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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BOX BUTTE COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Box Butte County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Box Butte County.

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

For the Tax Commissioner

Sincerely,

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Michelle Robinson, Box Butte County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

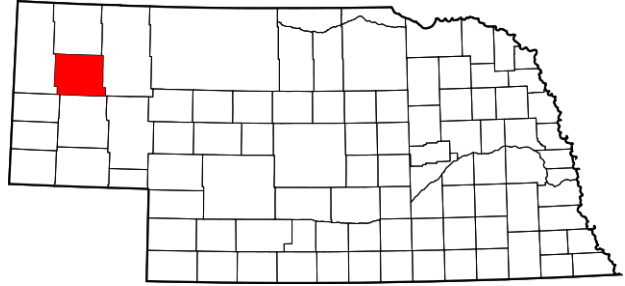
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

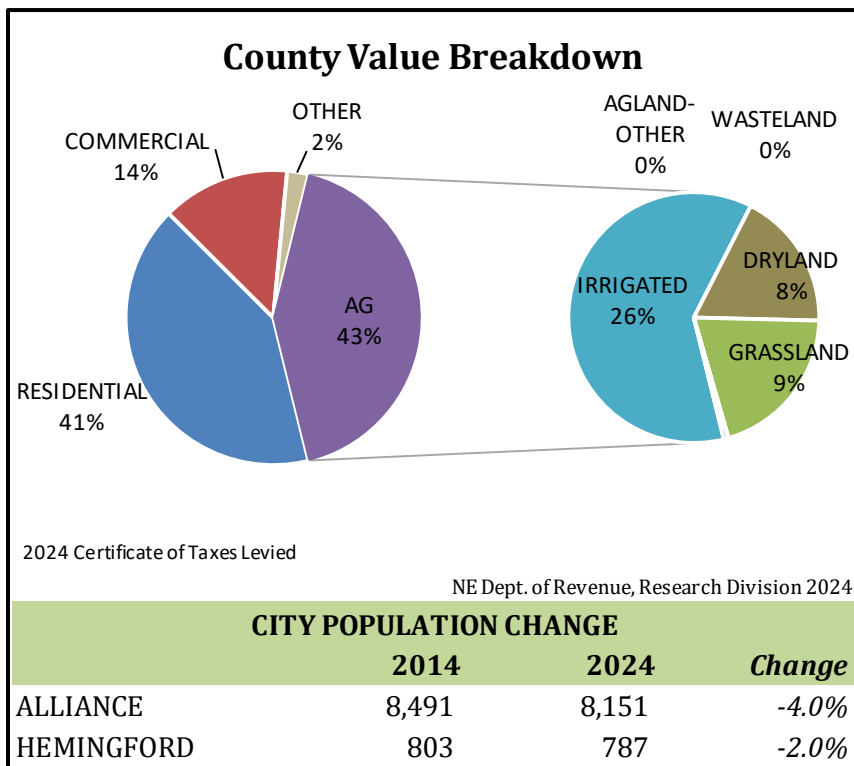
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,075 square miles, Box Butte County has 10,692 residents, per the Census Bureau Quick Facts for 2023, a slight population decrease from the 2020 U.S. Census. Reports indicate that 76% of county residents are homeowners and 81% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$123,460 (2024 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 299 employer establishments with total employment of 2,684, for a 5% increase in employment.



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

2025 Residential Correlation for Box Butte County

Assessment Practices & Actions

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

Examination of the sales qualification and verification process reveals that all arm's-length residential sales were utilized by the county assessor and were available for measurement purposes. Compared to the statewide usability for the residential property class the county usability rate is above the average, indicating there is no sale bias.

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

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

2025 Residential Assessment Details for Box Butte County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
10	Alliance	2022	2022	2022	2022	pick-up work & maintenance
20	Hemingford	2021	2021	2021	2021	pick-up work & maintenance
81	Rural Residential 1	2024*	2024*	2024*	2024*	
82	Rural Residential 2	2024*	2024*	2024*	2024*	
83	Rainbow Acres	2024*	2024*	2024*	2024*	
85	Recreational	2024*	2024*	2024*	2024*	
Additional comments: Rural residential home site acres were valued at \$50,000 1st acre; acres 2-5 = \$5,000/ac; acres 6-10 = \$2,500; acres 11-20 = \$1,000/ac; remaining = 100% of grass value. Rainbow Acres & Berea are valued on a sq ft basis and were updated since sites were increased. * = assessment action for current year						

Description of Analysis

Analysis of the statistical profile show 252 qualified sales for the two-year study period. Overall, all three measures of central tendency are within range and the qualitative statistics are within their recommended parameters.

2025 Residential Correlation for Box Butte County

By valuation group, all groups are within acceptable range. The COD of each group supports the median measure of central tendency. A closer examination of the three measures of central tendency in Valuation Group 20 indicates that only the median is within range. Both the mean and weighted mean are below acceptable range, and a substat of the 19 sales indicates that the 12 sales in the first year of the study have all three measures of central tendency below range. The seven sales occurring in the current year have all three measures of central tendency within acceptable range. The PRD appears to be regressive at 106%. A review of the five sales that comprise the Sale Price Range of \$100,000 to \$149,999 shows only two out of the five with assessment to sale price ratios above 100%. The remaining three range from 56% to 90%. This illustrates the erratic market in this valuation group. The cost and depreciation tables for the valuation group are dated 2021, and according to the three-year plan of assessment, Hemingford is scheduled for review for assessment year 2026.

Valuation Group 82 indicates only the median measure of central tendency is within range, with the other two measures being above acceptable range. A substat of this valuation group indicates that of the 13 sales, the five oldest sales are above acceptable range, whereas the eight sales in the latest study year have all three measures within acceptable range.

Examination of the assessed values in the preliminary compared to the final statistics show a 12% change. Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL), indicates a 17% change to the base. Additional analysis indicates that the rural residential groups (15 sales) received the largest percentage change and whereas the 15 sales represent 6% of the sample, they represent 13% of the base that would explain the difference. reflects the assessment actions taken to address the residential property class.

Equalization and Quality of Assessment

Analysis of both the assessment practices and statistical profile indicates that the quality of assessment for the residential property class is equitable and uniform and conforms to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	218	96.94	94.03	93.34	13.72	100.74
20	19	93.93	89.73	84.75	18.21	105.88
81	2	92.14	92.14	92.08	07.66	100.07
82	13	100.24	103.96	101.26	15.70	102.67
____ALL____	252	96.94	94.20	93.51	14.15	100.74

2025 Residential Correlation for Box Butte County

Level of Value

Based on analysis of all available information, the level of value for the residential property in Box Butte County is 97%.

2025 Commercial Correlation for Box Butte County

Assessment Practices & Actions

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

Review of the sales qualification and verification process reveals that all arm's-length commercial sales were utilized by the county assessor and were available for measurement purposes. The county assessor's sale usability compared to the statewide average for the commercial property class is above the average but does not suggest the biased inclusion of extreme outliers.

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

With the mailed data questionnaires and aerial imagery review of rural commercial property for the current assessment year, the county assessor is in compliance with the statutorily required six-year review and inspection requirement. According to the three-year plan of assessment, Hemingford is scheduled for review for assessment year 2026.

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

Description of Analysis

Examination of the commercial statistical profile indicates all overall measures of central tendency within acceptable range and both qualitative measures provide support. Review by valuation group shows only Valuation Group 10 with an adequate sample and all three measures of central tendency are within range, and the COD supports the median measure. There were no qualified commercial sales that occurred in Valuation Group 80.

No occupancy code exhibits sufficient sales, but the two occupancy codes with the most sales both shows measures of central tendency that are within acceptable range.

2025 Commercial Correlation for Box Butte County

Analysis of the preliminary to final statistics and the 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) indicate that both the sample and the commercial base moved in a similar manner, and this supports that the assessment actions were applied to both uniformly.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	29	94.59	98.32	94.62	12.40	103.91
20	2	102.27	102.27	90.91	20.62	112.50
____ALL____	31	94.59	98.57	94.47	13.04	104.34

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Box Butte County is 95%.

2025 Agricultural Correlation for Box Butte County

Assessment Practices & Actions

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

Review of the sales verification and qualification process reveals that all truly arm's-length agricultural sales were available for measurement purposes. Agricultural sale usability is lower than the statewide average, but further analysis indicates compelling reasons for the exclusion of the non-qualified sales. No sales bias exists in the qualification process.

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

With the completion of the land use for the current assessment year (via aerial imagery and questionnaires sent to new owners) the county is in compliance with the statutorily required six-year review and inspection cycle. All improvements on agricultural land were also reviewed using aerial imagery and on-site reviews for this assessment year.

Intensive use acres have been identified, classified as intensive use and valued at \$3,000 per acre.

2025 Agricultural Assessment Details for Box Butte County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024*	2024*	2024*	2024*	
AB DW	Agricultural dwellings	2024*	2024*	2024*	2024*	Dwellings received a 35% economic depreciation after 2024 cost & depr update
Additional comments:						
* = assessment action for current year						

2025 Agricultural Correlation for Box Butte County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Located across Twnshp 24 & into Twnshp Range 25-51 & 25-52.	2024*	Irrigated was raised 16%; Dryland was raised 28%; Grass increased 33%. CRP was increased 42%; Waste increased from \$100 to \$200/acre.
2	Majority of the center of the county running east and west.	2024*	Irrigated was raised 32%; Dryland increased by 68%; Grass increased by 22% ; CRP was increased 21%; Waste increased to \$200/acre.
3	Located across Twnshp 28 and the northern portion of Twnshp 27.	2024*	Irrigated was raised 7%; Dryland raised by 39%; Grass increased by 31%. Waste increased to \$200/acre.
<p>Additional comments: All non-CRP shelterbelt was increased 33%. The land use update is accomplished by aerial imagery comparisons and questionnaires sent to new buyers. Letters are also sent to taxpayers with CRP that expired to determine if the contracts would be renewed. All CRP renewals are updated.</p> <p>* assessment action for current year</p>			

Description of Analysis

Examination of the statistical profile indicates 27 qualified sales with all three overall measures of central tendency within the acceptable range. The COD at 20% supports the median as an indicator of the level of value.

Review by market area indicates only Market Areas 2 and 3 have a sufficient number of sales and both have medians and means within acceptable range. Market Area 3 exhibits all three measures within range. Both have supportive COD's.

Analysis by 80% Majority Land Use reveals few sales in each land classification and most medians are outside of the acceptable range. A review of the Box Butte County 2025 Average Acre Value Comparison chart indicates that irrigated land in the three market areas is comparable or slightly higher for Market Area 1 and 2 and lower than Dawes and Sheridan in Market Area 3.

Dryland is comparable in Market Area 1, higher in Market Area 2. Market Area 3 dryland is comparable to Dawes Market Area 4 Grass in Market Area 2 is comparable to Sioux, but lower than Sheridan and in Market Area 3 is comparable to Sheridan but lower than Dawes.

Analysis of the preliminary assessed values compared to the final agricultural values reveals an overall percent change of 33%. Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL), reflects a similar change and supports that the assessment actions taken to address the agricultural property class were equitably applied.

2025 Agricultural Correlation for Box Butte County

Equalization and Quality of Assessment

As noted in the 2025 Agricultural Assessment Survey, farm home sites do not carry the same value as rural residential home sites. The county assessor based on sales data determined that the first acre rural residential site needed to be raised to \$50,000 whereas the farm home site remained at \$20,000 after implementing new cost and depreciation, ag dwellings received a 35% economic depreciation that wasn't applied to any other rural dwellings, resulting in dis-equalized valuations.

Although agricultural land is valued equitably the quality of assessment of agricultural property does not comply with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	11	64.65	74.28	63.95	28.07	116.15
1	2	61.41	61.41	58.55	14.72	104.88
2	6	71.25	75.06	64.71	20.59	115.99
3	3	56.50	81.29	69.96	50.37	116.19
____ Dry ____						
County	6	75.71	71.94	65.23	22.90	110.29
2	4	78.59	78.97	74.59	17.65	105.87
3	2	57.89	57.89	48.37	41.94	119.68
____ Grass ____						
County	4	70.22	70.60	71.98	03.22	98.08
2	1	68.04	68.04	68.04	00.00	100.00
3	3	71.80	71.45	72.50	02.45	98.55
____ ALL ____	27	70.44	72.70	68.84	19.78	105.61

Level of Value

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

2025 Opinions of the Property Tax Administrator for Box Butte County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Does not meet 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, 2025.



A handwritten signature in black ink, appearing to read "Sarah Scott", written over a horizontal line.

Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Box Butte County

Residential Real Property - Current

Number of Sales	252	Median	96.94
Total Sales Price	\$39,141,613	Mean	94.20
Total Adj. Sales Price	\$39,141,613	Wgt. Mean	93.51
Total Assessed Value	\$36,599,540	Average Assessed Value of the Base	\$120,946
Avg. Adj. Sales Price	\$155,324	Avg. Assessed Value	\$145,236

Confidence Interval - Current

95% Median C.I	92.95 to 99.73
95% Wgt. Mean C.I	91.46 to 95.55
95% Mean C.I	92.10 to 96.30
% of Value of the Class of all Real Property Value in the County	35.69
% of Records Sold in the Study Period	5.26
% of Value Sold in the Study Period	6.32

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	312	99	97.80
2023	317	99	99.13
2022	300	96	95.51
2021	318	95	95.28

2025 Commission Summary

for Box Butte County

Commercial Real Property - Current

Number of Sales	31	Median	94.59
Total Sales Price	\$10,850,100	Mean	98.57
Total Adj. Sales Price	\$10,850,100	Wgt. Mean	94.47
Total Assessed Value	\$10,250,355	Average Assessed Value of the Base	\$277,769
Avg. Adj. Sales Price	\$350,003	Avg. Assessed Value	\$330,657

Confidence Interval - Current

95% Median C.I	92.10 to 100.15
95% Wgt. Mean C.I	88.77 to 100.17
95% Mean C.I	92.42 to 104.72
% of Value of the Class of all Real Property Value in the County	12.92
% of Records Sold in the Study Period	4.11
% of Value Sold in the Study Period	4.89

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	40	100	101.22
2023	34	100	100.14
2022	49	99	99.46
2021	34	99	99.29

07 Box Butte**RESIDENTIAL****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 252
 Total Sales Price : 39,141,613
 Total Adj. Sales Price : 39,141,613
 Total Assessed Value : 36,599,540
 Avg. Adj. Sales Price : 155,324
 Avg. Assessed Value : 145,236

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 94

 COD : 14.15
 PRD : 100.74

COV : 18.09
 STD : 17.04
 Avg. Abs. Dev : 13.72

 MAX Sales Ratio : 146.91
 MIN Sales Ratio : 35.60

95% Median C.I. : 92.95 to 99.73
 95% Wgt. Mean C.I. : 91.46 to 95.55
 95% Mean C.I. : 92.10 to 96.30

*Printed:3/19/2025 12:21:55PM***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-22 To 31-DEC-22	35	107.50	105.44	104.15	04.65	101.24	65.35	131.97	107.12 to 108.84	139,059	144,834
01-JAN-23 To 31-MAR-23	26	103.49	99.50	100.91	09.73	98.60	55.98	123.21	96.41 to 107.88	130,538	131,724
01-APR-23 To 30-JUN-23	31	92.98	92.41	91.98	12.45	100.47	66.76	117.80	81.44 to 99.90	136,674	125,712
01-JUL-23 To 30-SEP-23	41	99.46	95.56	95.97	13.25	99.57	67.47	136.02	85.45 to 102.25	151,242	145,144
01-OCT-23 To 31-DEC-23	30	93.01	89.01	89.94	13.64	98.97	35.60	115.81	83.45 to 97.26	155,734	140,073
01-JAN-24 To 31-MAR-24	21	89.60	91.93	90.78	16.69	101.27	51.78	132.40	77.38 to 103.13	177,067	160,744
01-APR-24 To 30-JUN-24	30	93.51	94.59	93.22	13.12	101.47	63.70	146.91	87.94 to 103.53	187,563	174,854
01-JUL-24 To 30-SEP-24	38	82.98	85.25	84.57	16.92	100.80	49.43	126.04	76.65 to 92.25	169,089	143,003
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	133	102.40	98.20	98.09	11.29	100.11	55.98	136.02	99.73 to 105.39	140,593	137,910
01-OCT-23 To 30-SEP-24	119	89.60	89.73	89.31	15.59	100.47	35.60	146.91	85.45 to 93.32	171,788	153,425
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	128	96.94	94.06	94.44	12.98	99.60	35.60	136.02	92.95 to 99.90	144,561	136,523
<u>ALL</u>	252	96.94	94.20	93.51	14.15	100.74	35.60	146.91	92.95 to 99.73	155,324	145,236

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	218	96.94	94.03	93.34	13.72	100.74	35.60	146.91	92.53 to 100.02	152,604	142,446
20	19	93.93	89.73	84.75	18.21	105.88	49.43	126.04	70.66 to 107.64	109,168	92,518
81	2	92.14	92.14	92.08	07.66	100.07	85.08	99.20	N/A	322,500	296,973
82	13	100.24	103.96	101.26	15.70	102.67	69.76	136.02	85.02 to 129.11	242,672	245,727
<u>ALL</u>	252	96.94	94.20	93.51	14.15	100.74	35.60	146.91	92.95 to 99.73	155,324	145,236

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	252	96.94	94.20	93.51	14.15	100.74	35.60	146.91	92.95 to 99.73	155,324	145,236
06											
07											
<u>ALL</u>	252	96.94	94.20	93.51	14.15	100.74	35.60	146.91	92.95 to 99.73	155,324	145,236

07 Box Butte
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 252	MEDIAN : 97	COV : 18.09	95% Median C.I. : 92.95 to 99.73
Total Sales Price : 39,141,613	WGT. MEAN : 94	STD : 17.04	95% Wgt. Mean C.I. : 91.46 to 95.55
Total Adj. Sales Price : 39,141,613	MEAN : 94	Avg. Abs. Dev : 13.72	95% Mean C.I. : 92.10 to 96.30
Total Assessed Value : 36,599,540			
Avg. Adj. Sales Price : 155,324	COD : 14.15	MAX Sales Ratio : 146.91	
Avg. Assessed Value : 145,236	PRD : 100.74	MIN Sales Ratio : 35.60	

Printed: 3/19/2025 12:21:55PM

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	3	105.39	111.28	111.77	07.48	99.56	102.40	126.04	N/A	22,000	24,589
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	252	96.94	94.20	93.51	14.15	100.74	35.60	146.91	92.95 to 99.73	155,324	145,236
Greater Than 14,999	252	96.94	94.20	93.51	14.15	100.74	35.60	146.91	92.95 to 99.73	155,324	145,236
Greater Than 29,999	249	96.41	93.99	93.47	14.22	100.56	35.60	146.91	92.95 to 99.46	156,930	146,690
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	105.39	111.28	111.77	07.48	99.56	102.40	126.04	N/A	22,000	24,589
30,000 TO 59,999	17	101.53	96.42	98.42	15.45	97.97	45.51	132.40	78.18 to 109.47	50,076	49,287
60,000 TO 99,999	48	99.82	95.08	95.30	14.93	99.77	35.60	146.91	90.91 to 105.48	78,511	74,822
100,000 TO 149,999	66	94.19	91.86	91.53	15.24	100.36	51.15	127.47	82.89 to 100.21	126,679	115,944
150,000 TO 249,999	89	96.00	95.22	94.85	13.11	100.39	49.43	136.02	91.57 to 102.25	191,031	181,193
250,000 TO 499,999	29	89.06	91.87	91.47	11.54	100.44	70.65	129.11	82.66 to 100.24	313,560	286,825
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	252	96.94	94.20	93.51	14.15	100.74	35.60	146.91	92.95 to 99.73	155,324	145,236

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	19	Median :	94	COV :	23.65	95% Median C.I. :	70.66 to 107.64
Total Sales Price :	2,074,200	Wgt. Mean :	85	STD :	21.22	95% Wgt. Mean C.I. :	72.31 to 97.19
Total Adj. Sales Price :	2,074,200	Mean :	90	Avg.Abs.Dev :	17.10	95% Mean C.I. :	79.50 to 99.96
Total Assessed Value :	1,757,845						
Avg. Adj. Sales Price :	109,168	COD :	18.21	MAX Sales Ratio :	126.04		
Avg. Assessed Value :	92,518	PRD :	105.88	MIN Sales Ratio :	49.43		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	4	89.34	87.95	86.07	21.11	102.18	65.35	107.77	N/A	105,175	90,526
01/01/2023 To 03/31/2023	3	70.66	73.52	69.04	17.90	106.49	55.98	93.93	N/A	89,500	61,790
04/01/2023 To 06/30/2023	1	95.71	95.71	95.71		100.00	95.71	95.71	N/A	55,000	52,640
07/01/2023 To 09/30/2023	4	92.99	95.44	95.72	10.84	99.71	84.47	111.30	N/A	66,750	63,892
10/01/2023 To 12/31/2023	3	107.64	104.43	101.91	08.05	102.47	89.83	115.81	N/A	111,667	113,794
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	2	83.14	83.14	87.54	17.97	94.97	68.20	98.08	N/A	239,500	209,658
07/01/2024 To 09/30/2024	2	87.74	87.74	56.81	43.66	154.44	49.43	126.04	N/A	124,500	70,733
____Study Yrs____											
10/01/2022 To 09/30/2023	12	90.09	87.48	84.62	16.54	103.38	55.98	111.30	70.66 to 105.85	84,267	71,307
10/01/2023 To 09/30/2024	7	98.08	93.58	84.87	20.69	110.26	49.43	126.04	49.43 to 126.04	151,857	128,880
____Calendar Yrs____											
01/01/2023 To 12/31/2023	11	93.93	91.94	90.22	13.84	101.91	55.98	115.81	70.66 to 111.30	84,136	75,905

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
20	19	93.93	89.73	84.75	18.21	105.88	49.43	126.04	70.66 to 107.64	109,168	92,518

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	19	Median :	94	COV :	23.65	95% Median C.I. :	70.66 to 107.64
Total Sales Price :	2,074,200	Wgt. Mean :	85	STD :	21.22	95% Wgt. Mean C.I. :	72.31 to 97.19
Total Adj. Sales Price :	2,074,200	Mean :	90	Avg. Abs. Dev :	17.10	95% Mean C.I. :	79.50 to 99.96
Total Assessed Value :	1,757,845						
Avg. Adj. Sales Price :	109,168	COD :	18.21	MAX Sales Ratio :	126.04		
Avg. Assessed Value :	92,518	PRD :	105.88	MIN Sales Ratio :	49.43		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	19	93.93	89.73	84.75	18.21	105.88	49.43	126.04	70.66 to 107.64	109,168	92,518
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	126.04	126.04	126.04		100.00	126.04	126.04	N/A	24,000	30,250
__Ranges Excl. Low \$__											
Greater Than 4,999	19	93.93	89.73	84.75	18.21	105.88	49.43	126.04	70.66 to 107.64	109,168	92,518
Greater Than 15,000	19	93.93	89.73	84.75	18.21	105.88	49.43	126.04	70.66 to 107.64	109,168	92,518
Greater Than 30,000	18	91.88	87.71	84.26	17.71	104.09	49.43	115.81	70.66 to 105.85	113,900	95,978
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	126.04	126.04	126.04		100.00	126.04	126.04	N/A	24,000	30,250
30,000 TO 59,999	3	95.71	90.74	91.57	12.26	99.09	70.66	105.85	N/A	50,000	45,787
60,000 TO 99,999	7	93.93	93.83	92.55	13.81	101.38	65.35	115.81	65.35 to 115.81	72,386	66,996
100,000 TO 149,999	5	89.83	86.81	85.68	19.28	101.32	55.98	107.77	N/A	137,900	118,147
150,000 TO 249,999	2	58.82	58.82	57.48	15.96	102.33	49.43	68.20	N/A	197,000	113,238
250,000 TO 499,999	1	98.08	98.08	98.08		100.00	98.08	98.08	N/A	310,000	304,055
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	100	COV :	19.52	95% Median C.I. :	85.02 to 129.11
Total Sales Price :	3,134,569	Wgt. Mean :	101	STD :	20.29	95% Wgt. Mean C.I. :	88.90 to 113.62
Total Adj. Sales Price :	3,154,739	Mean :	104	Avg. Abs. Dev :	15.74	95% Mean C.I. :	91.70 to 116.22
Total Assessed Value :	3,194,453						
Avg. Adj. Sales Price :	242,672	COD :	15.70	MAX Sales Ratio :	136.02		
Avg. Assessed Value :	245,727	PRD :	102.67	MIN Sales Ratio :	69.76		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
____Qrtrs____											
10/01/2022 To 12/31/2022	2	108.50	108.50	97.81	21.64	110.93	85.02	131.97	N/A	310,006	303,229
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	3	129.11	124.38	122.87	07.23	101.23	108.00	136.02	N/A	243,390	299,053
10/01/2023 To 12/31/2023	2	87.66	87.66	85.67	06.17	102.32	82.25	93.06	N/A	339,779	291,082
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	3	100.24	99.31	100.04	03.51	99.27	93.57	104.13	N/A	208,333	208,415
07/01/2024 To 09/30/2024	3	99.67	96.05	96.69	16.37	99.34	69.76	118.72	N/A	166,667	161,143
____Study Yrs____											
10/01/2022 To 09/30/2023	5	129.11	118.02	111.36	11.61	105.98	85.02	136.02	N/A	270,036	300,723
10/01/2023 To 09/30/2024	8	96.62	95.18	93.70	10.89	101.58	69.76	118.72	69.76 to 118.72	225,570	211,355
____Calendar Yrs____											
01/01/2023 To 12/31/2023	5	108.00	109.69	104.94	16.63	104.53	82.25	136.02	N/A	281,945	295,865

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
82	13	100.24	103.96	101.26	15.70	102.67	69.76	136.02	85.02 to 129.11	242,672	245,727

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	100	COV :	19.52	95% Median C.I. :	85.02 to 129.11
Total Sales Price :	3,134,569	Wgt. Mean :	101	STD :	20.29	95% Wgt. Mean C.I. :	88.90 to 113.62
Total Adj. Sales Price :	3,154,739	Mean :	104	Avg. Abs. Dev :	15.74	95% Mean C.I. :	91.70 to 116.22
Total Assessed Value :	3,194,453						
Avg. Adj. Sales Price :	242,672	COD :	15.70	MAX Sales Ratio :	136.02		
Avg. Assessed Value :	245,727	PRD :	102.67	MIN Sales Ratio :	69.76		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	13	100.24	103.96	101.26	15.70	102.67	69.76	136.02	85.02 to 129.11	242,672	245,727
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	13	100.24	103.96	101.26	15.70	102.67	69.76	136.02	85.02 to 129.11	242,672	245,727
Greater Than 15,000	13	100.24	103.96	101.26	15.70	102.67	69.76	136.02	85.02 to 129.11	242,672	245,727
Greater Than 30,000	13	100.24	103.96	101.26	15.70	102.67	69.76	136.02	85.02 to 129.11	242,672	245,727
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	8	101.90	105.86	106.44	16.54	99.46	69.76	136.02	69.76 to 136.02	182,250	193,984
250,000 TO 499,999	5	100.24	100.92	96.81	13.94	104.25	82.25	129.11	N/A	339,348	328,517
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

07 Box Butte**COMMERCIAL****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 31
 Total Sales Price : 10,850,100
 Total Adj. Sales Price : 10,850,100
 Total Assessed Value : 10,250,355
 Avg. Adj. Sales Price : 350,003
 Avg. Assessed Value : 330,657

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 99
 COD : 13.04
 PRD : 104.34

COV : 17.01
 STD : 16.77
 Avg. Abs. Dev : 12.33
 MAX Sales Ratio : 132.29
 MIN Sales Ratio : 68.52

95% Median C.I. : 92.10 to 100.15
 95% Wgt. Mean C.I. : 88.77 to 100.17
 95% Mean C.I. : 92.42 to 104.72

*Printed:3/19/2025 12:22:02PM***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-21 To 31-DEC-21	3	100.15	99.86	101.35	04.94	98.53	92.29	107.14	N/A	205,000	207,760
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	3	99.61	94.48	93.83	07.19	100.69	81.18	102.66	N/A	275,000	258,028
01-JUL-22 To 30-SEP-22	1	94.79	94.79	94.79	00.00	100.00	94.79	94.79	N/A	2,735,000	2,592,419
01-OCT-22 To 31-DEC-22	5	94.59	101.77	111.42	09.53	91.34	90.63	131.35	N/A	173,500	193,307
01-JAN-23 To 31-MAR-23	1	87.71	87.71	87.71	00.00	100.00	87.71	87.71	N/A	260,000	228,035
01-APR-23 To 30-JUN-23	3	122.38	112.64	114.72	08.54	98.19	92.10	123.45	N/A	101,833	116,818
01-JUL-23 To 30-SEP-23	7	94.04	94.96	90.90	08.32	104.47	78.40	117.00	78.40 to 117.00	181,943	165,382
01-OCT-23 To 31-DEC-23	1	123.36	123.36	123.36	00.00	100.00	123.36	123.36	N/A	97,500	120,275
01-JAN-24 To 31-MAR-24	3	93.16	100.27	100.60	20.36	99.67	75.37	132.29	N/A	91,667	92,213
01-APR-24 To 30-JUN-24	3	87.41	93.17	88.46	20.99	105.32	68.52	123.57	N/A	1,148,667	1,016,128
01-JUL-24 To 30-SEP-24	1	75.05	75.05	75.05	00.00	100.00	75.05	75.05	N/A	150,000	112,570
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	7	99.61	96.83	95.56	05.98	101.33	81.18	107.14	81.18 to 107.14	596,429	569,969
01-OCT-22 To 30-SEP-23	16	94.32	99.95	99.86	11.03	100.09	78.40	131.35	90.63 to 117.00	169,163	168,919
01-OCT-23 To 30-SEP-24	8	90.29	97.34	89.65	22.98	108.58	68.52	132.29	68.52 to 132.29	496,063	444,734
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	9	94.79	98.57	97.87	08.39	100.72	81.18	131.35	90.63 to 102.66	491,944	481,449
01-JAN-23 To 31-DEC-23	12	95.03	101.15	95.86	13.16	105.52	78.40	123.45	87.71 to 122.38	161,383	154,703
<u>ALL</u>	31	94.59	98.57	94.47	13.04	104.34	68.52	132.29	92.10 to 100.15	350,003	330,657

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	94.59	98.32	94.62	12.40	103.91	68.52	132.29	92.10 to 100.15	359,572	340,215
20	2	102.27	102.27	90.91	20.62	112.50	81.18	123.36	N/A	211,250	192,055
<u>ALL</u>	31	94.59	98.57	94.47	13.04	104.34	68.52	132.29	92.10 to 100.15	350,003	330,657

07 Box Butte
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 31
 Total Sales Price : 10,850,100
 Total Adj. Sales Price : 10,850,100
 Total Assessed Value : 10,250,355
 Avg. Adj. Sales Price : 350,003
 Avg. Assessed Value : 330,657

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 99
 COD : 13.04
 PRD : 104.34

COV : 17.01
 STD : 16.77
 Avg. Abs. Dev : 12.33
 MAX Sales Ratio : 132.29
 MIN Sales Ratio : 68.52

95% Median C.I. : 92.10 to 100.15
 95% Wgt. Mean C.I. : 88.77 to 100.17
 95% Mean C.I. : 92.42 to 104.72

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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	7	94.04	99.95	91.92	14.00	108.74	78.40	132.29	78.40 to 132.29	149,286	137,220
03	24	94.69	98.17	94.74	12.75	103.62	68.52	131.35	92.10 to 102.66	408,546	387,076
04											
____ALL____	31	94.59	98.57	94.47	13.04	104.34	68.52	132.29	92.10 to 100.15	350,003	330,657

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
____Ranges Excl. Low \$____											
Greater Than 4,999	31	94.59	98.57	94.47	13.04	104.34	68.52	132.29	92.10 to 100.15	350,003	330,657
Greater Than 14,999	31	94.59	98.57	94.47	13.04	104.34	68.52	132.29	92.10 to 100.15	350,003	330,657
Greater Than 29,999	31	94.59	98.57	94.47	13.04	104.34	68.52	132.29	92.10 to 100.15	350,003	330,657
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	94.59	101.29	99.23	08.71	102.08	92.29	117.00	N/A	41,667	41,346
60,000 TO 99,999	6	92.63	98.54	98.16	15.97	100.39	68.52	123.45	68.52 to 123.45	85,500	83,928
100,000 TO 149,999	7	94.04	97.03	96.24	11.43	100.82	75.37	132.29	75.37 to 132.29	111,071	106,893
150,000 TO 249,999	6	103.43	103.64	102.88	13.59	100.74	75.05	123.57	75.05 to 123.57	168,100	172,935
250,000 TO 499,999	7	96.01	96.78	98.25	12.93	98.50	78.40	131.35	78.40 to 131.35	355,714	349,504
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999	2	91.10	91.10	90.81	04.05	100.32	87.41	94.79	N/A	2,968,000	2,695,179
5,000,000 TO 9,999,999											
10,000,000 +											
____ALL____	31	94.59	98.57	94.47	13.04	104.34	68.52	132.29	92.10 to 100.15	350,003	330,657

07 Box Butte
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 31
 Total Sales Price : 10,850,100
 Total Adj. Sales Price : 10,850,100
 Total Assessed Value : 10,250,355
 Avg. Adj. Sales Price : 350,003
 Avg. Assessed Value : 330,657

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 99
 COD : 13.04
 PRD : 104.34

COV : 17.01
 STD : 16.77
 Avg. Abs. Dev : 12.33
 MAX Sales Ratio : 132.29
 MIN Sales Ratio : 68.52

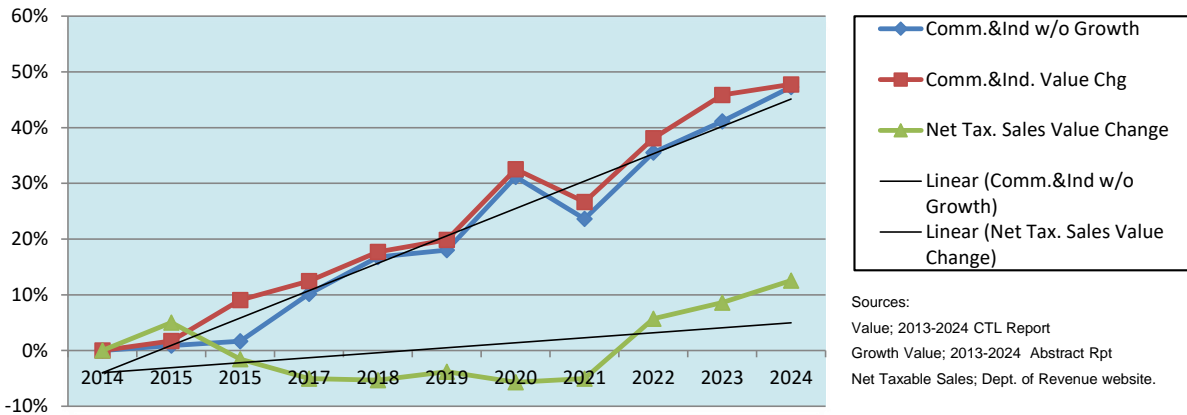
95% Median C.I. : 92.10 to 100.15
 95% Wgt. Mean C.I. : 88.77 to 100.17
 95% Mean C.I. : 92.42 to 104.72

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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
186	1	99.72	99.72	99.72	00.00	100.00	99.72	99.72	N/A	198,600	198,044
304	1	81.18	81.18	81.18	00.00	100.00	81.18	81.18	N/A	325,000	263,835
343	3	100.15	96.74	90.27	05.07	107.17	87.41	102.66	N/A	1,342,000	1,211,408
344	1	123.57	123.57	123.57	00.00	100.00	123.57	123.57	N/A	150,000	185,352
350	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	107,500	105,668
352	7	94.04	99.95	91.92	14.00	108.74	78.40	132.29	78.40 to 132.29	149,286	137,220
353	5	93.16	94.36	93.00	12.32	101.46	68.52	123.45	N/A	75,100	69,844
384	1	92.29	92.29	92.29	00.00	100.00	92.29	92.29	N/A	40,000	36,914
386	3	96.01	99.31	95.49	04.29	104.00	94.79	107.14	N/A	1,075,000	1,026,523
406	1	92.62	92.62	92.62	00.00	100.00	92.62	92.62	N/A	100,000	92,616
444	1	123.36	123.36	123.36	00.00	100.00	123.36	123.36	N/A	97,500	120,275
455	1	131.35	131.35	131.35	00.00	100.00	131.35	131.35	N/A	400,000	525,389
516	1	86.95	86.95	86.95	00.00	100.00	86.95	86.95	N/A	145,000	126,081
528	3	75.37	81.47	83.67	08.37	97.37	75.05	93.98	N/A	155,000	129,688
851	1	122.38	122.38	122.38	00.00	100.00	122.38	122.38	N/A	150,000	183,567
<u>ALL</u>	<u>31</u>	94.59	98.57	94.47	13.04	104.34	68.52	132.29	92.10 to 100.15	350,003	330,657

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
2013	\$ 115,933,048	\$ 718,878	0.62%	\$ 115,214,170		\$ 95,995,122	
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%
2023	\$ 171,309,270	\$ 557,463	0.33%	\$ 170,751,807	0.97%	\$ 108,054,691	3.65%
2024	\$ 189,950,750	\$ 2,441,382	1.29%	\$ 187,509,368	9.46%	\$ 105,988,052	-1.91%
Ann %chg	4.89%			Average	2.57%	0.50%	1.00%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	0.86%	1.69%	5.04%
2015	1.66%	9.05%	-1.56%
2016	10.16%	12.46%	-5.05%
2017	16.79%	17.71%	-5.33%
2018	18.02%	19.86%	-3.80%
2019	31.18%	32.55%	-5.70%
2020	23.62%	26.66%	-5.02%
2021	35.52%	38.10%	5.69%
2022	41.14%	45.86%	8.60%
2023	47.28%	47.77%	12.56%
2024	61.74%	63.85%	10.41%

County Number	7
County Name	Box Butte

07 Box Butte**AGRICULTURAL LAND****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 27
 Total Sales Price : 30,327,864
 Total Adj. Sales Price : 30,327,864
 Total Assessed Value : 20,876,363
 Avg. Adj. Sales Price : 1,123,254
 Avg. Assessed Value : 773,199

MEDIAN : 70
 WGT. MEAN : 69
 MEAN : 73
 COD : 19.78
 PRD : 105.61

COV : 27.61
 STD : 20.07
 Avg. Abs. Dev : 13.93
 MAX Sales Ratio : 136.37
 MIN Sales Ratio : 33.61

95% Median C.I. : 60.94 to 77.84
 95% Wgt. Mean C.I. : 63.26 to 74.41
 95% Mean C.I. : 64.76 to 80.64

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22	2	61.83	61.83	76.62	45.64	80.70	33.61	90.04	N/A	746,000	571,556
01-APR-22 To 30-JUN-22	3	82.16	91.68	94.09	32.40	97.44	56.50	136.37	N/A	314,167	295,591
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	3	68.04	65.52	64.02	11.65	102.34	52.37	76.16	N/A	1,457,108	932,849
01-APR-23 To 30-JUN-23	3	87.92	88.59	84.40	09.50	104.96	76.40	101.44	N/A	506,133	427,152
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	6	66.70	68.96	63.20	12.85	109.11	55.62	89.90	55.62 to 89.90	1,457,500	921,132
01-JAN-24 To 31-MAR-24	2	74.38	74.38	56.29	31.43	132.14	51.00	97.76	N/A	620,165	349,090
01-APR-24 To 30-JUN-24	3	71.80	70.19	72.22	07.84	97.19	60.94	77.84	N/A	470,000	339,448
01-JUL-24 To 30-SEP-24	5	69.26	65.76	70.92	07.65	92.72	47.86	72.58	N/A	2,121,662	1,504,633
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	5	82.16	79.74	83.38	33.18	95.63	33.61	136.37	N/A	486,900	405,977
01-OCT-22 To 30-SEP-23	6	76.28	77.06	69.27	15.12	111.25	52.37	101.44	52.37 to 101.44	981,621	680,001
01-OCT-23 To 30-SEP-24	16	69.01	68.87	67.11	13.14	102.62	47.86	97.76	60.90 to 73.92	1,375,228	922,905
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	5	82.16	79.74	83.38	33.18	95.63	33.61	136.37	N/A	486,900	405,977
01-JAN-23 To 31-DEC-23	12	71.34	73.01	65.64	15.81	111.23	52.37	101.44	60.90 to 87.92	1,219,560	800,566
<u>ALL</u>	27	70.44	72.70	68.84	19.78	105.61	33.61	136.37	60.94 to 77.84	1,123,254	773,199

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	2	61.41	61.41	58.55	14.72	104.88	52.37	70.44	N/A	1,644,074	962,665
2	14	69.01	73.38	65.92	17.98	111.32	47.86	101.44	60.90 to 89.90	826,553	544,849
3	11	72.58	73.89	73.20	22.18	100.94	33.61	136.37	51.00 to 90.04	1,406,179	1,029,378
<u>ALL</u>	27	70.44	72.70	68.84	19.78	105.61	33.61	136.37	60.94 to 77.84	1,123,254	773,199

07 Box Butte
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 27	MEDIAN : 70	COV : 27.61	95% Median C.I. : 60.94 to 77.84
Total Sales Price : 30,327,864	WGT. MEAN : 69	STD : 20.07	95% Wgt. Mean C.I. : 63.26 to 74.41
Total Adj. Sales Price : 30,327,864	MEAN : 73	Avg. Abs. Dev : 13.93	95% Mean C.I. : 64.76 to 80.64
Total Assessed Value : 20,876,363			
Avg. Adj. Sales Price : 1,123,254	COD : 19.78	MAX Sales Ratio : 136.37	
Avg. Assessed Value : 773,199	PRD : 105.61	MIN Sales Ratio : 33.61	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	5	69.26	66.78	61.69	21.82	108.25	33.61	87.92	N/A	257,716	158,975
2	3	69.26	72.71	70.41	12.98	103.27	60.94	87.92	N/A	259,527	182,734
3	2	57.89	57.89	48.37	41.94	119.68	33.61	82.16	N/A	255,000	123,336
____Grass____											
County	2	68.34	68.34	68.30	00.44	100.06	68.04	68.64	N/A	174,088	118,902
2	1	68.04	68.04	68.04	00.00	100.00	68.04	68.04	N/A	198,175	134,837
3	1	68.64	68.64	68.64	00.00	100.00	68.64	68.64	N/A	150,000	102,967
____ALL____	27	70.44	72.70	68.84	19.78	105.61	33.61	136.37	60.94 to 77.84	1,123,254	773,199

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	11	64.65	74.28	63.95	28.07	116.15	51.00	136.37	52.37 to 101.44	1,235,368	790,037
1	2	61.41	61.41	58.55	14.72	104.88	52.37	70.44	N/A	1,644,074	962,665
2	6	71.25	75.06	64.71	20.59	115.99	55.62	101.44	55.62 to 101.44	1,402,234	907,444
3	3	56.50	81.29	69.96	50.37	116.19	51.00	136.37	N/A	629,167	440,136
____Dry____											
County	6	75.71	71.94	65.23	22.90	110.29	33.61	97.76	33.61 to 97.76	238,152	155,344
2	4	78.59	78.97	74.59	17.65	105.87	60.94	97.76	N/A	229,728	171,348
3	2	57.89	57.89	48.37	41.94	119.68	33.61	82.16	N/A	255,000	123,336
____Grass____											
County	4	70.22	70.60	71.98	03.22	98.08	68.04	73.92	N/A	428,294	308,307
2	1	68.04	68.04	68.04	00.00	100.00	68.04	68.04	N/A	198,175	134,837
3	3	71.80	71.45	72.50	02.45	98.55	68.64	73.92	N/A	505,000	366,130
____ALL____	27	70.44	72.70	68.84	19.78	105.61	33.61	136.37	60.94 to 77.84	1,123,254	773,199

Box Butte County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Box Butte	1	3,450	3,548	3,552	3,544	2,977	2,971	2,978	2,970	3,212
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Morrill	2	3,000	3,000	2,900	2,900	2,750	2,750	2,600	2,600	2,810
Sioux	1	1,450	1,450	1,400	1,400	1,370	1,371	1,300	1,300	1,380
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
Box Butte	2	2,943	2,904	2,962	2,913	2,164	2,176	2,147	2,175	2,817
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Sioux	1	1,450	1,450	1,400	1,400	1,370	1,371	1,300	1,300	1,380
Box Butte	3	2,141	2,086	2,113	2,068	2,048	2,055	2,014	2,072	2,096
Sioux	1	1,450	1,450	1,400	1,400	1,370	1,371	1,300	1,300	1,380
Dawes	4	2,400	2,400	2,150	2,150	2,000	2,000	1,900	1,900	2,163
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Box Butte	1	n/a	700	700	700	600	n/a	600	600	663
Sheridan	1	n/a	730	710	710	695	670	655	650	698
Morrill	2	-	620	620	620	525	525	525	525	544
Sioux	1	n/a	700	620	620	600	600	580	580	623
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
Box Butte	2	n/a	940	940	940	940	n/a	735	735	911
Sheridan	1	n/a	730	710	710	695	670	655	650	698
Sioux	1	n/a	700	620	620	600	600	580	580	623
Box Butte	3	n/a	800	800	800	700	700	700	700	789
Sioux	1	n/a	700	620	620	600	600	580	580	623
Dawes	4	n/a	865	816	815	750	750	695	695	804
Sheridan	1	n/a	730	710	710	695	670	655	650	698

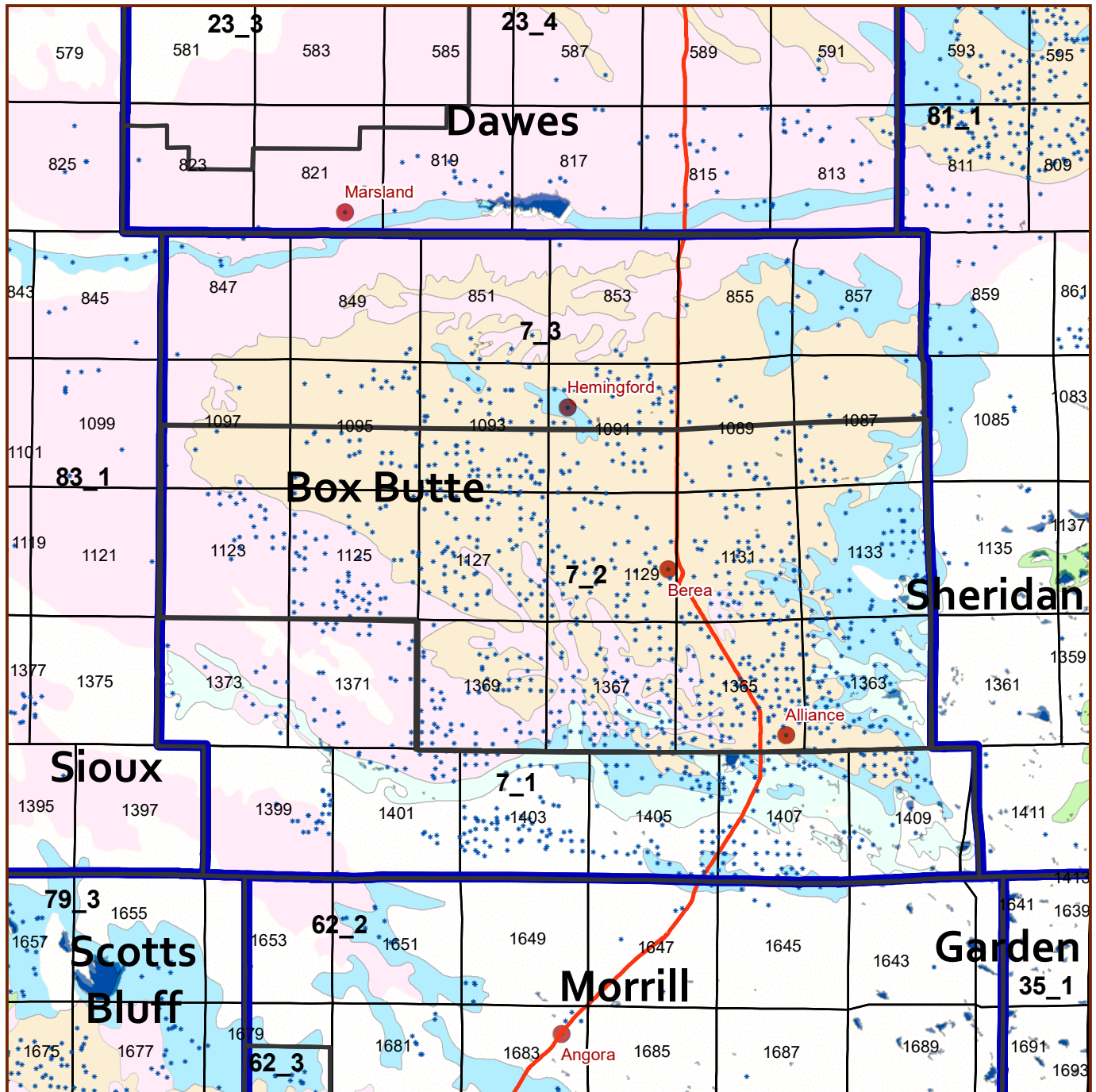
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Box Butte	1	400	400	n/a	400	400	400	400	400	400
Sheridan	1	610	610	605	605	580	580	575	555	579
Morrill	2	520	521	-	-	-	520	520	520	520
Sioux	1	520	520	n/a	500	480	480	440	430	440
Garden	1	495	n/a	498	495	485	485	485	485	486
Box Butte	2	440	440	n/a	440	440	440	440	440	440
Sheridan	1	610	610	605	605	580	580	575	555	579
Sioux	1	520	520	n/a	500	480	480	440	430	440
Box Butte	3	535	535	n/a	535	n/a	535	535	535	535
Sioux	1	520	520	n/a	500	480	480	440	430	440
Dawes	4	695	n/a	650	n/a	640	640	615	615	627
Sheridan	1	610	610	605	605	580	580	575	555	579

County	Mkt Area	CRP	TIMBER	WASTE
Box Butte	1	500	n/a	200
Sheridan	1	n/a	n/a	75
Morrill	2	525	-	50
Sioux	1	n/a	400	135
Garden	1	854	n/a	50
Box Butte	2	600	n/a	200
Sheridan	1	n/a	n/a	75
Sioux	1	n/a	400	135
Box Butte	3	630	n/a	200
Sioux	1	n/a	400	135
Dawes	4	n/a	n/a	200
Sheridan	1	n/a	n/a	75

Source: 2025 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



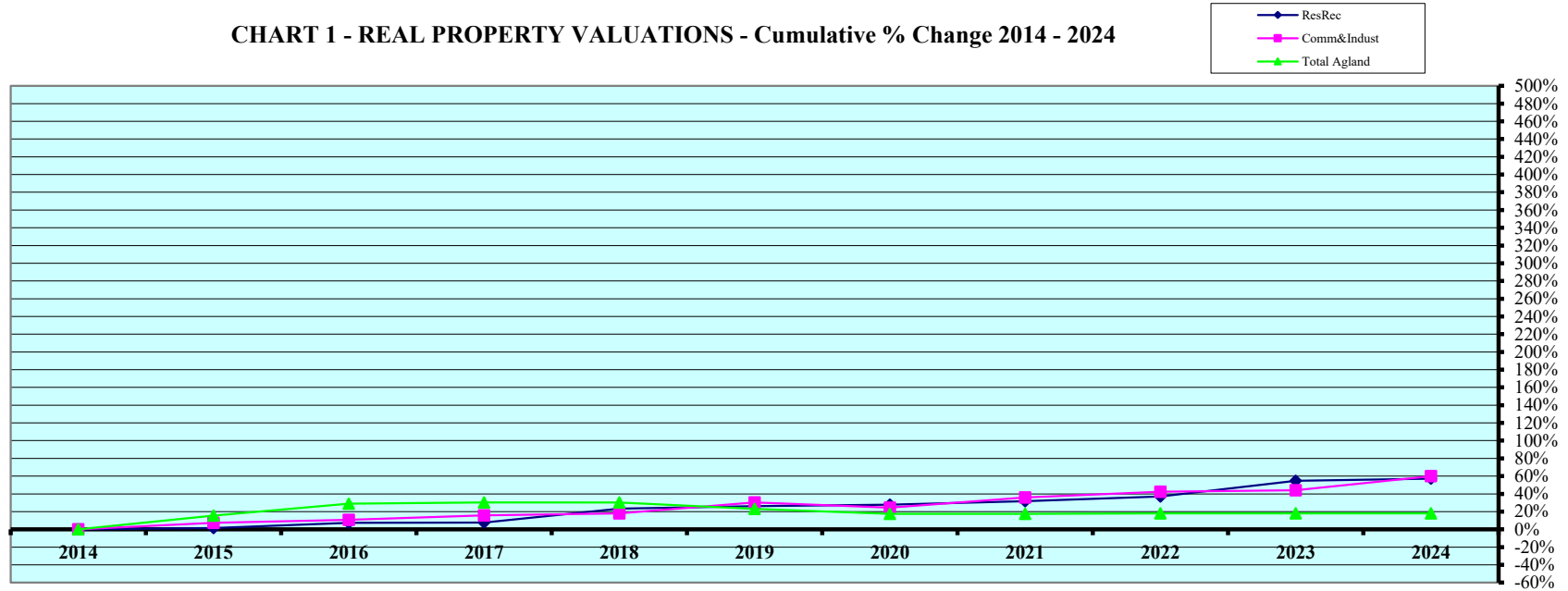
Legend

- 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 2014 - 2024



Tax Year	Residential & Recreational (1)				Commercial & Industrial (1)				Total Agricultural Land (1)			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2014	313,129,987	-	-	-	117,894,816	-	-	-	481,559,726	-	-	-
2015	317,642,729	4,512,742	1.44%	1.44%	126,426,216	8,531,400	7.24%	7.24%	555,942,543	74,382,817	15.45%	15.45%
2016	335,729,660	18,086,931	5.69%	7.22%	130,383,919	3,957,703	3.13%	10.59%	620,402,520	64,459,977	11.59%	28.83%
2017	337,300,567	1,570,907	0.47%	7.72%	136,466,467	6,082,548	4.67%	15.75%	627,027,545	6,625,025	1.07%	30.21%
2018	386,284,323	48,983,756	14.52%	23.36%	138,961,353	2,494,886	1.83%	17.87%	627,324,620	297,075	0.05%	30.27%
2019	395,034,281	8,749,958	2.27%	26.16%	153,672,191	14,710,838	10.59%	30.35%	592,938,214	-34,386,406	-5.48%	23.13%
2020	399,984,571	4,950,290	1.25%	27.74%	146,843,090	-6,829,101	-4.44%	24.55%	564,944,810	-27,993,404	-4.72%	17.32%
2021	412,896,189	12,911,618	3.23%	31.86%	160,106,676	13,263,586	9.03%	35.80%	565,835,972	891,162	0.16%	17.50%
2022	428,836,979	15,940,790	3.86%	36.95%	167,973,884	7,867,208	4.91%	42.48%	568,474,059	2,638,087	0.47%	18.05%
2023	484,750,798	55,913,819	13.04%	54.81%	169,835,600	1,861,716	1.11%	44.06%	568,746,941	272,882	0.05%	18.11%
2024	492,063,828	7,313,030	1.51%	57.14%	188,530,928	18,695,328	11.01%	59.91%	567,821,905	-925,036	-0.16%	17.91%

Rate Annual %chg: Residential & Recreational **4.62%**

Commercial & Industrial **4.81%**

Agricultural Land **1.66%**

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

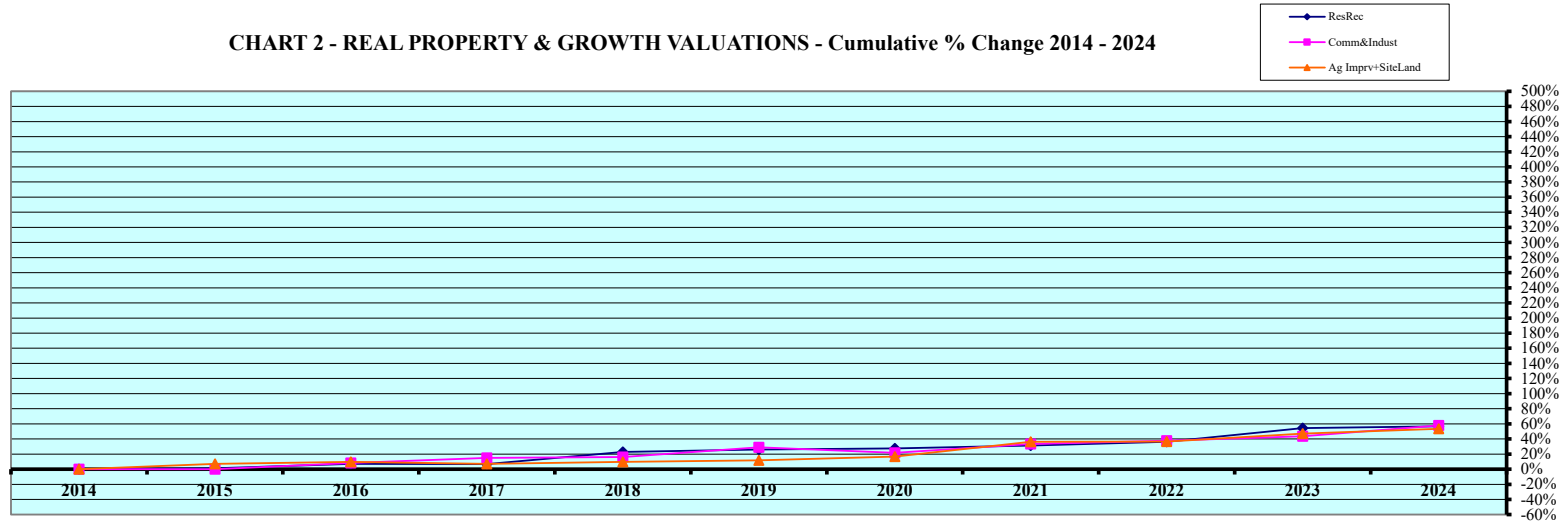
CHART 1

(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.

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



Tax Year	Residential & Recreational (1)						Commercial & Industrial (1)					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	313,129,987	864,898	0.28%	312,265,089	--	--	117,894,816	959,743	0.81%	116,935,073	--	--
2015	317,642,729	1,064,786	0.34%	316,577,943	1.10%	1.10%	126,426,216	8,569,550	6.78%	117,856,666	-0.03%	-0.03%
2016	335,729,660	279,230	0.08%	335,450,430	5.61%	7.13%	130,383,919	2,673,870	2.05%	127,710,049	1.02%	8.33%
2017	337,300,567	3,102,412	0.92%	334,198,155	-0.46%	6.73%	136,466,467	1,063,589	0.78%	135,402,878	3.85%	14.85%
2018	386,284,323	1,303,748	0.34%	384,980,575	14.14%	22.95%	138,961,353	2,137,137	1.54%	136,824,216	0.26%	16.06%
2019	395,034,281	502,862	0.13%	394,531,419	2.13%	26.00%	153,672,191	1,588,844	1.03%	152,083,347	9.44%	29.00%
2020	399,984,571	1,003,289	0.25%	398,981,282	1.00%	27.42%	146,843,090	3,529,635	2.40%	143,313,455	-6.74%	21.56%
2021	412,896,189	1,489,995	0.36%	411,406,194	2.86%	31.39%	160,106,676	2,998,120	1.87%	157,108,556	6.99%	33.26%
2022	428,836,979	1,960,795	0.46%	426,876,184	3.39%	36.33%	167,973,884	5,482,540	3.26%	162,491,344	1.49%	37.83%
2023	484,750,798	1,114,336	0.23%	483,636,462	12.78%	54.45%	169,835,600	557,463	0.33%	169,278,137	0.78%	43.58%
2024	492,063,828	1,333,446	0.27%	490,730,382	1.23%	56.72%	188,530,928	2,441,382	1.29%	186,089,546	9.57%	57.84%
Rate Ann%chg	4.62%	Resid & Recreat w/o growth				4.38%	4.81%	C & I w/o growth				2.66%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2014	40,438,502	20,059,841	60,498,343	1,171,844	1.94%	59,326,499	--	--
2015	44,422,467	21,895,189	66,317,656	1,531,300	2.31%	64,786,356	7.09%	7.09%
2016	43,880,705	23,311,446	67,192,151	905,383	1.35%	66,286,768	-0.05%	9.57%
2017	44,114,370	21,762,325	65,876,695	1,049,075	1.59%	64,827,620	-3.52%	7.16%
2018	44,540,815	21,775,706	66,316,521	33,250	0.05%	66,283,271	0.62%	9.56%
2019	45,554,629	22,692,785	68,247,414	633,470	0.93%	67,613,944	1.96%	11.76%
2020	46,204,725	24,809,130	71,013,855	379,330	0.53%	70,634,525	3.50%	16.75%
2021	55,520,912	27,664,125	83,185,037	733,785	0.88%	82,451,252	16.11%	36.29%
2022	55,336,432	28,700,737	84,037,169	1,451,605	1.73%	82,585,564	-0.72%	36.51%
2023	60,227,082	29,073,417	89,300,499	355,770	0.40%	88,944,729	5.84%	47.02%
2024	62,434,442	31,128,462	93,562,904	745,647	0.80%	92,817,257	3.94%	53.42%
Rate Ann%chg	4.44%	4.49%	4.46%	Ag Imprv+Site w/o growth			3.48%	

(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; 2014 - 2024 CTL
Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.
Prepared as of 02/11/2025

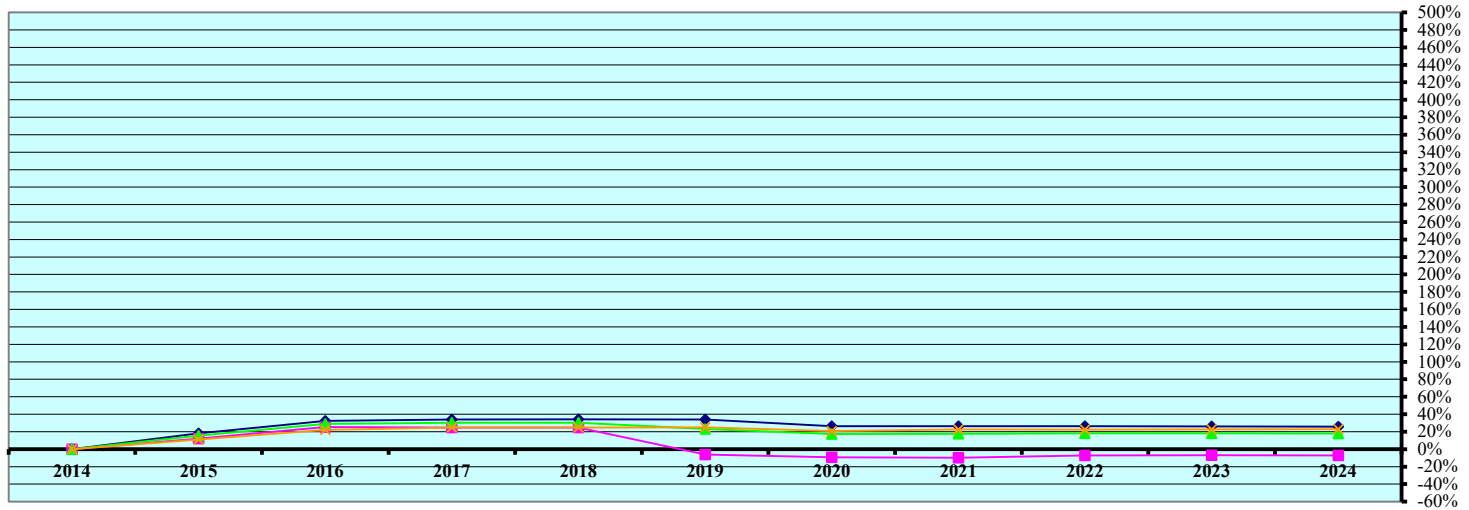
Cnty#
County

7
BOX BUTTE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	276,844,639	-	-	-	109,382,371	-	-	-	93,009,218	-	-	-
2015	327,180,345	50,335,706	18.18%	18.18%	122,522,856	13,140,485	12.01%	12.01%	103,376,792	10,367,574	11.15%	11.15%
2016	366,544,437	39,364,092	12.03%	32.40%	137,153,465	14,630,609	11.94%	25.39%	113,464,662	10,087,870	9.76%	21.99%
2017	370,797,696	4,253,259	1.16%	33.94%	136,563,895	-589,570	-0.43%	24.85%	115,905,710	2,441,048	2.15%	24.62%
2018	371,418,816	621,120	0.17%	34.16%	136,338,424	-225,471	-0.17%	24.64%	115,979,106	73,396	0.06%	24.70%
2019	370,775,720	-643,096	-0.17%	33.93%	102,684,274	-33,654,150	-24.68%	-6.12%	116,258,761	279,655	0.24%	25.00%
2020	350,026,585	-20,749,135	-5.60%	26.43%	99,318,959	-3,365,315	-3.28%	-9.20%	112,393,511	-3,865,250	-3.32%	20.84%
2021	349,666,553	-360,032	-0.10%	26.30%	98,665,318	-653,641	-0.66%	-9.80%	113,940,007	1,546,496	1.38%	22.50%
2022	349,583,476	-83,077	-0.02%	26.27%	101,444,108	2,778,790	2.82%	-7.26%	113,884,649	-55,358	-0.05%	22.44%
2023	349,257,062	-326,414	-0.09%	26.16%	101,805,069	360,961	0.36%	-6.93%	114,127,345	242,696	0.21%	22.71%
2024	348,378,520	-878,542	-0.25%	25.84%	101,525,924	-279,145	-0.27%	-7.18%	114,359,335	231,990	0.20%	22.95%

Rate Ann.%chg: Irrigated **2.32%** Dryland **-0.74%** Grassland **2.09%**

Tax Year	Waste Land (1)				Other Agland (1)				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2014	120,945	-	-	-	2,202,553	-	-	-	481,559,726	-	-	-
2015	201,819	80,874	66.87%	66.87%	2,660,731	458,178	20.80%	20.80%	555,942,543	74,382,817	15.45%	15.45%
2016	394,690	192,871	95.57%	226.34%	2,845,266	184,535	6.94%	29.18%	620,402,520	64,459,977	11.59%	28.83%
2017	378,552	-16,138	-4.09%	213.00%	3,381,692	536,426	18.85%	53.54%	627,027,545	6,625,025	1.07%	30.21%
2018	378,303	-249	-0.07%	212.79%	3,209,971	-171,721	-5.08%	45.74%	627,324,620	297,075	0.05%	30.27%
2019	376,297	-2,006	-0.53%	211.13%	2,843,162	-366,809	-11.43%	29.08%	592,938,214	-34,386,406	-5.48%	23.13%
2020	376,490	193	0.05%	211.29%	2,829,265	-13,897	-0.49%	28.45%	564,944,810	-27,993,404	-4.72%	17.32%
2021	393,528	17,038	4.53%	225.38%	3,170,566	341,301	12.06%	43.95%	565,835,972	891,162	0.16%	17.50%
2022	393,346	-182	-0.05%	225.23%	3,168,480	-2,086	-0.07%	43.85%	568,474,059	2,638,087	0.47%	18.05%
2023	392,711	-635	-0.16%	224.70%	3,164,754	-3,726	-0.12%	43.69%	568,746,941	272,882	0.05%	18.11%
2024	391,927	-784	-0.20%	224.05%	3,166,199	1,445	0.05%	43.75%	567,821,905	-925,036	-0.16%	17.91%

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

Rate Ann.%chg: Total Agric Land **1.66%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	276,848,585	150,827	1,836			109,334,716	186,946	585			93,050,467	308,721	301		
2015	327,319,722	150,829	2,170	18.23%	18.23%	122,746,121	187,837	653	11.73%	11.73%	103,245,023	307,754	335	11.30%	11.30%
2016	366,848,122	150,733	2,434	12.15%	32.59%	137,341,514	187,324	733	12.20%	25.36%	113,335,510	307,504	369	9.86%	22.28%
2017	370,797,696	150,355	2,466	1.33%	34.36%	136,540,792	184,703	739	0.83%	26.40%	115,795,801	309,764	374	1.43%	24.02%
2018	371,399,732	150,572	2,467	0.02%	34.38%	136,489,474	184,637	739	0.00%	26.40%	115,892,282	309,922	374	0.03%	24.07%
2019	370,772,316	150,698	2,460	-0.25%	34.04%	102,784,720	183,799	559	-24.35%	-4.38%	116,121,493	310,620	374	-0.03%	24.03%
2020	349,780,042	151,655	2,306	-6.26%	25.65%	99,425,939	184,219	540	-3.49%	-7.72%	112,324,112	313,318	358	-4.10%	18.94%
2021	349,013,216	151,335	2,306	-0.01%	25.64%	98,665,774	182,802	540	0.00%	-7.71%	114,129,522	314,904	362	1.10%	20.25%
2022	349,583,773	151,565	2,306	0.01%	25.66%	101,443,765	182,940	555	2.74%	-5.19%	113,884,651	314,269	362	-0.01%	20.23%
2023	349,257,061	151,564	2,304	-0.09%	25.54%	101,805,068	181,961	559	0.90%	-4.34%	114,134,359	314,911	362	0.01%	20.25%
2024	348,378,521	151,158	2,305	0.02%	25.56%	101,539,461	181,486	559	0.00%	-4.34%	114,345,319	315,209	363	0.09%	20.36%

Rate Annual %chg Average Value/Acre:

2.32%

-0.74%

2.08%

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
2014	120,089	4,002	30			2,196,046	9,772	225			481,549,903	660,268	729		
2015	201,359	4,026	50	66.70%	66.70%	2,605,401	9,795	266	18.35%	18.35%	556,117,626	660,240	842	15.49%	15.49%
2016	394,689	3,947	100	99.92%	233.26%	2,843,480	9,952	286	7.42%	27.13%	620,763,315	659,460	941	11.76%	29.07%
2017	378,552	3,786	100	0.00%	233.26%	3,398,491	9,725	349	22.32%	55.50%	626,911,332	658,332	952	1.16%	30.57%
2018	378,303	3,783	100	0.00%	233.26%	3,212,298	9,699	331	-5.23%	47.37%	627,372,089	658,612	953	0.03%	30.61%
2019	376,297	3,763	100	0.00%	233.26%	2,946,312	9,747	302	-8.73%	34.50%	593,001,138	658,626	900	-5.48%	23.45%
2020	378,360	3,784	100	0.00%	233.26%	2,821,027	9,532	296	-2.09%	31.69%	564,729,480	662,508	852	-5.33%	16.88%
2021	393,841	3,938	100	0.00%	233.26%	3,170,577	9,721	326	10.20%	45.13%	565,372,930	662,701	853	0.08%	16.98%
2022	393,346	3,933	100	0.00%	233.26%	3,168,476	9,717	326	-0.02%	45.09%	568,474,011	662,424	858	0.59%	17.67%
2023	392,711	3,927	100	0.00%	233.26%	3,164,754	9,694	326	0.11%	45.26%	568,753,953	662,057	859	0.10%	17.79%
2024	392,375	3,924	100	0.00%	233.26%	3,166,198	9,725	326	-0.27%	44.87%	567,821,874	661,502	858	-0.08%	17.70%

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BOX BUTTE

Rate Annual %chg Average Value/Acre:

1.66%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 8,435	Value : 1,623,347,304	Growth 24,754,987	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	216	2,086,979	1	38,450	448	2,803,428	665	4,928,857	
02. Res Improve Land	3,149	29,930,878	2	74,200	540	31,966,784	3,691	61,971,862	
03. Res Improvements	3,521	409,375,250	2	263,370	599	102,128,708	4,122	511,767,328	
04. Res Total	3,737	441,393,107	3	376,020	1,047	136,898,920	4,787	578,668,047	3,730,365
% of Res Total	78.07	76.28	0.06	0.06	21.87	23.66	56.75	35.65	15.07
05. Com UnImp Land	72	3,216,673	1	136,600	20	752,816	93	4,106,089	
06. Com Improve Land	528	28,606,826	1	157,199	48	3,973,808	577	32,737,833	
07. Com Improvements	545	107,427,500	1	4,768,300	107	40,056,675	653	152,252,475	
08. Com Total	617	139,250,999	2	5,062,099	127	44,783,299	746	189,096,397	11,333,219
% of Com Total	82.71	73.64	0.27	2.68	17.02	23.68	8.84	11.65	45.78
09. Ind UnImp Land	0	0	0	0	2	96,030	2	96,030	
10. Ind Improve Land	0	0	0	0	7	2,639,588	7	2,639,588	
11. Ind Improvements	0	0	0	0	7	17,883,771	7	17,883,771	
12. Ind Total	0	0	0	0	9	20,619,389	9	20,619,389	106,260
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.11	1.27	0.43
13. Rec UnImp Land	0	0	0	0	1	87,340	1	87,340	
14. Rec Improve Land	1	24,000	0	0	1	57,400	2	81,400	
15. Rec Improvements	1	31,210	0	0	1	461,957	2	493,167	
16. Rec Total	1	55,210	0	0	2	606,697	3	661,907	0
% of Rec Total	33.33	8.34	0.00	0.00	66.67	91.66	0.04	0.04	0.00
Res & Rec Total	3,738	441,448,317	3	376,020	1,049	137,505,617	4,790	579,329,954	3,730,365
% of Res & Rec Total	78.04	76.20	0.06	0.06	21.90	23.74	56.79	35.69	15.07
Com & Ind Total	617	139,250,999	2	5,062,099	136	65,402,688	755	209,715,786	11,439,479
% of Com & Ind Total	81.72	66.40	0.26	2.41	18.01	31.19	8.95	12.92	46.21
17. Taxable Total	4,355	580,699,316	5	5,438,119	1,185	202,908,305	5,545	789,045,740	15,169,844
% of Taxable Total	78.54	73.60	0.09	0.69	21.37	25.72	65.74	48.61	61.28

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	6	517,919	20,275,867		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		6	517,919	20,275,867
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					6	517,919	20,275,867

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	349	0	139	488

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	4	25,915	0	0	2,297	561,351,719	2,301	561,377,634
28. Ag-Improved Land	1	7,104	0	0	552	195,620,931	553	195,628,035
29. Ag Improvements	1	14,175	0	0	588	77,281,720	589	77,295,895

30. Ag Total				2,890	834,301,564
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.16	5,800	0	0.00	0	
37. FarmSite Improvements	1	0.00	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			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	192	196.25	1,350,750	192	196.25	1,350,750	
32. HomeSite Improv Land	345	361.84	7,152,100	345	361.84	7,152,100	
33. HomeSite Improvements	353	0.00	49,684,180	353	0.00	49,684,180	258,799
34. HomeSite Total				545	558.09	58,187,030	
35. FarmSite UnImp Land	74	171.01	440,948	74	171.01	440,948	
36. FarmSite Improv Land	443	2,060.07	7,811,100	444	2,061.23	7,816,900	
37. FarmSite Improvements	564	0.00	27,597,540	565	0.00	27,611,715	9,326,344
38. FarmSite Total				639	2,232.24	35,869,563	
39. Road & Ditches	1,841	5,946.73	0	1,841	5,946.73	0	
40. Other- Non Ag Use	83	1,744.10	4,346,782	83	1,744.10	4,346,782	
41. Total Section VI				1,184	10,481.16	98,403,375	9,585,143

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%	6,766,598	5.94%	3,450.44
46. 1A	7,351.24	20.74%	26,083,988	22.91%	3,548.24
47. 2A1	214.91	0.61%	763,397	0.67%	3,552.17
48. 2A	5,467.77	15.43%	19,377,712	17.02%	3,543.99
49. 3A1	6,316.37	17.82%	18,803,808	16.52%	2,977.00
50. 3A	4,712.09	13.29%	13,998,349	12.30%	2,970.73
51. 4A1	7,212.45	20.35%	21,479,053	18.87%	2,978.05
52. 4A	2,211.43	6.24%	6,568,458	5.77%	2,970.23
53. Total	35,447.34	100.00%	113,841,363	100.00%	3,211.56
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,549.23	29.76%	1,784,461	31.45%	700.00
56. 2D1	26.08	0.30%	18,256	0.32%	700.00
57. 2D	2,781.09	32.47%	1,946,763	34.31%	700.00
58. 3D1	929.56	10.85%	557,736	9.83%	600.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,249.17	14.58%	749,502	13.21%	600.00
61. 4D	1,030.00	12.03%	618,000	10.89%	600.00
62. Total	8,565.13	100.00%	5,674,718	100.00%	662.54
Grass					
63. 1G1	1,697.10	1.31%	710,815	1.32%	418.84
64. 1G	3,356.78	2.60%	1,401,026	2.60%	417.37
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,469.55	1.91%	1,060,121	1.97%	429.28
67. 3G1	4,563.76	3.53%	1,887,659	3.50%	413.62
68. 3G	36,960.09	28.58%	15,423,586	28.60%	417.30
69. 4G1	58,477.63	45.23%	24,349,956	45.15%	416.40
70. 4G	21,774.03	16.84%	9,092,812	16.86%	417.60
71. Total	129,298.94	100.00%	53,925,975	100.00%	417.06
Irrigated Total	35,447.34	20.17%	113,841,363	65.41%	3,211.56
Dry Total	8,565.13	4.87%	5,674,718	3.26%	662.54
Grass Total	129,298.94	73.57%	53,925,975	30.98%	417.06
72. Waste	1,416.08	0.81%	283,216	0.16%	200.00
73. Other	1,020.11	0.58%	330,046	0.19%	323.54
74. Exempt	5,389.46	3.07%	2,825,249	1.62%	524.22
75. Market Area Total	175,747.60	100.00%	174,055,318	100.00%	990.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,511.02	26.27%	78,011,846	27.44%	2,942.62
46. 1A	38,922.50	38.56%	113,026,113	39.75%	2,903.88
47. 2A1	3,094.82	3.07%	9,166,589	3.22%	2,961.91
48. 2A	18,863.28	18.69%	54,954,472	19.33%	2,913.30
49. 3A1	2,048.03	2.03%	4,432,546	1.56%	2,164.30
50. 3A	1,788.28	1.77%	3,890,888	1.37%	2,175.77
51. 4A1	8,957.67	8.88%	19,230,378	6.76%	2,146.81
52. 4A	745.35	0.74%	1,620,890	0.57%	2,174.67
53. Total	100,930.95	100.00%	284,333,722	100.00%	2,817.11
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	51,758.71	55.89%	48,653,178	57.67%	940.00
56. 2D1	3,284.60	3.55%	3,087,521	3.66%	940.00
57. 2D	22,466.59	24.26%	21,118,583	25.03%	940.00
58. 3D1	1,992.39	2.15%	1,872,843	2.22%	940.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	11,469.04	12.38%	8,429,764	9.99%	735.00
61. 4D	1,639.28	1.77%	1,204,870	1.43%	735.00
62. Total	92,610.61	100.00%	84,366,759	100.00%	910.98
Grass					
63. 1G1	369.25	0.42%	164,309	0.41%	444.98
64. 1G	85.26	0.10%	49,190	0.12%	576.94
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,140.93	2.44%	983,219	2.44%	459.25
67. 3G1	644.36	0.74%	288,024	0.72%	446.99
68. 3G	31,270.09	35.67%	14,227,265	35.33%	454.98
69. 4G1	44,581.48	50.86%	20,668,155	51.33%	463.60
70. 4G	8,564.18	9.77%	3,886,810	9.65%	453.84
71. Total	87,655.55	100.00%	40,266,972	100.00%	459.38
Irrigated Total	100,930.95	35.05%	284,333,722	69.11%	2,817.11
Dry Total	92,610.61	32.16%	84,366,759	20.51%	910.98
Grass Total	87,655.55	30.44%	40,266,972	9.79%	459.38
72. Waste	1,107.53	0.38%	221,506	0.05%	200.00
73. Other	5,631.66	1.96%	2,249,042	0.55%	399.36
74. Exempt	242.83	0.08%	113,325	0.03%	466.68
75. Market Area Total	287,936.30	100.00%	411,438,001	100.00%	1,428.92

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,887.64	25.63%	8,324,454	26.19%	2,141.26
46. 1A	6,752.75	44.53%	14,087,800	44.31%	2,086.23
47. 2A1	1,382.58	9.12%	2,920,751	9.19%	2,112.54
48. 2A	1,875.46	12.37%	3,877,652	12.20%	2,067.57
49. 3A1	262.66	1.73%	537,933	1.69%	2,048.02
50. 3A	170.82	1.13%	351,043	1.10%	2,055.05
51. 4A1	645.94	4.26%	1,300,827	4.09%	2,013.85
52. 4A	188.28	1.24%	390,036	1.23%	2,071.57
53. Total	15,166.13	100.00%	31,790,496	100.00%	2,096.15
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	49,316.90	61.51%	39,453,520	62.34%	800.00
56. 2D1	6,192.12	7.72%	4,953,696	7.83%	800.00
57. 2D	16,154.30	20.15%	12,923,440	20.42%	800.00
58. 3D1	1,365.94	1.70%	956,158	1.51%	700.00
59. 3D	30.31	0.04%	21,217	0.03%	700.00
60. 4D1	6,279.60	7.83%	4,395,720	6.95%	700.00
61. 4D	839.32	1.05%	587,524	0.93%	700.00
62. Total	80,178.49	100.00%	63,291,275	100.00%	789.38
Grass					
63. 1G1	1,337.13	1.36%	753,618	1.39%	563.61
64. 1G	27.63	0.03%	16,098	0.03%	582.63
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	308.00	0.31%	170,992	0.32%	555.17
67. 3G1	7.60	0.01%	4,788	0.01%	630.00
68. 3G	16,349.84	16.65%	9,141,354	16.88%	559.11
69. 4G1	52,844.16	53.81%	29,108,578	53.75%	550.84
70. 4G	27,331.43	27.83%	14,964,327	27.63%	547.51
71. Total	98,205.79	100.00%	54,159,755	100.00%	551.49
Irrigated Total	15,166.13	7.67%	31,790,496	21.14%	2,096.15
Dry Total	80,178.49	40.55%	63,291,275	42.08%	789.38
Grass Total	98,205.79	49.67%	54,159,755	36.01%	551.49
72. Waste	1,185.28	0.60%	237,056	0.16%	200.00
73. Other	2,997.22	1.52%	926,288	0.62%	309.05
74. Exempt	89.55	0.05%	20,192	0.01%	225.48
75. Market Area Total	197,732.91	100.00%	150,404,870	100.00%	760.65

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	151,544.42	429,965,581	151,544.42	429,965,581
77. Dry Land	29.20	27,219	0.00	0	181,325.03	153,305,533	181,354.23	153,332,752
78. Grass	0.00	0	0.00	0	315,160.28	148,352,702	315,160.28	148,352,702
79. Waste	0.00	0	0.00	0	3,708.89	741,778	3,708.89	741,778
80. Other	0.00	0	0.00	0	9,648.99	3,505,376	9,648.99	3,505,376
81. Exempt	0.00	0	0.00	0	5,721.84	2,958,766	5,721.84	2,958,766
82. Total	29.20	27,219	0.00	0	661,387.61	735,870,970	661,416.81	735,898,189

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	151,544.42	22.91%	429,965,581	58.43%	2,837.22
Dry Land	181,354.23	27.42%	153,332,752	20.84%	845.49
Grass	315,160.28	47.65%	148,352,702	20.16%	470.72
Waste	3,708.89	0.56%	741,778	0.10%	200.00
Other	9,648.99	1.46%	3,505,376	0.48%	363.29
Exempt	5,721.84	0.87%	2,958,766	0.40%	517.10
Total	661,416.81	100.00%	735,898,189	100.00%	1,112.61

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	1,598	0	0	0	0	1	1,598	0
83.2 Ag Residential	2	0	2	101,108	2	103,233	4	204,341	0
83.3 Alliance Comm	4	106,866	2	26,565	6	230,347	10	363,778	76,781
83.4 Alliance Res	181	1,735,967	2,805	27,150,972	3,140	381,725,163	3,321	410,612,102	1,538,869
83.5 Hemingford Comm	1	14,625	0	0	1	82,325	2	96,950	0
83.6 Hemingford Res	30	229,521	343	2,753,341	373	27,244,279	403	30,227,141	107,795
83.7 Rainbow Acres	46	423,176	76	1,534,011	80	8,204,896	126	10,162,083	8,519
83.8 Recreational	1	87,340	1	24,000	1	31,210	2	142,550	0
83.9 Rural Res1	160	1,002,693	148	10,556,697	172	32,193,871	332	43,753,261	1,121,192
83.10 Rural Res2	240	1,414,411	316	19,906,568	349	62,445,171	589	83,766,150	877,209
84 Residential Total	666	5,016,197	3,693	62,053,262	4,124	512,260,495	4,790	579,329,954	3,730,365

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I 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	54	2,998,859	467	27,431,660	478	85,715,498	532	116,146,017	992,052
85.2	Hemingford Comm	17	214,814	60	1,133,788	66	21,336,837	83	22,685,439	0
85.3	Industrial	3	167,364	9	3,306,673	9	18,112,740	12	21,586,777	0
85.4	Rural Comm	21	821,082	48	3,505,300	107	44,971,171	128	49,297,553	10,447,427
86	Commercial Total	95	4,202,119	584	35,377,421	660	170,136,246	755	209,715,786	11,439,479

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	1.28%	550,940	1.28%	400.00
88. 1G	2,773.64	2.59%	1,109,456	2.59%	400.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,746.54	1.63%	698,616	1.63%	400.00
91. 3G1	3,942.21	3.68%	1,576,884	3.68%	400.00
92. 3G	30,564.59	28.50%	12,225,836	28.50%	400.00
93. 4G1	48,888.59	45.59%	19,555,436	45.59%	400.00
94. 4G	17,942.03	16.73%	7,176,812	16.73%	400.00
95. Total	107,234.95	100.00%	42,893,980	100.00%	400.00
CRP					
96. 1C1	319.75	1.45%	159,875	1.45%	500.00
97. 1C	583.14	2.64%	291,570	2.64%	500.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	723.01	3.28%	361,505	3.28%	500.00
100. 3C1	621.55	2.82%	310,775	2.82%	500.00
101. 3C	6,395.50	28.99%	3,197,750	28.99%	500.00
102. 4C1	9,589.04	43.46%	4,794,520	43.46%	500.00
103. 4C	3,832.00	17.37%	1,916,000	17.37%	500.00
104. Total	22,063.99	100.00%	11,031,995	100.00%	500.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	107,234.95	82.94%	42,893,980	79.54%	400.00
CRP Total	22,063.99	17.06%	11,031,995	20.46%	500.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	129,298.94	100.00%	53,925,975	100.00%	417.06

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%	157,409	0.46%	440.00
88. 1G	12.29	0.02%	5,408	0.02%	440.03
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,883.37	2.44%	828,683	2.44%	440.00
91. 3G1	616.20	0.80%	271,128	0.80%	440.00
92. 3G	28,342.46	36.79%	12,470,687	36.79%	440.00
93. 4G1	38,004.60	49.33%	16,722,027	49.33%	440.00
94. 4G	7,823.14	10.15%	3,442,186	10.15%	440.00
95. Total	77,039.81	100.00%	33,897,528	100.00%	440.00
CRP					
96. 1C1	11.50	0.11%	6,900	0.11%	600.00
97. 1C	72.97	0.69%	43,782	0.69%	600.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	257.56	2.43%	154,536	2.43%	600.00
100. 3C1	28.16	0.27%	16,896	0.27%	600.00
101. 3C	2,927.63	27.58%	1,756,578	27.58%	600.00
102. 4C1	6,576.88	61.95%	3,946,128	61.95%	600.00
103. 4C	741.04	6.98%	444,624	6.98%	600.00
104. Total	10,615.74	100.00%	6,369,444	100.00%	600.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	77,039.81	87.89%	33,897,528	84.18%	440.00
CRP Total	10,615.74	12.11%	6,369,444	15.82%	600.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	87,655.55	100.00%	40,266,972	100.00%	459.38

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	934.51	1.15%	499,966	1.15%	535.00
88. 1G	13.78	0.02%	7,372	0.02%	534.98
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	242.61	0.30%	129,796	0.30%	535.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	12,200.72	15.03%	6,527,399	15.03%	535.00
93. 4G1	44,034.99	54.26%	23,558,778	54.26%	535.00
94. 4G	23,731.49	29.24%	12,696,356	29.24%	535.00
95. Total	81,158.10	100.00%	43,419,667	100.00%	535.00
CRP					
96. 1C1	402.62	2.36%	253,652	2.36%	630.00
97. 1C	13.85	0.08%	8,726	0.08%	630.04
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	65.39	0.38%	41,196	0.38%	630.00
100. 3C1	7.60	0.04%	4,788	0.04%	630.00
101. 3C	4,149.12	24.34%	2,613,955	24.34%	630.00
102. 4C1	8,809.17	51.67%	5,549,800	51.67%	630.00
103. 4C	3,599.94	21.12%	2,267,971	21.12%	630.00
104. Total	17,047.69	100.00%	10,740,088	100.00%	630.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total	81,158.10	82.64%	43,419,667	80.17%	535.00
CRP Total	17,047.69	17.36%	10,740,088	19.83%	630.00
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	98,205.79	100.00%	54,159,755	100.00%	551.49

2025 County Abstract of Assessment for Real Property, Form 45 **Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

07 Box Butte

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	491,549,872	578,668,047	87,118,175	17.72%	3,730,365	16.96%
02. Recreational	513,956	661,907	147,951	28.79%	0	28.79%
03. Ag-Homesite Land, Ag-Res Dwelling	62,434,442	58,187,030	-4,247,412	-6.80%	258,799	-7.22%
04. Total Residential (sum lines 1-3)	554,498,270	637,516,984	83,018,714	14.97%	3,989,164	14.25%
05. Commercial	170,370,528	189,096,397	18,725,869	10.99%	11,333,219	4.34%
06. Industrial	18,160,400	20,619,389	2,458,989	13.54%	106,260	12.96%
07. Total Commercial (sum lines 5-6)	188,530,928	209,715,786	21,184,858	11.24%	11,439,479	5.17%
08. Ag-Farmsite Land, Outbuildings	27,951,539	35,869,563	7,918,024	28.33%	9,326,344	-5.04%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,176,923	4,346,782	1,169,859	36.82%		
11. Total Non-Agland (sum lines 8-10)	31,128,462	40,216,345	9,087,883	29.19%	9,326,344	-0.77%
12. Irrigated	348,378,520	429,965,581	81,587,061	23.42%		
13. Dryland	101,525,924	153,332,752	51,806,828	51.03%		
14. Grassland	114,359,335	148,352,702	33,993,367	29.73%		
15. Wasteland	391,927	741,778	349,851	89.26%		
16. Other Agland	3,166,199	3,505,376	339,177	10.71%		
17. Total Agricultural Land	567,821,905	735,898,189	168,076,284	29.60%		
18. Total Value of all Real Property (Locally Assessed)	1,341,979,565	1,623,347,304	281,367,739	20.97%	24,754,987	19.12%

2025 Assessment Survey for Box Butte County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$243,127
7.	Adopted budget, or granted budget if different from above:
	\$243,129
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$7,200
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	None
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$47,400 for gWorks and Eagle View Pictometry.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$6,000 that includes travel, mileage and dues/subscriptions.
12.	Amount of last year's assessor's budget not used:
	\$6,999

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No.
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, the web address is https://boxbutte.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View for obliques and gWorks for land use
10.	When was the aerial imagery last updated?
	Eagle View (with Change Finder) was updated in 2024 and gWorks was updated in 2022.

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2025 Residential Assessment Survey for Box Butte County

1.	Valuation data collection done by:
	The assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is applied, using the Core Logic (Marshall Swift) cost index, and individual depreciation tables for each valuation group.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Current local market information is used to determine depreciation for VG 10 (Alliance) and the three rural VG's (81, 82 and 83 and 84). Valuation Group 20 (Hemingford) utilizes the CAMA provided depreciation table.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes. Market depreciation is developed by taking sale price minus land to give the improvement value and this is divided by the cost index RCN. Depreciation is based on the condition rating of the property.
5.	Describe the methodology used to determine the residential lot values?
	Vacant lot sales are used to establish value by the square foot method. Also, neighborhoods are compared and equalized based on sales information specific to the neighborhood.
6.	How are rural residential site values developed?
	<p>Sales of vacant and minimally-improved land purchased for home sites are reviewed. Improved site values are determined by the cost required to improve the land with electricity, a well and a septic system. The ag home site acre is valued at \$20,000; farm site acres 2-5 are \$5,000/acre; the remaining site acres are valued at \$2,500/acre.</p> <p>Rural residential site values are as follows: the first site acre = \$50,000; acres 2-5 are \$5,000/acre; acres 6-10 are \$2,500 per acre and acres 11-20 are valued at \$1,000 per acre. Any acres above 20 are valued as grass at 100% of market value. The platted subdivisions of Rainbow Acres and Berea are valued based on the square foot method and have been updated since site acres have been increased.</p>
7.	Are there form 191 applications on file?
	No.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	N/A

2025 Commercial Assessment Survey for Box Butte County

1.	Valuation data collection done by:
	The assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The income approach is used for Alliance income-producing properties—such as apartment buildings, storage units and mobile home parks. The cost approach is used for both Hemingford and rural commercial properties, utilizing the CAMA-derived depreciation tables.
2a.	Describe the process used to determine the value of unique commercial properties.
	The Assessor does not know of any unique commercial properties within the County.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The CAMA provided tables. If market depreciation is available, this would be utilized.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes. Market analysis of sales and properties that indicate a functional or economic depreciation have that applied (the downtown area would have an economic factor).
5.	Describe the methodology used to determine the commercial lot values.
	The market approach is used to determine commercial lot value, and then the lots are valued by the square foot method.

2025 Agricultural Assessment Survey for Box Butte County

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

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



2025 Box Butte County Three Year Plan of Assessment

Michelle Robinson
County Assessor

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Statutory Requirement

77-1311.02

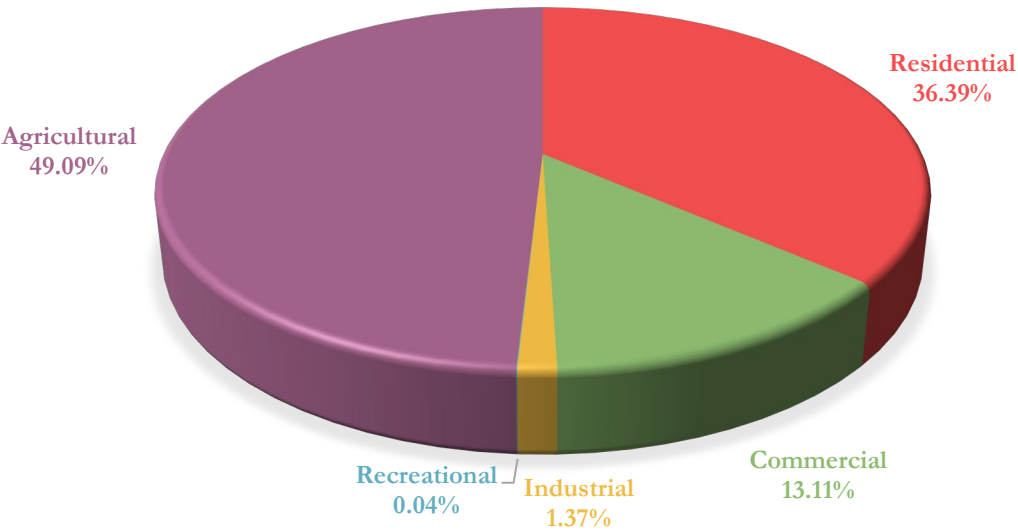
THE COUNTY ASSESSOR SHALL, ON OR BEFORE JUNE 15 EACH YEAR, PREPARE A PLAN OF ASSESSMENT WHICH SHALL DESCRIBE THE ASSESSMENT ACTIONS THE COUNTY ASSESSOR PLANS TO MAKE FOR THE NEXT ASSESSMENT YEAR AND TWO YEARS THEREAFTER. THE PLAN SHALL INDICATE THE CLASSES OR SUBCLASSES OF REAL PROPERTY THAT THE COUNTY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

Description of Real Property

Per 2024 County Abstract, the county consists of the following property types:

	Parcels	% of Total	% of Taxable Value
Residential	4,714	56.06	36.39
Commercial	749	8.91	13.11
Industrial	9	0.11	1.37
Recreational	3	0.03	.04
Agricultural	2,934	34.89	49.09
Totals	8,409	100.00	100.00

VALUE BREAKDOWN



Levels of Value

2024	Median
Residential	98%
Commercial	96%
Agricultural	69%

County Description

The following information is taken from the 2024 Reports & Opinions of the Property Tax Administrator.

Box Butte County is comprised of 1,075 miles with 10,672 residents, per the Census Bureau Quick Facts for 2024. Reports indicate that 73% of county residents are homeowners and 80% 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 294 employer establishments with a total employment of 2,557. 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 1/1/2023-12/31/2026. The Assessor currently has 26.75 hours.

Deputy Assessor-current certification and requires continuing education. The Deputy Assessor is to obtain 60 hours of continuing education between 1/1/2023-12/31/2026. The Deputy Assessor currently has 18 hours.

Clerical-one full-time.

Budget

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

Budget items are for the following:

Pictometry - oblique imagery - \$32,386

GIS maintenance - \$15,000

Dues/registration/training - \$2,500

Travel expense/hotel - \$1,750

Mileage allowance – \$1,750

Office supplies – \$3,000

Office equipment/computers - \$2,000

Equipment

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

Education

The assessor and deputy annually attend Nebraska Association of County Assessors (NACA) workshop where educational hours are provided. NACA has an educational committee that works with the Department of Revenue Property Assessment Division (PAD) to provide quality education for assessment staff. PAD conducts webinars. Monthly assessor meetings may provide educational opportunities. International Association of Assessing Officers (IAAO) courses also provide quality education. NACA is part of the North Central Regional Association of Assessing Officers (NCRAAO) which provides education at their annual conferences. The Assessor is the 2024 NCRAAO President and is responsible for organizing the 2024 conference in conjunction with NACA's workshop.

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

Assessor's Duties and Responsibilities

Record Maintenance, Mapping, & Ownership Changes

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

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

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

Administrative Reports

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

Personal Property

Personal property is self-reporting. Personal property returns are filed in office, on line, via email/mail. Filing date is January 1 through May 1 each year. Personal property filers who are late, after May 1, receive a 10% penalty. If there is no filing and there is an active schedule, a Failure to File Notice is sent. After July 1, if a personal property return is not filed on active schedules, then the Failure to File Notice is sent with a 25% penalty. We have 1,030 active schedules.

Homestead Exemption

Eligible applicants file between February 1 and June 30. We have approximately over 500 applicants. The Department of Revenue will notify assessors by October 1st the approved and disapproved applications based upon income.

Permissive Exemptions

Organizations that meet certain criteria for tax exemption file a Form 451 or Form 451A. The application is reviewed by the assessor and county board in order to qualify. We have 49 organizations applying for exemption.

Tax Increment Financing (TIF)

Receive application from entity requesting TIF by August 1. Manage information for tax purposes to Treasurer and Community Development Projects for Box Butte County. We have 7 projects.

Centrally Assessed Properties

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

Taxing Districts and Tax Rates

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

Tax List Corrections (Correction Book)

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

Protest Process with County Board of Equalization

June 1 starts the protest process for owners of property. The office staff explains the current assessment actions for 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 forward saw the use of technology implemented for hearings via tablet and large screen tv and Wi-Fi provided in the Commissioners' Room.

Tax Equalization and Review Commission (TERC)

Statewide equalization occurs after assessment actions taken in March. TERC may request a Show Cause Hearing to determine if a county needs 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

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

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. Landowners who have CRP contracts that are expiring are sent letters requesting FSA maps.

2026

Residential: Hemingford properties will be reappraised using questionnaires. 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. Alliance and rural 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: Hemingford properties will be reappraised using questionnaires. 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. Rural properties will be analyzed using sales. Alliance commercial properties receive operating statements to complete for market rent analysis. All building permits will be checked and 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. Landowners who have CRP contracts that are expiring are sent letters requesting FSA maps.

2027

Residential: Alliance properties will be reappraised using questionnaires. 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 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: No reappraisals done this year for commercial properties. All properties will be analyzed using sales and adjustments made if necessary. 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. Landowners who have CRP contracts that are expiring are sent letters requesting FSA maps.

Conclusion

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