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**2023 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**BOX BUTTE COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 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

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

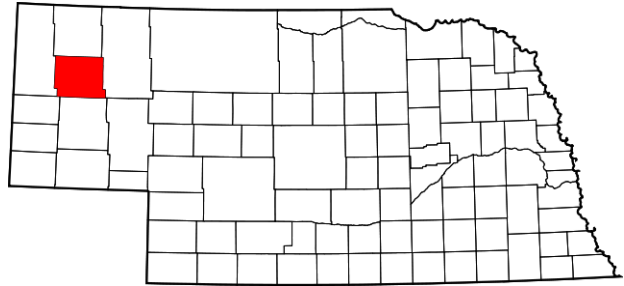
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

*\*Further information may be found in Exhibit 94*

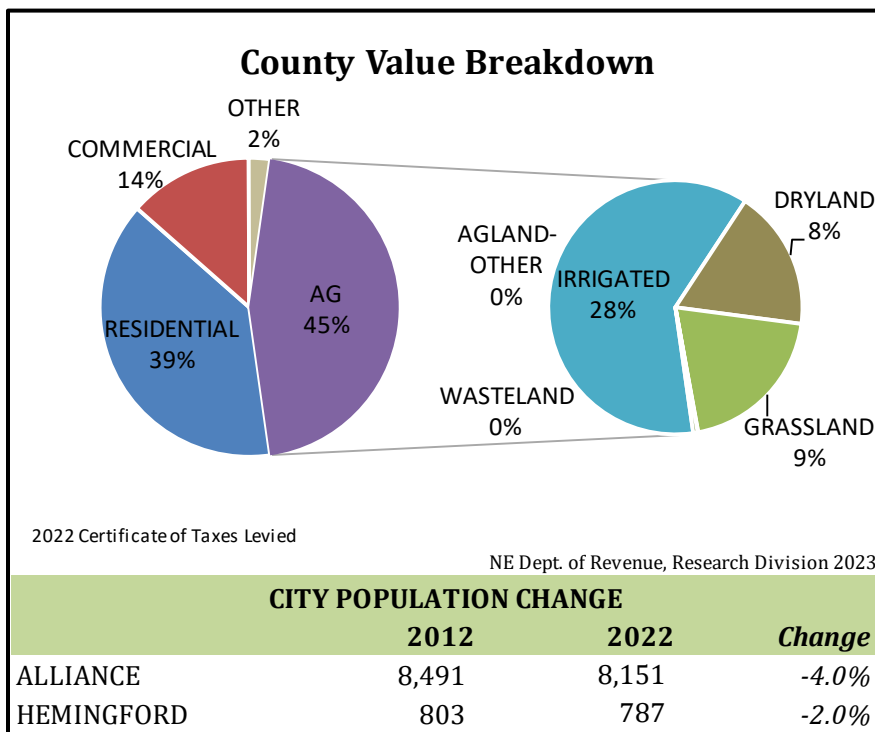


## County Overview

With a total area of 1,075 square miles, Box Butte County has 10,604 residents, per the Census Bureau Quick Facts for 2021, a slight 2% population decrease from the 2020 U.S. Census. Reports indicate that 75% of county residents are homeowners and 83% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$108,213 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Box Butte County are located in and around Alliance, the county seat. According to the latest information available from the U.S. Census Bureau, there are 294 employer establishments with total employment of 2637, for a slight 3% decrease in employment.



Agricultural land makes up approximately 48% of the county's valuation base. A mix of grass and dry land makes up the majority of the land in the county. Box Butte County is included in the Upper Niobrara White Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Box Butte County ranks first in sugar beets for sugar, second in dry edible beans, and third for winter wheat.

# 2023 Residential Correlation for Box Butte County

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## *Assessment Actions*

Assessment actions taken to address the residential property class included the review of the City of Alliance. New cost tables and a market depreciation by effective age, developed by the county assessor, were applied. Acreages within the corporate boundaries of Alliance received a first acre value of \$15,000. After reviewing the sales in rural Valuation Group 82, dwellings received an increase of 16% to closer match the market.

The pick-up work was completed timely.

## *Assessment Practice Review*

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

The Box Butte County Assessor's sales qualification and verification process consists of sending a mailed questionnaire to both parties involved in the real estate transaction, with the exception of those sales deemed by the IAAO as possible candidates for exclusion. Follow-up telephone calls are utilized for non-respondents. Residential sale usability is lower than the statewide average. However, a review of the residential sales deemed non-qualified revealed that all had compelling reasons for their disqualification. Therefore, all qualified residential sales were available for measurement purposes.

Vacant land studies are conducted during the year of review for each valuation group. Thus, the rural residential valuation groups were last reviewed in 2020, Hemingford was reviewed in assessment year 2022, and Alliance was reviewed for 2023. The county is current in the statutorily required six-year inspection and review cycle. Cost indexes and depreciation tables are updated during the review of each valuation group.

Five valuation groups are used to define residential property within Box Butte County and are based on market conditions for this property class. The two hubs of most residential activity occur within the City of Alliance and Hemingford. The three rural residential valuation groups were established based on geographic location. Valuation Group 82 consists of rural parcels close to paved roads and highways. Valuation Group 83 consists of properties in the rural platted subdivisions of Rainbow Acres. The remaining rural Valuation Group 81 encompasses all the rural residential properties that do not fall into the other two rural groups.

The Box Butte County Assessor submits a written valuation methodology as each valuation group is reviewed and revalued. The written methodology for Alliance will be completed after statewide equalization.

## 2023 Residential Correlation for Box Butte County

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### *Description of Analysis*

Five valuation groups delineate the residential market for the county.

<b>Valuation Group</b>	<b>Description</b>
10	Alliance including suburban
20	Hemingford
81	Rural 1: all rural residential county wide not in Valuation Groups 82 or 83
82	Rural 2: rural residential properties within one mile of a paved road, major county road or highway.
83	Rural 3: rural residential in platted Rainbow Acres subdivisions

The statistical profile of residential property indicates 317 qualified sales deemed qualified during the two-year timeframe of the sales study period. Two of the three measures of central tendency are within the acceptable range, while the mean measure is slightly above acceptable range, and is impacted by the extreme maximum outlier. Both the coefficient of dispersion and the price-related differential are within the range recommended by IAAO.

A review of the profile by valuation group, indicates that all valuation groups with sufficient sales have medians within the acceptable range. Most have qualitative statistics within the IAAO recommended range. Valuation Group 10 has a COD that is too low to support uniformity of sold and unsold properties in non-homogenous properties. The county assessor's assessment process involves application of market depreciation by effective age. Valuation Group 10 consists entirely of the City of Alliance and the suburban area surrounding the city. Further examination of the percent change in the sales file for this valuation group indicates an increase of 14%. The abstract percent change for the Alliance was 16%, suggesting that all properties may have been adjusted equitably. There is no conclusive way to determine if actual sales bias exists. The Property Assessment Division will analyze this through the next assessment practice review.

Valuation Group 82 shows 10 sales with both the median and weighted mean measures within acceptable range. The COD and the PRD at 106% are somewhat high. Removal of a single outlier significantly shifts the median, indicating that the sample is too small to be reliable.

Valuation Group 81 with seven sales exhibits only one assessment to sale price ratio that is within range. The remaining five sales range from 50% to 150%. Valuation Group 83 is a statistically small sample with a range of assessment to sale price ratios of 65% to 109%. In the current market, it is quite likely that these groups are actually low and may be disproportionately increased in the future. However, there are not sufficient sales to warrant a non-binding recommendation for adjustment. The county assessor's process has historically avoided adjusting properties where few

## 2023 Residential Correlation for Box Butte County

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sales exist outside of the reappraisal cycle. Assessment equity would be improved by equalizing all properties every year.

A review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL), shows an overall residential change of 13%, which mirrors the sales sample change of 13%, supporting that the assessment actions taken by the county assessor have been applied to both the sample and the residential population as a whole.

### *Equalization and Quality of Assessment*

Based on the above analysis and the assessment practices for the overall residential class, the quality of assessment for the residential property class is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	276	99.21	100.98	100.50	03.89	100.48
20	20	97.64	99.11	95.23	10.74	104.07
81	7	81.40	90.08	79.49	34.55	113.32
82	10	97.44	105.90	99.56	21.21	106.37
83	4	75.81	81.51	73.93	18.11	110.25
____ALL____	317	99.13	100.53	99.29	05.69	101.25

### *Level of Value*

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

## 2023 Commercial Correlation for Box Butte County

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### *Assessment Actions*

For the current assessment year, the county assessor reviewed Alliance multi-family parcels and conducted an income approach to arrive at assessment value.

The pick-up work was completed timely.

### *Assessment Practice Review*

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

The Box Butte County assessor's sales qualification and verification process consists of a questionnaire mailed to both parties involved in the real estate transaction. A follow-up by telephone is used to answer additional questions regarding the specifics of the sale. Commercial sale usability is higher than the statewide average. A review of the commercial sales deemed non-qualified revealed that all had adequate reasons for their disqualification. Therefore, all qualified commercial sales were available for current measurement purposes.

Three valuation groups define commercial property in Box Butte County and are based primarily on geographic location. Valuation Group 10 contains all commercial parcels in the city of Alliance, Valuation Group 10 consists of Hemingford, and Valuation Group 80 encompasses all rural commercial parcels. The county assessor applies the income approach to Valuation Group 10, since there is adequate income information. The remaining two valuation groups are valued using the cost approach, and the Computer-Assisted Mass Appraisal (CAMA) cost tables and depreciation are utilized.

Commercial vacant land studies are conducted during the six-year inspection and review cycle for each valuation group. Valuation Group 10 was last reviewed in 2019, Valuation Group 20 was reviewed in assessment year 2022, and rural commercial Valuation Group 80 was last reviewed in 2020. Cost indexes and depreciation tables for the three valuation groups are as follows: Valuation Group 10 are dated 2018, Valuation Group 20 are dated 2021, and Valuation Group 80 are dated 2020. Box Butte County is in compliance with the statutorily required six-year inspection and review cycle.

A written valuation methodology is submitted by the county assessor for each valuation group after it is reviewed and revalued.

## 2023 Commercial Correlation for Box Butte County

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### *Description of Analysis*

Three valuation groups define the commercial property class in Box Butte County and are based on geographic location and commercial market.

<b>Valuation Group</b>	<b>Description</b>
10	Alliance
20	Hemingford
80	Rural

Examination of the overall statistical profile for the commercial property class indicates 34 sales, with only the median measure of central tendency within the acceptable range. The hypothetical removal of the extreme maximum outlier would leave the median virtually unchanged but would bring the weighted mean within the acceptable range and lower the COD by three percentage points. The COD supports the median measure. A review of the three-study years' medians indicates a relatively stable commercial market.

Review of sales by valuation group indicates that only Valuation Group 10 has an adequate sample of sales, and the statistics for the valuation group generally reflect those of the commercial sample overall, and both the median and the weighted mean are within range. Neither of the other two valuation groups have sufficient sales for a meaningful statistical analysis.

Analysis of the 34 sales by Property Type reveals 12 multi-family sales with all three measures of tendency above acceptable range. By occupancy code, one sale is occupancy code 300 (multi-family high-rise) and the remaining 11 are 352 (multi-family). Further review indicates that of these 12 sales, the occupancy code 300 sale is the oldest. The uniform application of a new capitalization rate has raised the assessed value above the latest sales price. The hypothetical removal of this sale brings the median to 100%. Based on the analysis, an adjustment to the multi-family property based on the property type statistics is not warranted. A substat of this property type is available in the appendix of this report.

A careful consideration of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared to the 2022 Certificate of Taxes Levied Report (CTL) indicates that commercial property increased approximately 2% excluding growth. Change to the statistical sample from the preliminary to the final statistics reveals a 7% change. However, the 12 multi-family sales constitute only 15% of total multi-family parcels in Alliance, but 35% of the sample indicating that the assessment actions affected the sample disproportionately when compared to the multi-family base.

## 2023 Commercial Correlation for Box Butte County

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### *Equalization and Quality of Assessment*

Based on the analysis of the statistical profile and the overall assessment practices of the county assessor, the commercial property class in Box Butte County is equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	29	99.96	102.62	95.33	13.65	107.65
20	3	100.23	99.30	89.26	11.74	111.25
80	2	165.05	165.05	200.08	39.39	82.49
____ALL____	34	100.14	106.00	105.47	16.49	100.50

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Box Butte County is 100%.

# 2023 Agricultural Correlation for Box Butte County

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## *Assessment Actions*

For assessment year 2023, the Box Butte County Assessor addressed agricultural land by market area: in Market Area 1, dryland was raised 25% across all land capability groups; no actions were taken in Market Area 2; and in Market Area 3, some irrigated subclasses were increased and decreased by Land Capability Group (LCG) resulting in minimal overall change to the average value. Wetland Reserved Program (WRP) values were increased to 100% of grass values and Conservation Reserve Program (CRP) grass values were increased.

## *Assessment Practice Review*

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

The county assessor's sale qualification and verification process includes the use of a questionnaire sent to both the buyer and seller of agricultural property. The Box Butte County Assessor's agricultural sale usability is significantly above that of the statewide average. This generally may cause a number of outlying sales to remain in the sale sample due to the assumption that a sale is good unless proved otherwise. Non-returned questionnaires can contribute to this during the sale qualification process. Therefore, all arm's-length agricultural sales were available for current measurement purposes.

Land use was last updated in 2020 using aerial imagery and taxpayer information. The review of improvements and site values on agricultural land are conducted at the same time as the review of rural residential improvements and site values. The date of the last improvement and site review was assessment year 2020. The cost index and depreciation tables for all rural improvements are dated July 2020.

Agricultural land in Box Butte County is represented by three agricultural market areas based on Majority Land Use (MLU), soils, topography, and the availability of water. Market Area 1 is primarily grassland; Market Area 2 contains acres distributed among all three land classes; Market Area 3 is predominantly dryland and grassland. The county assessor recognizes a subclass of irrigated land where the irrigation is applied from an adjacent parcel, because there is not a well on each parcel. The county assessor has determined that there are no non-agricultural influences in the county, and thus special value is not utilized. Intensive use acres have been identified, classified as a special intensive use code, and valued similarly to the other Panhandle counties.



# 2023 Agricultural Correlation for Box Butte County

## *Description of Analysis*

The statistical profile for agricultural land indicates 45 sales deemed qualified with all three overall measures of central tendency within the acceptable range. The qualitative statistics are supportive of the three measures.

Examination of the sales broken down by market area shows that all three market areas are within the acceptable range, and each COD supports the reliability of the median

Review of the 80% (MLU) statistics generally supports that all values have been assessed in the acceptable range. The only median out of range is Market Area 3 dryland, however, the sample is small, comparison of dryland values in Market Area 3 with neighboring counties as illustrated in the Box Butte County 2023 Average Acre Value Comparison, supports that average dryland values are quite comparable to neighboring counties and are only lower than dryland values in Garden County. Based on the analysis all agricultural values are assessed in the acceptable range.

## *Equalization and Quality of Assessment*

All agricultural improvements are reviewed at the same time and valued with the same cost and depreciation schedules as those for the rural residential improvements. Home sites for both are also valued the same according to their location within the respective three market areas.

Based upon all available information obtained by analysis of the agricultural statistical profile as well as the review of the assessment practices, it is determined that agricultural land is valued equitably, and the quality of assessment complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	11	73.79	71.81	70.88	13.70	101.31
1	1	69.44	69.44	69.44	00.00	100.00
2	4	69.75	69.30	71.57	12.22	96.83
3	6	74.82	73.88	71.05	16.01	103.98
<u>    Dry    </u>						
County	12	68.86	68.69	69.16	09.06	99.32
1	1	68.55	68.55	68.55	00.00	100.00
2	5	68.92	72.91	71.05	06.62	102.62
3	6	64.71	65.19	65.80	13.32	99.07
<u>    Grass    </u>						
County	6	69.17	71.02	75.35	15.22	94.25
1	3	69.46	70.28	81.19	14.54	86.56
2	2	73.19	73.19	64.43	22.07	113.60
3	1	68.88	68.88	68.88	00.00	100.00
<u>    ALL    </u>	45	69.57	71.64	71.83	14.14	99.74

## 2023 Agricultural Correlation for Box Butte County

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### *Level of Value*

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

## 2023 Opinions of the Property Tax Administrator for Box Butte County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>99</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2023 Commission Summary for Box Butte County

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### Residential Real Property - Current

Number of Sales	317	Median	99.13
Total Sales Price	\$39,698,786	Mean	100.53
Total Adj. Sales Price	\$39,698,786	Wgt. Mean	99.29
Total Assessed Value	\$39,418,401	Average Assessed Value of the Base	\$103,641
Avg. Adj. Sales Price	\$125,233	Avg. Assessed Value	\$124,348

### Confidence Interval - Current

95% Median C.I	98.88 to 99.44
95% Wgt. Mean C.I	97.78 to 100.81
95% Mean C.I	99.01 to 102.05
% of Value of the Class of all Real Property Value in the County	37.04
% of Records Sold in the Study Period	6.74
% of Value Sold in the Study Period	8.09

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	300	96	95.51
2021	318	95	95.28
2020	309	96	96.30
2019	277	98	98.34

## 2023 Commission Summary for Box Butte County

### Commercial Real Property - Current

Number of Sales	34	Median	100.14
Total Sales Price	\$17,174,885	Mean	106.00
Total Adj. Sales Price	\$17,174,885	Wgt. Mean	105.47
Total Assessed Value	\$18,114,154	Average Assessed Value of the Base	\$217,674
Avg. Adj. Sales Price	\$505,144	Avg. Assessed Value	\$532,769

### Confidence Interval - Current

95% Median C.I	98.44 to 107.62
95% Wgt. Mean C.I	79.36 to 131.58
95% Mean C.I	95.89 to 116.11
% of Value of the Class of all Real Property Value in the County	13.02
% of Records Sold in the Study Period	4.32
% of Value Sold in the Study Period	10.57

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	49	99	99.46
2021	34	99	99.29
2020	43	100	99.90
2019	39	100	99.90

**07 Box Butte  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 317  
 Total Sales Price : 39,698,786  
 Total Adj. Sales Price : 39,698,786  
 Total Assessed Value : 39,418,401  
 Avg. Adj. Sales Price : 125,233  
 Avg. Assessed Value : 124,348

MEDIAN : 99  
 WGT. MEAN : 99  
 MEAN : 101  
 COD : 05.69  
 PRD : 101.25

COV : 13.70  
 STD : 13.77  
 Avg. Abs. Dev : 05.64  
 MAX Sales Ratio : 236.93  
 MIN Sales Ratio : 49.53

95% Median C.I. : 98.88 to 99.44  
 95% Wgt. Mean C.I. : 97.78 to 100.81  
 95% Mean C.I. : 99.01 to 102.05

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	37	99.87	106.41	103.69	11.62	102.62	61.62	236.93	98.90 to 101.47	107,135	111,087
01-JAN-21 To 31-MAR-21	27	99.69	100.24	100.67	02.19	99.57	95.36	113.23	98.43 to 100.75	125,959	126,809
01-APR-21 To 30-JUN-21	52	99.75	103.89	102.08	08.10	101.77	55.87	165.63	99.30 to 100.34	121,647	124,178
01-JUL-21 To 30-SEP-21	36	98.83	98.47	97.53	04.23	100.96	79.30	125.76	98.39 to 99.94	132,784	129,500
01-OCT-21 To 31-DEC-21	40	99.48	99.06	98.12	03.75	100.96	65.04	121.65	98.12 to 100.22	112,259	110,153
01-JAN-22 To 31-MAR-22	42	98.83	98.58	97.27	04.97	101.35	49.53	153.47	98.04 to 99.58	128,626	125,120
01-APR-22 To 30-JUN-22	38	98.10	100.23	98.35	05.38	101.91	74.82	140.37	97.36 to 99.18	132,128	129,942
01-JUL-22 To 30-SEP-22	45	98.81	97.01	97.65	03.37	99.34	70.51	109.29	97.58 to 99.17	140,322	137,024
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	152	99.63	102.57	100.99	07.04	101.56	55.87	236.93	99.10 to 100.00	121,518	122,719
01-OCT-21 To 30-SEP-22	165	98.74	98.65	97.82	04.38	100.85	49.53	153.47	98.15 to 99.17	128,655	125,849
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	155	99.48	100.75	99.75	05.09	101.00	55.87	165.63	99.07 to 99.77	122,562	122,253
<u>ALL</u>	317	99.13	100.53	99.29	05.69	101.25	49.53	236.93	98.88 to 99.44	125,233	124,348

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	276	99.21	100.98	100.50	03.89	100.48	61.62	236.93	98.91 to 99.48	124,892	125,520
20	20	97.64	99.11	95.23	10.74	104.07	74.64	140.37	93.93 to 100.74	88,588	84,359
81	7	81.40	90.08	79.49	34.55	113.32	49.53	150.42	49.53 to 150.42	152,643	121,330
82	10	97.44	105.90	99.56	21.21	106.37	79.49	165.63	84.02 to 132.52	184,390	183,582
83	4	75.81	81.51	73.93	18.11	110.25	65.04	109.37	N/A	136,125	100,642
<u>ALL</u>	317	99.13	100.53	99.29	05.69	101.25	49.53	236.93	98.88 to 99.44	125,233	124,348

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	317	99.13	100.53	99.29	05.69	101.25	49.53	236.93	98.88 to 99.44	125,233	124,348
06											
07											
<u>ALL</u>	317	99.13	100.53	99.29	05.69	101.25	49.53	236.93	98.88 to 99.44	125,233	124,348

**07 Box Butte  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 317  
 Total Sales Price : 39,698,786  
 Total Adj. Sales Price : 39,698,786  
 Total Assessed Value : 39,418,401  
 Avg. Adj. Sales Price : 125,233  
 Avg. Assessed Value : 124,348

MEDIAN : 99  
 WGT. MEAN : 99  
 MEAN : 101  
 COD : 05.69  
 PRD : 101.25

COV : 13.70  
 STD : 13.77  
 Avg. Abs. Dev : 05.64  
 MAX Sales Ratio : 236.93  
 MIN Sales Ratio : 49.53

95% Median C.I. : 98.88 to 99.44  
 95% Wgt. Mean C.I. : 97.78 to 100.81  
 95% Mean C.I. : 99.01 to 102.05

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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												
Less Than 15,000	1	119.34	119.34	119.34	00.00	100.00	119.34	119.34	N/A	12,500	14,918	
Less Than 30,000	7	97.17	93.54	92.04	14.64	101.63	61.62	119.34	61.62 to 119.34	21,321	19,623	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	317	99.13	100.53	99.29	05.69	101.25	49.53	236.93	98.88 to 99.44	125,233	124,348	
Greater Than 14,999	316	99.12	100.47	99.29	05.65	101.19	49.53	236.93	98.88 to 99.44	125,590	124,695	
Greater Than 29,999	310	99.14	100.69	99.32	05.49	101.38	49.53	236.93	98.89 to 99.44	127,579	126,713	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	119.34	119.34	119.34	00.00	100.00	119.34	119.34	N/A	12,500	14,918	
15,000 TO 29,999	6	97.01	89.24	89.54	13.31	99.66	61.62	109.37	61.62 to 109.37	22,792	20,408	
30,000 TO 59,999	41	99.48	106.66	106.04	11.37	100.58	70.79	236.93	97.37 to 101.49	49,583	52,578	
60,000 TO 99,999	95	99.23	101.58	101.73	04.86	99.85	79.30	165.63	98.79 to 99.85	77,162	78,496	
100,000 TO 149,999	67	98.90	99.22	99.15	03.99	100.07	74.64	153.47	98.21 to 99.28	124,704	123,644	
150,000 TO 249,999	89	99.42	99.56	99.34	03.79	100.22	55.87	158.19	98.96 to 99.69	186,418	185,193	
250,000 TO 499,999	18	98.25	93.42	93.55	08.98	99.86	49.53	118.10	89.15 to 99.70	291,106	272,330	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	317	99.13	100.53	99.29	05.69	101.25	49.53	236.93	98.88 to 99.44	125,233	124,348	



**07 Box Butte  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 34  
 Total Sales Price : 17,174,885  
 Total Adj. Sales Price : 17,174,885  
 Total Assessed Value : 18,114,154  
 Avg. Adj. Sales Price : 505,144  
 Avg. Assessed Value : 532,769

MEDIAN : 100  
 WGT. MEAN : 105  
 MEAN : 106  
 COD : 16.49  
 PRD : 100.50

COV : 28.38  
 STD : 30.08  
 Avg. Abs. Dev : 16.51  
 MAX Sales Ratio : 230.06  
 MIN Sales Ratio : 48.90

95% Median C.I. : 98.44 to 107.62  
 95% Wgt. Mean C.I. : 79.36 to 131.58  
 95% Mean C.I. : 95.89 to 116.11

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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>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	3	100.04	120.70	108.06	22.02	111.70	97.98	164.08	N/A	173,000	186,943
01-JAN-20 To 31-MAR-20	1	100.23	100.23	100.23	00.00	100.00	100.23	100.23	N/A	120,000	120,275
01-APR-20 To 30-JUN-20	3	101.25	109.08	114.50	08.37	95.27	100.29	125.71	N/A	210,000	240,460
01-JUL-20 To 30-SEP-20	1	102.95	102.95	102.95	00.00	100.00	102.95	102.95	N/A	85,000	87,508
01-OCT-20 To 31-DEC-20	10	104.56	113.34	119.37	25.09	94.95	48.90	230.06	92.02 to 121.78	1,034,789	1,235,191
01-JAN-21 To 31-MAR-21	2	99.20	99.20	99.66	00.77	99.54	98.44	99.96	N/A	124,000	123,580
01-APR-21 To 30-JUN-21	3	99.51	111.17	110.20	14.37	100.88	95.55	138.45	N/A	200,000	220,398
01-JUL-21 To 30-SEP-21	1	98.33	98.33	98.33	00.00	100.00	98.33	98.33	N/A	275,000	270,400
01-OCT-21 To 31-DEC-21	6	105.62	104.78	110.24	10.05	95.05	84.38	117.65	84.38 to 117.65	131,667	145,155
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	3	81.18	88.58	92.23	09.77	96.04	80.38	104.17	N/A	275,000	253,627
01-JUL-22 To 30-SEP-22	1	53.44	53.44	53.44	00.00	100.00	53.44	53.44	N/A	2,735,000	1,461,690
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	8	100.77	111.57	110.04	11.84	101.39	97.98	164.08	97.98 to 164.08	169,250	186,249
01-OCT-20 To 30-SEP-21	16	99.83	110.23	117.96	19.52	93.45	48.90	230.06	95.55 to 119.48	716,930	845,667
01-OCT-21 To 30-SEP-22	10	99.07	94.78	71.11	15.27	133.29	53.44	117.65	80.38 to 116.50	435,000	309,350
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	15	101.49	110.92	118.76	19.10	93.40	48.90	230.06	99.69 to 119.48	745,526	885,405
01-JAN-21 To 31-DEC-21	12	99.38	104.91	107.14	09.16	97.92	84.38	138.45	98.33 to 116.50	159,417	170,807
<u>ALL</u>	34	100.14	106.00	105.47	16.49	100.50	48.90	230.06	98.44 to 107.62	505,144	532,769

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	29	99.96	102.62	95.33	13.65	107.65	48.90	164.08	98.33 to 107.62	516,911	492,755
20	3	100.23	99.30	89.26	11.74	111.25	81.18	116.50	N/A	164,333	146,677
80	2	165.05	165.05	200.08	39.39	82.49	100.04	230.06	N/A	845,730	1,692,120
<u>ALL</u>	34	100.14	106.00	105.47	16.49	100.50	48.90	230.06	98.44 to 107.62	505,144	532,769

**07 Box Butte  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 34  
 Total Sales Price : 17,174,885  
 Total Adj. Sales Price : 17,174,885  
 Total Assessed Value : 18,114,154  
 Avg. Adj. Sales Price : 505,144  
 Avg. Assessed Value : 532,769

MEDIAN : 100  
 WGT. MEAN : 105  
 MEAN : 106  
 COD : 16.49  
 PRD : 100.50

COV : 28.38  
 STD : 30.08  
 Avg. Abs. Dev : 16.51  
 MAX Sales Ratio : 230.06  
 MIN Sales Ratio : 48.90

95% Median C.I. : 98.44 to 107.62  
 95% Wgt. Mean C.I. : 79.36 to 131.58  
 95% Mean C.I. : 95.89 to 116.11

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	12	100.89	108.32	115.25	12.54	93.99	80.38	138.45	98.33 to 121.78	364,833	420,476
03	21	99.69	98.77	87.64	13.30	112.70	48.90	164.08	93.46 to 104.17	547,401	479,731
04	1	230.06	230.06	230.06	00.00	100.00	230.06	230.06	N/A	1,301,460	2,994,095
<u>ALL</u>	<u>34</u>	<u>100.14</u>	<u>106.00</u>	<u>105.47</u>	<u>16.49</u>	<u>100.50</u>	<u>48.90</u>	<u>230.06</u>	<u>98.44 to 107.62</u>	<u>505,144</u>	<u>532,769</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	34	100.14	106.00	105.47	16.49	100.50	48.90	230.06	98.44 to 107.62	505,144	532,769
Greater Than 14,999	34	100.14	106.00	105.47	16.49	100.50	48.90	230.06	98.44 to 107.62	505,144	532,769
Greater Than 29,999	34	100.14	106.00	105.47	16.49	100.50	48.90	230.06	98.44 to 107.62	505,144	532,769
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	98.44	92.04	92.27	19.34	99.75	48.90	116.50	N/A	47,600	43,921
60,000 TO 99,999	6	101.37	111.11	110.50	11.57	100.55	97.98	164.08	97.98 to 164.08	72,000	79,558
100,000 TO 149,999	3	99.69	93.43	94.36	06.64	99.01	80.38	100.23	N/A	116,667	110,085
150,000 TO 249,999	5	99.96	106.70	106.88	08.79	99.83	95.55	138.45	N/A	180,000	192,385
250,000 TO 499,999	10	102.11	105.85	106.35	11.11	99.53	81.18	125.71	93.46 to 119.48	339,750	361,337
500,000 TO 999,999											
1,000,000 TO 1,999,999	3	121.78	153.15	144.37	33.51	106.08	107.62	230.06	N/A	1,691,108	2,441,383
2,000,000 TO 4,999,999	2	72.73	72.73	76.47	26.52	95.11	53.44	92.02	N/A	3,392,030	2,593,750
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>34</u>	<u>100.14</u>	<u>106.00</u>	<u>105.47</u>	<u>16.49</u>	<u>100.50</u>	<u>48.90</u>	<u>230.06</u>	<u>98.44 to 107.62</u>	<u>505,144</u>	<u>532,769</u>

**07 Box Butte  
COMMERCIAL**

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Qualified

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 Avg. Adj. Sales Price : 505,144  
 Avg. Assessed Value : 532,769

MEDIAN : 100  
 WGT. MEAN : 105  
 MEAN : 106  
 COD : 16.49  
 PRD : 100.50

COV : 28.38  
 STD : 30.08  
 Avg. Abs. Dev : 16.51  
 MAX Sales Ratio : 230.06  
 MIN Sales Ratio : 48.90

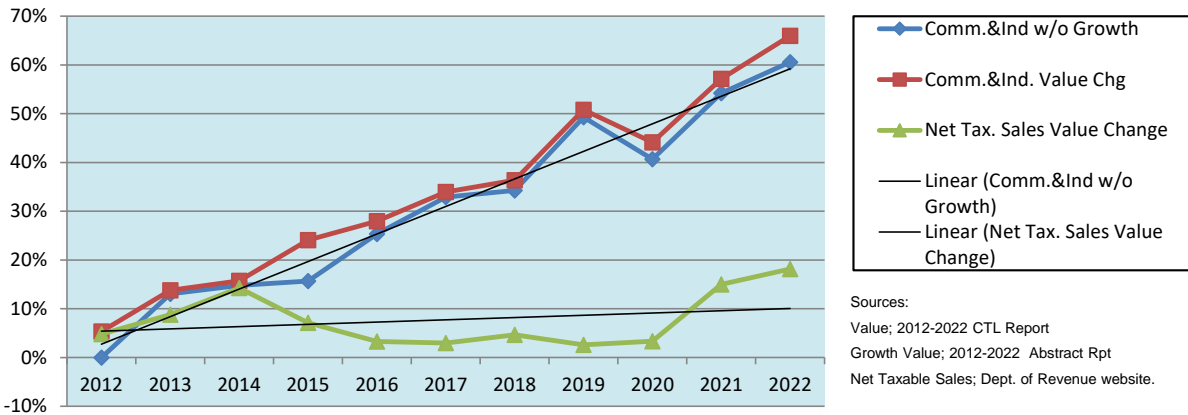
95% Median C.I. : 98.44 to 107.62  
 95% Wgt. Mean C.I. : 79.36 to 131.58  
 95% Mean C.I. : 95.89 to 116.11

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	125.71	125.71	125.71	00.00	100.00	125.71	125.71	N/A	350,000	440,000
304	1	81.18	81.18	81.18	00.00	100.00	81.18	81.18	N/A	325,000	263,835
343	2	110.91	110.91	111.11	06.08	99.82	104.17	117.65	N/A	412,500	458,333
344	3	101.25	105.24	104.37	06.09	100.83	97.98	116.50	N/A	56,667	59,141
352	11	100.29	106.74	114.34	11.46	93.35	80.38	138.45	95.55 to 121.78	366,182	418,701
353	4	98.67	100.70	96.68	04.81	104.16	93.46	111.99	N/A	125,000	120,850
384	1	84.38	84.38	84.38	00.00	100.00	84.38	84.38	N/A	40,000	33,750
386	2	76.34	76.34	55.82	30.00	136.76	53.44	99.24	N/A	1,442,500	805,273
406	2	74.30	74.30	85.58	34.19	86.82	48.90	99.69	N/A	90,000	77,025
435	1	102.95	102.95	102.95	00.00	100.00	102.95	102.95	N/A	85,000	87,508
444	1	100.23	100.23	100.23	00.00	100.00	100.23	100.23	N/A	120,000	120,275
494	1	100.04	100.04	100.04	00.00	100.00	100.04	100.04	N/A	390,000	390,144
495	1	230.06	230.06	230.06	00.00	100.00	230.06	230.06	N/A	1,301,460	2,994,095
528	1	164.08	164.08	164.08	00.00	100.00	164.08	164.08	N/A	67,000	109,935
851	2	99.82	99.82	96.93	07.81	102.98	92.02	107.62	N/A	2,954,213	2,863,408
<u>ALL</u>	<u>34</u>	100.14	106.00	105.47	16.49	100.50	48.90	230.06	98.44 to 107.62	505,144	532,769

### 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
2011	\$ 101,897,622	\$ 3,433,855	3.37%	\$ 98,463,767		\$ 88,237,684	
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%
2017	\$ 136,466,467	\$ 1,063,589	0.78%	\$ 135,402,878	3.85%	\$ 90,876,407	-0.30%
2018	\$ 138,961,353	\$ 2,137,137	1.54%	\$ 136,824,216	0.26%	\$ 92,346,249	1.62%
2019	\$ 153,672,191	\$ 1,588,844	1.03%	\$ 152,083,347	9.44%	\$ 90,524,621	-1.97%
2020	\$ 146,843,090	\$ 3,529,635	2.40%	\$ 143,313,455	-6.74%	\$ 91,174,907	0.72%
2021	\$ 160,106,676	\$ 2,998,120	1.87%	\$ 157,108,556	6.99%	\$ 101,459,886	11.28%
2022	\$ 169,105,354	\$ 5,482,540	3.24%	\$ 163,622,814	2.20%	\$ 104,252,407	2.75%
<b>Ann %chg</b>	<b>4.65%</b>			<b>Average</b>	<b>2.29%</b>	1.21%	<b>1.63%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.03%	5.33%	4.79%
2013	13.07%	13.77%	8.79%
2014	14.76%	15.70%	14.28%
2015	15.66%	24.07%	7.10%
2016	25.33%	27.96%	3.30%
2017	32.88%	33.93%	2.99%
2018	34.28%	36.37%	4.66%
2019	49.25%	50.81%	2.59%
2020	40.64%	44.11%	3.33%
2021	54.18%	57.13%	14.98%
2022	60.58%	65.96%	18.15%

County Number	7
County Name	Box Butte

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	101	COV :	15.07	95% Median C.I. :	98.33 to 121.78
Total Sales Price :	4,378,000	Wgt. Mean :	115	STD :	16.32	95% Wgt. Mean C.I. :	106.59 to 123.91
Total Adj. Sales Price :	4,378,000	Mean :	108	Avg. Abs. Dev :	12.65	95% Mean C.I. :	97.95 to 118.69
Total Assessed Value :	5,045,715						
Avg. Adj. Sales Price :	364,833	COD :	12.54	MAX Sales Ratio :	138.45		
Avg. Assessed Value :	420,476	PRD :	93.99	MIN Sales Ratio :	80.38		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020	2	113.00	113.00	115.90	11.25	97.50	100.29	125.71	N/A	285,000	330,315
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	4	119.21	115.42	120.52	04.37	95.77	101.49	121.78	N/A	658,250	793,300
01/01/2021 To 03/31/2021	1	99.96	99.96	99.96		100.00	99.96	99.96	N/A	200,000	199,910
04/01/2021 To 06/30/2021	3	99.51	111.17	110.20	14.37	100.88	95.55	138.45	N/A	200,000	220,398
07/01/2021 To 09/30/2021	1	98.33	98.33	98.33		100.00	98.33	98.33	N/A	275,000	270,400
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022	1	80.38	80.38	80.38		100.00	80.38	80.38	N/A	100,000	80,380
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	2	113.00	113.00	115.90	11.25	97.50	100.29	125.71	N/A	285,000	330,315
10/01/2020 To 09/30/2021	9	101.49	110.39	116.09	11.53	95.09	95.55	138.45	98.33 to 121.78	412,000	478,301
10/01/2021 To 09/30/2022	1	80.38	80.38	80.38		100.00	80.38	80.38	N/A	100,000	80,380
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	6	119.21	114.61	119.69	06.47	95.76	100.29	125.71	100.29 to 125.71	533,833	638,972
01/01/2021 To 12/31/2021	5	99.51	106.36	105.26	08.95	101.05	95.55	138.45	N/A	215,000	226,301

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	101	COV :	15.07	95% Median C.I. :	98.33 to 121.78
Total Sales Price :	4,378,000	Wgt. Mean :	115	STD :	16.32	95% Wgt. Mean C.I. :	106.59 to 123.91
Total Adj. Sales Price :	4,378,000	Mean :	108	Avg. Abs. Dev :	12.65	95% Mean C.I. :	97.95 to 118.69
Total Assessed Value :	5,045,715						
Avg. Adj. Sales Price :	364,833	COD :	12.54	MAX Sales Ratio :	138.45		
Avg. Assessed Value :	420,476	PRD :	93.99	MIN Sales Ratio :	80.38		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
10	12	100.89	108.32	115.25	12.54	93.99	80.38	138.45	98.33 to 121.78	364,833	420,476

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	12	100.89	108.32	115.25	12.54	93.99	80.38	138.45	98.33 to 121.78	364,833	420,476
03											
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	101	COV :	15.07	95% Median C.I. :	98.33 to 121.78
Total Sales Price :	4,378,000	Wgt. Mean :	115	STD :	16.32	95% Wgt. Mean C.I. :	106.59 to 123.91
Total Adj. Sales Price :	4,378,000	Mean :	108	Avg. Abs. Dev :	12.65	95% Mean C.I. :	97.95 to 118.69
Total Assessed Value :	5,045,715						
Avg. Adj. Sales Price :	364,833	COD :	12.54	MAX Sales Ratio :	138.45		
Avg. Assessed Value :	420,476	PRD :	93.99	MIN Sales Ratio :	80.38		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	12	100.89	108.32	115.25	12.54	93.99	80.38	138.45	98.33 to 121.78	364,833	420,476
Greater Than 15,000	12	100.89	108.32	115.25	12.54	93.99	80.38	138.45	98.33 to 121.78	364,833	420,476
Greater Than 30,000	12	100.89	108.32	115.25	12.54	93.99	80.38	138.45	98.33 to 121.78	364,833	420,476
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	101.49	101.49	101.49		100.00	101.49	101.49	N/A	83,000	84,240
100,000 TO 149,999	1	80.38	80.38	80.38		100.00	80.38	80.38	N/A	100,000	80,380
150,000 TO 249,999	4	100.13	108.56	108.41	10.80	100.14	95.55	138.45	N/A	187,500	203,268
250,000 TO 499,999	5	118.93	112.39	113.47	07.96	99.05	98.33	125.71	N/A	306,500	347,795
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	121.78	121.78	121.78		100.00	121.78	121.78	N/A	1,912,500	2,329,050
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	101	COV :	15.07	95% Median C.I. :	98.33 to 121.78
Total Sales Price :	4,378,000	Wgt. Mean :	115	STD :	16.32	95% Wgt. Mean C.I. :	106.59 to 123.91
Total Adj. Sales Price :	4,378,000	Mean :	108	Avg. Abs. Dev :	12.65	95% Mean C.I. :	97.95 to 118.69
Total Assessed Value :	5,045,715						
Avg. Adj. Sales Price :	364,833	COD :	12.54	MAX Sales Ratio :	138.45		
Avg. Assessed Value :	420,476	PRD :	93.99	MIN Sales Ratio :	80.38		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
300	1	125.71	125.71	125.71		100.00	125.71	125.71	N/A	350,000	440,000
352	11	100.29	106.74	114.34	11.46	93.35	80.38	138.45	95.55 to 121.78	366,182	418,701



COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
PROPERTY TYPE *	02	Total	Increase	0%

What IF

**07 Box Butte**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 45  
Total Sales Price : 24,761,105  
Total Adj. Sales Price : 24,761,105  
Total Assessed Value : 17,785,183  
Avg. Adj. Sales Price : 550,247  
Avg. Assessed Value : 395,226

MEDIAN : 70  
WGT. MEAN : 72  
MEAN : 72  
COD : 14.14  
PRD : 99.74

COV : 21.68  
STD : 15.53  
Avg. Abs. Dev : 09.84  
MAX Sales Ratio : 134.72  
MIN Sales Ratio : 33.14

95% Median C.I. : 68.55 to 73.77  
95% Wgt. Mean C.I. : 67.65 to 76.00  
95% Mean C.I. : 67.10 to 76.18

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	1	68.50	68.50	68.50	00.00	100.00	68.50	68.50	N/A	106,500	72,957	
01-JAN-20 To 31-MAR-20	4	69.16	82.15	77.32	28.82	106.25	55.55	134.72	N/A	679,607	525,505	
01-APR-20 To 30-JUN-20	6	69.25	69.83	70.72	02.01	98.74	67.62	72.48	67.62 to 72.48	1,066,844	754,466	
01-JUL-20 To 30-SEP-20	2	71.81	71.81	71.69	02.98	100.17	69.67	73.94	N/A	118,625	85,045	
01-OCT-20 To 31-DEC-20	1	78.72	78.72	78.72	00.00	100.00	78.72	78.72	N/A	847,500	667,123	
01-JAN-21 To 31-MAR-21	12	77.15	76.98	74.10	15.05	103.89	53.60	97.66	65.70 to 89.34	491,526	364,245	
01-APR-21 To 30-JUN-21	11	68.55	65.38	64.04	14.91	102.09	33.14	88.50	50.76 to 79.05	319,636	204,703	
01-JUL-21 To 30-SEP-21	1	85.84	85.84	85.84	00.00	100.00	85.84	85.84	N/A	1,702,000	1,460,963	
01-OCT-21 To 31-DEC-21	1	70.73	70.73	70.73	00.00	100.00	70.73	70.73	N/A	112,063	79,266	
01-JAN-22 To 31-MAR-22	2	70.51	70.51	67.95	06.94	103.77	65.62	75.40	N/A	746,000	506,895	
01-APR-22 To 30-JUN-22	4	60.90	61.23	61.82	11.81	99.05	48.89	74.24	N/A	432,500	267,378	
01-JUL-22 To 30-SEP-22												
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	13	69.44	73.82	72.62	10.38	101.65	55.55	134.72	68.50 to 72.48	727,942	528,605	
01-OCT-20 To 30-SEP-21	25	72.70	72.30	73.14	15.83	98.85	33.14	97.66	68.41 to 80.51	478,552	350,030	
01-OCT-21 To 30-SEP-22	7	65.62	65.24	64.86	10.82	100.59	48.89	75.40	48.89 to 75.40	476,295	308,938	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	13	69.57	74.61	73.17	11.27	101.97	55.55	134.72	68.80 to 73.94	784,942	574,310	
01-JAN-21 To 31-DEC-21	25	71.83	71.98	72.70	15.75	99.01	33.14	97.66	68.41 to 80.51	449,135	326,516	
<u>ALL</u>	45	69.57	71.64	71.83	14.14	99.74	33.14	134.72	68.55 to 73.77	550,247	395,226	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	7	69.46	71.56	74.27	09.13	96.35	55.55	85.84	55.55 to 85.84	1,163,999	864,513	
2	18	70.15	72.36	70.49	12.00	102.65	53.60	97.66	67.62 to 78.72	515,823	363,610	
3	20	69.58	71.02	70.80	17.73	100.31	33.14	134.72	62.59 to 74.24	366,415	259,431	
<u>ALL</u>	45	69.57	71.64	71.83	14.14	99.74	33.14	134.72	68.55 to 73.77	550,247	395,226	

**07 Box Butte**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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Avg. Adj. Sales Price : 550,247  
Avg. Assessed Value : 395,226

MEDIAN : 70  
WGT. MEAN : 72  
MEAN : 72  
COD : 14.14  
PRD : 99.74

COV : 21.68  
STD : 15.53  
Avg. Abs. Dev : 09.84  
MAX Sales Ratio : 134.72  
MIN Sales Ratio : 33.14

95% Median C.I. : 68.55 to 73.77  
95% Wgt. Mean C.I. : 67.65 to 76.00  
95% Mean C.I. : 67.10 to 76.18

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	1	55.85	55.85	55.85	00.00	100.00	55.85	55.85	N/A	300,000	167,535
2	1	55.85	55.85	55.85	00.00	100.00	55.85	55.85	N/A	300,000	167,535
<b>_____Dry_____</b>											
County	10	68.86	69.38	69.61	09.28	99.67	50.76	88.50	59.20 to 79.05	263,353	183,309
1	1	68.55	68.55	68.55	00.00	100.00	68.55	68.55	N/A	118,400	81,167
2	4	68.86	73.46	71.07	07.62	103.36	67.62	88.50	N/A	418,577	297,496
3	5	69.67	66.28	66.83	12.00	99.18	50.76	79.05	N/A	168,163	112,388
<b>_____Grass_____</b>											
County	5	68.88	68.05	65.31	13.41	104.20	55.55	89.34	N/A	355,855	232,414
1	2	62.51	62.51	63.02	11.13	99.19	55.55	69.46	N/A	217,589	137,130
2	2	73.19	73.19	64.43	22.07	113.60	57.04	89.34	N/A	426,360	274,685
3	1	68.88	68.88	68.88	00.00	100.00	68.88	68.88	N/A	491,375	338,441
<b>_____ALL_____</b>	<b>45</b>	<b>69.57</b>	<b>71.64</b>	<b>71.83</b>	<b>14.14</b>	<b>99.74</b>	<b>33.14</b>	<b>134.72</b>	<b>68.55 to 73.77</b>	<b>550,247</b>	<b>395,226</b>

**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
<b>_____Irrigated_____</b>											
County	11	73.79	71.81	70.88	13.70	101.31	48.89	95.96	55.85 to 86.22	638,262	452,383
1	1	69.44	69.44	69.44	00.00	100.00	69.44	69.44	N/A	1,650,131	1,145,865
2	4	69.75	69.30	71.57	12.22	96.83	55.85	81.85	N/A	701,744	502,221
3	6	74.82	73.88	71.05	16.01	103.98	48.89	95.96	48.89 to 95.96	427,297	303,577
<b>_____Dry_____</b>											
County	12	68.86	68.69	69.16	09.06	99.32	50.76	88.50	59.75 to 72.70	240,724	166,488
1	1	68.55	68.55	68.55	00.00	100.00	68.55	68.55	N/A	118,400	81,167
2	5	68.92	72.91	71.05	06.62	102.62	67.62	88.50	N/A	357,274	253,850
3	6	64.71	65.19	65.80	13.32	99.07	50.76	79.05	50.76 to 79.05	163,986	107,906
<b>_____Grass_____</b>											
County	6	69.17	71.02	75.35	15.22	94.25	55.55	89.34	55.55 to 89.34	580,212	437,172
1	3	69.46	70.28	81.19	14.54	86.56	55.55	85.84	N/A	712,393	578,408
2	2	73.19	73.19	64.43	22.07	113.60	57.04	89.34	N/A	426,360	274,685
3	1	68.88	68.88	68.88	00.00	100.00	68.88	68.88	N/A	491,375	338,441
<b>_____ALL_____</b>	<b>45</b>	<b>69.57</b>	<b>71.64</b>	<b>71.83</b>	<b>14.14</b>	<b>99.74</b>	<b>33.14</b>	<b>134.72</b>	<b>68.55 to 73.77</b>	<b>550,247</b>	<b>395,226</b>

## Box Butte County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Box Butte	1	2,682	2,759	2,762	2,756	2,775	2,764	2,777	2,764	2,762
Dawes	4	2,016	2,016	1,792	1,792	1,568	1,568	1,344	1,344	1,734
Sheridan	1	1,992	1,995	1,935	1,871	1,847	1,850	1,830	1,773	1,913
Sioux	1	1,350	1,350	1,270	1,270	1,220	1,221	1,180	1,180	1,259
Box Butte	2	2,237	2,208	2,251	2,215	2,055	2,067	2,039	2,065	2,197
Sheridan	1	1,992	1,995	1,935	1,871	1,847	1,850	1,830	1,773	1,913
Sioux	1	1,350	1,350	1,270	1,270	1,220	1,221	1,180	1,180	1,259
Box Butte	3	2,012	1,953	1,981	1,932	1,775	1,784	1,744	1,797	1,952
Sioux	1	1,350	1,350	1,270	1,270	1,220	1,221	1,180	1,180	1,259
Garden	1	2,450	2,450	n/a	2,400	2,290	2,290	2,250	2,250	2,335
Morrill	2	1,900	1,900	n/a	1,900	1,900	1,900	1,850	1,850	1,881
ScottsBluff	3	2,400	2,400	2,100	1,900	1,820	1,650	1,650	1,650	2,198
Sioux	1	1,350	1,350	1,270	1,270	1,220	1,221	1,180	1,180	1,259

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Box Butte	1	n/a	520	520	520	520	n/a	520	520	520
Dawes	4	n/a	750	699	700	650	650	600	600	696
Sheridan	1	n/a	645	630	630	614	595	580	570	617
Sioux	1	n/a	600	495	450	435	435	430	410	476
Box Butte	2	n/a	560	560	560	535	n/a	535	535	556
Sheridan	1	n/a	645	630	630	614	595	580	570	617
Sioux	1	n/a	600	495	450	435	435	430	410	476
Box Butte	3	n/a	570	570	570	550	550	550	550	568
Sioux	1	n/a	600	495	450	435	435	430	410	476
Garden	1	n/a	700	n/a	700	680	n/a	680	680	697
Morrill	2	n/a	455	444	420	420	n/a	420	420	423
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492
Sioux	1	n/a	600	495	450	435	435	430	410	476

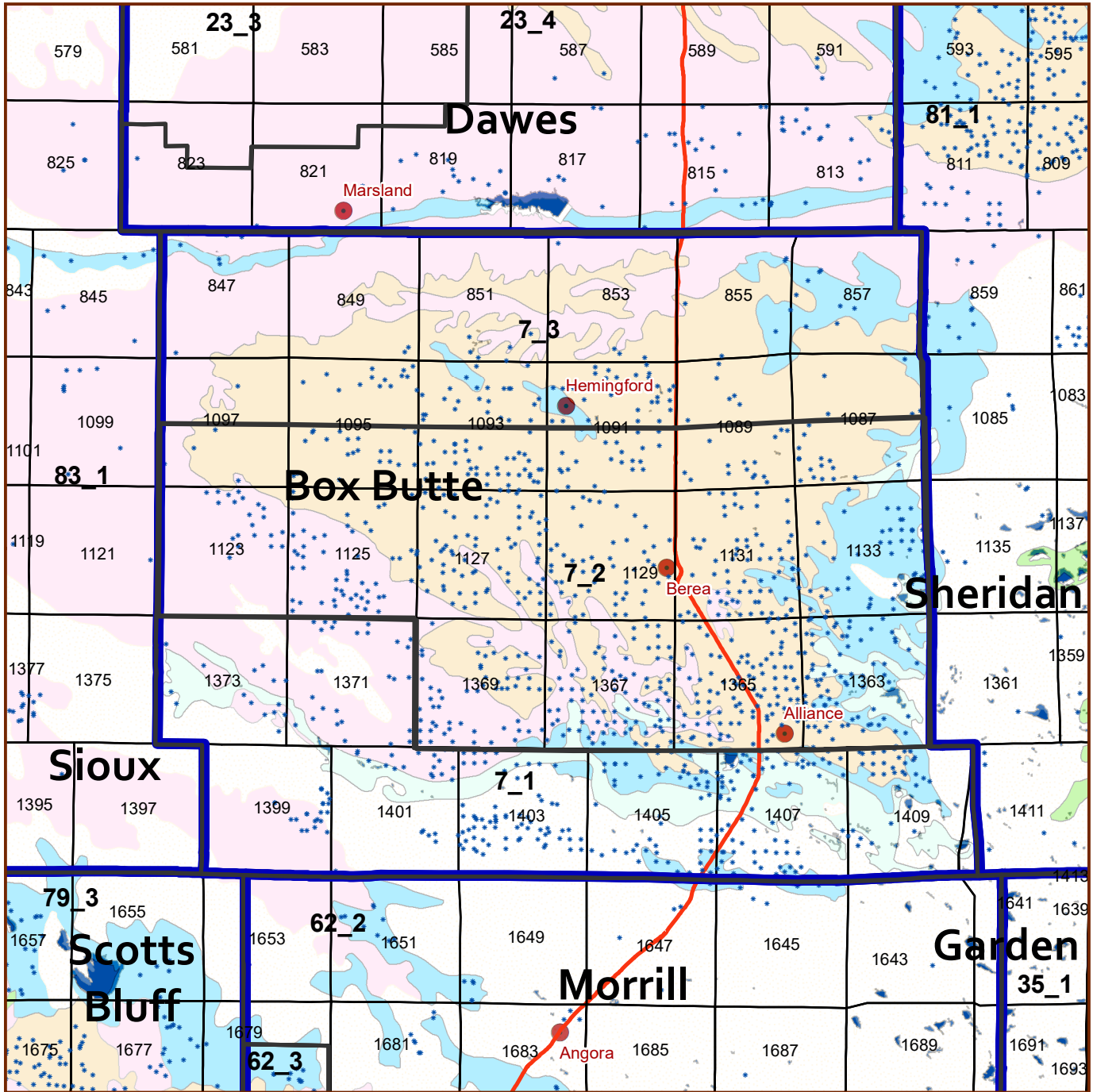
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Box Butte	1	300	300	n/a	300	300	300	300	300	300
Dawes	4	560	n/a	530	n/a	510	510	480	480	494
Sheridan	1	490	490	485	485	460	460	455	440	460
Sioux	1	420	420	n/a	400	400	400	380	360	375
Box Butte	2	370	370	n/a	370	360	360	360	360	360
Sheridan	1	490	490	485	485	460	460	455	440	460
Sioux	1	420	420	n/a	400	400	400	380	360	375
Box Butte	3	425	425	n/a	425	n/a	425	425	425	425
Sioux	1	420	420	n/a	400	400	400	380	360	375
Garden	1	475	n/a	478	475	465	465	465	465	466
Morrill	2	385	385	n/a	n/a	n/a	385	385	385	385
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450
Sioux	1	420	420	n/a	400	400	400	380	360	375

County	Mkt Area	CRP	TIMBER	WASTE
Box Butte	1	351	n/a	100
Dawes	4	n/a	n/a	100
Sheridan	1	n/a	n/a	75
Sioux	1	n/a	371	82
Box Butte	2	495	n/a	100
Sheridan	1	n/a	n/a	75

<b>Sioux</b>	1	n/a	371	82
<b>Box Butte</b>	3	405	n/a	100
<b>Sioux</b>	1	n/a	371	82
<b>Garden</b>	1	680	n/a	50
<b>Morrill</b>	2	420	n/a	30
<b>ScottsBluff</b>	3	470	n/a	125
<b>Sioux</b>	1	n/a	371	82

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# BOX BUTTE COUNTY



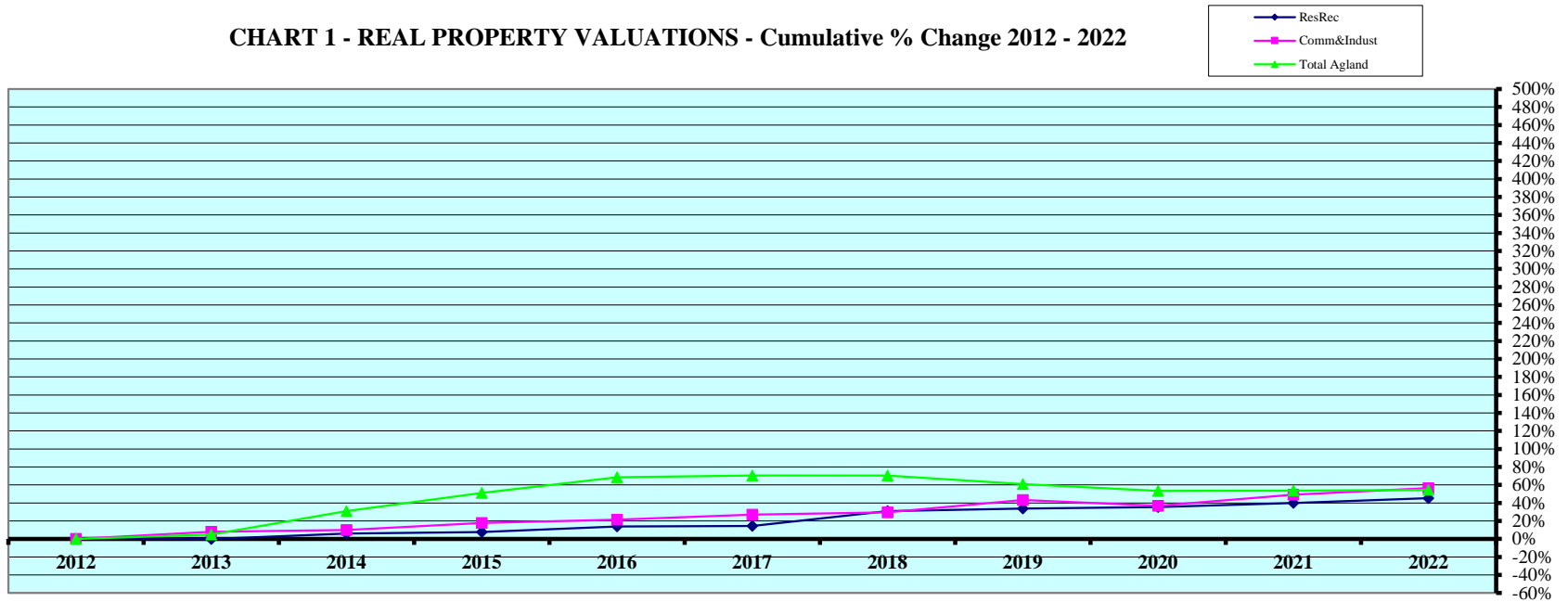
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	295,097,327	-	-	-	107,329,614	-	-	-	368,100,254	-	-	-
2013	294,842,621	-254,706	-0.09%	-0.09%	115,933,048	8,603,434	8.02%	8.02%	385,998,789	17,898,535	4.86%	4.86%
2014	313,129,987	18,287,366	6.20%	6.11%	117,894,816	1,961,768	1.69%	9.84%	481,559,726	95,560,937	24.76%	30.82%
2015	317,642,729	4,512,742	1.44%	7.64%	126,426,216	8,531,400	7.24%	17.79%	555,942,543	74,382,817	15.45%	51.03%
2016	335,729,660	18,086,931	5.69%	13.77%	130,383,919	3,957,703	3.13%	21.48%	620,402,520	64,459,977	11.59%	68.54%
2017	337,300,567	1,570,907	0.47%	14.30%	136,466,467	6,082,548	4.67%	27.15%	627,027,545	6,625,025	1.07%	70.34%
2018	386,284,323	48,983,756	14.52%	30.90%	138,961,353	2,494,886	1.83%	29.47%	627,324,620	297,075	0.05%	70.42%
2019	395,034,281	8,749,958	2.27%	33.87%	153,672,191	14,710,838	10.59%	43.18%	592,938,214	-34,386,406	-5.48%	61.08%
2020	399,984,571	4,950,290	1.25%	35.54%	146,843,090	-6,829,101	-4.44%	36.82%	564,944,810	-27,993,404	-4.72%	53.48%
2021	412,896,189	12,911,618	3.23%	39.92%	160,106,676	13,263,586	9.03%	49.17%	565,835,972	891,162	0.16%	53.72%
2022	428,836,979	15,940,790	3.86%	45.32%	167,973,884	7,867,208	4.91%	56.50%	568,474,059	2,638,087	0.47%	54.43%

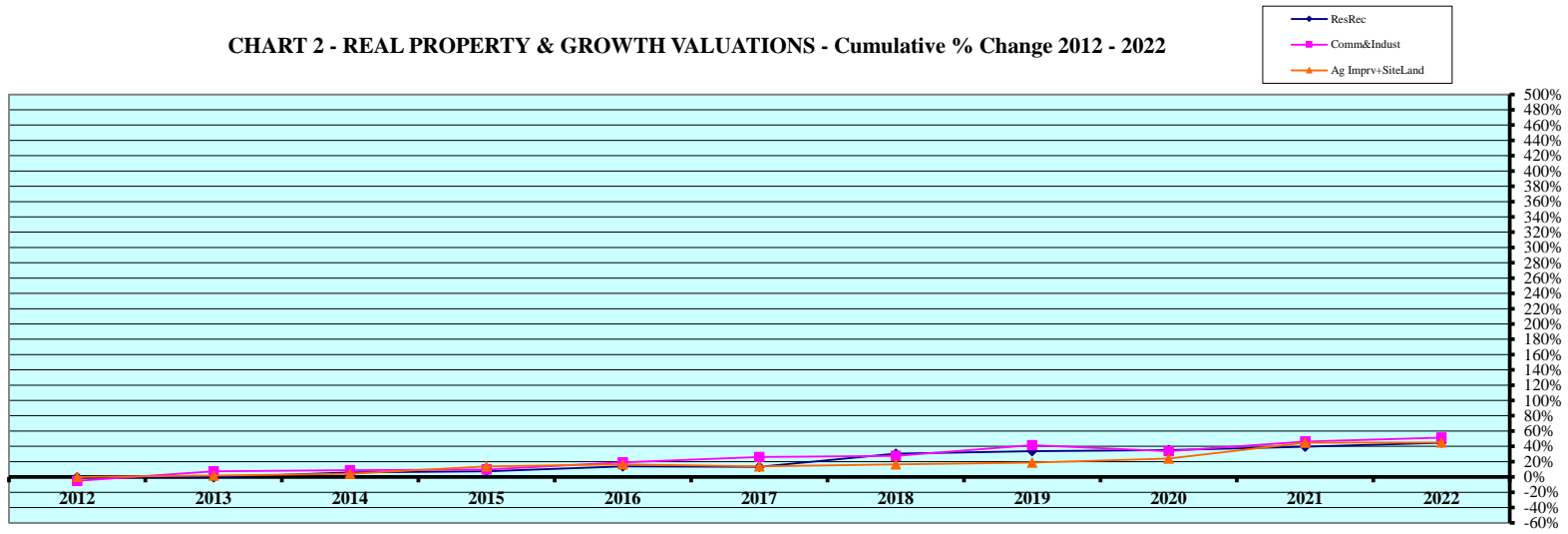
Rate Annual %chg: Residential & Recreational **3.81%** Commercial & Industrial **4.58%** Agricultural Land **4.44%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	
2012	295,097,327	733,957	0.25%	294,363,370	-	-0.25%	107,329,614	5,461,141	5.09%	101,868,473	-	-5.09%	
2013	294,842,621	1,296,948	0.44%	293,545,673	-0.53%	-0.53%	115,933,048	718,878	0.62%	115,214,170	7.35%	7.35%	
2014	313,129,987	864,898	0.28%	312,265,089	5.91%	5.82%	117,894,816	959,743	0.81%	116,935,073	0.86%	8.95%	
2015	317,642,729	1,064,786	0.34%	316,577,943	1.10%	7.28%	126,426,216	8,569,550	6.78%	117,856,666	-0.03%	9.81%	
2016	335,729,660	279,230	0.08%	335,450,430	5.61%	13.67%	130,383,919	2,673,870	2.05%	127,710,049	1.02%	18.99%	
2017	337,300,567	3,102,412	0.92%	334,198,155	-0.46%	13.25%	136,466,467	1,063,589	0.78%	135,402,878	3.85%	26.16%	
2018	386,284,323	1,303,748	0.34%	384,980,575	14.14%	30.46%	138,961,353	2,137,137	1.54%	136,824,216	0.26%	27.48%	
2019	395,034,281	502,862	0.13%	394,531,419	2.13%	33.70%	153,672,191	1,588,844	1.03%	152,083,347	9.44%	41.70%	
2020	399,984,571	1,003,289	0.25%	398,981,282	1.00%	35.20%	146,843,090	3,529,635	2.40%	143,313,455	-6.74%	33.53%	
2021	412,896,189	1,489,995	0.36%	411,406,194	2.86%	39.41%	160,106,676	2,998,120	1.87%	157,108,556	6.99%	46.38%	
2022	428,836,979	1,960,795	0.46%	426,876,184	3.39%	44.66%	167,973,884	5,482,540	3.26%	162,491,344	1.49%	51.39%	
Rate Ann%chg	3.81%			Resid & Recreat w/o growth			4.58%			C & I w/o growth			2.45%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	38,273,433	18,687,435	56,960,868	757,531	1.33%	56,203,337	-	-
2013	38,884,270	19,954,005	58,838,275	793,455	1.35%	58,044,820	1.90%	1.90%
2014	40,438,502	20,059,841	60,498,343	1,171,844	1.94%	59,326,499	0.83%	4.15%
2015	44,422,467	21,895,189	66,317,656	1,531,300	2.31%	64,786,356	7.09%	13.74%
2016	43,880,705	23,311,446	67,192,151	905,383	1.35%	66,286,768	-0.05%	16.37%
2017	44,114,370	21,762,325	65,876,695	1,049,075	1.59%	64,827,620	-3.52%	13.81%
2018	44,540,815	21,775,706	66,316,521	33,250	0.05%	66,283,271	0.62%	16.37%
2019	45,554,629	22,692,785	68,247,414	633,470	0.93%	67,613,944	1.96%	18.70%
2020	46,204,725	24,809,130	71,013,855	379,330	0.53%	70,634,525	3.50%	24.01%
2021	55,520,912	27,664,125	83,185,037	733,785	0.88%	82,451,252	16.11%	44.75%
2022	55,336,432	28,700,737	84,037,169	1,451,605	1.73%	82,585,564	-0.72%	44.99%
Rate Ann%chg	3.76%	4.38%	3.97%	Ag Imprv+Site w/o growth			2.77%	

(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; 2012 - 2022 CTL  
Growth Value; 2012 - 2022 Abstract of Asmnt Rpt.  
Prepared as of 12/29/2022

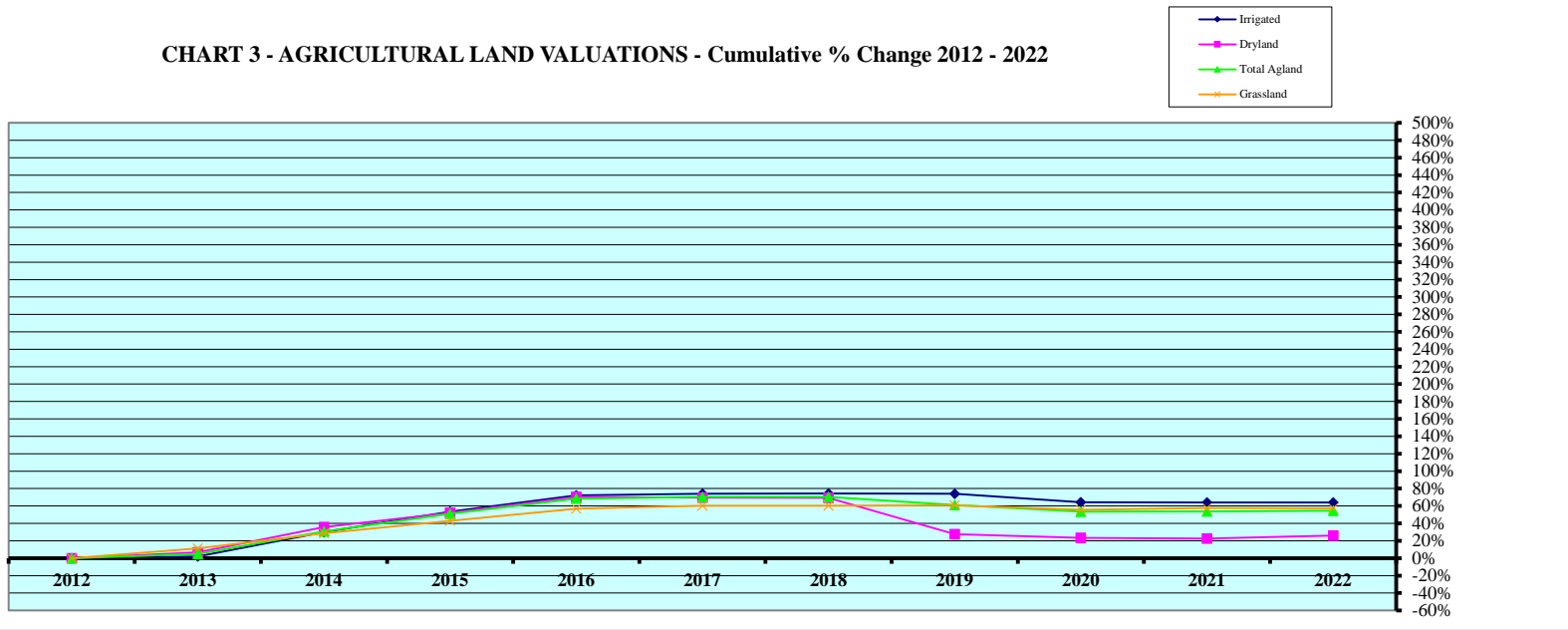
Cnty# 7  
County BOX BUTTE

CHART 2

NE Dept. of Revenue, Property Assessment Division



CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	213,004,710	-	-	-	80,502,789	-	-	-	72,282,613	-	-	-
2013	217,262,784	4,258,074	2.00%	2.00%	85,968,831	5,466,042	6.79%	6.79%	80,453,867	8,171,254	11.30%	11.30%
2014	276,844,639	59,581,855	27.42%	29.97%	109,382,371	23,413,540	27.23%	35.87%	93,009,218	12,555,351	15.61%	28.67%
2015	327,180,345	50,335,706	18.18%	53.60%	122,522,856	13,140,485	12.01%	52.20%	103,376,792	10,367,574	11.15%	43.02%
2016	366,544,437	39,364,092	12.03%	72.08%	137,153,465	14,630,609	11.94%	70.37%	113,464,662	10,087,870	9.76%	56.97%
2017	370,797,696	4,253,259	1.16%	74.08%	136,563,895	-589,570	-0.43%	69.64%	115,905,710	2,441,048	2.15%	60.35%
2018	371,418,816	621,120	0.17%	74.37%	136,338,424	-225,471	-0.17%	69.36%	115,979,106	73,396	0.06%	60.45%
2019	370,775,720	-643,096	-0.17%	74.07%	102,684,274	-33,654,150	-24.68%	27.55%	116,258,761	279,655	0.24%	60.84%
2020	350,026,585	-20,749,135	-5.60%	64.33%	99,318,959	-3,365,315	-3.28%	23.37%	112,393,511	-3,865,250	-3.32%	55.49%
2021	349,666,553	-360,032	-0.10%	64.16%	98,665,318	-653,641	-0.66%	22.56%	113,940,007	1,546,496	1.38%	57.63%
2022	349,583,476	-83,077	-0.02%	64.12%	101,444,108	2,778,790	2.82%	26.01%	113,884,649	-55,358	-0.05%	57.55%

Rate Ann.%chg: Irrigated **5.08%** Dryland **2.34%** Grassland **4.65%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	120,332	-	-	-	2,189,810	-	-	-	368,100,254	-	-	-
2013	120,079	-253	-0.21%	-0.21%	2,193,228	3,418	0.16%	0.16%	385,998,789	17,898,535	4.86%	4.86%
2014	120,945	866	0.72%	0.51%	2,202,553	9,325	0.43%	0.58%	481,559,726	95,560,937	24.76%	30.82%
2015	201,819	80,874	66.87%	67.72%	2,660,731	458,178	20.80%	21.51%	555,942,543	74,382,817	15.45%	51.03%
2016	394,690	192,871	95.57%	228.00%	2,845,266	184,535	6.94%	29.93%	620,402,520	64,459,977	11.59%	68.54%
2017	378,552	-16,138	-4.09%	214.59%	3,381,692	536,426	18.85%	54.43%	627,027,545	6,625,025	1.07%	70.34%
2018	378,303	-249	-0.07%	214.38%	3,209,971	-171,721	-5.08%	46.59%	627,324,620	297,075	0.05%	70.42%
2019	376,297	-2,006	-0.53%	212.72%	2,843,162	-366,809	-11.43%	29.84%	592,938,214	-34,386,406	-5.48%	61.08%
2020	376,490	193	0.05%	212.88%	2,829,265	-13,897	-0.49%	29.20%	564,944,810	-27,993,404	-4.72%	53.48%
2021	393,528	17,038	4.53%	227.04%	3,170,566	341,301	12.06%	44.79%	565,835,972	891,162	0.16%	53.72%
2022	393,346	-182	-0.05%	226.88%	3,168,480	-2,086	-0.07%	44.69%	568,474,059	2,638,087	0.47%	54.43%

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

Rate Ann.%chg: Total Agric Land **4.44%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	213,040,413	150,720	1,413			80,510,109	187,361	430			72,275,866	307,490	235		
2013	217,359,491	150,798	1,441	1.97%	1.97%	85,957,554	187,025	460	6.96%	6.96%	80,147,199	307,973	260	10.72%	10.72%
2014	276,848,585	150,827	1,836	27.34%	29.86%	109,334,716	186,946	585	27.25%	36.10%	93,050,467	308,721	301	15.82%	28.23%
2015	327,319,722	150,829	2,170	18.23%	53.53%	122,746,121	187,837	653	11.73%	52.07%	103,245,023	307,754	335	11.30%	42.73%
2016	366,848,122	150,733	2,434	12.15%	72.18%	137,341,514	187,324	733	12.20%	70.62%	113,335,510	307,504	369	9.86%	56.80%
2017	370,797,696	150,355	2,466	1.33%	74.47%	136,540,792	184,703	739	0.83%	72.04%	115,795,801	309,764	374	1.43%	59.04%
2018	371,399,732	150,572	2,467	0.02%	74.50%	136,489,474	184,637	739	0.00%	72.03%	115,892,282	309,922	374	0.03%	59.09%
2019	370,772,316	150,698	2,460	-0.25%	74.06%	102,784,720	183,799	559	-24.35%	30.14%	116,121,493	310,620	374	-0.03%	59.05%
2020	349,780,042	151,655	2,306	-6.26%	63.17%	99,425,939	184,219	540	-3.49%	25.60%	112,324,112	313,318	358	-4.10%	52.52%
2021	349,013,216	151,335	2,306	-0.01%	63.16%	98,665,774	182,802	540	0.00%	25.61%	114,129,522	314,904	362	1.10%	54.19%
2022	349,583,773	151,565	2,306	0.01%	63.18%	101,443,765	182,940	555	2.74%	29.05%	113,884,651	314,269	362	-0.01%	54.17%

Rate Annual %chg Average Value/Acre: 5.02%

2.58%

4.42%

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
2012	120,332	4,010	30			2,189,858	9,770	224			368,136,578	659,351	558		
2013	120,079	4,002	30	0.00%	0.00%	2,155,730	9,542	226	0.79%	0.79%	385,740,053	659,340	585	4.78%	4.78%
2014	120,089	4,002	30	0.00%	0.00%	2,196,046	9,772	225	-0.52%	0.26%	481,549,903	660,268	729	24.66%	30.63%
2015	201,359	4,026	50	66.70%	66.70%	2,605,401	9,795	266	18.35%	18.66%	556,117,626	660,240	842	15.49%	50.86%
2016	394,689	3,947	100	99.92%	233.26%	2,843,480	9,952	286	7.42%	27.47%	620,763,315	659,460	941	11.76%	68.60%
2017	378,552	3,786	100	0.00%	233.26%	3,398,491	9,725	349	22.32%	55.91%	626,911,332	658,332	952	1.16%	70.56%
2018	378,303	3,783	100	0.00%	233.26%	3,212,298	9,699	331	-5.23%	47.76%	627,372,089	658,612	953	0.03%	70.61%
2019	376,297	3,763	100	0.00%	233.26%	2,946,312	9,747	302	-8.73%	34.85%	593,001,138	658,626	900	-5.48%	61.26%
2020	378,360	3,784	100	0.00%	233.26%	2,821,027	9,532	296	-2.09%	32.03%	564,729,480	662,508	852	-5.33%	52.67%
2021	393,841	3,938	100	0.00%	233.26%	3,170,577	9,721	326	10.20%	45.51%	565,372,930	662,701	853	0.08%	52.80%
2022	393,346	3,933	100	0.00%	233.26%	3,168,476	9,717	326	-0.02%	45.47%	568,474,011	662,424	858	0.59%	53.70%

7  
**BOX BUTTE**

Rate Annual %chg Average Value/Acre: 4.39%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10,842	BOX BUTTE	62,253,692	50,357,209	214,122,601	428,401,646	150,733,723	17,240,161	435,333	568,474,059	55,336,432	28,700,737	0	1,576,055,593
cnty sectorvalue % of total value:		3.95%	3.20%	13.59%	27.18%	9.56%	1.09%	0.03%	36.07%	3.51%	1.82%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,491	ALLIANCE	6,885,666	28,277,666	116,325,237	321,391,675	98,487,714	0	55,210	9,246	0	0	0	571,432,414
78.32%	%sector of county sector	11.06%	56.15%	54.33%	75.02%	65.34%		12.68%	0.00%				36.26%
	%sector of municipality	1.20%	4.95%	20.36%	56.24%	17.24%		0.01%	0.00%				100.00%
803	HEMINGFORD	2,550,738	1,038,588	2,490,097	29,832,719	23,062,562	0	0	838	2,775	14,175	0	58,992,492
7.41%	%sector of county sector	4.10%	2.06%	1.16%	6.96%	15.30%			0.00%	0.01%	0.05%		3.74%
	%sector of municipality	4.32%	1.76%	4.22%	50.57%	39.09%			0.00%	0.00%	0.02%		100.00%
	%sector of county sector												
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	%sector of municipality												
9,295	Total Municipalities	9,436,404	29,316,255	118,815,335	351,224,396	121,550,277	0	55,210	10,084	2,775	14,175	0	630,424,908
85.73%	%all municip.sectors of cnty	15.16%	58.22%	55.49%	81.98%	80.64%		12.68%	0.00%	0.01%	0.05%		40.00%

7 BOX BUTTE

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 8,412</b>	<b>Value : 1,316,091,258</b>	<b>Growth 2,027,569</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	213	1,835,173	1	15,190	429	1,550,289	643	3,400,652	
<b>02. Res Improve Land</b>	3,137	27,415,708	2	24,680	497	9,718,033	3,636	37,158,421	
<b>03. Res Improvements</b>	3,498	373,429,970	2	263,370	558	72,792,790	4,058	446,486,130	
<b>04. Res Total</b>	3,711	402,680,851	3	303,240	987	84,061,112	4,701	487,045,203	1,114,336
<b>% of Res Total</b>	78.94	82.68	0.06	0.06	21.00	17.26	55.88	37.01	54.96
<b>05. Com UnImp Land</b>	87	2,616,454	0	0	22	563,423	109	3,179,877	
<b>06. Com Improve Land</b>	542	19,389,194	0	0	47	1,159,034	589	20,548,228	
<b>07. Com Improvements</b>	562	102,777,839	0	0	107	27,563,165	669	130,341,004	
<b>08. Com Total</b>	649	124,783,487	0	0	129	29,285,622	778	154,069,109	557,463
<b>% of Com Total</b>	83.42	80.99	0.00	0.00	16.58	19.01	9.25	11.71	27.49
<b>09. Ind UnImp Land</b>	0	0	0	0	3	103,251	3	103,251	
<b>10. Ind Improve Land</b>	0	0	0	0	6	1,099,185	6	1,099,185	
<b>11. Ind Improvements</b>	0	0	0	0	6	16,037,725	6	16,037,725	
<b>12. Ind Total</b>	0	0	0	0	9	17,240,161	9	17,240,161	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.11	1.31	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	1	24,000	0	0	2	47,763	3	71,763	
<b>15. Rec Improvements</b>	1	31,210	0	0	2	378,920	3	410,130	
<b>16. Rec Total</b>	1	55,210	0	0	2	426,683	3	481,893	0
<b>% of Rec Total</b>	33.33	11.46	0.00	0.00	66.67	88.54	0.04	0.04	0.00
<b>Res &amp; Rec Total</b>	3,712	402,736,061	3	303,240	989	84,487,795	4,704	487,527,096	1,114,336
<b>% of Res &amp; Rec Total</b>	78.91	82.61	0.06	0.06	21.02	17.33	55.92	37.04	54.96
<b>Com &amp; Ind Total</b>	649	124,783,487	0	0	138	46,525,783	787	171,309,270	557,463
<b>% of Com &amp; Ind Total</b>	82.47	72.84	0.00	0.00	17.53	27.16	9.36	13.02	27.49
<b>17. Taxable Total</b>	4,361	527,519,548	3	303,240	1,127	131,013,578	5,491	658,836,366	1,671,799
<b>% of Taxable Total</b>	79.42	80.07	0.05	0.05	20.52	19.89	65.28	50.06	82.45

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	5	175,182	7,939,749	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	1	66	413,122	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	5	175,182	7,939,749
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	1	66	413,122
22. Total Sch II				6	175,248	8,352,871

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	346	0	138	484

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	15,440	0	0	2,292	428,363,430	2,296	428,378,870
28. Ag-Improved Land	1	3,613	0	0	583	151,525,508	584	151,529,121
29. Ag Improvements	1	14,175	0	0	624	77,332,726	625	77,346,901

30. Ag Total				2,921	657,254,892
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	2,775	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	14,175	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	205	230.39	833,886	206	231.39	836,661	
32. HomeSite Improv Land	371	410.85	5,028,415	371	410.85	5,028,415	
33. HomeSite Improvements	378	0.00	53,595,816	378	0.00	53,595,816	3,695
34. HomeSite Total				<b>584</b>	<b>642.24</b>	<b>59,460,892</b>	
35. FarmSite UnImp Land	82	197.26	256,415	82	197.26	256,415	
36. FarmSite Improv Land	461	2,118.51	3,825,774	461	2,118.51	3,825,774	
37. FarmSite Improvements	590	0.00	23,736,910	591	0.00	23,751,085	352,075
38. FarmSite Total				<b>673</b>	<b>2,315.77</b>	<b>27,833,274</b>	
39. Road & Ditches	1,856	5,977.75	0	1,856	5,977.75	0	
40. Other- Non Ag Use	52	1,331.13	1,206,773	52	1,331.13	1,206,773	
41. Total Section VI				<b>1,257</b>	<b>10,266.89</b>	<b>88,500,939</b>	<b>355,770</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,961.08	5.53%	5,260,437	5.37%	2,682.42
46. 1A	7,350.19	20.72%	20,281,384	20.70%	2,759.30
47. 2A1	214.91	0.61%	593,666	0.61%	2,762.39
48. 2A	5,454.23	15.38%	15,030,641	15.34%	2,755.78
49. 3A1	6,316.36	17.81%	17,526,418	17.89%	2,774.77
50. 3A	4,752.96	13.40%	13,135,562	13.41%	2,763.66
51. 4A1	7,208.28	20.32%	20,019,041	20.44%	2,777.23
52. 4A	2,211.46	6.23%	6,113,400	6.24%	2,764.42
<b>53. Total</b>	<b>35,469.47</b>	<b>100.00%</b>	<b>97,960,549</b>	<b>100.00%</b>	<b>2,761.83</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,549.23	29.41%	1,325,601	29.41%	520.00
56. 2D1	26.08	0.30%	13,560	0.30%	519.94
57. 2D	2,782.08	32.09%	1,446,682	32.09%	520.00
58. 3D1	1,024.21	11.82%	532,584	11.82%	519.99
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,249.17	14.41%	649,567	14.41%	520.00
61. 4D	1,037.65	11.97%	539,578	11.97%	520.00
<b>62. Total</b>	<b>8,668.42</b>	<b>100.00%</b>	<b>4,507,572</b>	<b>100.00%</b>	<b>520.00</b>
<b>Grass</b>					
63. 1G1	1,697.10	1.31%	528,318	1.32%	311.31
64. 1G	3,361.42	2.60%	1,043,414	2.62%	310.41
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,467.01	1.91%	783,485	1.96%	317.58
67. 3G1	4,580.48	3.54%	1,405,232	3.52%	306.79
68. 3G	37,019.16	28.59%	11,390,998	28.56%	307.71
69. 4G1	58,577.54	45.24%	18,019,589	45.17%	307.62
70. 4G	21,769.07	16.81%	6,717,485	16.84%	308.58
<b>71. Total</b>	<b>129,471.78</b>	<b>100.00%</b>	<b>39,888,521</b>	<b>100.00%</b>	<b>308.09</b>
<b>Irrigated Total</b>	<b>35,469.47</b>	<b>20.15%</b>	<b>97,960,549</b>	<b>68.62%</b>	<b>2,761.83</b>
<b>Dry Total</b>	<b>8,668.42</b>	<b>4.92%</b>	<b>4,507,572</b>	<b>3.16%</b>	<b>520.00</b>
<b>Grass Total</b>	<b>129,471.78</b>	<b>73.54%</b>	<b>39,888,521</b>	<b>27.94%</b>	<b>308.09</b>
72. Waste	1,417.07	0.80%	141,707	0.10%	100.00
73. Other	1,022.77	0.58%	267,700	0.19%	261.74
74. Exempt	5,389.33	3.06%	2,222,963	1.56%	412.47
<b>75. Market Area Total</b>	<b>176,049.51</b>	<b>100.00%</b>	<b>142,766,049</b>	<b>100.00%</b>	<b>810.94</b>



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,507.03	26.30%	59,298,793	26.78%	2,237.10
46. 1A	38,865.67	38.56%	85,827,163	38.76%	2,208.30
47. 2A1	3,085.54	3.06%	6,946,881	3.14%	2,251.43
48. 2A	18,836.67	18.69%	41,726,407	18.84%	2,215.17
49. 3A1	2,048.02	2.03%	4,209,548	1.90%	2,055.42
50. 3A	1,790.47	1.78%	3,700,110	1.67%	2,066.56
51. 4A1	8,928.64	8.86%	18,201,451	8.22%	2,038.55
52. 4A	741.71	0.74%	1,531,895	0.69%	2,065.36
<b>53. Total</b>	<b>100,803.75</b>	<b>100.00%</b>	<b>221,442,248</b>	<b>100.00%</b>	<b>2,196.77</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	51,781.69	55.88%	28,997,753	56.29%	560.00
56. 2D1	3,284.87	3.54%	1,839,532	3.57%	560.00
57. 2D	22,480.78	24.26%	12,589,246	24.44%	560.00
58. 3D1	1,974.37	2.13%	1,056,294	2.05%	535.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	11,523.91	12.44%	6,165,312	11.97%	535.00
61. 4D	1,624.68	1.75%	869,204	1.69%	535.00
<b>62. Total</b>	<b>92,670.30</b>	<b>100.00%</b>	<b>51,517,341</b>	<b>100.00%</b>	<b>555.92</b>
<b>Grass</b>					
63. 1G1	369.25	0.42%	138,059	0.42%	373.89
64. 1G	85.26	0.10%	40,668	0.12%	476.99
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,205.82	2.51%	848,357	2.56%	384.60
67. 3G1	652.42	0.74%	238,673	0.72%	365.83
68. 3G	31,359.10	35.72%	11,691,734	35.33%	372.83
69. 4G1	44,543.26	50.73%	16,941,036	51.20%	380.33
70. 4G	8,583.23	9.78%	3,190,001	9.64%	371.66
<b>71. Total</b>	<b>87,798.34</b>	<b>100.00%</b>	<b>33,088,528</b>	<b>100.00%</b>	<b>376.87</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>100,803.75</b>	<b>34.97%</b>	<b>221,442,248</b>	<b>71.81%</b>	<b>2,196.77</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>92,670.30</b>	<b>32.15%</b>	<b>51,517,341</b>	<b>16.71%</b>	<b>555.92</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>87,798.34</b>	<b>30.46%</b>	<b>33,088,528</b>	<b>10.73%</b>	<b>376.87</b>
72. Waste	1,320.26	0.46%	132,026	0.04%	100.00
73. Other	5,667.49	1.97%	2,200,918	0.71%	388.34
74. Exempt	256.79	0.09%	463,788	0.15%	1,806.10
<b>75. Market Area Total</b>	<b>288,260.14</b>	<b>100.00%</b>	<b>308,381,061</b>	<b>100.00%</b>	<b>1,069.80</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,937.80	25.75%	7,924,654	26.54%	2,012.46
46. 1A	6,805.38	44.51%	13,292,588	44.52%	1,953.25
47. 2A1	1,384.86	9.06%	2,743,166	9.19%	1,980.83
48. 2A	1,875.47	12.27%	3,623,743	12.14%	1,932.18
49. 3A1	262.66	1.72%	466,319	1.56%	1,775.37
50. 3A	188.92	1.24%	336,944	1.13%	1,783.53
51. 4A1	646.99	4.23%	1,128,540	3.78%	1,744.29
52. 4A	188.28	1.23%	338,310	1.13%	1,796.85
<b>53. Total</b>	<b>15,290.36</b>	<b>100.00%</b>	<b>29,854,264</b>	<b>100.00%</b>	<b>1,952.49</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	49,267.64	61.11%	28,082,650	61.34%	570.00
56. 2D1	6,189.39	7.68%	3,527,967	7.71%	570.00
57. 2D	16,405.08	20.35%	9,350,972	20.43%	570.00
58. 3D1	1,440.43	1.79%	792,283	1.73%	550.03
59. 3D	30.31	0.04%	16,671	0.04%	550.02
60. 4D1	6,338.78	7.86%	3,486,470	7.62%	550.02
61. 4D	951.06	1.18%	523,142	1.14%	550.06
<b>62. Total</b>	<b>80,622.69</b>	<b>100.00%</b>	<b>45,780,155</b>	<b>100.00%</b>	<b>567.83</b>
<b>Grass</b>					
63. 1G1	1,337.61	1.37%	560,435	1.36%	418.98
64. 1G	27.63	0.03%	11,466	0.03%	414.98
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	308.00	0.32%	129,594	0.31%	420.76
67. 3G1	7.60	0.01%	3,078	0.01%	405.00
68. 3G	16,193.02	16.58%	6,799,175	16.52%	419.88
69. 4G1	52,595.01	53.87%	22,177,173	53.88%	421.66
70. 4G	27,172.00	27.83%	11,476,389	27.88%	422.36
<b>71. Total</b>	<b>97,640.87</b>	<b>100.00%</b>	<b>41,157,310</b>	<b>100.00%</b>	<b>421.52</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>15,290.36</b>	<b>7.73%</b>	<b>29,854,264</b>	<b>25.38%</b>	<b>1,952.49</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>80,622.69</b>	<b>40.77%</b>	<b>45,780,155</b>	<b>38.93%</b>	<b>567.83</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>97,640.87</b>	<b>49.38%</b>	<b>41,157,310</b>	<b>35.00%</b>	<b>421.52</b>
72. Waste	1,189.78	0.60%	118,978	0.10%	100.00
73. Other	3,004.06	1.52%	696,136	0.59%	231.73
74. Exempt	173.89	0.09%	315,690	0.27%	1,815.46
<b>75. Market Area Total</b>	<b>197,747.76</b>	<b>100.00%</b>	<b>117,606,843</b>	<b>100.00%</b>	<b>594.73</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	151,563.58	349,257,061	151,563.58	349,257,061
<b>77. Dry Land</b>	29.04	16,278	0.00	0	181,932.37	101,788,790	181,961.41	101,805,068
<b>78. Grass</b>	0.00	0	0.00	0	314,910.99	114,134,359	314,910.99	114,134,359
<b>79. Waste</b>	0.00	0	0.00	0	3,927.11	392,711	3,927.11	392,711
<b>80. Other</b>	0.00	0	0.00	0	9,694.32	3,164,754	9,694.32	3,164,754
<b>81. Exempt</b>	97.92	642,097	0.00	0	5,722.09	2,360,344	5,820.01	3,002,441
<b>82. Total</b>	<b>29.04</b>	<b>16,278</b>	<b>0.00</b>	<b>0</b>	<b>662,028.37</b>	<b>568,737,675</b>	<b>662,057.41</b>	<b>568,753,953</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	151,563.58	22.89%	349,257,061	61.41%	2,304.36
<b>Dry Land</b>	181,961.41	27.48%	101,805,068	17.90%	559.49
<b>Grass</b>	314,910.99	47.57%	114,134,359	20.07%	362.43
<b>Waste</b>	3,927.11	0.59%	392,711	0.07%	100.00
<b>Other</b>	9,694.32	1.46%	3,164,754	0.56%	326.45
<b>Exempt</b>	5,820.01	0.88%	3,002,441	0.53%	515.88
<b>Total</b>	<b>662,057.41</b>	<b>100.00%</b>	<b>568,753,953</b>	<b>100.00%</b>	<b>859.07</b>

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	1	952	0	0	0	0	1	952	0
83.2 Alliance Comm	0	0	2	46,975	2	173,445	2	220,420	2,735
83.3 Alliance Res	180	1,618,517	2,797	24,666,840	3,126	346,206,150	3,306	372,491,507	373,921
83.4 Hemingford Res	33	216,656	340	2,725,893	370	26,993,250	403	29,935,799	0
83.5 Rainbow Acres	52	442,951	71	939,719	76	5,084,210	128	6,466,880	0
83.6 Rural Comm	0	0	1	31,063	1	24,365	1	55,428	0
83.7 Rural Res1	143	454,670	135	3,050,125	161	18,903,750	304	22,408,545	367,795
83.8 Rural Res2	234	666,906	293	5,769,569	325	49,511,090	559	55,947,565	369,885
84 Residential Total	643	3,400,652	3,639	37,230,184	4,061	446,896,260	4,704	487,527,096	1,114,336

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Alliance Comm	72	2,442,570	467	18,123,451	481	79,814,059	553	100,380,080	259,728
85.2 Alliance Res	0	0	10	70,020	10	908,090	10	978,110	0
85.3 Hemingford Comm	14	172,734	64	1,174,135	70	21,680,525	84	23,027,394	0
85.4 Industrial	1	79,288	7	1,122,868	7	14,081,330	8	15,283,486	0
85.5 Rural Comm	25	588,536	47	1,156,939	107	29,894,725	132	31,640,200	297,735
86 Commercial Total	112	3,283,128	595	21,647,413	675	146,378,729	787	171,309,270	557,463

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,377.35	1.27%	413,205	1.27%	300.00
88. 1G	2,778.28	2.55%	833,484	2.55%	300.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,744.00	1.60%	523,200	1.60%	300.00
91. 3G1	3,958.93	3.64%	1,187,679	3.64%	300.00
92. 3G	31,315.02	28.77%	9,394,506	28.77%	300.00
93. 4G1	49,652.52	45.61%	14,895,756	45.61%	300.00
94. 4G	18,034.21	16.57%	5,410,263	16.57%	300.00
95. Total	108,860.31	100.00%	32,658,093	100.00%	300.00
<b>CRP</b>					
96. 1C1	319.75	1.55%	115,113	1.59%	360.01
97. 1C	583.14	2.83%	209,930	2.90%	360.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	723.01	3.51%	260,285	3.60%	360.00
100. 3C1	621.55	3.02%	217,553	3.01%	350.02
101. 3C	5,704.14	27.67%	1,996,492	27.61%	350.01
102. 4C1	8,925.02	43.30%	3,123,833	43.20%	350.01
103. 4C	3,734.86	18.12%	1,307,222	18.08%	350.01
104. Total	20,611.47	100.00%	7,230,428	100.00%	350.80
<b>Timber</b>					
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	108,860.31	84.08%	32,658,093	81.87%	300.00
CRP Total	20,611.47	15.92%	7,230,428	18.13%	350.80
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	129,471.78	100.00%	39,888,521	100.00%	308.09

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	357.75	0.46%	132,367	0.48%	370.00
88. 1G	12.29	0.02%	4,548	0.02%	370.06
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,948.26	2.53%	720,863	2.60%	370.00
91. 3G1	624.26	0.81%	224,734	0.81%	360.00
92. 3G	28,377.95	36.86%	10,216,057	36.82%	360.00
93. 4G1	37,836.19	49.14%	13,621,031	49.10%	360.00
94. 4G	7,842.19	10.18%	2,823,184	10.18%	360.00
95. Total	76,998.89	100.00%	27,742,784	100.00%	360.30
<b>CRP</b>					
96. 1C1	11.50	0.11%	5,692	0.11%	494.96
97. 1C	72.97	0.68%	36,120	0.68%	495.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	257.56	2.38%	127,494	2.38%	495.01
100. 3C1	28.16	0.26%	13,939	0.26%	494.99
101. 3C	2,981.15	27.60%	1,475,677	27.60%	495.00
102. 4C1	6,707.07	62.11%	3,320,005	62.11%	495.00
103. 4C	741.04	6.86%	366,817	6.86%	495.00
104. Total	10,799.45	100.00%	5,345,744	100.00%	495.00
<b>Timber</b>					
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	76,998.89	87.70%	27,742,784	83.84%	360.30
CRP Total	10,799.45	12.30%	5,345,744	16.16%	495.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	87,798.34	100.00%	33,088,528	100.00%	376.87

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	934.99	1.16%	397,374	1.16%	425.00
88. 1G	13.78	0.02%	5,857	0.02%	425.04
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	242.61	0.30%	103,111	0.30%	425.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	12,043.69	14.94%	5,118,690	14.94%	425.01
93. 4G1	43,795.52	54.33%	18,613,372	54.33%	425.01
94. 4G	23,581.26	29.25%	10,022,134	29.25%	425.00
95. Total	80,611.85	100.00%	34,260,538	100.00%	425.01
<b>CRP</b>					
96. 1C1	402.62	2.36%	163,061	2.36%	405.00
97. 1C	13.85	0.08%	5,609	0.08%	404.98
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	65.39	0.38%	26,483	0.38%	405.00
100. 3C1	7.60	0.04%	3,078	0.04%	405.00
101. 3C	4,149.33	24.37%	1,680,485	24.37%	405.00
102. 4C1	8,799.49	51.67%	3,563,801	51.67%	405.00
103. 4C	3,590.74	21.09%	1,454,255	21.09%	405.00
104. Total	17,029.02	100.00%	6,896,772	100.00%	405.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	80,611.85	82.56%	34,260,538	83.24%	425.01
CRP Total	17,029.02	17.44%	6,896,772	16.76%	405.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	97,640.87	100.00%	41,157,310	100.00%	421.52



**2023 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

**07 Box Butte**

	<b>2022 CTL County Total</b>	<b>2023 Form 45 County Total</b>	<b>Value Difference (2023 form 45 - 2022 CTL)</b>	<b>Percent Change</b>	<b>2023 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	428,401,646	487,045,203	58,643,557	13.69%	1,114,336	13.43%
02. Recreational	435,333	481,893	46,560	10.70%	0	10.70%
03. Ag-Homesite Land, Ag-Res Dwelling	55,336,432	59,460,892	4,124,460	7.45%	3,695	7.45%
<b>04. Total Residential (sum lines 1-3)</b>	<b>484,173,411</b>	<b>546,987,988</b>	<b>62,814,577</b>	<b>12.97%</b>	<b>1,118,031</b>	<b>12.74%</b>
05. Commercial	150,733,723	154,069,109	3,335,386	2.21%	557,463	1.84%
06. Industrial	17,240,161	17,240,161	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>167,973,884</b>	<b>171,309,270</b>	<b>3,335,386</b>	<b>1.99%</b>	<b>557,463</b>	<b>1.65%</b>
08. Ag-Farmsite Land, Outbuildings	27,675,037	27,833,274	158,237	0.57%	352,075	-0.70%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,025,700	1,206,773	181,073	17.65%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>28,700,737</b>	<b>29,040,047</b>	<b>339,310</b>	<b>1.18%</b>	<b>352,075</b>	<b>-0.04%</b>
12. Irrigated	349,583,476	349,257,061	-326,415	-0.09%		
13. Dryland	101,444,108	101,805,068	360,960	0.36%		
14. Grassland	113,884,649	114,134,359	249,710	0.22%		
15. Wasteland	393,346	392,711	-635	-0.16%		
16. Other Agland	3,168,480	3,164,754	-3,726	-0.12%		
<b>17. Total Agricultural Land</b>	<b>568,474,059</b>	<b>568,753,953</b>	<b>279,894</b>	<b>0.05%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>1,249,322,091</b>	<b>1,316,091,258</b>	<b>66,769,167</b>	<b>5.34%</b>	<b>2,027,569</b>	<b>5.18%</b>

## 2023 Assessment Survey for Box Butte County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One--another will start on February 13th.
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$224,340
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$223,340
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	None
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	None
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$45,187 for gWorks and Eagle View Pictometry.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000 for travel, mileage, dues, subscriptions, registration.
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$872.51

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	No.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, the web address is <a href="https://boxbutte.gworks.com">https://boxbutte.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagle View for obliques and gWorks for land use
10.	<b>When was the aerial imagery last updated?</b>
	Eagle View (with Change Finder) was updated in 2021 and gWorks was updated in 2020.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Alliance and Hemingford.
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

#### **D. Contracted Services**

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

#### **E. Appraisal /Listing Services**

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

## 2023 Residential Assessment Survey for Box Butte County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	The assessor and staff.																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</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 corporate limits of Alliance. And the residential parcels that could 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 corporate limits of Hemingford and the immediate area around it.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Residential 1: all areas in the county that do not fall within the boundaries of VG 82 (within one mile of a paved road, highway or county road) or VG 83 (a rural platted subdivision). Also includes residences and outbuildings on ag parcels.</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Residential 2: all rural residential properties that lie within one mile of a paved road or highway or major county road. Also includes residences and outbuildings on ag parcels.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rural residential properties in the platted subdivision called Rainbow Acres.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings that are part of the above three rural VG's regarding review and costing.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings that are part of the above three rural VG's regarding review and costing.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Alliance: this valuation group includes residential properties within the corporate limits of Alliance. And the residential parcels that could be classified as suburban (since there is no separate suburban residential market within the County).	20	Hemingford: all residential properties within the corporate limits of Hemingford and the immediate area around it.	81	Rural Residential 1: all areas in the county that do not fall within the boundaries of VG 82 (within one mile of a paved road, highway or county road) or VG 83 (a rural platted subdivision). Also includes residences and outbuildings on ag parcels.	82	Rural Residential 2: all rural residential properties that lie within one mile of a paved road or highway or major county road. Also includes residences and outbuildings on ag parcels.	83	Rural residential properties in the platted subdivision called Rainbow Acres.	AG DW	Agricultural dwellings that are part of the above three rural VG's regarding review and costing.	AG OB	Agricultural outbuildings that are part of the above three rural VG's regarding review and costing.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																
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82	Rural Residential 2: all rural residential properties that lie within one mile of a paved road or highway or major county road. Also includes residences and outbuildings on ag parcels.																
83	Rural residential properties in the platted subdivision called Rainbow Acres.																
AG DW	Agricultural dwellings that are part of the above three rural VG's regarding review and costing.																
AG OB	Agricultural outbuildings that are part of the above three rural VG's regarding review and costing.																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	The cost approach is applied, using the Core Logic (Marshall Swift) cost index, and individual depreciation tables for each valuation group.																
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																
	Current local market information is used to determine depreciation for VG 10 (Alliance) and the three rural VG's (81, 82 and 83). Valuation Group 20 (Hemingford) utilizes the CAMA provided depreciation table.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																
	Yes.																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Vacant lot sales are used to establish value by the square foot method.																
<b>7.</b>	<b>How are rural residential site values developed?</b>																

Sales of vacant land purchased for home sites are reviewed. Improved site values are determined by the cost to improve the land with electricity, a well and septic system. Thus, the home site acre is valued at \$13,000, farm site acres are at \$2,500 per acre up to five acres. Additional acres 6-10 are at \$1,000 per acre and acres 11-20 are \$500 per acre. Any remaining acres over 20 are valued at 100% of grass values for that market area. The platted subdivision known as Rainbow Acres went from site acres to square foot lots and the unincorporated village of Berea has been revalued on a lot basis.

**8. Are there form 191 applications on file?**

No.

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

N/A

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2022	2022	2022	2022
20	2021	2021	2021	2021
81	2020	2020	2020	2020
82	2020	2020	2020	2020
83	2020	2020	2020	2020
AG DW	2020	2020	2020	2020
AG OB	2020	2020	2020	2020

## 2023 Commercial Assessment Survey for Box Butte County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	The assessor and staff.																							
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</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: all commercial properties within the corporate limits of Alliance.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Hemingford: the commercial properties within the corporate limits of Hemingford.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: commercial lying outside of the corporate limits of Alliance and Hemingford.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Alliance: all commercial properties within the corporate limits of Alliance.	20	Hemingford: the commercial properties within the corporate limits of Hemingford.	80	Rural: commercial lying outside of the corporate limits of Alliance and Hemingford.												
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20	Hemingford: the commercial properties within the corporate limits of Hemingford.																							
80	Rural: commercial lying outside of the corporate limits of Alliance and Hemingford.																							
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	The income approach is used for Alliance commercial properties. The cost approach is used for both Hemingford and rural commercial properties, utilizing the CAMA-derived depreciation tables.																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	The Assessor does not know of any unique commercial properties within the County.																							
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	The CAMA provided tables. If market depreciation is available, this would be utilized.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																							
	Yes.																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																							
	The market approach is used to determine commercial lot value, and then the lots are valued by the square foot method.																							
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="text-align: center;"><u>Date of Costing</u></th> <th style="text-align: center;"><u>Date of Lot Value Study</u></th> <th style="text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2018	2018	2018	2019	20	2021	2021	2021	2021	80	2020	2020	2020	2020
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10	2018	2018	2018	2019																				
20	2021	2021	2021	2021																				
80	2020	2020	2020	2020																				

## 2023 Agricultural Assessment Survey for Box Butte County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Assessor and staff.												
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>												
	<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>Land located across Township 24 and up into Township-Range 25-51 &amp; 25-52. Consists mostly of sandhills; the majority land use is grass.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The majority of the center of the county running east and west. It is comprised of richer soils and fairly level to slightly rolling topography.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Land located across Township 28 and the northern portions of Township 27. It consists of mostly bluffs, and steep, hilly land. Little irrigation land use.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Land located across Township 24 and up into Township-Range 25-51 & 25-52. Consists mostly of sandhills; the majority land use is grass.	2020	2	The majority of the center of the county running east and west. It is comprised of richer soils and fairly level to slightly rolling topography.	2020	3	Land located across Township 28 and the northern portions of Township 27. It consists of mostly bluffs, and steep, hilly land. Little irrigation land use.	2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
1	Land located across Township 24 and up into Township-Range 25-51 & 25-52. Consists mostly of sandhills; the majority land use is grass.	2020											
2	The majority of the center of the county running east and west. It is comprised of richer soils and fairly level to slightly rolling topography.	2020											
3	Land located across Township 28 and the northern portions of Township 27. It consists of mostly bluffs, and steep, hilly land. Little irrigation land use.	2020											
	Land use update is accomplished by gWorks comparisons and land use questionnaires sent to a new buyer; also letters were sent to taxpayers with CRP that expired to determine if these would be renewed. All CRP renewals are updated.												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>												
	Sales within each market area are studied. Communication with landowners, the NRD and FSA regarding land use acres, contractual changes and any other changes maintained. Market boundaries would be changed only if sales data showed that the boundaries should be changed.												
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>												
	Primary use of the land is used to identify rural residential and recreational land in the county apart from agricultural land. Recreational use is considered when use is primarily for the purposes of recreation and/or hunting. Only three parcels are currently classified as recreational.												
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>												
	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.												
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>												
	The market analysis used was to examine sales of feedlots in the entire Panhandle (including those in-county). The result was being consistent with neighboring counties for value per acre under feedlots and these are defined as feedlot acres.												
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>												
	Box Butte County indicates that there is no land currently enrolled in the Wetland Reserve Program.												



<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes, there is a subclass of irrigation where the second pivot with a shared well indicates a lower valuation in the market than pivot irrigation with no shared well.
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	None.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	If any land sold would indicate an influence by any use other than agricultural. There are no non-agricultural influences in the county.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



# 2023 Box Butte County Three Year Plan of Assessment

Michelle Robinson  
County Assessor

308-762-6100

[assessor@boxbuttecountyne.gov](mailto:assessor@boxbuttecountyne.gov)  
[boxbutte.gworks.com](http://boxbutte.gworks.com)

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## Statutory Requirement

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77-1311.02

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

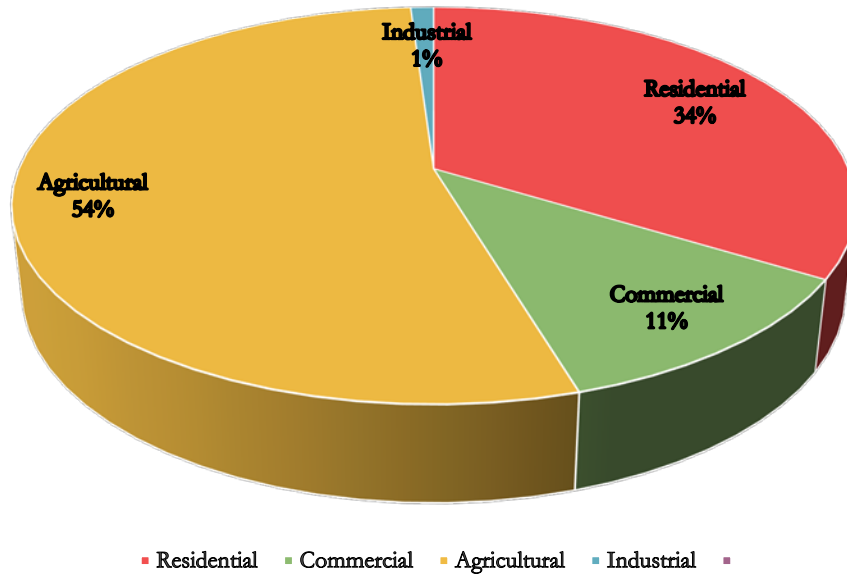
## Description of Real Property

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Per 2022 County Abstract, the county consists of the following property types:

	Parcels	% of Total	% of Taxable Value
Residential	4,705	55.97	34.27
Commercial	783	9.3	12.16
Industrial	9	0.11	1.37
Recreational	3	0.04	.03
Agricultural	2,907	34.58	52.17
<b>Totals</b>	<b>8,407</b>	<b>100.00</b>	<b>100.00</b>

### Value Breakdown



### Levels of Value

	Median
Residential	96%
Commercial	99%
Agricultural	72%

# County Description

The following information is taken from the 2022 Reports & Opinions of the Property Tax Administrator.

Box Butte County is comprised of 1,075 miles with 10,842 residents, per the Census Bureau Quick Facts for 2020. Reports indicate that 69% 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 County are located in and around Alliance, the county seat. Per the latest information available from the U.S. Census Bureau, there are 292 employer establishments with a total employment of 2,705. Agriculture makes up approximately 48% of the county’s valuation base. The county is included in the Upper Niobrara White Natural Resources District (NRD).

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

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

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

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

## Current Resources

---

### Staff

**Assessor**-current certification and requires continuing education. The Assessor is to obtain 60 hours of continuing education between 1/1/2019-12/31/2022. The Assessor currently has 137.25 hours.

**Deputy Assessor**-current certification and requires continuing education. The Deputy Assessor is to obtain 60 hours of continuing education between 1/1/2019-12/31/2022. The Deputy Assessor currently has 63.5 hours.

**Clerical**-two full-time.

### Budget

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

Budget items are for the following:

- Pictometry - oblique imagery - \$31,687
- GIS maintenance - \$0 (for this fiscal year only)
- Dues/registration/training - \$1,500
- Travel expense/hotel - \$1,750
- Mileage allowance – \$1,750
- Office supplies – \$3,000
- Office equipment/computers - \$4,500

### Equipment

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

### Education

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

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

there are budgetary restrictions that do not allow everyone to gain the experience and knowledge to make the office superior in service.

## Assessor's Duties and Responsibilities

---

### **Record Maintenance, Mapping, & Ownership Changes**

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

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

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

### **Administrative Reports**

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

### **Personal Property**

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



## **Homestead Exemption**

Eligible applicants file between February 1 and June 30. We have 468 applicants, an increase of 17 applicants from last year. The Department of Revenue will notify assessors by October 1<sup>st</sup> the approved and disapproved applications based upon income.

## **Permissive Exemptions**

Organizations that meet certain criteria for tax exemption file a Form 451 or Form 451A. The application is reviewed by the assessor and county board in order to qualify.

## **Tax Increment Financing (TIF)**

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

## **Centrally Assessed Properties**

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

## **Taxing Districts and Tax Rates**

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

## **Tax List Corrections (Correction Book)**

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

## **Protest Process with County Board of Equalization**

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

## **Tax Equalization and Review Commission (TERC)**

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

# Approaches To Value

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

## Market Approach

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

## Income Approach

This approach is applied to commercial properties whenever applicable. Income and expense data are collected and analyzed. Market data is also collected and implemented when applicable. This approach to value is utilized for Alliance commercial properties only.

## Cost Approach

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

# 3 Year Appraisal Plan

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## 2023

**Residential:** Alliance will be reappraised using questionnaires and Pictometry 2021 flight information. Properties will be physically inspected if there are indications on the questionnaire or imagery that shows changes. A new cost index will be applied and a depreciation study will be performed. Hemingford and rural residential sales will be studied to see if adjustments need to be made. All building permits will be checked and verify changes made by assessor and staff.

**Commercial:** Alliance, Hemingford, and rural sales will be studied. Alliance commercial properties receive operating statements to complete for market rent analysis. All building permits will be checked and verify changes made by assessor and staff.

**Agricultural:** All sales will be studied for each Market Area and adjust values per acre accordingly. Land use changes will occur when owners report such or if there is discovery.

## 2024

**Residential:** Alliance, Hemingford, and rural property sales will be studied. Adjustments will be made if necessary. All building permits and discoveries will be verified by assessor and staff.

**Commercial:** Alliance will have a new cost index implemented. Correlation of all three approaches to value will be verified; cost, income, and sales. Hemingford and rural sales will be studied and adjustments made if necessary. Building permits will be verified by assessor and staff.

**Agricultural:** All sales will be studied for each Market Area and adjust values per acre accordingly. Land use changes will occur when owners report such or if there is discovery.

## 2025

**Residential:** Rural properties will be reappraised using questionnaires and Pictometry 2024 flight information. Properties will be physically inspected if there are indications on the questionnaire or imagery that shows changes. A new cost index will be applied and a depreciation study will be performed. Hemingford and Alliance sales will be studied to see if adjustments need to be made. All building permits will be checked and verify changes made by assessor and staff.

**Commercial:** Rural properties will be reappraised using questionnaires and Pictometry 2024 flight information. Properties will be physically inspected if there are indications on the questionnaire or imagery that shows changes. A new cost index will be applied and a depreciation study will be performed. Hemingford sales will be studied. Alliance commercial properties receive operating statements to complete for market rent analysis. All building permits will be checked and verify changes made by assessor and staff.

**Agricultural:** All sales will be studied for each Market Area and adjust values per acre accordingly. Land use changes will occur when owners report such or if there is discovery.

## Conclusion

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