30/2014	5	100.00	109.05	106.23	10.89	102.65
10/01/2014 To 09/30/2015	6	111.21	112.27	102.98	25.11	109.02
10/01/2015 To 09/30/2016	19	97.62	91.68	71.56	16.80	128.12

Assessment Practice Review

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

2017 Commercial Correlation for Box Butte County

of property. Further, if any incongruities are found, these are noted and discussed with the county assessor for further action.

One area of the review involves the examination of the county assessor's sales qualification and verification process. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualification are supported and documented, and that all arm's-length sales were made available for the measurement of the commercial class. Further, the county's utilization of commercial sales has been stable for the last four years. Also, the county submits sales on a timely basis and is reporting sales transactions accurately.

The inspection and review cycle was examined and discussed with the county assessor. With the completion of the Hemingford review (via aerial photography and physical inspection), the county is in compliance with the six-year cycle.

Valuation groups were also examined to ensure that the defined group is equally subject to a set of economic forces that affect the value of properties within that particular area. Analysis indicates that the three economic areas are a natural division for the commercial property class. Based on all relevant information, the quality of assessment for the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Valuation grouping substratum indicates that only Alliance (VG 10) is within acceptable range. As noted earlier, the one rural commercial sale was a feedlot, and of the four Hemingford commercial sales two are within acceptable range (at 98 and 100% A/S ratios) and two are above the upper limit of acceptable range (with A/S ratios of 123 and 135%). Further all four are of different occupancy codes (353, 406, 444, 447).

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10	25	98.90	98.46	105.03	17.06	93.74
20	4	111.51	113.92	106.24	13.51	107.23
80	1	43.64	43.64	43.64		100.00
<hr/>						
ALL						
10/01/2013 To 09/30/2016	30	98.95	98.69	78.48	18.14	125.75

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Box Butte County is 99%.

2017 Agricultural Correlation for Box Butte County

Assessment Actions

Assessment actions taken to address agricultural/horticultural land for assessment year 2017 included the following overall adjustments: irrigated land was increased approximately 1.16%, dry land decreased by approximately 0.45%; grass received a 2.05% increase, and land enrolled in CRP was increased by approximately 19%.

Land use was updated in 2016 using aerial photographs compared with Farm Service Agency (FSA) maps provided by taxpayers.

Description of Analysis

Agricultural land is geographically partitioned into three market areas in Box Butte County. The sample contains an adequate number of sales for Areas One and Two, but is inadequate for Area Three. Analysis of the sample reveals forty-three qualified sales with all three overall measures of central tendency falling within acceptable range. The overall median can be trusted, since the removal of extreme outliers on both the high and low ends of the array do not move the median significantly. Both overall qualitative statistics are also within their prescribed parameters. By market area, only agricultural areas one and two have a sufficient sample (with 17 and 21 sales, respectively), and market area three does not contain a sufficient number of sales to provide an adequate sample for separate measurement of that particular area.

The 80% MLU by Market Area statistical heading indicates that the only land classification that has double-digit sales is grass, and all three measures of central tendency are within range—the qualitative statistics are within range as well. Review of the county's irrigated and dry values compared with her neighbors indicates that she is in line with these counties. Further analysis was conducted for the grass classification by the addition and then subtraction of comparable sales from neighboring counties. The median did not move significantly, and her adjustments to grass only needed to be moderate

Assessment Practice Review

Annually, the Division conducts a comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices of the county to ensure that these produce uniform and proportionate valuation of all property.

One feature of assessment practices addressed is the county's sales qualification and verification process. The review of this assessment practice indicates that the county assessor has developed a consistent procedure for both sales qualification and verification. The review of all sales deemed non-qualified was supported and well documented, and revealed that no apparent bias exists in sale qualification. Sales verification is accomplished via mailed questionnaires and follow-up contact by telephone. Further, all sales were reviewed to ensure that those sales deemed qualified were not affected by non-agricultural influences or special factors that would cause a premium to be paid for the land. The county's utilization of agricultural sales is relatively stable, and the county submits sales on a timely basis and reports transactions accurately.

2017 Agricultural Correlation for Box Butte County

The Division also examined the county’s inspection and review cycle for agricultural land and improvements. The last complete land use was completed during 2016 using aerial photographs and comparing that data with FSA maps, and the last review of agricultural improvements occurred during assessment year 2014.

Agricultural market areas were also reviewed with the county assessor. Agricultural land has been divided into three separate market areas. Area One consists of mostly the southern portion of the county, but includes geocodes 1371 and 1373 in the middle of the county. The majority land use is grass. Area Two is largely comprised of the middle of the county—with the exception of the aforementioned two geocodes belonging to Area One and including the southern half of geocodes 1087 through 1097. It generally has better soils and fairly level to slightly rolling topography. Area Three consists of the northernmost geocodes 847 through 857 and the northern half of geocodes 1087 through 1097. This northern portion has more rolling to steep hilly land in its northernmost portion and well-depth differs from Area Two by about 9%. There is no evidence at present that suggests the designation of three market areas is causing a lack of uniformity.

The last part of the assessment practices review relates to the identification of rural residential and recreational land apart from agricultural land within the county. The county assessor identifies land by primary use and closely monitors this for change in use.

Equalization

Dwellings and outbuildings on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites, within their respective market areas.

All three market areas show medians within range, but again Area Three has too small a sample to use as a separate measurement. Subclasses that have sufficient sales are within acceptable range, and it is believed that the quality of assessment of agricultural land within the county is compliant with generally accepted mass appraisal standards.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	17	69.24	69.13	68.32	14.86	101.19
2	21	68.94	74.43	72.39	18.58	102.82
3	5	71.53	81.99	78.72	21.47	104.15

2017 Agricultural Correlation for Box Butte County

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	10	67.59	70.43	69.38	14.69	101.51
1	3	66.28	65.13	64.04	04.36	101.70
2	7	69.39	72.70	72.19	18.03	100.71
<u>Dry</u>						
County	5	69.91	76.97	79.27	17.37	97.10
2	2	77.44	77.44	82.11	14.48	94.31
3	3	69.91	76.66	76.86	18.27	99.74
<u>Grass</u>						
County	18	70.49	68.88	67.35	15.22	102.27
1	12	69.35	68.56	68.67	17.30	99.84
2	5	72.55	69.12	62.16	12.16	111.20
3	1	71.53	71.53	71.53		100.00
<u>ALL</u>						
10/01/2013 To 09/30/2016	43	69.39	73.21	71.08	17.58	103.00

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Box Butte County is 69%.

2017 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 (Cum. Supp. 2016). 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	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Box Butte County

Residential Real Property - Current

Number of Sales	289	Median	93.58
Total Sales Price	\$34,944,317	Mean	95.01
Total Adj. Sales Price	\$34,966,517	Wgt. Mean	90.51
Total Assessed Value	\$31,647,289	Average Assessed Value of the Base	\$69,954
Avg. Adj. Sales Price	\$120,991	Avg. Assessed Value	\$109,506

Confidence Interval - Current

95% Median C.I	91.58 to 94.95
95% Wgt. Mean C.I	88.24 to 92.78
95% Mean C.I	92.54 to 97.48
% of Value of the Class of all Real Property Value in the County	28.77
% of Records Sold in the Study Period	5.98
% of Value Sold in the Study Period	9.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	339	96	95.61
2015	336	97	96.59
2014	305	98	98.14
2013	244	94	94.34

2017 Commission Summary for Box Butte County

Commercial Real Property - Current

Number of Sales	30	Median	98.95
Total Sales Price	\$6,257,894	Mean	98.69
Total Adj. Sales Price	\$6,257,894	Wgt. Mean	78.48
Total Assessed Value	\$4,911,481	Average Assessed Value of the Base	\$176,441
Avg. Adj. Sales Price	\$208,596	Avg. Assessed Value	\$163,716

Confidence Interval - Current

95% Median C.I	94.91 to 100.00
95% Wgt. Mean C.I	45.34 to 111.63
95% Mean C.I	88.57 to 108.81
% of Value of the Class of all Real Property Value in the County	12.19
% of Records Sold in the Study Period	3.70
% of Value Sold in the Study Period	3.43

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	24	99	101.34
2015	27	97	96.59
2014	24	96	95.81
2013	23	98	97.62

07 Box Butte

PAD 2017 R&O Statistics (Using 2017 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 289
 Total Sales Price : 34,944,317
 Total Adj. Sales Price : 34,966,517
 Total Assessed Value : 31,647,289
 Avg. Adj. Sales Price : 120,991
 Avg. Assessed Value : 109,506

MEDIAN : 94
 WGT. MEAN : 91
 MEAN : 95
 COD : 15.37
 PRD : 104.97

COV : 22.58
 STD : 21.45
 Avg. Abs. Dev : 14.38
 MAX Sales Ratio : 198.46
 MIN Sales Ratio : 46.10

95% Median C.I. : 91.58 to 94.95
 95% Wgt. Mean C.I. : 88.24 to 92.78
 95% Mean C.I. : 92.54 to 97.48

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	42	94.79	97.84	93.25	15.30	104.92	51.79	186.67	90.34 to 100.10	108,885	101,532
01-JAN-15 To 31-MAR-15	37	99.79	102.37	98.52	14.89	103.91	67.88	153.89	94.58 to 107.36	103,551	102,021
01-APR-15 To 30-JUN-15	52	89.39	91.87	88.39	16.09	103.94	46.10	164.67	83.37 to 94.07	127,147	112,381
01-JUL-15 To 30-SEP-15	42	90.83	90.74	89.28	13.86	101.64	54.00	143.36	84.42 to 98.27	108,293	96,679
01-OCT-15 To 31-DEC-15	33	96.10	95.41	90.12	16.59	105.87	62.71	198.46	88.31 to 100.33	128,056	115,400
01-JAN-16 To 31-MAR-16	19	92.25	101.44	94.69	18.37	107.13	58.82	182.05	87.93 to 105.36	107,381	101,680
01-APR-16 To 30-JUN-16	18	91.94	90.91	86.05	10.37	105.65	65.36	112.48	81.90 to 100.00	217,356	187,031
01-JUL-16 To 30-SEP-16	46	92.38	92.62	88.01	14.71	105.24	52.39	168.14	83.54 to 98.10	113,554	99,939
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	173	93.67	95.29	91.71	15.43	103.90	46.10	186.67	91.33 to 95.56	113,090	103,719
01-OCT-15 To 30-SEP-16	116	93.01	94.59	88.97	15.33	106.32	52.39	198.46	89.71 to 96.28	132,776	118,137
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	164	94.10	94.66	91.00	15.69	104.02	46.10	198.46	89.64 to 96.10	117,178	106,630
<u>ALL</u>	289	93.58	95.01	90.51	15.37	104.97	46.10	198.46	91.58 to 94.95	120,991	109,506

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
10	253	92.25	94.40	90.34	16.28	104.49	46.10	198.46	89.88 to 94.12	114,676	103,604
20	13	98.89	99.98	95.80	09.65	104.36	81.72	136.70	90.34 to 105.56	81,615	78,190
81	5	94.98	93.24	81.34	06.66	114.63	75.53	101.34	N/A	427,200	347,488
82	14	100.25	101.22	97.10	08.72	104.24	76.61	159.74	94.35 to 102.65	160,536	155,873
83	4	97.51	98.19	98.11	02.88	100.08	94.22	103.51	N/A	127,250	124,841
<u>ALL</u>	289	93.58	95.01	90.51	15.37	104.97	46.10	198.46	91.58 to 94.95	120,991	109,506

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	289	93.58	95.01	90.51	15.37	104.97	46.10	198.46	91.58 to 94.95	120,991	109,506
06											
07											
<u>ALL</u>	289	93.58	95.01	90.51	15.37	104.97	46.10	198.46	91.58 to 94.95	120,991	109,506

**07 Box Butte
RESIDENTIAL**

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 289
 Total Sales Price : 34,944,317
 Total Adj. Sales Price : 34,966,517
 Total Assessed Value : 31,647,289
 Avg. Adj. Sales Price : 120,991
 Avg. Assessed Value : 109,506

MEDIAN : 94
 WGT. MEAN : 91
 MEAN : 95
 COD : 15.37
 PRD : 104.97

COV : 22.58
 STD : 21.45
 Avg. Abs. Dev : 14.38
 MAX Sales Ratio : 198.46
 MIN Sales Ratio : 46.10

95% Median C.I. : 91.58 to 94.95
 95% Wgt. Mean C.I. : 88.24 to 92.78
 95% Mean C.I. : 92.54 to 97.48

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	135.60	135.60	135.60	00.00	100.00	135.60	135.60	N/A	4,200	5,695	
Less Than 15,000	5	103.25	95.85	97.89	35.99	97.92	46.10	145.31	N/A	9,740	9,535	
Less Than 30,000	19	134.33	124.62	130.06	24.16	95.82	46.10	198.46	103.25 to 159.94	20,247	26,333	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	288	93.51	94.87	90.50	15.27	104.83	46.10	198.46	91.51 to 94.95	121,397	109,867	
Greater Than 14,999	284	93.51	95.00	90.50	14.91	104.97	51.79	198.46	91.51 to 94.95	122,950	111,266	
Greater Than 29,999	270	93.01	92.93	90.07	13.31	103.18	51.79	186.67	90.82 to 94.35	128,081	115,359	
<u>Incremental Ranges</u>												
0 TO 4,999	1	135.60	135.60	135.60	00.00	100.00	135.60	135.60	N/A	4,200	5,695	
5,000 TO 14,999	4	76.13	85.92	94.33	50.40	91.08	46.10	145.31	N/A	11,125	10,495	
15,000 TO 29,999	14	135.52	134.89	134.72	21.07	100.13	81.72	198.46	104.35 to 168.14	24,000	32,333	
30,000 TO 59,999	24	104.08	111.87	111.61	19.64	100.23	54.00	186.67	93.61 to 122.65	44,193	49,324	
60,000 TO 99,999	89	94.95	95.84	95.79	12.90	100.05	58.82	159.74	91.74 to 99.64	79,316	75,975	
100,000 TO 149,999	84	89.77	88.70	88.78	10.29	99.91	52.39	127.52	86.43 to 93.26	127,332	113,050	
150,000 TO 249,999	63	88.31	88.25	88.42	13.19	99.81	51.79	128.23	82.29 to 94.35	183,369	162,137	
250,000 TO 499,999	9	91.58	87.82	87.13	13.27	100.79	68.02	108.10	72.99 to 100.56	294,878	256,918	
500,000 TO 999,999												
1,000,000 +	1	75.53	75.53	75.53	00.00	100.00	75.53	75.53	N/A	1,560,000	1,178,249	
<u>ALL</u>	289	93.58	95.01	90.51	15.37	104.97	46.10	198.46	91.58 to 94.95	120,991	109,506	

07 Box Butte

COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 30
 Total Sales Price : 6,257,894
 Total Adj. Sales Price : 6,257,894
 Total Assessed Value : 4,911,481
 Avg. Adj. Sales Price : 208,596
 Avg. Assessed Value : 163,716

MEDIAN : 99
 WGT. MEAN : 78
 MEAN : 99
 COD : 18.14
 PRD : 125.75

COV : 27.47
 STD : 27.11
 Avg. Abs. Dev : 17.95
 MAX Sales Ratio : 162.64
 MIN Sales Ratio : 43.64

95% Median C.I. : 94.91 to 100.00
 95% Wgt. Mean C.I. : 45.34 to 111.63
 95% Mean C.I. : 88.57 to 108.81

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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	Asstd. Val	
<u>Qtrts</u>												
01-OCT-13 To 31-DEC-13	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	125,000	124,998	
01-JAN-14 To 31-MAR-14	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	175,000	175,000	
01-APR-14 To 30-JUN-14	1	99.34	99.34	99.34	00.00	100.00	99.34	99.34	N/A	345,000	342,735	
01-JUL-14 To 30-SEP-14	2	122.97	122.97	120.52	21.88	102.03	96.06	149.87	N/A	148,500	178,976	
01-OCT-14 To 31-DEC-14												
01-JAN-15 To 31-MAR-15												
01-APR-15 To 30-JUN-15	3	98.99	97.56	91.48	25.39	106.65	59.15	134.53	N/A	70,250	64,262	
01-JUL-15 To 30-SEP-15	3	123.42	126.98	121.84	18.30	104.22	94.87	162.64	N/A	42,833	52,188	
01-OCT-15 To 31-DEC-15	3	94.91	91.08	96.53	07.93	94.35	77.87	100.45	N/A	181,667	175,366	
01-JAN-16 To 31-MAR-16	2	106.39	106.39	136.02	32.38	78.22	71.94	140.83	N/A	215,000	292,446	
01-APR-16 To 30-JUN-16	8	97.88	93.89	97.11	10.53	96.68	67.55	117.70	67.55 to 117.70	120,063	116,596	
01-JUL-16 To 30-SEP-16	6	97.31	84.14	49.91	23.11	168.58	43.64	120.54	43.64 to 120.54	506,857	252,948	
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	5	100.00	109.05	106.23	10.89	102.65	96.06	149.87	N/A	188,400	200,137	
01-OCT-14 To 30-SEP-15	6	111.21	112.27	102.98	25.11	109.02	59.15	162.64	59.15 to 162.64	56,542	58,225	
01-OCT-15 To 30-SEP-16	19	97.62	91.68	71.56	16.80	128.12	43.64	140.83	75.29 to 100.45	261,929	187,445	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	4	99.67	111.32	107.18	13.67	103.86	96.06	149.87	N/A	204,250	218,922	
01-JAN-15 To 31-DEC-15	9	98.99	105.20	99.00	21.80	106.26	59.15	162.64	77.87 to 134.53	98,250	97,272	
<u>ALL</u>	30	98.95	98.69	78.48	18.14	125.75	43.64	162.64	94.91 to 100.00	208,596	163,716	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
10	25	98.90	98.46	105.03	17.06	93.74	46.29	162.64	94.87 to 100.00	131,660	138,289	
20	4	111.51	113.92	106.24	13.51	107.23	98.14	134.53	N/A	63,813	67,791	
80	1	43.64	43.64	43.64	00.00	100.00	43.64	43.64	N/A	2,711,144	1,183,094	
<u>ALL</u>	30	98.95	98.69	78.48	18.14	125.75	43.64	162.64	94.91 to 100.00	208,596	163,716	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
02	11	98.99	110.07	105.34	13.91	104.49	93.85	162.64	94.87 to 149.87	138,773	146,185	
03	19	98.14	92.11	69.82	20.72	131.92	43.64	140.83	71.94 to 100.45	249,021	173,866	
04												
<u>ALL</u>	30	98.95	98.69	78.48	18.14	125.75	43.64	162.64	94.91 to 100.00	208,596	163,716	

07 Box Butte

COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 30
 Total Sales Price : 6,257,894
 Total Adj. Sales Price : 6,257,894
 Total Assessed Value : 4,911,481
 Avg. Adj. Sales Price : 208,596
 Avg. Assessed Value : 163,716

MEDIAN : 99
 WGT. MEAN : 78
 MEAN : 99
 COD : 18.14
 PRD : 125.75

COV : 27.47
 STD : 27.11
 Avg. Abs. Dev : 17.95
 MAX Sales Ratio : 162.64
 MIN Sales Ratio : 43.64

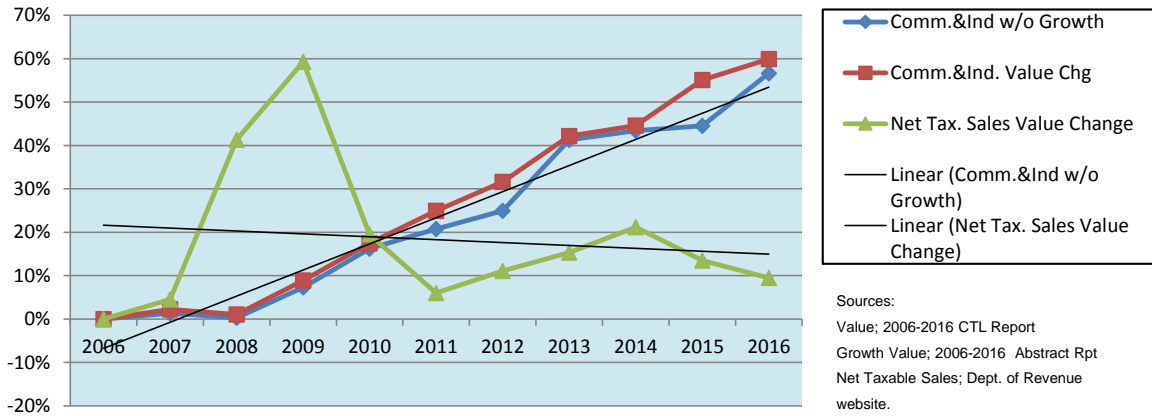
95% Median C.I. : 94.91 to 100.00
 95% Wgt. Mean C.I. : 45.34 to 111.63
 95% Mean C.I. : 88.57 to 108.81

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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.			
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	67.55	67.55	67.55	00.00	100.00	67.55	67.55	N/A	15,000	10,133	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	30	98.95	98.69	78.48	18.14	125.75	43.64	162.64	94.91 to 100.00	208,596	163,716	
Greater Than 14,999	30	98.95	98.69	78.48	18.14	125.75	43.64	162.64	94.91 to 100.00	208,596	163,716	
Greater Than 29,999	29	98.99	99.77	78.51	17.67	127.08	43.64	162.64	94.91 to 100.45	215,272	169,012	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	67.55	67.55	67.55	00.00	100.00	67.55	67.55	N/A	15,000	10,133	
30,000 TO 59,999	8	108.74	106.41	106.87	25.90	99.57	46.29	162.64	46.29 to 162.64	34,469	36,837	
60,000 TO 99,999	8	94.36	86.80	87.09	10.87	99.67	59.15	99.59	59.15 to 99.59	76,375	66,514	
100,000 TO 149,999	5	100.00	113.51	115.15	14.66	98.58	98.14	149.87	N/A	119,400	137,487	
150,000 TO 249,999	2	98.03	98.03	98.11	02.01	99.92	96.06	100.00	N/A	168,500	165,313	
250,000 TO 499,999	5	100.45	108.06	109.49	09.14	98.69	97.62	140.83	N/A	342,200	374,678	
500,000 TO 999,999												
1,000,000 +	1	43.64	43.64	43.64	00.00	100.00	43.64	43.64	N/A	2,711,144	1,183,094	
___ ALL ___	30	98.95	98.69	78.48	18.14	125.75	43.64	162.64	94.91 to 100.00	208,596	163,716	

OCCUPANCY CODE											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
Blank	2	82.00	82.00	82.00	43.55	100.00	46.29	117.70	N/A	35,000	28,699	
326	1	71.94	71.94	71.94	00.00	100.00	71.94	71.94	N/A	30,000	21,581	
343	1	140.83	140.83	140.83	00.00	100.00	140.83	140.83	N/A	400,000	563,311	
344	3	77.87	73.84	47.84	24.13	154.35	43.64	100.00	N/A	987,048	472,166	
350	1	75.29	75.29	75.29	00.00	100.00	75.29	75.29	N/A	87,500	65,876	
352	10	98.95	109.30	105.05	13.41	104.05	93.85	162.64	94.87 to 149.87	149,150	156,684	
353	4	97.10	102.44	103.60	07.11	98.88	95.02	120.54	N/A	108,500	112,403	
384	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	30,000	29,930	
386	3	100.00	86.53	95.51	13.77	90.60	59.15	100.45	N/A	194,500	185,760	
406	2	101.04	101.04	113.27	33.15	89.20	67.55	134.53	N/A	23,625	26,759	
444	1	123.42	123.42	123.42	00.00	100.00	123.42	123.42	N/A	30,000	37,025	
447	1	99.59	99.59	99.59	00.00	100.00	99.59	99.59	N/A	93,000	92,615	
___ ALL ___	30	98.95	98.69	78.48	18.14	125.75	43.64	162.64	94.91 to 100.00	208,596	163,716	

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 81,538,961	\$ 1,390,749	1.71%	\$ 80,148,212	-	\$ 83,239,288	-
2007	\$ 83,370,036	\$ 750,619	0.90%	\$ 82,619,417	1.33%	\$ 86,994,733	4.51%
2008	\$ 82,377,746	\$ 581,869	0.71%	\$ 81,795,877	-1.89%	\$ 117,658,203	35.25%
2009	\$ 88,777,422	\$ 1,281,092	1.44%	\$ 87,496,330	6.21%	\$ 132,561,118	12.67%
2010	\$ 95,751,818	\$ 992,532	1.04%	\$ 94,759,286	6.74%	\$ 99,501,084	-24.94%
2011	\$ 101,897,622	\$ 3,433,855	3.37%	\$ 98,463,767	2.83%	\$ 88,237,684	-11.32%
2012	\$ 107,329,614	\$ 5,461,141	5.09%	\$ 101,868,473	-0.03%	\$ 92,461,328	4.79%
2013	\$ 115,933,048	\$ 718,878	0.62%	\$ 115,214,170	7.35%	\$ 95,995,122	3.82%
2014	\$ 117,894,816	\$ 959,743	0.81%	\$ 116,935,073	0.86%	\$ 100,834,157	5.04%
2015	\$ 126,426,216	\$ 8,569,550	6.78%	\$ 117,856,666	-0.03%	\$ 94,499,518	-6.28%
2016	\$ 130,383,919	\$ 2,673,870	2.05%	\$ 127,710,049	1.02%	\$ 91,145,545	-3.55%
Ann %chg	4.81%			Average	2.44%	1.42%	2.00%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	1.33%	2.25%	4.51%
2008	0.32%	1.03%	41.35%
2009	7.31%	8.88%	59.25%
2010	16.21%	17.43%	19.54%
2011	20.76%	24.97%	6.00%
2012	24.93%	31.63%	11.08%
2013	41.30%	42.18%	15.32%
2014	43.41%	44.59%	21.14%
2015	44.54%	55.05%	13.53%
2016	56.62%	59.90%	9.50%

County Number	7
County Name	Box Butte

07 Box Butte

PAD 2017 R&O Statistics (Using 2017 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 43
 Total Sales Price : 19,580,626
 Total Adj. Sales Price : 19,798,446
 Total Assessed Value : 14,072,988
 Avg. Adj. Sales Price : 460,429
 Avg. Assessed Value : 327,279

MEDIAN : 69
 WGT. MEAN : 71
 MEAN : 73
 COD : 17.58
 PRD : 103.00

COV : 24.29
 STD : 17.78
 Avg. Abs. Dev : 12.20
 MAX Sales Ratio : 136.86
 MIN Sales Ratio : 39.15

95% Median C.I. : 66.28 to 75.75
 95% Wgt. Mean C.I. : 65.61 to 76.55
 95% Mean C.I. : 67.90 to 78.52

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	5	72.55	71.78	74.62	04.58	96.19	67.28	76.56	N/A	802,500	598,822
01-JAN-14 To 31-MAR-14	2	71.42	71.42	66.10	23.30	108.05	54.78	88.05	N/A	942,570	622,995
01-APR-14 To 30-JUN-14	4	75.71	75.51	69.44	10.43	108.74	66.28	84.34	N/A	464,152	322,322
01-JUL-14 To 30-SEP-14	1	65.21	65.21	65.21	00.00	100.00	65.21	65.21	N/A	29,280	19,094
01-OCT-14 To 31-DEC-14	3	66.66	65.29	61.50	06.93	106.16	57.68	71.53	N/A	289,656	178,126
01-JAN-15 To 31-MAR-15	5	68.89	68.18	64.49	11.25	105.72	56.40	79.63	N/A	725,670	467,982
01-APR-15 To 30-JUN-15	5	69.39	72.74	85.15	25.05	85.43	39.15	111.23	N/A	299,200	254,779
01-JUL-15 To 30-SEP-15	5	66.23	72.38	77.69	19.76	93.17	54.22	91.93	N/A	361,166	280,580
01-OCT-15 To 31-DEC-15	7	69.24	74.08	61.38	26.95	120.69	44.88	136.86	44.88 to 136.86	274,718	168,635
01-JAN-16 To 31-MAR-16	3	75.72	79.48	74.47	15.70	106.73	63.52	99.19	N/A	305,917	227,805
01-APR-16 To 30-JUN-16	3	81.45	86.59	80.70	15.76	107.30	69.91	108.42	N/A	458,333	369,857
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	12	70.75	72.42	71.28	10.46	101.60	54.78	88.05	66.28 to 82.47	648,627	462,373
01-OCT-14 To 30-SEP-15	18	67.78	70.13	71.18	17.25	98.52	39.15	111.23	60.23 to 79.38	433,286	308,393
01-OCT-15 To 30-SEP-16	13	69.91	78.21	70.53	24.62	110.89	44.88	136.86	60.45 to 99.19	324,290	228,725
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	10	67.80	70.59	66.57	12.49	106.04	54.78	88.05	57.68 to 84.34	463,999	308,875
01-JAN-15 To 31-DEC-15	22	69.07	72.05	70.00	21.40	102.93	39.15	136.86	60.23 to 79.63	402,418	281,689
<u>ALL</u>	43	69.39	73.21	71.08	17.58	103.00	39.15	136.86	66.28 to 75.75	460,429	327,279

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	17	69.24	69.13	68.32	14.86	101.19	39.15	88.05	60.23 to 81.45	465,577	318,103
2	21	68.94	74.43	72.39	18.58	102.82	54.04	136.86	63.52 to 76.56	518,938	375,673
3	5	71.53	81.99	78.72	21.47	104.15	60.89	108.42	N/A	197,187	155,223
<u>ALL</u>	43	69.39	73.21	71.08	17.58	103.00	39.15	136.86	66.28 to 75.75	460,429	327,279

07 Box Butte
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 43
Total Sales Price : 19,580,626
Total Adj. Sales Price : 19,798,446
Total Assessed Value : 14,072,988
Avg. Adj. Sales Price : 460,429
Avg. Assessed Value : 327,279

MEDIAN : 69
WGT. MEAN : 71
MEAN : 73
COD : 17.58
PRD : 103.00

COV : 24.29
STD : 17.78
Avg. Abs. Dev : 12.20
MAX Sales Ratio : 136.86
MIN Sales Ratio : 39.15

95% Median C.I. : 66.28 to 75.75
95% Wgt. Mean C.I. : 65.61 to 76.55
95% Mean C.I. : 67.90 to 78.52

Printed: 4/5/2017 8:04:46AM

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	4	79.28	79.66	81.29	17.99	97.99	60.89	99.19	N/A	282,850	229,923
2	1	88.64	88.64	88.64	00.00	100.00	88.64	88.64	N/A	425,000	376,734
3	3	69.91	76.66	76.86	18.27	99.74	60.89	99.19	N/A	235,467	180,986
_____Grass_____											
County	16	70.49	68.87	68.44	14.53	100.63	39.15	88.05	60.45 to 79.63	246,211	168,497
1	11	69.45	69.86	70.59	16.85	98.97	39.15	88.05	44.88 to 84.34	256,566	181,121
2	4	66.50	65.49	61.24	12.41	106.94	54.04	74.92	N/A	231,903	142,010
3	1	71.53	71.53	71.53	00.00	100.00	71.53	71.53	N/A	189,534	135,575
_____ALL_____	43	69.39	73.21	71.08	17.58	103.00	39.15	136.86	66.28 to 75.75	460,429	327,279

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	10	67.59	70.43	69.38	14.69	101.51	54.78	111.23	57.68 to 76.56	1,033,925	717,306
1	3	66.28	65.13	64.04	04.36	101.70	60.23	68.89	N/A	1,187,667	760,524
2	7	69.39	72.70	72.19	18.03	100.71	54.78	111.23	54.78 to 111.23	968,036	698,785
_____Dry_____											
County	5	69.91	76.97	79.27	17.37	97.10	60.89	99.19	N/A	261,218	207,077
2	2	77.44	77.44	82.11	14.48	94.31	66.23	88.64	N/A	299,845	246,214
3	3	69.91	76.66	76.86	18.27	99.74	60.89	99.19	N/A	235,467	180,986
_____Grass_____											
County	18	70.49	68.88	67.35	15.22	102.27	39.15	88.05	60.45 to 79.63	241,956	162,956
1	12	69.35	68.56	68.67	17.30	99.84	39.15	88.05	54.22 to 82.47	266,505	183,011
2	5	72.55	69.12	62.16	12.16	111.20	54.04	83.65	N/A	193,523	120,300
3	1	71.53	71.53	71.53	00.00	100.00	71.53	71.53	N/A	189,534	135,575
_____ALL_____	43	69.39	73.21	71.08	17.58	103.00	39.15	136.86	66.28 to 75.75	460,429	327,279

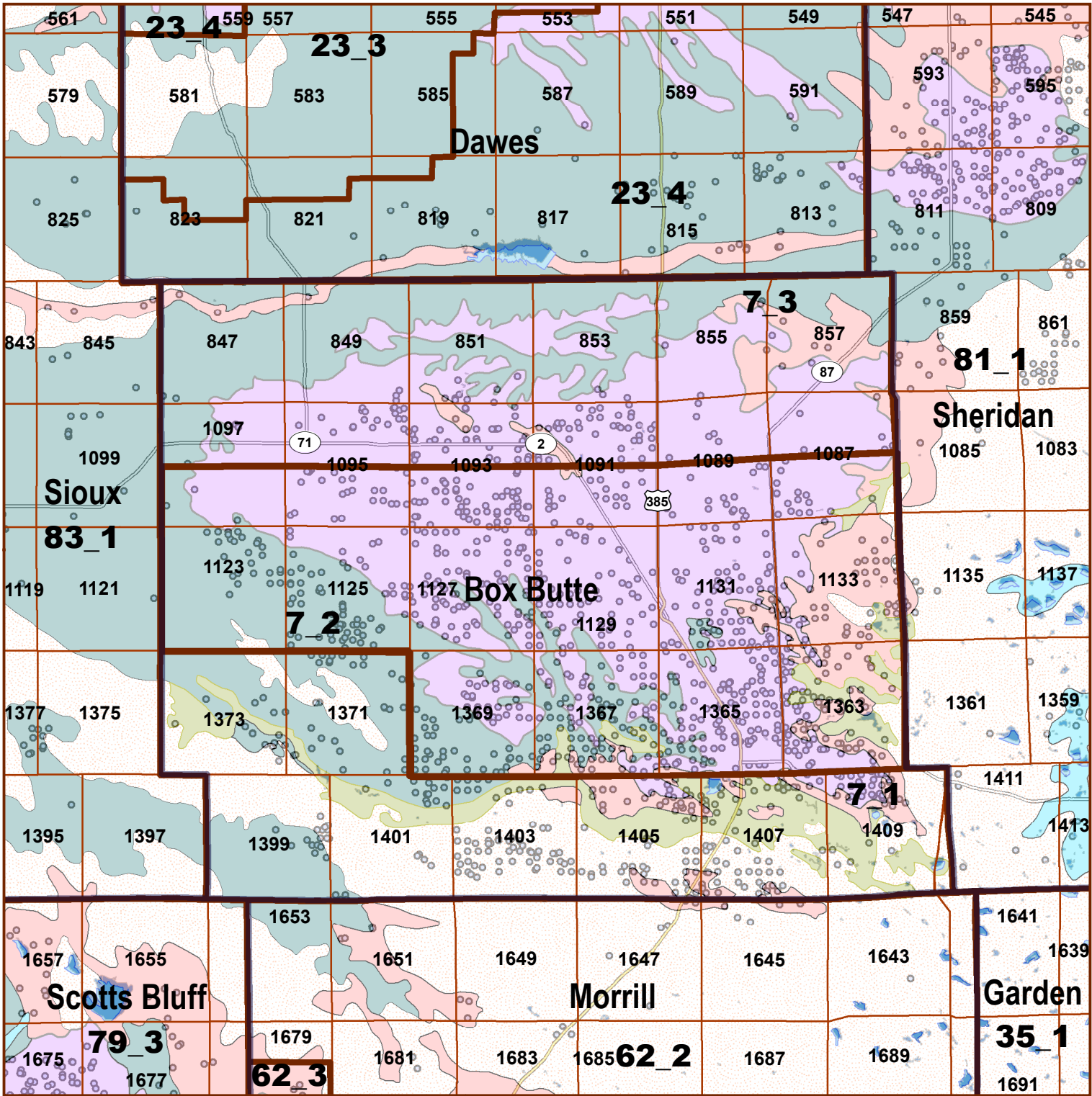
Box Butte County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Box Butte	1	n/a	2974	2691	2993	2609	3021	3025	3031	3010
Box Butte	2	n/a	2388	2393	2384	2250	2225	2200	2228	2359
Box Butte	3	n/a	1966	2075	1953	1800	1754	1759	1793	1943
Dawes	4	n/a	2016	n/a	1792	1568	1568	1344	1344	1731
Sheridan	1	n/a	1775	1660	1605	1585	1585	1570	1525	1651
Morrill	2	n/a	2100	2100	2100	n/a	2100	2100	2100	2100
ScottsBluff	3	n/a	n/a	2675	2675	2090	1630	1630	1630	2297
Sioux	1	n/a	1350	1270	1270	1220	1220	1180	1180	1232

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Box Butte	1	n/a	415	n/a	415	415	415	415	415	415
Box Butte	2	n/a	800	800	800	770	770	770	770	795
Box Butte	3	n/a	720	720	720	650	650	650	650	711
Dawes	4	n/a	825	n/a	775	719	719	656	656	776
Sheridan	1	n/a	690	620	615	600	570	560	550	614
Morrill	2	n/a	480	n/a	440	n/a	425	425	425	437
ScottsBluff	3	n/a	n/a	465	465	410	385	385	350	427
Sioux	1	n/a	600	495	450	435	435	430	410	458

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Box Butte	1	n/a	320	320	320	320	320	320	320	320
Box Butte	2	n/a	395	398	396	385	386	385	385	389
Box Butte	3	n/a	426	425	425	425	425	425	425	425
Dawes	4	n/a	505	480	480	460	460	430	430	446
Sheridan	1	n/a	520	485	485	475	475	425	385	420
Morrill	2	n/a	385	385	385	n/a	385	385	385	385
ScottsBluff	3	n/a	n/a	345	345	340	340	340	340	341
Sioux	1	n/a	440	425	425	420	420	400	375	396

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



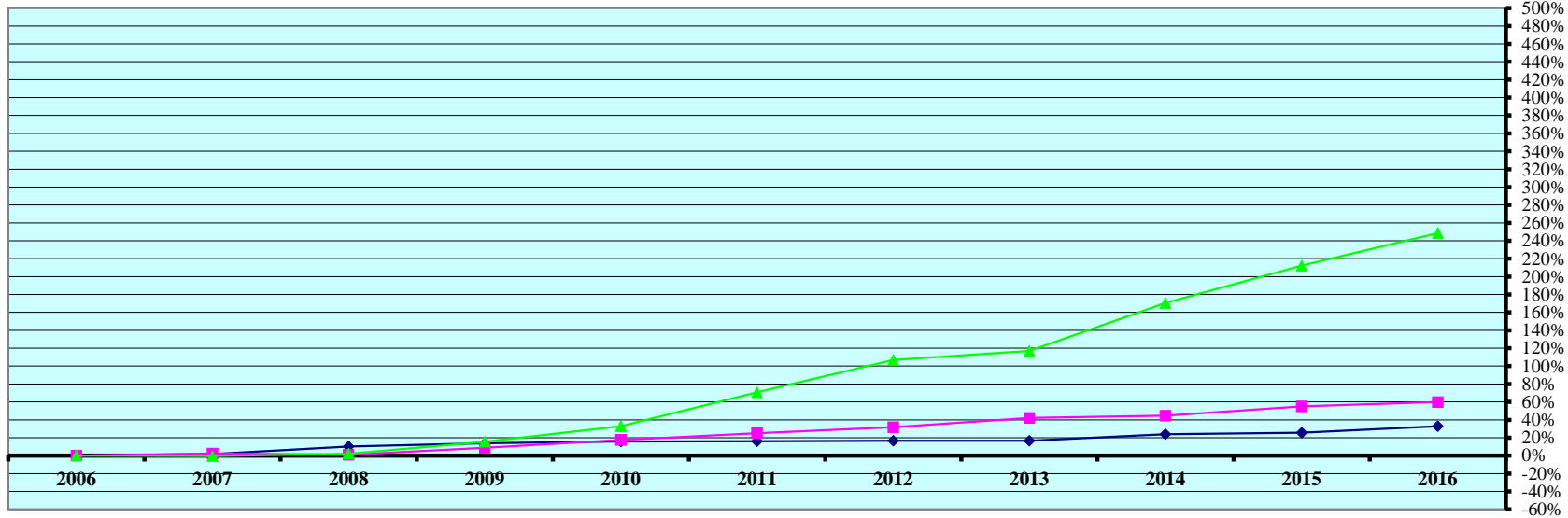
Legend

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

Box Butte County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



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
2006	252,832,817	--	--	--	81,538,961	--	--	--	177,991,219	--	--	--
2007	257,215,803	4,382,986	1.73%	1.73%	83,370,036	1,831,075	2.25%	2.25%	177,137,885	-853,334	-0.48%	-0.48%
2008	278,498,197	21,282,394	8.27%	10.15%	82,377,746	-992,290	-1.19%	1.03%	181,502,687	4,364,802	2.46%	1.97%
2009	287,675,370	9,177,173	3.30%	13.78%	88,777,422	6,399,676	7.77%	8.88%	205,374,282	23,871,595	13.15%	15.38%
2010	292,700,126	5,024,756	1.75%	15.77%	95,751,818	6,974,396	7.86%	17.43%	236,725,447	31,351,165	15.27%	33.00%
2011	293,486,705	786,579	0.27%	16.08%	101,897,622	6,145,804	6.42%	24.97%	303,771,790	67,046,343	28.32%	70.67%
2012	295,097,327	1,610,622	0.55%	16.72%	107,329,614	5,431,992	5.33%	31.63%	368,100,254	64,328,464	21.18%	106.81%
2013	294,842,621	-254,706	-0.09%	16.62%	115,933,048	8,603,434	8.02%	42.18%	385,998,789	17,898,535	4.86%	116.86%
2014	313,129,987	18,287,366	6.20%	23.85%	117,894,816	1,961,768	1.69%	44.59%	481,559,726	95,560,937	24.76%	170.55%
2015	317,642,729	4,512,742	1.44%	25.63%	126,426,216	8,531,400	7.24%	55.05%	555,942,543	74,382,817	15.45%	212.34%
2016	335,729,660	18,086,931	5.69%	32.79%	130,383,919	3,957,703	3.13%	59.90%	620,402,520	64,459,977	11.59%	248.56%

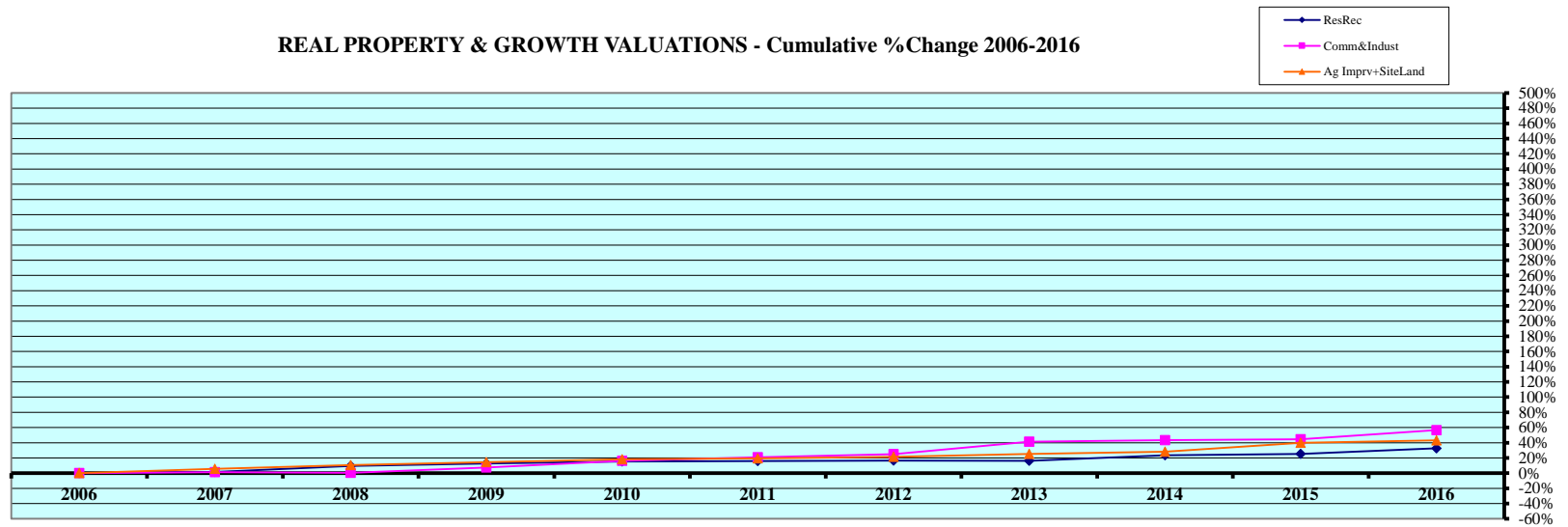
Rate Annual %chg: Residential & Recreational 2.88% Commercial & Industrial 4.81% Agricultural Land 13.30%

Cnty# 7
 County BOX BUTTE

CHART 1 EXHIBIT 7B Page 1

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

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



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
2006	252,832,817	252,793	0.10%	252,580,024	--	--	81,538,961	1,390,749	1.71%	80,148,212	--	--
2007	257,215,803	719,550	0.28%	256,496,253	1.45%	1.45%	83,370,036	750,619	0.90%	82,619,417	-1.33%	1.33%
2008	278,498,197	1,560,257	0.56%	276,937,940	7.67%	9.53%	82,377,746	581,869	0.71%	81,795,877	-1.89%	0.32%
2009	287,675,370	2,551,351	0.89%	285,124,019	2.38%	12.77%	88,777,422	1,281,092	1.44%	87,496,330	6.21%	7.31%
2010	292,700,126	927,747	0.32%	291,772,379	1.42%	15.40%	95,751,818	992,532	1.04%	94,759,286	6.74%	16.21%
2011	293,486,705	773,922	0.26%	292,712,783	0.00%	15.77%	101,897,622	3,433,855	3.37%	98,463,767	2.83%	20.76%
2012	295,097,327	733,957	0.25%	294,363,370	0.30%	16.43%	107,329,614	5,461,141	5.09%	101,868,473	-0.03%	24.93%
2013	294,842,621	1,296,948	0.44%	293,545,673	-0.53%	16.10%	115,933,048	718,878	0.62%	115,214,170	7.35%	41.30%
2014	313,129,987	864,898	0.28%	312,265,089	5.91%	23.51%	117,894,816	959,743	0.81%	116,935,073	0.86%	43.41%
2015	317,642,729	1,064,786	0.34%	316,577,943	1.10%	25.21%	126,426,216	8,569,550	6.78%	117,856,666	-0.03%	44.54%
2016	335,729,660	279,230	0.08%	335,450,430	5.61%	32.68%	130,383,919	2,673,870	2.05%	127,710,049	1.02%	56.62%
Rate Ann%chg	2.88%				2.53%		4.81%			C & I w/o growth	2.44%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2006	33,852,004	12,463,080	46,315,084	106,624	0.23%	46,208,460	--	--
2007	34,760,569	14,236,017	48,996,586	30,320	0.06%	48,966,266	5.72%	5.72%
2008	37,477,842	13,880,006	51,357,848	150,361	0.29%	51,207,487	4.51%	10.56%
2009	37,631,340	16,085,069	53,716,409	709,608	1.32%	53,006,801	3.21%	14.45%
2010	37,889,457	17,923,929	55,813,386	1,071,604	1.92%	54,741,782	1.91%	18.19%
2011	37,692,201	18,550,906	56,243,107	956,639	1.70%	55,286,468	-0.94%	19.37%
2012	38,273,433	18,687,435	56,960,868	757,531	1.33%	56,203,337	-0.07%	21.35%
2013	38,884,270	19,954,005	58,838,275	793,455	1.35%	58,044,820	1.90%	25.33%
2014	40,438,502	20,059,841	60,498,343	1,171,844	1.94%	59,326,499	0.83%	28.09%
2015	44,422,467	21,895,189	66,317,656	1,531,300	2.31%	64,786,356	7.09%	39.88%
2016	43,880,705	23,311,446	67,192,151	905,383	1.35%	66,286,768	-0.05%	43.12%
Rate Ann%chg	2.63%	6.46%	3.79%		Ag Imprv+Site w/o growth		2.41%	

(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.

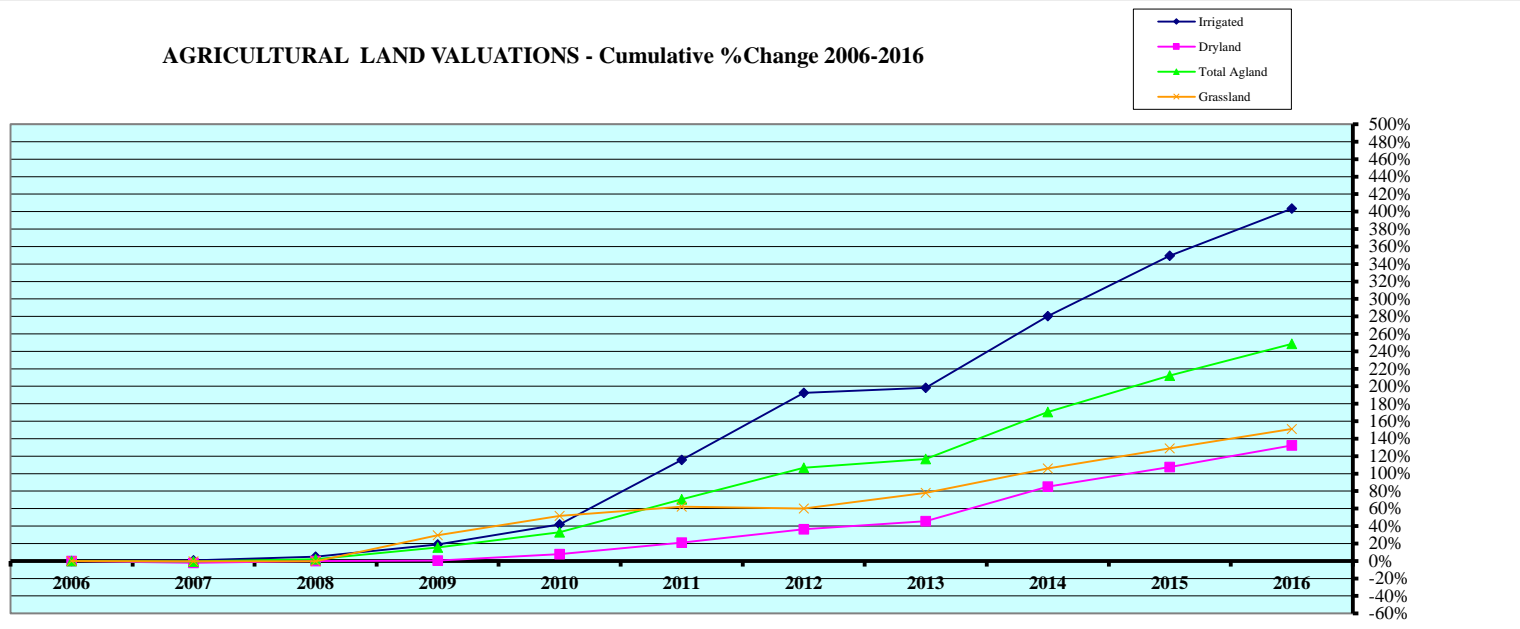
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

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

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	72,818,089	--	--	--	59,041,792	--	--	--	45,173,126	--	--	--
2007	73,306,359	488,270	0.67%	0.67%	57,826,820	-1,214,972	-2.06%	-2.06%	45,022,168	-150,958	-0.33%	-0.33%
2008	76,404,943	3,098,584	4.23%	4.93%	59,043,512	1,216,692	2.10%	0.00%	45,068,331	46,163	0.10%	-0.23%
2009	86,535,331	10,130,388	13.26%	18.84%	59,280,994	237,482	0.40%	0.41%	58,532,517	13,464,186	29.88%	29.57%
2010	103,333,181	16,797,850	19.41%	41.91%	63,749,167	4,468,173	7.54%	7.97%	68,484,658	9,952,141	17.00%	51.60%
2011	157,098,438	53,765,257	52.03%	115.74%	71,471,672	7,722,505	12.11%	21.05%	73,318,209	4,833,551	7.06%	62.30%
2012	213,004,710	55,906,272	35.59%	192.52%	80,502,789	9,031,117	12.64%	36.35%	72,282,613	-1,035,596	-1.41%	60.01%
2013	217,262,784	4,258,074	2.00%	198.36%	85,968,831	5,466,042	6.79%	45.61%	80,453,867	8,171,254	11.30%	78.10%
2014	276,844,639	59,581,855	27.42%	280.19%	109,382,371	23,413,540	27.23%	85.26%	93,009,218	12,555,351	15.61%	105.90%
2015	327,180,345	50,335,706	18.18%	349.31%	122,522,856	13,140,485	12.01%	107.52%	103,376,792	10,367,574	11.15%	128.85%
2016	366,544,437	39,364,092	12.03%	403.37%	137,153,465	14,630,609	11.94%	132.30%	113,464,662	10,087,870	9.76%	151.18%

Rate Ann.%chg: Irrigated **17.54%** Dryland **8.79%** Grassland **9.65%**

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
2006	84,279	--	--	--	873,933	--	--	--	177,991,219	--	--	--
2007	80,604	-3,675	-4.36%	-4.36%	901,934	28,001	3.20%	3.20%	177,137,885	-853,334	-0.48%	-0.48%
2008	79,809	-795	-0.99%	-5.30%	906,092	4,158	0.46%	3.68%	181,502,687	4,364,802	2.46%	1.97%
2009	109,502	29,693	37.21%	29.93%	915,938	9,846	1.09%	4.81%	205,374,282	23,871,595	13.15%	15.38%
2010	148,326	38,824	35.46%	75.99%	1,010,115	94,177	10.28%	15.58%	236,725,447	31,351,165	15.27%	33.00%
2011	136,410	-11,916	-8.03%	61.86%	1,747,061	736,946	72.96%	99.91%	303,771,790	67,046,343	28.32%	70.67%
2012	120,332	-16,078	-11.79%	42.78%	2,189,810	442,749	25.34%	150.57%	368,100,254	64,328,464	21.18%	106.81%
2013	120,079	-253	-0.21%	42.48%	2,193,228	3,418	0.16%	150.96%	385,998,789	17,898,535	4.86%	116.86%
2014	120,945	866	0.72%	43.51%	2,202,553	9,325	0.43%	152.03%	481,559,726	95,560,937	24.76%	170.55%
2015	201,819	80,874	66.87%	139.47%	2,660,731	458,178	20.80%	204.45%	555,942,543	74,382,817	15.45%	212.34%
2016	394,690	192,871	95.57%	368.31%	2,845,266	184,535	6.94%	225.57%	620,402,520	64,459,977	11.59%	248.56%

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

Rate Ann.%chg: Total Agric Land **13.30%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (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
2006	72,519,439	147,193	493			59,187,944	195,193	303			45,232,455	306,780	147		
2007	73,273,153	149,251	491	-0.35%	-0.35%	57,970,703	194,117	299	-1.51%	-1.51%	45,014,186	305,944	147	-0.21%	-0.21%
2008	76,400,742	149,158	512	4.33%	3.96%	59,048,716	193,148	306	2.37%	0.82%	45,081,256	305,853	147	0.18%	-0.03%
2009	86,694,772	148,989	582	13.60%	18.11%	59,360,060	193,379	307	0.41%	1.23%	58,668,687	306,517	191	29.86%	29.82%
2010	103,172,479	149,615	690	18.51%	39.97%	63,906,187	192,768	332	8.00%	9.33%	68,405,030	305,017	224	17.17%	52.10%
2011	156,968,255	150,145	1,045	51.60%	112.20%	71,511,133	187,355	382	15.13%	25.87%	73,342,332	307,523	238	6.34%	61.75%
2012	213,040,413	150,720	1,413	35.20%	186.90%	80,510,109	187,361	430	12.58%	41.71%	72,275,866	307,490	235	-1.44%	59.42%
2013	217,359,491	150,798	1,441	1.97%	192.56%	85,957,554	187,025	460	6.96%	51.57%	80,147,199	307,973	260	10.72%	76.50%
2014	276,848,585	150,827	1,836	27.34%	272.56%	109,334,716	186,946	585	27.25%	92.87%	93,050,467	308,721	301	15.82%	104.42%
2015	327,319,722	150,829	2,170	18.23%	340.47%	122,746,121	187,837	653	11.73%	115.51%	103,245,023	307,754	335	11.30%	127.53%
2016	366,848,122	150,733	2,434	12.15%	393.98%	137,341,514	187,324	733	12.20%	141.79%	113,335,510	307,504	369	9.86%	149.97%

Rate Annual %chg Average Value/Acre: 17.32%

9.23%

9.59%

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
2006	83,954	5,596	15			874,683	5,703	153			177,898,475	660,465	269		
2007	80,634	5,359	15	0.29%	0.29%	906,838	5,818	156	1.63%	1.63%	177,245,514	660,488	268	-0.37%	-0.37%
2008	79,809	5,304	15	0.00%	0.30%	906,094	5,799	156	0.24%	1.88%	181,516,617	659,262	275	2.60%	2.22%
2009	110,340	5,508	20	33.13%	33.53%	918,563	5,860	157	0.32%	2.20%	205,752,422	660,253	312	13.18%	15.69%
2010	151,611	5,012	30	51.00%	101.63%	1,010,630	6,153	164	4.79%	7.09%	236,645,937	658,565	359	15.31%	33.41%
2011	136,178	4,503	30	-0.04%	101.55%	1,745,089	9,460	184	12.31%	20.28%	303,702,987	658,985	461	28.25%	71.10%
2012	120,332	4,010	30	-0.77%	99.99%	2,189,858	9,770	224	21.51%	46.15%	368,136,578	659,351	558	21.15%	107.29%
2013	120,079	4,002	30	0.00%	99.99%	2,155,730	9,542	226	0.79%	47.31%	385,740,053	659,340	585	4.78%	117.20%
2014	120,089	4,002	30	0.00%	99.99%	2,196,046	9,772	225	-0.52%	46.54%	481,549,903	660,268	729	24.66%	170.77%
2015	201,359	4,026	50	66.70%	233.39%	2,605,401	9,795	266	18.35%	73.43%	556,117,626	660,240	842	15.49%	212.71%
2016	394,689	3,947	100	99.92%	566.50%	2,843,480	9,952	286	7.42%	86.30%	620,763,315	659,460	941	11.76%	249.47%

7
BOX BUTTE

Rate Annual %chg Average Value/Acre: 13.33%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Total Real Property Sum Lines 17, 25, & 30	Records : 8,510	Value : 1,174,028,084	Growth 5,215,076	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	255	1,589,338	1	15,190	501	1,536,146	757	3,140,674	
02. Res Improve Land	3,121	19,091,938	1	7,841	478	8,804,411	3,600	27,904,190	
03. Res Improvements	3,513	255,585,965	1	67,850	555	50,743,155	4,069	306,396,970	
04. Res Total	3,768	276,267,241	2	90,881	1,056	61,083,712	4,826	337,441,834	3,102,412
% of Res Total	78.08	81.87	0.04	0.03	21.88	18.10	56.71	28.74	59.49
05. Com UnImp Land	134	3,100,044	0	0	20	516,493	154	3,616,537	
06. Com Improve Land	513	11,887,472	0	0	51	4,137,420	564	16,024,892	
07. Com Improvements	540	89,336,212	0	0	107	22,066,596	647	111,402,808	
08. Com Total	674	104,323,728	0	0	127	26,720,509	801	131,044,237	1,063,589
% of Com Total	84.14	79.61	0.00	0.00	15.86	20.39	9.41	11.16	20.39
09. Ind UnImp Land	0	0	0	0	4	119,120	4	119,120	
10. Ind Improve Land	0	0	0	0	6	602,546	6	602,546	
11. Ind Improvements	0	0	0	0	6	11,327,440	6	11,327,440	
12. Ind Total	0	0	0	0	10	12,049,106	10	12,049,106	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.12	1.03	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	1	20,500	0	0	2	47,495	3	67,995	
15. Rec Improvements	1	28,650	0	0	2	271,320	3	299,970	
16. Rec Total	1	49,150	0	0	2	318,815	3	367,965	0
% of Rec Total	33.33	13.36	0.00	0.00	66.67	86.64	0.04	0.03	0.00
Res & Rec Total	3,769	276,316,391	2	90,881	1,058	61,402,527	4,829	337,809,799	3,102,412
% of Res & Rec Total	78.05	81.80	0.04	0.03	21.91	18.18	56.75	28.77	59.49
Com & Ind Total	674	104,323,728	0	0	137	38,769,615	811	143,093,343	1,063,589
% of Com & Ind Total	83.11	72.91	0.00	0.00	16.89	27.09	9.53	12.19	20.39
17. Taxable Total	4,443	380,640,119	2	90,881	1,195	100,172,142	5,640	480,903,142	4,166,001
% of Taxable Total	78.78	79.15	0.04	0.02	21.19	20.83	66.27	40.96	79.88

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	4	424,566	16,755,017	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	4	424,566	16,755,017
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	424,566	16,755,017

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	359	0	140	499

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	2,233	467,218,596	2,233	467,218,596
28. Ag-Improved Land	0	0	0	0	585	170,376,676	585	170,376,676
29. Ag Improvements	0	0	0	0	637	55,529,670	637	55,529,670
30. Ag Total							2,870	693,124,942

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	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	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	213	217.95	1,015,100	213	217.95	1,015,100	
32. HomeSite Improv Land	375	389.65	5,027,950	375	389.65	5,027,950	
33. HomeSite Improvements	384	0.00	38,181,040	384	0.00	38,181,040	1,049,075
34. HomeSite Total				597	607.60	44,224,090	
35. FarmSite UnImp Land	69	165.15	191,999	69	165.15	191,999	
36. FarmSite Improv Land	487	2,408.36	4,114,051	487	2,408.36	4,114,051	
37. FarmSite Improvements	606	0.00	17,348,630	606	0.00	17,348,630	0
38. FarmSite Total				675	2,573.51	21,654,680	
39. Road & Ditches	1,822	5,969.64	0	1,822	5,969.64	0	
40. Other- Non Ag Use	3	79.63	334,840	3	79.63	334,840	
41. Total Section VI				1,272	9,230.38	66,213,610	1,049,075

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	5,274.74	15.23%	15,688,236	15.05%	2,974.22
47. 2A1	67.18	0.19%	180,794	0.17%	2,691.19
48. 2A	5,905.90	17.05%	17,679,284	16.96%	2,993.50
49. 3A1	64.88	0.19%	169,271	0.16%	2,608.99
50. 3A	9,064.99	26.18%	27,389,414	26.27%	3,021.45
51. 4A1	9,919.66	28.64%	30,004,169	28.78%	3,024.72
52. 4A	4,333.36	12.51%	13,132,546	12.60%	3,030.57
53. Total	34,630.71	100.00%	104,243,714	100.00%	3,010.15
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,624.23	29.23%	1,089,056	29.23%	415.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	2,897.56	32.28%	1,202,493	32.28%	415.00
58. 3D1	24.21	0.27%	10,048	0.27%	415.04
59. 3D	999.81	11.14%	414,921	11.14%	415.00
60. 4D1	1,768.08	19.70%	733,753	19.70%	415.00
61. 4D	663.25	7.39%	275,249	7.39%	415.00
62. Total	8,977.14	100.00%	3,725,520	100.00%	415.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,918.80	3.06%	1,278,613	3.11%	326.28
65. 2G1	61.58	0.05%	19,705	0.05%	319.99
66. 2G	7,429.82	5.80%	2,403,645	5.85%	323.51
67. 3G1	121.11	0.09%	38,869	0.09%	320.94
68. 3G	18,566.56	14.49%	5,959,243	14.50%	320.97
69. 4G1	57,740.20	45.06%	18,493,794	45.00%	320.29
70. 4G	40,301.88	31.45%	12,901,585	31.39%	320.12
71. Total	128,139.95	100.00%	41,095,454	100.00%	320.71
Irrigated Total					
Irrigated Total	34,630.71	19.91%	104,243,714	69.75%	3,010.15
Dry Total					
Dry Total	8,977.14	5.16%	3,725,520	2.49%	415.00
Grass Total					
Grass Total	128,139.95	73.67%	41,095,454	27.50%	320.71
72. Waste	1,275.53	0.73%	127,553	0.09%	100.00
73. Other	924.01	0.53%	251,166	0.17%	271.82
74. Exempt	0.23	0.00%	0	0.00%	0.00
75. Market Area Total	173,947.34	100.00%	149,443,407	100.00%	859.13

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	54,952.06	54.80%	131,228,264	55.48%	2,388.05
47. 2A1	4,169.39	4.16%	9,975,399	4.22%	2,392.53
48. 2A	25,157.27	25.09%	59,963,490	25.35%	2,383.55
49. 3A1	80.75	0.08%	181,692	0.08%	2,250.06
50. 3A	4,545.63	4.53%	10,116,288	4.28%	2,225.50
51. 4A1	9,512.86	9.49%	20,926,537	8.85%	2,199.82
52. 4A	1,859.53	1.85%	4,142,109	1.75%	2,227.50
53. Total	100,277.49	100.00%	236,533,779	100.00%	2,358.79
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	48,681.84	51.64%	38,945,472	51.98%	800.00
56. 2D1	3,417.41	3.63%	2,733,928	3.65%	800.00
57. 2D	25,951.48	27.53%	20,761,184	27.71%	800.00
58. 3D1	114.54	0.12%	88,199	0.12%	770.03
59. 3D	2,633.99	2.79%	2,028,193	2.71%	770.01
60. 4D1	12,041.51	12.77%	9,272,006	12.38%	770.00
61. 4D	1,421.97	1.51%	1,094,929	1.46%	770.01
62. Total	94,262.74	100.00%	74,923,911	100.00%	794.84
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	12,569.11	14.69%	5,201,670	15.31%	413.85
65. 2G1	424.21	0.50%	170,196	0.50%	401.21
66. 2G	19,146.15	22.38%	7,770,109	22.87%	405.83
67. 3G1	148.08	0.17%	58,941	0.17%	398.03
68. 3G	8,207.02	9.59%	3,196,662	9.41%	389.50
69. 4G1	29,676.69	34.68%	11,639,738	34.26%	392.22
70. 4G	15,390.23	17.99%	5,933,566	17.47%	385.54
71. Total	85,561.49	100.00%	33,970,882	100.00%	397.03
Irrigated Total					
Irrigated Total	100,277.49	34.93%	236,533,779	67.98%	2,358.79
Dry Total					
Dry Total	94,262.74	32.83%	74,923,911	21.53%	794.84
Grass Total					
Grass Total	85,561.49	29.80%	33,970,882	9.76%	397.03
72. Waste	1,296.44	0.45%	129,644	0.04%	100.00
73. Other	5,723.80	1.99%	2,366,544	0.68%	413.46
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	287,121.96	100.00%	347,924,760	100.00%	1,211.77

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	9,751.29	63.13%	19,166,549	63.85%	1,965.54
47. 2A1	68.25	0.44%	141,619	0.47%	2,075.00
48. 2A	4,199.50	27.19%	8,200,339	27.32%	1,952.69
49. 3A1	4.37	0.03%	7,866	0.03%	1,800.00
50. 3A	458.33	2.97%	803,840	2.68%	1,753.85
51. 4A1	885.06	5.73%	1,557,058	5.19%	1,759.27
52. 4A	79.71	0.52%	142,932	0.48%	1,793.15
53. Total	15,446.51	100.00%	30,020,203	100.00%	1,943.49
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	49,459.59	60.71%	35,610,880	61.51%	720.00
56. 2D1	176.74	0.22%	127,255	0.22%	720.01
57. 2D	20,937.16	25.70%	15,074,753	26.04%	720.00
58. 3D1	144.92	0.18%	94,202	0.16%	650.03
59. 3D	3,242.79	3.98%	2,107,876	3.64%	650.02
60. 4D1	6,801.87	8.35%	4,421,375	7.64%	650.02
61. 4D	699.96	0.86%	455,020	0.79%	650.07
62. Total	81,463.03	100.00%	57,891,361	100.00%	710.65
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	11,925.92	12.41%	5,017,798	12.32%	420.75
65. 2G1	129.81	0.14%	55,170	0.14%	425.01
66. 2G	16,823.69	17.51%	7,114,725	17.47%	422.90
67. 3G1	111.12	0.12%	46,825	0.11%	421.39
68. 3G	9,430.54	9.82%	4,001,676	9.83%	424.33
69. 4G1	20,475.90	21.32%	8,691,720	21.34%	424.49
70. 4G	37,165.73	38.69%	15,801,551	38.80%	425.16
71. Total	96,062.71	100.00%	40,729,465	100.00%	423.99
Irrigated Total					
Irrigated Total	15,446.51	7.83%	30,020,203	23.17%	1,943.49
Dry Total					
Dry Total	81,463.03	41.30%	57,891,361	44.69%	710.65
Grass Total					
Grass Total	96,062.71	48.70%	40,729,465	31.44%	423.99
72. Waste	1,213.55	0.62%	121,355	0.09%	100.00
73. Other	3,076.69	1.56%	780,781	0.60%	253.77
74. Exempt	0.24	0.00%	0	0.00%	0.00
75. Market Area Total	197,262.49	100.00%	129,543,165	100.00%	656.70

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	150,354.71	370,797,696	150,354.71	370,797,696
77. Dry Land	0.00	0	0.00	0	184,702.91	136,540,792	184,702.91	136,540,792
78. Grass	0.00	0	0.00	0	309,764.15	115,795,801	309,764.15	115,795,801
79. Waste	0.00	0	0.00	0	3,785.52	378,552	3,785.52	378,552
80. Other	0.00	0	0.00	0	9,724.50	3,398,491	9,724.50	3,398,491
81. Exempt	0.00	0	0.00	0	0.47	0	0.47	0
82. Total	0.00	0	0.00	0	658,331.79	626,911,332	658,331.79	626,911,332

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	150,354.71	22.84%	370,797,696	59.15%	2,466.15
Dry Land	184,702.91	28.06%	136,540,792	21.78%	739.25
Grass	309,764.15	47.05%	115,795,801	18.47%	373.82
Waste	3,785.52	0.58%	378,552	0.06%	100.00
Other	9,724.50	1.48%	3,398,491	0.54%	349.48
Exempt	0.47	0.00%	0	0.00%	0.00
Total	658,331.79	100.00%	626,911,332	100.00%	952.27

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 N/a Or Error	0	0	0	0	1	1	1	1	0
83.2 Alliance Residential	221	1,409,025	2,785	17,225,397	3,144	239,746,239	3,365	258,380,661	2,342,637
83.3 Hemingford Residential	34	180,313	338	1,894,882	369	15,839,395	403	17,914,590	200,695
83.4 Rainbow Acres	111	345,350	68	510,840	76	4,122,760	187	4,978,950	0
83.5 Rural Commercial	0	0	1	30,720	1	20,170	1	50,890	0
83.6 Rural Residential 1	143	510,510	128	2,829,190	156	14,158,575	299	17,498,275	404,325
83.7 Rural Residential 2	248	695,476	283	5,481,156	325	32,809,800	573	38,986,432	154,755
84 Residential Total	757	3,140,674	3,603	27,972,185	4,072	306,696,940	4,829	337,809,799	3,102,412

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	6	455,260	7	1,439,316	7	1,894,576	0
85.2	Alliance Commercial	115	2,693,975	424	10,154,436	444	62,997,582	559	75,845,993	452,994
85.3	Alliance Residential	0	0	11	89,445	11	820,549	11	909,994	82,640
85.4	Hemingford Commercial	17	366,139	69	800,190	75	23,810,680	92	24,977,009	0
85.5	Industrial	1	76,500	8	757,546	8	13,760,745	9	14,594,791	0
85.6	Rural Commercial	25	599,043	52	4,370,561	108	19,901,376	133	24,870,980	527,955
86	Commercial Total	158	3,735,657	570	16,627,438	653	122,730,248	811	143,093,343	1,063,589

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	3,303.82	2.62%	1,057,221	2.62%	320.00
89. 2G1	61.58	0.05%	19,705	0.05%	319.99
90. 2G	6,794.55	5.39%	2,174,947	5.39%	320.10
91. 3G1	117.31	0.09%	37,538	0.09%	319.99
92. 3G	18,064.21	14.33%	5,783,413	14.33%	320.16
93. 4G1	57,466.02	45.58%	18,397,824	45.59%	320.15
94. 4G	40,256.43	31.93%	12,885,676	31.93%	320.09
95. Total	126,063.92	100.00%	40,356,324	100.00%	320.13
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	614.98	29.62%	221,392	29.95%	360.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	635.27	30.60%	228,698	30.94%	360.00
100. 3C1	3.80	0.18%	1,331	0.18%	350.26
101. 3C	502.35	24.20%	175,830	23.79%	350.01
102. 4C1	274.18	13.21%	95,970	12.98%	350.03
103. 4C	45.45	2.19%	15,909	2.15%	350.03
104. Total	2,076.03	100.00%	739,130	100.00%	356.03
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	126,063.92	98.38%	40,356,324	98.20%	320.13
CRP Total	2,076.03	1.62%	739,130	1.80%	356.03
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	128,139.95	100.00%	41,095,454	100.00%	320.71

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	10,217.60	12.95%	4,037,671	13.16%	395.17
89. 2G1	409.07	0.52%	162,701	0.53%	397.73
90. 2G	17,171.48	21.76%	6,792,642	22.14%	395.58
91. 3G1	130.57	0.17%	50,274	0.16%	385.03
92. 3G	7,951.00	10.07%	3,069,932	10.00%	386.11
93. 4G1	27,729.51	35.13%	10,675,881	34.79%	385.00
94. 4G	15,314.73	19.40%	5,896,191	19.22%	385.00
95. Total	78,923.96	100.00%	30,685,292	100.00%	388.80
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	2,351.51	35.43%	1,163,999	35.43%	495.00
98. 2C1	15.14	0.23%	7,495	0.23%	495.05
99. 2C	1,974.67	29.75%	977,467	29.75%	495.00
100. 3C1	17.51	0.26%	8,667	0.26%	494.97
101. 3C	256.02	3.86%	126,730	3.86%	495.00
102. 4C1	1,947.18	29.34%	963,857	29.34%	495.00
103. 4C	75.50	1.14%	37,375	1.14%	495.03
104. Total	6,637.53	100.00%	3,285,590	100.00%	495.00
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	78,923.96	92.24%	30,685,292	90.33%	388.80
CRP Total	6,637.53	7.76%	3,285,590	9.67%	495.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	85,561.49	100.00%	33,970,882	100.00%	397.03

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	9,156.20	10.13%	3,896,056	10.14%	425.51
89. 2G1	129.81	0.14%	55,170	0.14%	425.01
90. 2G	15,032.65	16.64%	6,389,354	16.63%	425.03
91. 3G1	90.96	0.10%	38,660	0.10%	425.02
92. 3G	9,112.98	10.09%	3,873,062	10.08%	425.00
93. 4G1	19,805.21	21.92%	8,420,088	21.92%	425.15
94. 4G	37,028.41	40.98%	15,745,936	40.99%	425.24
95. Total	90,356.22	100.00%	38,418,326	100.00%	425.19
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	2,769.72	48.54%	1,121,742	48.54%	405.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	1,791.04	31.39%	725,371	31.39%	405.00
100. 3C1	20.16	0.35%	8,165	0.35%	405.01
101. 3C	317.56	5.56%	128,614	5.56%	405.01
102. 4C1	670.69	11.75%	271,632	11.75%	405.00
103. 4C	137.32	2.41%	55,615	2.41%	405.00
104. Total	5,706.49	100.00%	2,311,139	100.00%	405.00
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	90,356.22	94.06%	38,418,326	94.33%	425.19
CRP Total	5,706.49	5.94%	2,311,139	5.67%	405.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	96,062.71	100.00%	40,729,465	100.00%	423.99

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

07 Box Butte

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	335,360,295	337,441,834	2,081,539	0.62%	3,102,412	-0.30%
02. Recreational	369,365	367,965	-1,400	-0.38%	0	-0.38%
03. Ag-Homesite Land, Ag-Res Dwelling	43,880,705	44,224,090	343,385	0.78%	1,049,075	-1.61%
04. Total Residential (sum lines 1-3)	379,610,365	382,033,889	2,423,524	0.64%	4,151,487	-0.46%
05. Commercial	117,891,594	131,044,237	13,152,643	11.16%	1,063,589	10.25%
06. Industrial	12,492,325	12,049,106	-443,219	-3.55%	0	-3.55%
07. Total Commercial (sum lines 5-6)	130,383,919	143,093,343	12,709,424	9.75%	1,063,589	8.93%
08. Ag-Farmsite Land, Outbuildings	23,303,896	21,654,680	-1,649,216	-7.08%	0	-7.08%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	7,550	334,840	327,290	4,334.97%		
11. Total Non-Agland (sum lines 8-10)	23,311,446	21,989,520	-1,321,926	-5.67%	0	-5.67%
12. Irrigated	366,544,437	370,797,696	4,253,259	1.16%		
13. Dryland	137,153,465	136,540,792	-612,673	-0.45%		
14. Grassland	113,464,662	115,795,801	2,331,139	2.05%		
15. Wasteland	394,690	378,552	-16,138	-4.09%		
16. Other Agland	2,845,266	3,398,491	553,225	19.44%		
17. Total Agricultural Land	620,402,520	626,911,332	6,508,812	1.05%		
18. Total Value of all Real Property (Locally Assessed)	1,153,708,250	1,174,028,084	20,319,834	1.76%	5,215,076	1.31%

2017 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:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$222,654
7.	Adopted budget, or granted budget if different from above:
	\$224,248
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$36,550 for Pictometry.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$1,700
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500 for travel, mileage, dues, subscriptions, registration and training.
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	No.
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, the web address is http://boxbutte.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop.
8.	Personal Property software:
	MIPS

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:
	GIS Workshop
3.	Other services:
	MIPS for CAMA, administrative and personal property software; Pictometry.

E. Appraisal /Listing Services

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

2017 Residential Assessment Survey for Box Butte County

1.	Valuation data collection done by:														
	The Assessor.														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Alliance: this valuation group includes residential properties within the city of Alliance and the residential parcels that would be classified as suburban (since there is no separate suburban residential market within the County).</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Hemingford: all residential properties within the town of Hemingford and the immediate area around it.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Residential 1: all rural residential properties that are close in proximity to paved roads within the County (that would include Hwy 385, Hwy 2, Hwy 87, Hwy 71, 10th Street west and County Road 70).</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Residential 2: the rural residential properties that do not meet the geographic criteria of valuation grouping 81, nor lie within any of the "Rainbow Acres" subdivisions.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rainbow Acres: Only the rural residential properties that are within the Rainbow Acres subdivisions.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Alliance: this valuation group includes residential properties within the city of Alliance and the residential parcels that would be classified as suburban (since there is no separate suburban residential market within the County).	20	Hemingford: all residential properties within the town of Hemingford and the immediate area around it.	81	Rural Residential 1: all rural residential properties that are close in proximity to paved roads within the County (that would include Hwy 385, Hwy 2, Hwy 87, Hwy 71, 10th Street west and County Road 70).	82	Rural Residential 2: the rural residential properties that do not meet the geographic criteria of valuation grouping 81, nor lie within any of the "Rainbow Acres" subdivisions.	83	Rainbow Acres: Only the rural residential properties that are within the Rainbow Acres subdivisions.	AG	Agricultural homes and outbuildings.
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82	Rural Residential 2: the rural residential properties that do not meet the geographic criteria of valuation grouping 81, nor lie within any of the "Rainbow Acres" subdivisions.														
83	Rainbow Acres: Only the rural residential properties that are within the Rainbow Acres subdivisions.														
AG	Agricultural homes and outbuildings.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	The county uses the tables provided by the CAMA vendor.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes.														
6.	Describe the methodology used to determine the residential lot values?														
	Qualified sales are reviewed and stratified by age and size and then the lots are valued by the square foot method.														
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														
	Currently, there are no vacant lots being held for sale or resale.														

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2014	2014	2013	2014
20	2016	2016	2017	2017
81	2015	2015	2015	2016
82	2015	2015	2015	2016
83	2015	2015	2015	2016
AG	2015	2015	2015	2014

2017 Commercial Assessment Survey for Box Butte County

1.	Valuation data collection done by:																							
	The Assessor.																							
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																							
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20	Hemingford: the commercial properties within the town of Hemingford and the immediate area surrounding the town.																							
80	Rural: all rural commercial properties.																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	The income approach was used for commercial property in the city of Alliance; all other valuation groupings are valued by the cost approach.																							
3a.	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. If a unique property was established in the County, the Assessor would consult a certified general appraiser.																							
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																							
	During the reappraisal by valuation group, a market depreciation is developed.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	Yes																							
6.	Describe the methodology used to determine the commercial lot values.																							
	The market approach is used to determine commercial lot values, and then the lots are valued by the square foot method.																							
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<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																				
10	2013	2013	2013	2013																				
20	2016	2016	2016	2016																				
80	2015	2015	2015	2015																				

2017 Agricultural Assessment Survey for Box Butte County

1.	Valuation data collection done by:													
	The Assessor.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Consists of land located primarily in the southern part of the County (and includes geocodes 1371 and 1373) that consists mostly of sandhills; the majority land use is grass.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Consists of land located primarily in the southern part of the County (and includes geocodes 1371 and 1373) that consists mostly of sandhills; the majority land use is grass.	2016	2	This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.	2016	3	This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.	2016
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3	This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.	2016												
	Land use update is accomplished by GIS comparisons and land use questionnaires sent to taxpayers.													
3.	Describe the process used to determine and monitor market areas.													
	Sales within each market area are reviewed and special attention is given to those sales that border the adjacent market area. Land use is also monitored in each agricultural market area.													
4.	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. Recreational use is considered when use is primarily for the purposes of recreation and/or hunting.													
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?													
	Yes, according to their location within the respective three market areas. There are also differences in well-depth that are taken into account when the sites in these areas are valued.													
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	There is no land currently enrolled in the Wetland Reserve Program.													
	<i><u>If your county has special value applications, please answer the following</u></i>													
7a.	How many special valuation applications are on file?													
	N/A													
7b.	What process was used to determine if non-agricultural influences exist in the county?													
	N/A													
	<i><u>If your county recognizes a special value, please answer the following</u></i>													
7c.	Describe the non-agricultural influences recognized within the county.													

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

**2017
BOX BUTTE COUNTY
THREE YEAR PLAN
OF ASSESSMENT**

Requirement

The assessor shall prepare a plan of assessment, pursuant to Neb. Laws 2005, LB 263 Section 9, on or before June 15 each year. The assessor shall present the plan to the county board of equalization on or before July 31 each year. A copy of the plan and any amendments made shall be sent to the Department of Revenue Property Assessment Division on or before October 31 each year.

General Description of Real Property in Box Butte County

Per 2016 County Abstract, Box Butte County consists of the following real property types:

	Parcels	% of Total	% of Taxable Value
Residential	4,520	54.85	29.01
Commercial	795	9.65	10.51
Industrial	9	.11	1.08
Recreational	3	.04	0
Agricultural	2,914	35.35	59.36
	-----	-----	-----
Totals	8,241	100.00	99.96

Current Resources

- Staff
 - Assessor with current certification and hours of continuing education
 - Three full-time clerical employees

- Budget
 - Our fiscal year is July 1-June 30 each year
 - The adopted budget for 2016-2017 year is \$224,248
 - \$36,550 is budgeted for oblique imagery

- Equipment
 - CAMA program with MIPS
 - Server 2013
 - Internet access with local provider
 - Four workstations
 - GIS contracted with GIS Workshop, Inc.

Current Assessment Procedures

- Update ownership by receipt of real estate transfers from register of deeds office
- Utilize GIS through GIS Workshop
- Utilize oblique imagery provided by Pictometry
- Maintain sales file with monthly qualified sales
 - Conduct sales study
- Receive building permits from the City's Building and Zoning office
 - Review properties as "pick-up" work annually
- Zoning is county wide, however the county does not enforce building permits for rural improvements
 - Our pick-up work for rural is currently by discovery AND
 - The Assessor's office promotes rural property owners to complete an Information Statement Form in the office
- Application for value change from discovery is applied annually between January 1 and March 19 each year
- Approaches to value are used in accordance with IAAO mass appraisal techniques
 - **Income approach** is applied to commercial properties
 - Collected income and expense data
 - Analyzed data with market depreciation
 - **Cost approach** is used for all improved parcels
 - Marshall & Swift pricing system is used
 - Market depreciation applied
 - **Market approach** is used on all properties in regard to market depreciation
- Agricultural land sales are studied and valuations adjusted accordingly in their respective market areas
 - Agricultural land has three market areas
- Change of value notices are sent pursuant state statute 77-1315
- Levels of value are published in local newspapers and delivered to local radio station pursuant state statute 77-1315

Level of Value, Quality, and Uniformity for 2016 Assessment

	Median
Residential	96%
Commercial	99%
Agricultural land	72%

Assessment Actions Planned for Assessment Year 2017

- Pick up work is to be done by the assessor and/or staff
- Residential
 - Alliance
 - Study sales and adjust values if needed
 - Rural Residential
 - Study sales and adjust values if needed
 - Hemingford
 - Use Pictometry oblique imagery to aid in changes to property for reappraisal process
 - Apply new cost index and set depreciation according to market values/sales
- Commercial
 - Alliance
 - Study sales and adjust values if needed
 - Rural
 - Study sales and adjust values if needed
 - Hemingford
 - Use Pictometry oblique imagery to aid in changes to property for reappraisal process
 - Apply new cost index and set depreciation according to market values/sales
- Agricultural land
 - Study sales and make adjustments if necessary
 - Verify land use with land owners per FSA and NRD

Assessment Actions Planned for Assessment Year 2018

- Pick up work is to be done by the assessor and/or staff
- Residential
 - Alliance
 - Use Pictometry oblique imagery to aid in changes to property for reappraisal process
 - Apply new cost index and set market depreciation
 - Inspect properties according to building permits and through discovery

- Hemingford
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust values if necessary
- Rural Residential
 - Inspect properties according to Improvement Information Statement in lieu of a building permit
 - Study sales and adjust values if necessary
- Commercial
 - Alliance
 - Use Pictometry oblique imagery to aid in changes to property for reappraisal process
 - Apply new cost index and set market depreciation
 - Inspect properties according to building permits and through discovery
 - Hemingford & Rural
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust values if necessary
- Agricultural land
 - Study sales and make adjustments if necessary

Assessment Actions Planned for Assessment Year 2019

- Pick up work is to be done by the assessor and/or staff
- Residential
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
- Commercial
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
- Agricultural land
 - Study sales and make adjustments if necessary
 - Should be receiving new GIS land use imagery