

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**BOYD COUNTY**

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Boyd 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 Boyd County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

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

cc: Tammy Haney, Boyd County Assessor

**Property Assessment Division**  
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## Introduction

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (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. 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 Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15% 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO 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 reliability of the COD can be directly affected by extreme ratios.

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 IAAO’s recognition 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.

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor’s effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in 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 Section 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 county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the groupings 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'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 professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

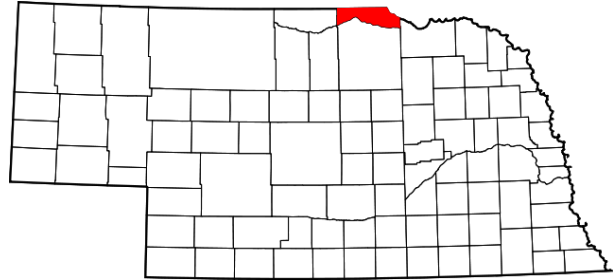
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

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

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

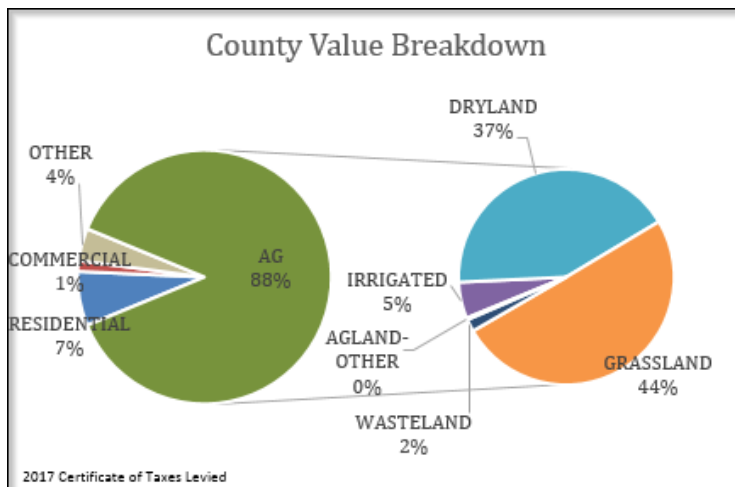
## County Overview

With a total area of 540 miles, Boyd County has 1,982 residents, per the Census Bureau Quick Facts for 2016, a 6% population decline from the 2010 U.S. Census. Reports indicate that 81% of county residents are homeowners and 95% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Boyd County are evenly disbursed among Butte, Lynch, and Spencer. According to the latest information available from the U.S. Census Bureau,

there are 74 employer establishments with total employment of 1,069.



An overwhelming majority of the county's valuation base is contributed to by agriculture land. Grassland makes up a majority of the land in the county. Boyd County is included in the Lower Niobrara Natural Resources District (NRD).

NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
ANOKA	10	6	-40.0%
BRISTOW	88	65	-26.1%
BUTTE	366	326	-10.9%
GROSS	5	2	-60.0%
LYNCH	269	245	-8.9%
MONOWI	2	1	-50.0%
NAPER	105	84	-20.0%
SPENCER	541	455	-15.9%



## 2018 Residential Correlation for Boyd County

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### *Assessment Actions*

For the 2018 assessment year, the depreciation study for the improvements in the villages, rural residential, rural farm homes and recreational was revised with adjustments made to the economic depreciation for each valuation group.

Pick up work was also completed and placed on the assessment roll.

### *Description of Analysis*

Residential sales are stratified into five valuation groupings. The smaller villages are combined into one grouping while Butte, Lynch and Spencer are separate as they have their own unique characteristics.

<b>Valuation Grouping</b>	<b>Description</b>
1	Anoka, Bristow, Gross, Monowi and Naper
2	Butte
3	Lynch
4	Rural
5	Spencer

The residential profile for Boyd County is made up of 29 total sales. Both the median and weighted mean measures of central tendency are within the range. The high mean, Coefficient of Dispersion and the Price Related Differential can all be attributed to three low dollar sales all under \$10,000. When you hypothetically remove these sales all measures improve.

The assessment actions in Boyd County are applied uniformly. An analysis of the sold properties and the abstract shows very similar movement of the unsold properties. The movement of the residential market in Boyd County is consistent with that of other counties in this region.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three real property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer

## 2018 Residential Correlation for Boyd County

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and seller. When sales questionnaires are incomplete, the county makes phone calls to follow up for additional information to help with the verification of the transaction. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. The county assessor comments are fairly well documented on the non-qualified transactions, and comparing the previous trend of usability rates it appears to be pretty consistent.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements have been filed monthly and the AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. Within the class, the review work is typically completed in a six year cycle. The inspection process entails a thorough on site physical inspection of the property. The review consists of on-site inspections where the property record card is reviewed and updated for any observed updates. New photos are taken and the condition of the property is noted.

During the review, the valuation groups within the residential class were examined to ensure that the groups being utilized represent true economic areas within the county. The valuation groups are defined by economic influence

### *Equalization and Quality of Assessment*

When reviewing the statistics it's noticeable none of the valuation groupings have a sufficient number of sales, however, confidence in the assessment practices of Boyd County and evaluation of the general movement of assessed values relative to the market indicate that the values have been uniformly applied to the residential class of property.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	4	102.96	106.37	100.86	19.57	105.46
02	6	97.73	135.66	108.99	49.90	124.47
03	9	90.85	98.08	87.07	23.83	112.64
04	3	89.90	87.79	83.53	12.54	105.10
05	7	99.65	99.80	88.84	19.13	112.34
<u>ALL</u>	29	95.57	106.35	92.50	27.05	114.97

### *Level of Value*

Based on analysis of all available information, the level of value of the residential property in Boyd County is 96%.

# 2018 Commercial Correlation for Boyd County

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## *Assessment Actions*

For 2018, all properties were physically reviewed and inspected with new costing being implemented. A 20% economic depreciation was applied to the improvements after doing an analysis.

## *Description of Analysis*

Currently there is one valuation grouping within the commercial class. This consists of all towns or villages within the county.

The statistical analysis for the commercial class of real property has twelve qualified sales. With a small sample such as this, the reliability of the sample in representing the population for measurement purposes is reduced. The profile comprises a diverse group of sales involving ten different occupancy codes; the sales are scattered throughout the county.

All commercial properties are valued using the cost approach. A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated and reviews and inspects the commercial class within the six-year cycle. When comparing to nearby communities it appears the value has increased over the past decade at a similar rate.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's length. The county assessor comments are fairly well documented on the non-qualified transactions.

The review also looked at the filing of 521 real estate transfers as well as a check of the values reported on the Assessed Value Update (AVU). The 521's have been filed monthly and the AVU was also accurate when compared with the property record cards.

## 2018 Commercial Correlation for Boyd County

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The county's inspection and review cycle for all real property was discussed with the county assessor. Within the class, the review work is typically completed in a six year cycle. The inspection process entails a thorough on site physical inspection of the property. The review consists of on-site inspections where the property record card is reviewed and updated for any observed updates. New photos are taken and the condition of the property is noted.

Valuation groups were examined to ensure that the grouping defined was equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class.

### *Equalization and Quality of Assessment*

With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionated manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole or by substrata.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	12	95.63	109.77	162.15	50.90	67.70
___ALL___	12	95.63	109.77	162.15	50.90	67.70

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial class of property is determined to be 100%.

# 2018 Agricultural Correlation for Boyd County

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## *Assessment Actions*

A sales analysis was completed, and as a result, the County made no changes to the agricultural land values for the 2018 assessment year. Land use is continually updated via the newest GIS imagery. The economic depreciation was adjusted on the rural farm homes after an analysis was done.

All pickup work was completed in a timely fashion.

## *Description of Analysis*

The agricultural land acres in Boyd County is divided between grassland at 64%, dryland at 28%, irrigated at 3% and wasteland at 4%. The county has determined that one market area is adequate for the valuation of agricultural land. Each year the county assessor studies the market for trends that might indicate additional areas. All counties adjoining Boyd are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences emerge at varying distances.

The market analysis indicated no changes to the agricultural land values. The statistical analysis is supportive of the assessment actions to the agricultural values. With six more sales than the (MLU) 95% grass the majority land use, 80% grass statistics support that values are within the acceptable range. There is very little irrigated land in the county. The dryland with such few sales makes it difficult to measure, but when comparing the counties schedule of values to the adjoining counties with similar markets it appears Boyd County's values are relatively similar and equalized.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. When sales questionnaires are incomplete, the county makes phone calls to follow up for additional information. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. The county assessor comments are fairly well documented on the non-qualified transactions. Pivot adjustments are made when the personal property is reported on the transfer statement or the returned sales questionnaire.

Discussions were held with the county assessor to review the agricultural sales to ensure that only sales that reflect market value are used to establish the assessed value of real property.

## 2018 Agricultural Correlation for Boyd County

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The review also looked at the filing of real estate transfers statements as well as a check of the values reported on the Assessed Value Update (AVU). The transfer statements are being filed monthly and the AVU was accurate when compared with the property record cards.

The county's inspection and review cycle for the agricultural class was discussed with the county assessor. Boyd County has it set up on the 6 year review and inspection plan to systematically review land use with the most current aerial imagery. The county compares this aerial imagery to each agricultural parcel within the township. Sales verification is also part of the process used to analyze and understand the agricultural land values and trends. Agricultural improvements are physically reviewed and inspected within the six year cycle.

A sales analysis is studied each year to determine if one market area or additional areas are needed for the agricultural class. The analysis continues to support the one market area.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. The land use of a parcel is reviewed through aerial imagery and physical inspection of the parcel. Conversations with the county assessor indicate that if agricultural activity is observed on the majority of the parcel, then the parcel is considered agricultural regardless of size. The farm home site value is the same as the rural residential first acre home site. Although the county does not have a written policy in place to define agricultural or non-agricultural land, there is no reason to believe that the county is not considering the primary use of the parcel to identify and value agricultural land.

### *Equalization*

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

The analysis supports that Boyd County has achieved equalization. Boyd County values are comparable to the adjoining counties and the statistical analysis indicates that values set are at uniform portions of market values. The irrigated and dry land 80% majority land use has too small a sample to use as a separate measurement; however, the assessor has done a good job of keeping up with the general movement of the market. For that reason irrigated and dry land value are also believed to be acceptable.

## 2018 Agricultural Correlation for Boyd County

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80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Dry____						
County	4	63.16	62.56	61.33	08.90	102.01
1	4	63.16	62.56	61.33	08.90	102.01
____Grass____						
County	16	72.87	70.64	64.78	19.47	109.05
1	16	72.87	70.64	64.78	19.47	109.05
____ALL____	32	70.05	70.92	67.20	18.97	105.54

The quality of assessment of agricultural land in Boyd County complies with generally accepted mass appraisal standards.

### *Level of Value*

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

## 2018 Opinions of the Property Tax Administrator for Boyd County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2018 Commission Summary for Boyd County

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### Residential Real Property - Current

Number of Sales	29	Median	95.57
Total Sales Price	\$1,065,100	Mean	106.35
Total Adj. Sales Price	\$1,065,100	Wgt. Mean	92.50
Total Assessed Value	\$985,170	Average Assessed Value of the Base	\$24,286
Avg. Adj. Sales Price	\$36,728	Avg. Assessed Value	\$33,971

### Confidence Interval - Current

95% Median C.I	86.84 to 105.07
95% Wgt. Mean C.I	81.87 to 103.12
95% Mean C.I	88.88 to 123.82
% of Value of the Class of all Real Property Value in the County	5.39
% of Records Sold in the Study Period	2.33
% of Value Sold in the Study Period	3.26

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	36	99	99.01
2016	53	97	97.16
2015	49	93	93.30
2014	33	98	98.02

## 2018 Commission Summary for Boyd County

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### Commercial Real Property - Current

Number of Sales	12	Median	95.63
Total Sales Price	\$383,989	Mean	109.77
Total Adj. Sales Price	\$383,989	Wgt. Mean	162.15
Total Assessed Value	\$622,620	Average Assessed Value of the Base	\$38,041
Avg. Adj. Sales Price	\$31,999	Avg. Assessed Value	\$51,885

### Confidence Interval - Current

95% Median C.I	53.46 to 149.93
95% Wgt. Mean C.I	67.38 to 256.91
95% Mean C.I	67.44 to 152.10
% of Value of the Class of all Real Property Value in the County	1.43
% of Records Sold in the Study Period	5.71
% of Value Sold in the Study Period	7.79

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	11	100	91.54
2016	12	100	94.52
2015	7	100	97.49
2014	6	100	99.49

**08 Boyd**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 29  
Total Sales Price : 1,065,100  
Total Adj. Sales Price : 1,065,100  
Total Assessed Value : 985,170  
Avg. Adj. Sales Price : 36,728  
Avg. Assessed Value : 33,971

MEDIAN : 96  
WGT. MEAN : 93  
MEAN : 106  
COD : 27.05  
PRD : 114.97

COV : 43.20  
STD : 45.94  
Avg. Abs. Dev : 25.85  
MAX Sales Ratio : 305.89  
MIN Sales Ratio : 60.71

95% Median C.I. : 86.84 to 105.07  
95% Wgt. Mean C.I. : 81.87 to 103.12  
95% Mean C.I. : 88.88 to 123.82

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Qtrts</b>											
01-OCT-15 To 31-DEC-15	6	104.31	112.40	106.95	17.35	105.10	89.36	163.63	89.36 to 163.63	30,267	32,369
01-JAN-16 To 31-MAR-16	2	90.66	90.66	86.91	15.91	104.31	76.24	105.07	N/A	20,250	17,600
01-APR-16 To 30-JUN-16	4	125.79	123.42	109.67	15.32	112.54	95.07	147.02	N/A	38,750	42,498
01-JUL-16 To 30-SEP-16	1	86.84	86.84	86.84	00.00	100.00	86.84	86.84	N/A	35,000	30,395
01-OCT-16 To 31-DEC-16	4	100.02	95.91	85.27	15.73	112.48	60.71	122.90	N/A	44,875	38,265
01-JAN-17 To 31-MAR-17	3	90.85	87.15	82.54	07.54	105.59	75.03	95.57	N/A	73,333	60,528
01-APR-17 To 30-JUN-17	5	76.58	122.34	92.78	68.44	131.86	62.16	305.89	N/A	25,400	23,565
01-JUL-17 To 30-SEP-17	4	90.76	97.79	81.34	25.34	120.22	69.82	139.81	N/A	31,625	25,725
<b>Study Yrs</b>											
01-OCT-15 To 30-SEP-16	13	104.98	110.48	104.30	18.25	105.93	76.24	163.63	89.36 to 138.35	31,700	33,062
01-OCT-16 To 30-SEP-17	16	91.77	103.00	85.05	31.97	121.11	60.71	305.89	74.38 to 101.76	40,813	34,711
<b>Calendar Yrs</b>											
01-JAN-16 To 31-DEC-16	11	100.38	104.13	94.79	18.84	109.85	60.71	147.02	76.24 to 138.35	37,273	35,331
<b>ALL</b>	29	95.57	106.35	92.50	27.05	114.97	60.71	305.89	86.84 to 105.07	36,728	33,971

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	102.96	106.37	100.86	19.57	105.46	79.75	139.81	N/A	17,000	17,146
02	6	97.73	135.66	108.99	49.90	124.47	76.24	305.89	76.24 to 305.89	36,833	40,145
03	9	90.85	98.08	87.07	23.83	112.64	60.71	163.63	74.38 to 122.90	26,444	23,026
04	3	89.90	87.79	83.53	12.54	105.10	69.82	103.64	N/A	60,033	50,143
05	7	99.65	99.80	88.84	19.13	112.34	62.16	138.35	62.16 to 138.35	51,143	45,436
<b>ALL</b>	29	95.57	106.35	92.50	27.05	114.97	60.71	305.89	86.84 to 105.07	36,728	33,971

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	29	95.57	106.35	92.50	27.05	114.97	60.71	305.89	86.84 to 105.07	36,728	33,971
06											
07											
<b>ALL</b>	29	95.57	106.35	92.50	27.05	114.97	60.71	305.89	86.84 to 105.07	36,728	33,971

**08 Boyd**  
**RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 29  
Total Sales Price : 1,065,100  
Total Adj. Sales Price : 1,065,100  
Total Assessed Value : 985,170  
Avg. Adj. Sales Price : 36,728  
Avg. Assessed Value : 33,971

MEDIAN : 96  
WGT. MEAN : 93  
MEAN : 106  
COD : 27.05  
PRD : 114.97

COV : 43.20  
STD : 45.94  
Avg. Abs. Dev : 25.85  
MAX Sales Ratio : 305.89  
MIN Sales Ratio : 60.71

95% Median C.I. : 86.84 to 105.07  
95% Wgt. Mean C.I. : 81.87 to 103.12  
95% Mean C.I. : 88.88 to 123.82

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	5	138.35	157.34	158.74	35.14	99.12	79.75	305.89	N/A	8,400	13,334	
Less Than 30,000	15	105.07	122.08	113.37	30.91	107.68	76.24	305.89	89.36 to 138.35	16,367	18,556	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	29	95.57	106.35	92.50	27.05	114.97	60.71	305.89	86.84 to 105.07	36,728	33,971	
Greater Than 14,999	24	93.88	95.73	89.78	18.12	106.63	60.71	163.63	76.58 to 103.64	42,629	38,271	
Greater Than 29,999	14	91.30	89.49	86.24	16.83	103.77	60.71	147.02	69.82 to 100.38	58,543	50,488	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	5	138.35	157.34	158.74	35.14	99.12	79.75	305.89	N/A	8,400	13,334	
15,000 TO 29,999	10	103.37	104.46	104.01	16.93	100.43	76.24	163.63	76.58 to 122.86	20,350	21,167	
30,000 TO 59,999	8	91.30	94.63	93.90	17.86	100.78	62.16	147.02	62.16 to 147.02	37,513	35,223	
60,000 TO 99,999	4	82.70	81.44	80.38	19.55	101.32	60.71	99.65	N/A	71,125	57,173	
100,000 TO 149,999	2	85.05	85.05	83.56	11.78	101.78	75.03	95.07	N/A	117,500	98,180	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	29	95.57	106.35	92.50	27.05	114.97	60.71	305.89	86.84 to 105.07	36,728	33,971	

**08 Boyd**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 12  
Total Sales Price : 383,989  
Total Adj. Sales Price : 383,989  
Total Assessed Value : 622,620  
Avg. Adj. Sales Price : 31,999  
Avg. Assessed Value : 51,885

MEDIAN : 96  
WGT. MEAN : 162  
MEAN : 110  
COD : 50.90  
PRD : 67.70

COV : 60.70  
STD : 66.63  
Avg. Abs. Dev : 48.68  
MAX Sales Ratio : 244.01  
MIN Sales Ratio : 37.17

95% Median C.I. : 53.46 to 149.93  
95% Wgt. Mean C.I. : 67.38 to 256.91  
95% Mean C.I. : 67.44 to 152.10

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	20,000	19,510
01-JAN-15 To 31-MAR-15	1	149.93	149.93	149.93	00.00	100.00	149.93	149.93	N/A	7,000	10,495
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	93.92	93.92	93.92	00.00	100.00	93.92	93.92	N/A	25,000	23,480
01-OCT-15 To 31-DEC-15	1	215.57	215.57	215.57	00.00	100.00	215.57	215.57	N/A	46,988	101,290
01-JAN-16 To 31-MAR-16	1	37.17	37.17	37.17	00.00	100.00	37.17	37.17	N/A	35,000	13,010
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	1	53.46	53.46	53.46	00.00	100.00	53.46	53.46	N/A	14,000	7,485
01-JAN-17 To 31-MAR-17	1	244.01	244.01	244.01	00.00	100.00	244.01	244.01	N/A	155,000	378,210
01-APR-17 To 30-JUN-17	2	121.84	121.84	142.68	20.12	85.39	97.33	146.35	N/A	10,000	14,268
01-JUL-17 To 30-SEP-17	3	62.84	60.66	66.56	15.45	91.14	45.00	74.14	N/A	20,334	13,535
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	3	97.55	113.80	102.86	19.14	110.64	93.92	149.93	N/A	17,333	17,828
01-OCT-15 To 30-SEP-16	2	126.37	126.37	139.41	70.59	90.65	37.17	215.57	N/A	40,994	57,150
01-OCT-16 To 30-SEP-17	7	74.14	103.30	181.93	62.89	56.78	45.00	244.01	45.00 to 244.01	35,714	64,976
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	3	149.93	153.14	171.25	27.05	89.42	93.92	215.57	N/A	26,329	45,088
01-JAN-16 To 31-DEC-16	2	45.32	45.32	41.83	17.98	108.34	37.17	53.46	N/A	24,500	10,248
<u>ALL</u>	12	95.63	109.77	162.15	50.90	67.70	37.17	244.01	53.46 to 149.93	31,999	51,885

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	12	95.63	109.77	162.15	50.90	67.70	37.17	244.01	53.46 to 149.93	31,999	51,885
<u>ALL</u>	12	95.63	109.77	162.15	50.90	67.70	37.17	244.01	53.46 to 149.93	31,999	51,885

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	12	95.63	109.77	162.15	50.90	67.70	37.17	244.01	53.46 to 149.93	31,999	51,885
04											
<u>ALL</u>	12	95.63	109.77	162.15	50.90	67.70	37.17	244.01	53.46 to 149.93	31,999	51,885

**08 Boyd**  
**COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 12  
Total Sales Price : 383,989  
Total Adj. Sales Price : 383,989  
Total Assessed Value : 622,620  
Avg. Adj. Sales Price : 31,999  
Avg. Assessed Value : 51,885

MEDIAN : 96  
WGT. MEAN : 162  
MEAN : 110  
COD : 50.90  
PRD : 67.70

COV : 60.70  
STD : 66.63  
Avg. Abs. Dev : 48.68  
MAX Sales Ratio : 244.01  
MIN Sales Ratio : 37.17

95% Median C.I. : 53.46 to 149.93  
95% Wgt. Mean C.I. : 67.38 to 256.91  
95% Mean C.I. : 67.44 to 152.10

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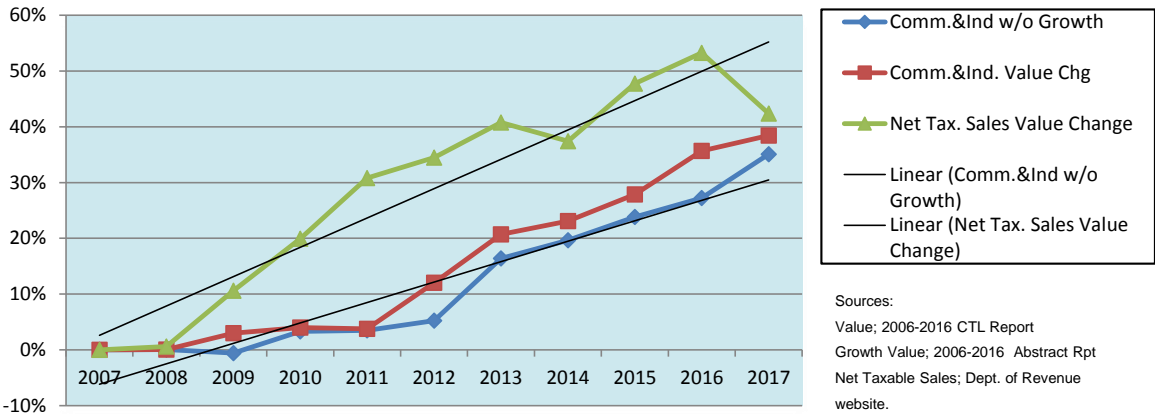
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	97.33	97.33	97.33	00.00	100.00	97.33	97.33	N/A	1,500	1,460
Less Than 15,000	4	75.40	86.43	78.87	49.34	109.59	45.00	149.93	N/A	6,875	5,423
Less Than 30,000	9	93.92	91.17	88.51	30.25	103.01	45.00	149.93	53.46 to 146.35	16,333	14,457
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	11	93.92	110.90	162.40	56.22	68.29	37.17	244.01	45.00 to 215.57	34,772	56,469
Greater Than 14,999	8	95.74	121.44	168.57	56.85	72.04	37.17	244.01	37.17 to 244.01	44,561	75,116
Greater Than 29,999	3	215.57	165.58	207.82	31.98	79.67	37.17	244.01	N/A	78,996	164,170
<b>Incremental Ranges</b>											
0 TO 4,999	1	97.33	97.33	97.33	00.00	100.00	97.33	97.33	N/A	1,500	1,460
5,000 TO 14,999	3	53.46	82.80	77.81	65.43	106.41	45.00	149.93	N/A	8,667	6,743
15,000 TO 29,999	5	93.92	94.96	90.73	22.76	104.66	62.84	146.35	N/A	23,900	21,684
30,000 TO 59,999	2	126.37	126.37	139.41	70.59	90.65	37.17	215.57	N/A	40,994	57,150
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	244.01	244.01	244.01	00.00	100.00	244.01	244.01	N/A	155,000	378,210
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>12</b>	<b>95.63</b>	<b>109.77</b>	<b>162.15</b>	<b>50.90</b>	<b>67.70</b>	<b>37.17</b>	<b>244.01</b>	<b>53.46 to 149.93</b>	<b>31,999</b>	<b>51,885</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	97.33	97.33	97.33	00.00	100.00	97.33	97.33	N/A	1,500	1,460
330	1	244.01	244.01	244.01	00.00	100.00	244.01	244.01	N/A	155,000	378,210
353	1	149.93	149.93	149.93	00.00	100.00	149.93	149.93	N/A	7,000	10,495
419	1	74.14	74.14	74.14	00.00	100.00	74.14	74.14	N/A	28,001	20,760
442	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	20,000	19,510
444	1	215.57	215.57	215.57	00.00	100.00	215.57	215.57	N/A	46,988	101,290
471	1	146.35	146.35	146.35	00.00	100.00	146.35	146.35	N/A	18,500	27,075
478	1	37.17	37.17	37.17	00.00	100.00	37.17	37.17	N/A	35,000	13,010
528	3	62.84	70.07	72.48	21.47	96.67	53.46	93.92	N/A	22,333	16,187
556	1	45.00	45.00	45.00	00.00	100.00	45.00	45.00	N/A	5,000	2,250
<b>ALL</b>	<b>12</b>	<b>95.63</b>	<b>109.77</b>	<b>162.15</b>	<b>50.90</b>	<b>67.70</b>	<b>37.17</b>	<b>244.01</b>	<b>53.46 to 149.93</b>	<b>31,999</b>	<b>51,885</b>

### 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
2007	\$ 5,583,865	\$ 210,000	3.76%	\$ 5,373,865	-	\$ 7,807,442	-
2008	\$ 5,587,740	\$ -	0.00%	\$ 5,587,740	0.07%	\$ 7,854,813	0.61%
2009	\$ 5,751,720	\$ 199,985	3.48%	\$ 5,551,735	-0.64%	\$ 8,637,172	9.96%
2010	\$ 5,806,745	\$ 38,980	0.67%	\$ 5,767,765	0.28%	\$ 9,363,902	8.41%
2011	\$ 5,793,900	\$ 16,185	0.28%	\$ 5,777,715	-0.50%	\$ 10,211,943	9.06%
2012	\$ 6,256,300	\$ 381,225	6.09%	\$ 5,875,075	1.40%	\$ 10,499,960	2.82%
2013	\$ 6,739,865	\$ 241,960	3.59%	\$ 6,497,905	3.86%	\$ 10,991,417	4.68%
2014	\$ 6,872,370	\$ 190,370	2.77%	\$ 6,682,000	-0.86%	\$ 10,728,837	-2.39%
2015	\$ 7,140,315	\$ 225,695	3.16%	\$ 6,914,620	0.61%	\$ 11,533,168	7.50%
2016	\$ 7,576,635	\$ 472,525	6.24%	\$ 7,104,110	-0.51%	\$ 11,964,731	3.74%
2017	\$ 7,729,865	\$ 186,745	2.42%	\$ 7,543,120	-0.44%	\$ 11,114,791	-7.10%
<b>Ann %chg</b>	3.31%			<b>Average</b>	<b>0.33%</b>	<b>4.86%</b>	<b>3.73%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	0.07%	0.07%	0.61%
2009	-0.58%	3.01%	10.63%
2010	3.29%	3.99%	19.94%
2011	3.47%	3.76%	30.80%
2012	5.22%	12.04%	34.49%
2013	16.37%	20.70%	40.78%
2014	19.67%	23.08%	37.42%
2015	23.83%	27.87%	47.72%
2016	27.23%	35.69%	53.25%
2017	35.09%	38.43%	42.36%

County Number: 8  
 County Name: Boyd



**08 Boyd**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 32  
Total Sales Price : 18,171,106  
Total Adj. Sales Price : 18,171,106  
Total Assessed Value : 12,210,340  
Avg. Adj. Sales Price : 567,847  
Avg. Assessed Value : 381,573

MEDIAN : 70  
WGT. MEAN : 67  
MEAN : 71  
COD : 18.97  
PRD : 105.54

COV : 23.29  
STD : 16.52  
Avg. Abs. Dev : 13.29  
MAX Sales Ratio : 112.29  
MIN Sales Ratio : 49.44

95% Median C.I. : 60.19 to 77.92  
95% Wgt. Mean C.I. : 61.54 to 72.85  
95% Mean C.I. : 65.20 to 76.64

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	7	54.63	69.17	57.06	32.36	121.22	49.44	112.29	49.44 to 112.29	407,968	232,795
01-JAN-15 To 31-MAR-15	6	75.95	74.84	73.69	18.22	101.56	51.35	109.24	51.35 to 109.24	542,321	399,639
01-APR-15 To 30-JUN-15	2	78.88	78.88	73.56	11.44	107.23	69.86	87.90	N/A	984,136	723,920
01-JUL-15 To 30-SEP-15	3	53.70	60.48	61.43	14.97	98.45	51.80	75.93	N/A	648,333	398,268
01-OCT-15 To 31-DEC-15	2	65.75	65.75	67.16	08.23	97.90	60.34	71.16	N/A	623,426	418,670
01-JAN-16 To 31-MAR-16	1	60.37	60.37	60.37	00.00	100.00	60.37	60.37	N/A	336,000	202,840
01-APR-16 To 30-JUN-16	2	75.88	75.88	64.81	25.72	117.08	56.36	95.40	N/A	1,070,642	693,888
01-JUL-16 To 30-SEP-16	2	76.34	76.34	73.25	13.37	104.22	66.13	86.55	N/A	345,500	253,070
01-OCT-16 To 31-DEC-16	2	74.08	74.08	73.58	05.20	100.68	70.23	77.92	N/A	121,956	89,730
01-JAN-17 To 31-MAR-17	3	82.07	75.11	73.54	09.30	102.13	60.19	83.07	N/A	636,273	467,920
01-APR-17 To 30-JUN-17	2	63.67	63.67	64.73	03.60	98.36	61.38	65.96	N/A	790,130	511,490
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	18	72.22	70.69	66.55	22.29	106.22	49.44	112.29	51.80 to 79.47	556,832	370,558
01-OCT-15 To 30-SEP-16	7	66.13	70.90	66.46	16.42	106.68	56.36	95.40	56.36 to 95.40	630,734	419,156
01-OCT-16 To 30-SEP-17	7	70.23	71.55	69.82	11.29	102.48	60.19	83.07	60.19 to 83.07	533,285	372,314
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	13	71.16	70.75	69.86	17.33	101.27	51.35	109.24	53.70 to 79.47	647,235	452,140
01-JAN-16 To 31-DEC-16	7	70.23	73.28	66.71	15.66	109.85	56.36	95.40	56.36 to 95.40	487,457	325,174
<u>ALL</u>	32	70.05	70.92	67.20	18.97	105.54	49.44	112.29	60.19 to 77.92	567,847	381,573

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	32	70.05	70.92	67.20	18.97	105.54	49.44	112.29	60.19 to 77.92	567,847	381,573
<u>ALL</u>	32	70.05	70.92	67.20	18.97	105.54	49.44	112.29	60.19 to 77.92	567,847	381,573

**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
<u>Dry</u>											
County	1	53.70	53.70	53.70	00.00	100.00	53.70	53.70	N/A	330,000	177,220
1	1	53.70	53.70	53.70	00.00	100.00	53.70	53.70	N/A	330,000	177,220
<u>Grass</u>											
County	10	77.92	74.93	71.55	16.68	104.72	51.74	112.29	51.74 to 87.90	431,806	308,975
1	10	77.92	74.93	71.55	16.68	104.72	51.74	112.29	51.74 to 87.90	431,806	308,975
<u>ALL</u>	32	70.05	70.92	67.20	18.97	105.54	49.44	112.29	60.19 to 77.92	567,847	381,573

**08 Boyd**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 32  
 Total Sales Price : 18,171,106  
 Total Adj. Sales Price : 18,171,106  
 Total Assessed Value : 12,210,340  
 Avg. Adj. Sales Price : 567,847  
 Avg. Assessed Value : 381,573

MEDIAN : 70  
 WGT. MEAN : 67  
 MEAN : 71  
 COD : 18.97  
 PRD : 105.54

COV : 23.29  
 STD : 16.52  
 Avg. Abs. Dev : 13.29  
 MAX Sales Ratio : 112.29  
 MIN Sales Ratio : 49.44

95% Median C.I. : 60.19 to 77.92  
 95% Wgt. Mean C.I. : 61.54 to 72.85  
 95% Mean C.I. : 65.20 to 76.64

Printed:3/12/2018 3:25:27PM

**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
____Dry____											
County	4	63.16	62.56	61.33	08.90	102.01	53.70	70.23	N/A	418,201	256,494
1	4	63.16	62.56	61.33	08.90	102.01	53.70	70.23	N/A	418,201	256,494
____Grass____											
County	16	72.87	70.64	64.78	19.47	109.05	51.35	112.29	51.80 to 82.07	546,615	354,103
1	16	72.87	70.64	64.78	19.47	109.05	51.35	112.29	51.80 to 82.07	546,615	354,103
____ALL____	32	70.05	70.92	67.20	18.97	105.54	49.44	112.29	60.19 to 77.92	567,847	381,573

## Boyd County 2018 Average Acre Value Comparison

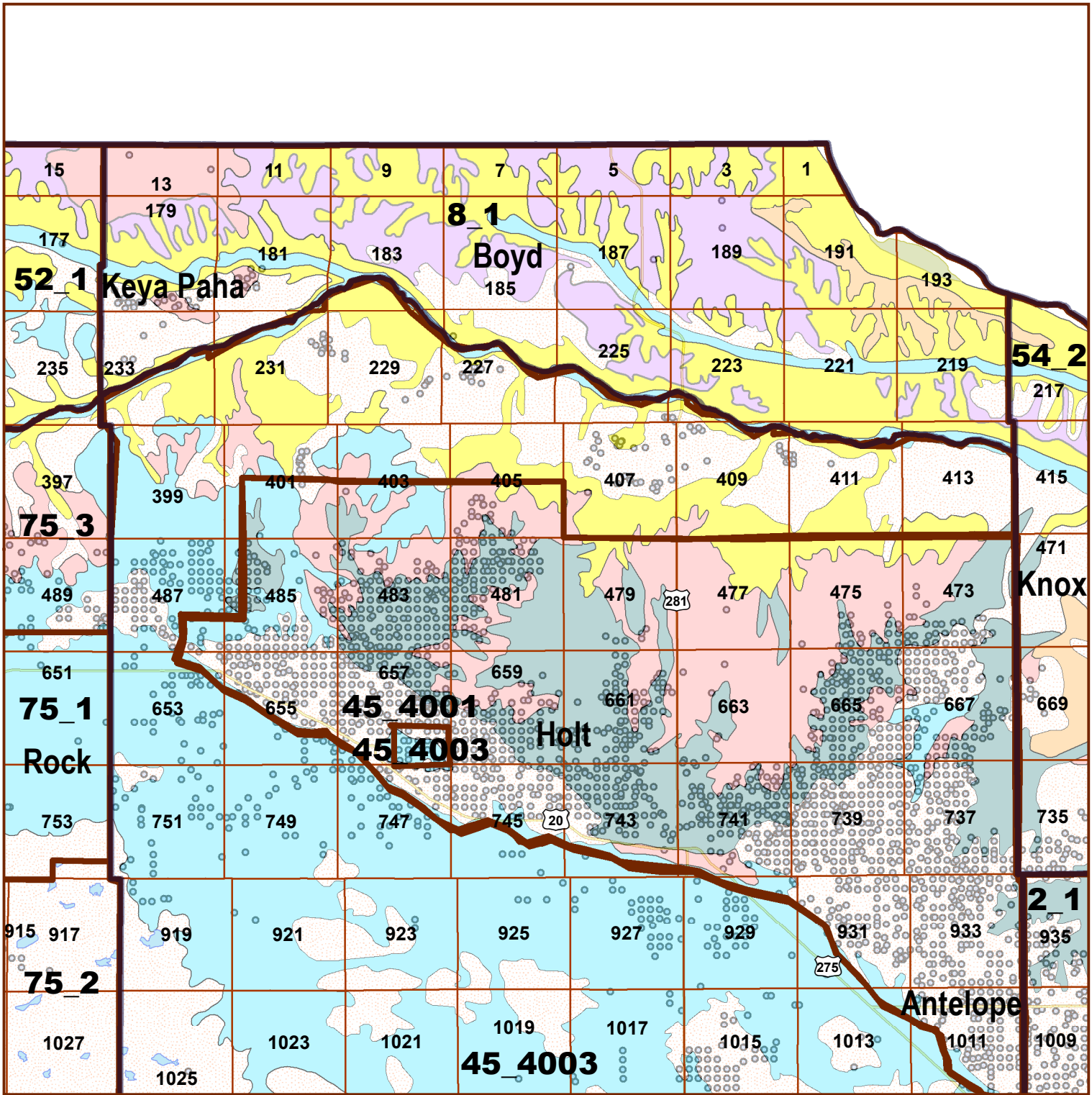
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	<b>3084</b>
Rock	3	n/a	3700	n/a	3600	3500	3492	3249	2717	<b>3387</b>
Knox	2	3925	3795	3720	3625	3551	3465	3209	3060	<b>3581</b>
Keya Paha	1	3200	3200	3100	3100	2800	2800	2700	2700	<b>2851</b>
Holt	3	2850	2850	2850	2850	2700	2700	2500	2500	<b>2609</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	<b>2117</b>
Rock	3	n/a	1100	n/a	1070	960	920	860	800	<b>950</b>
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	<b>2065</b>
Keya Paha	1	1000	1000	995	995	965	965	915	915	<b>974</b>
Holt	3	1800	1800	1800	1800	1800	1803	1803	1817	<b>1802</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	<b>1213</b>
Rock	3	n/a	1051	n/a	987	900	855	745	638	<b>776</b>
Knox	2	1423	1420	1423	1423	1406	1406	1406	1406	<b>1408</b>
Keya Paha	1	810	810	745	745	735	735	725	725	<b>730</b>
Holt	3	1540	1541	1441	1436	1436	1433	1323	874	<b>1232</b>

County	Mkt Area	CRP	TIMBER	WASTE
Boyd	1	n/a	n/a	627
Rock	3	575	350	113
Knox	2	1411	504	150
Keya Paha	1	n/a	n/a	60
Holt	3	1430	500	100

Source: 2018 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.



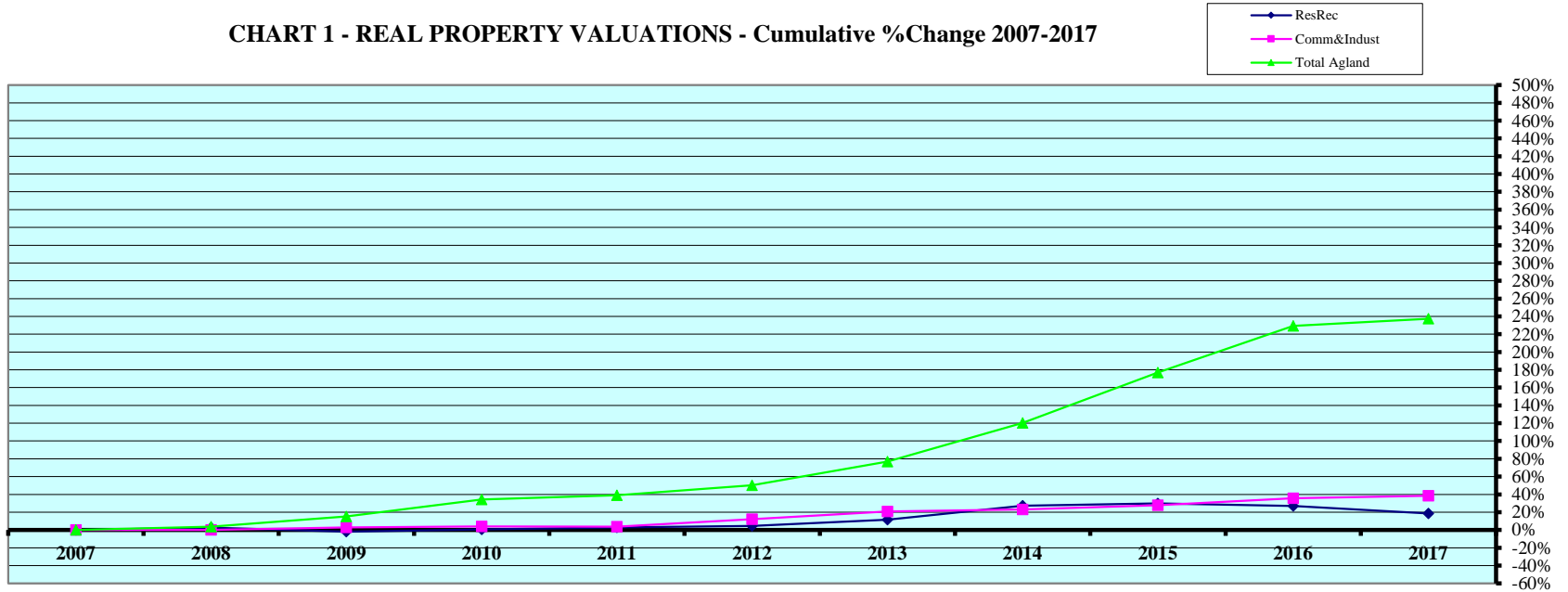
**Legend**

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

## Boyd County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	21,841,690	--	--	--	5,583,865	--	--	--	147,140,505	--	--	--
2008	22,413,465	571,775	2.62%	2.62%	5,587,740	3,875	0.07%	0.07%	152,529,225	5,388,720	3.66%	3.66%
2009	21,428,595	-984,870	-4.39%	-1.89%	5,751,720	163,980	2.93%	3.01%	169,556,645	17,027,420	11.16%	15.23%
2010	22,008,645	580,050	2.71%	0.76%	5,806,745	55,025	0.96%	3.99%	197,504,985	27,948,340	16.48%	34.23%
2011	22,490,465	481,820	2.19%	2.97%	5,793,900	-12,845	-0.22%	3.76%	204,414,135	6,909,150	3.50%	38.92%
2012	22,812,095	321,630	1.43%	4.44%	6,256,300	462,400	7.98%	12.04%	221,144,815	16,730,680	8.18%	50.29%
2013	24,358,185	1,546,090	6.78%	11.52%	6,739,865	483,565	7.73%	20.70%	260,430,935	39,286,120	17.76%	76.99%
2014	27,813,305	3,455,120	14.18%	27.34%	6,872,370	132,505	1.97%	23.08%	324,319,990	63,889,055	24.53%	120.42%
2015	28,362,820	549,515	1.98%	29.86%	7,140,315	267,945	3.90%	27.87%	407,387,955	83,067,965	25.61%	176.87%
2016	27,710,410	-652,410	-2.30%	26.87%	7,576,635	436,320	6.11%	35.69%	484,573,580	77,185,625	18.95%	229.33%
2017	25,890,675	-1,819,735	-6.57%	18.54%	7,729,865	153,230	2.02%	38.43%	496,385,750	11,812,170	2.44%	237.35%

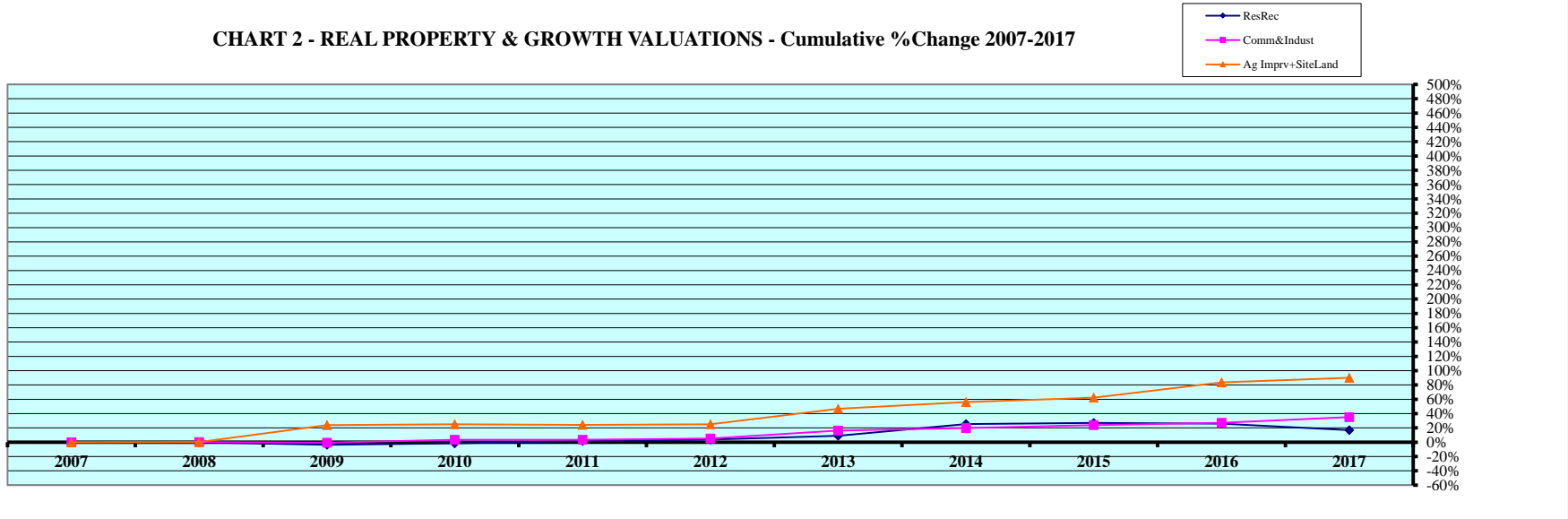
Rate Annual %chg: Residential & Recreational **1.72%** Commercial & Industrial **3.31%** Agricultural Land **12.93%**

Cnty# **8**  
County **BOYD**

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	21,841,690	274,535	1.26%	21,567,155	--	--	5,583,865	210,000	3.76%	5,373,865	--	--
2008	22,413,465	591,060	2.64%	21,822,405	-0.09%	-0.09%	5,587,740	0	0.00%	5,587,740	0.07%	0.07%
2009	21,428,595	368,175	1.72%	21,060,420	-6.04%	-3.58%	5,751,720	199,985	3.48%	5,551,735	-0.64%	-0.58%
2010	22,008,645	478,505	2.17%	21,530,140	0.47%	-1.43%	5,806,745	38,980	0.67%	5,767,765	0.28%	3.29%
2011	22,490,465	284,640	1.27%	22,205,825	0.90%	1.67%	5,793,900	16,185	0.28%	5,777,715	-0.50%	3.47%
2012	22,812,095	132,800	0.58%	22,679,295	0.84%	3.83%	6,256,300	381,225	6.09%	5,875,075	1.40%	5.22%
2013	24,358,185	543,875	2.23%	23,814,310	4.39%	9.03%	6,739,865	241,960	3.59%	6,497,905	3.86%	16.37%
2014	27,813,305	405,875	1.46%	27,407,430	12.52%	25.48%	6,872,370	190,370	2.77%	6,682,000	-0.86%	19.67%
2015	28,362,820	630,985	2.22%	27,731,835	-0.29%	26.97%	7,140,315	225,695	3.16%	6,914,620	0.61%	23.83%
2016	27,710,410	226,810	0.82%	27,483,600	-3.10%	25.83%	7,576,635	472,525	6.24%	7,104,110	-0.51%	27.23%
2017	25,890,675	349,865	1.35%	25,540,810	-7.83%	16.94%	7,729,865	186,745	2.42%	7,543,120	-0.44%	35.09%
Rate Ann%chg	1.72%				0.18%		3.31%			C & I w/o growth 0.33%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	9,801,945	3,719,700	13,521,645	402,690	2.98%	13,118,955	--	--
2008	10,006,755	3,787,870	13,794,625	251,814	1.83%	13,542,811	0.16%	0.16%
2009	9,681,955	7,371,735	17,053,690	294,795	1.73%	16,758,895	21.49%	23.94%
2010	9,789,100	7,584,570	17,373,670	454,460	2.62%	16,919,210	-0.79%	25.13%
2011	10,002,555	7,222,435	17,224,990	438,230	2.54%	16,786,760	-3.38%	24.15%
2012	10,326,435	7,717,795	18,044,230	1,128,395	6.25%	16,915,835	-1.79%	25.10%
2013	12,195,680	8,284,235	20,479,915	651,037	3.18%	19,828,878	9.89%	46.65%
2014	13,238,970	9,049,030	22,288,000	1,182,005	5.30%	21,105,995	3.06%	56.09%
2015	13,529,020	9,837,055	23,366,075	1,422,750	6.09%	21,943,325	-1.55%	62.28%
2016	14,568,680	11,116,855	25,685,535	863,225	3.36%	24,822,310	6.23%	83.57%
2017	13,397,310	12,973,245	26,370,555	671,575	2.55%	25,698,980	0.05%	90.06%
Rate Ann%chg	3.17%	13.31%	6.91%			Ag Imprv+Site w/o growth	3.34%	

(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.

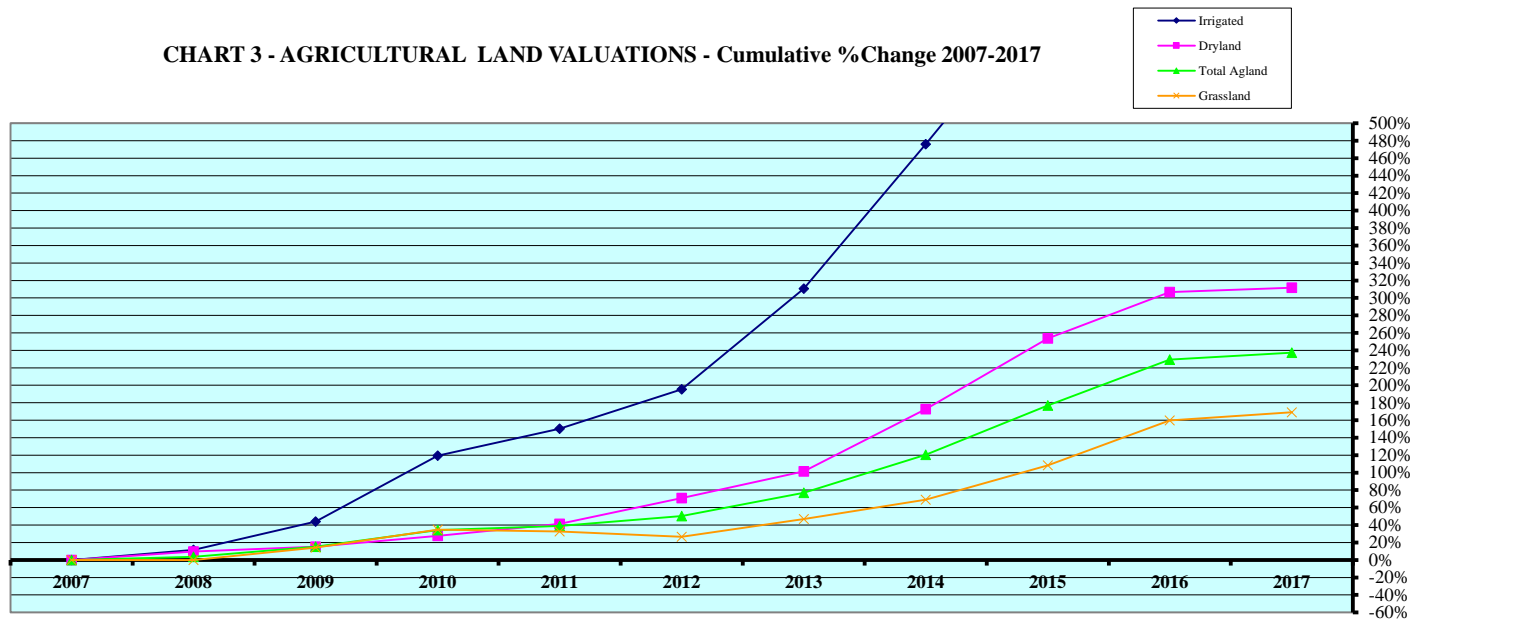
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

Cnty# 8  
County BOYD

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	3,312,055	--	--	--	50,855,965	--	--	--	92,680,485	--	--	--
2008	3,695,500	383,445	11.58%	11.58%	55,847,575	4,991,610	9.82%	9.82%	92,694,150	13,665	0.01%	0.01%
2009	4,764,580	1,069,080	28.93%	43.86%	58,656,415	2,808,840	5.03%	15.34%	105,843,650	13,149,500	14.19%	14.20%
2010	7,269,835	2,505,255	52.58%	119.50%	64,878,645	6,222,230	10.61%	27.57%	124,779,100	18,935,450	17.89%	34.63%
2011	8,292,365	1,022,530	14.07%	150.37%	71,884,880	7,006,235	10.80%	41.35%	122,915,125	-1,863,975	-1.49%	32.62%
2012	9,780,005	1,487,640	17.94%	195.29%	86,864,520	14,979,640	20.84%	70.80%	117,401,240	-5,513,885	-4.49%	26.67%
2013	13,599,215	3,819,210	39.05%	310.60%	102,528,350	15,663,830	18.03%	101.61%	136,173,845	18,772,605	15.99%	46.93%
2014	19,079,315	5,480,100	40.30%	476.06%	138,673,200	36,144,850	35.25%	172.68%	156,754,500	20,580,655	15.11%	69.13%
2015	24,720,225	5,640,910	29.57%	646.37%	179,833,580	41,160,380	29.68%	253.61%	192,979,725	36,225,225	23.11%	108.22%
2016	26,527,905	1,807,680	7.31%	700.95%	206,882,340	27,048,760	15.04%	306.80%	240,695,325	47,715,600	24.73%	159.70%
2017	27,093,035	565,130	2.13%	718.01%	209,377,630	2,495,290	1.21%	311.71%	249,432,465	8,737,140	3.63%	169.13%

Rate Ann.%chg: Irrigated **23.39%** Dryland **15.20%** Grassland **10.41%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	286,225	--	--	--	5,775	--	--	--	147,140,505	--	--	--
2008	286,225	0	0.00%	0.00%	5,775	0	0.00%	0.00%	152,529,225	5,388,720	3.66%	3.66%
2009	286,225	0	0.00%	0.00%	5,775	0	0.00%	0.00%	169,556,645	17,027,420	11.16%	15.23%
2010	298,555	12,330	4.31%	4.31%	278,850	273,075	4728.57%	4728.57%	197,504,985	27,948,340	16.48%	34.23%
2011	181,065	-117,490	-39.35%	-36.74%	1,140,700	861,850	309.07%	19652.38%	204,414,135	6,909,150	3.50%	38.92%
2012	5,963,225	5,782,160	3193.42%	1983.40%	1,135,825	-4,875	-0.43%	19567.97%	221,144,815	16,730,680	8.18%	50.29%
2013	6,969,070	1,005,845	16.87%	2334.82%	1,160,455	24,630	2.17%	19994.46%	260,430,935	39,286,120	17.76%	76.99%
2014	8,010,795	1,041,725	14.95%	2698.78%	1,802,180	641,725	55.30%	31106.58%	324,319,990	63,889,055	24.53%	120.42%
2015	8,010,430	-365	0.00%	2698.65%	1,843,995	41,815	2.32%	31830.65%	407,387,955	83,067,965	25.61%	176.87%
2016	9,180,315	1,169,885	14.60%	3107.38%	1,287,695	-556,300	-30.17%	22197.75%	484,573,580	77,185,625	18.95%	229.33%
2017	9,179,445	-870	-0.01%	3107.07%	1,303,175	15,480	1.20%	22465.80%	496,385,750	11,812,170	2.44%	237.35%

Cnty# **8**  
County **BOYD**

Rate Ann.%chg: Total Agric Land **12.93%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

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
2007	3,312,055	5,317	623			50,849,615	98,181	518			92,691,475	221,175	419		
2008	3,695,500	5,435	680	9.15%	9.15%	55,847,575	98,057	570	9.97%	9.97%	92,694,940	221,188	419	0.00%	0.00%
2009	4,769,315	5,840	817	20.11%	31.11%	58,652,625	97,747	600	5.36%	15.86%	105,841,385	221,093	479	14.23%	14.23%
2010	7,269,835	5,881	1,236	51.38%	98.47%	65,062,355	97,770	665	10.90%	28.49%	124,596,105	221,134	563	17.70%	34.45%
2011	8,266,115	5,913	1,398	13.08%	124.44%	71,916,355	100,773	714	7.24%	37.79%	117,544,730	208,480	564	0.07%	34.54%
2012	9,780,005	5,928	1,650	18.01%	164.86%	86,977,070	100,615	864	21.13%	66.91%	117,201,550	207,846	564	0.01%	34.55%
2013	13,475,770	7,566	1,781	7.96%	185.96%	102,645,805	100,619	1,020	18.01%	96.97%	136,098,595	206,378	659	16.95%	57.36%
2014	18,427,840	7,790	2,365	32.80%	279.76%	139,184,070	101,043	1,377	35.03%	165.96%	156,672,315	205,460	763	15.63%	81.95%
2015	23,875,100	8,083	2,954	24.87%	374.22%	179,987,080	100,434	1,792	30.10%	246.02%	193,185,670	205,779	939	23.11%	124.01%
2016	26,312,235	8,526	3,086	4.48%	395.48%	206,934,455	100,346	2,062	15.07%	298.17%	240,753,035	205,412	1,172	24.85%	179.67%
2017	27,091,965	8,775	3,087	0.04%	395.66%	209,879,240	99,935	2,100	1.84%	305.50%	249,112,525	205,486	1,212	3.43%	189.27%

Rate Annual %chg Average Value/Acre: **17.36%**

**15.03%**

**11.21%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2007	286,225	6,105	47			0	0				147,139,370	330,779	445		
2008	286,225	6,105	47	0.00%	0.00%	0	0				152,524,240	330,785	461	3.66%	3.66%
2009	286,225	6,105	47	0.00%	0.00%	0	0				169,549,550	330,785	513	11.16%	15.23%
2010	298,555	5,958	50	6.89%	6.89%	273,075	389	702			197,499,925	331,132	596	16.36%	34.08%
2011	5,940,255	13,758	432	761.63%	820.97%	893,980	1,544	579	-17.55%		204,561,435	330,468	619	3.78%	39.16%
2012	5,963,250	14,549	410	-5.07%	774.25%	892,955	1,530	583	0.77%		220,814,830	330,469	668	7.95%	50.21%
2013	6,969,700	14,547	479	16.89%	921.94%	922,550	1,527	604	3.54%		260,112,420	330,637	787	17.74%	76.86%
2014	8,009,835	14,513	552	15.20%	1077.25%	1,164,890	1,875	621	2.84%		323,458,950	330,681	978	24.34%	119.90%
2015	8,010,430	14,524	552	-0.07%	1076.44%	1,208,335	1,875	644	3.73%		406,266,615	330,695	1,229	25.60%	176.18%
2016	9,177,205	14,524	632	14.56%	1247.79%	1,287,965	1,872	688	6.76%		484,464,895	330,679	1,465	19.25%	229.35%
2017	9,179,260	14,536	632	-0.06%	1247.00%	1,301,630	1,870	696	1.14%		496,564,620	330,603	1,502	2.52%	237.66%

**8**  
**BOYD**

Rate Annual %chg Average Value/Acre: **12.94%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**



CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,099	BOYD	30,985,067	566,226	250,092	20,612,700	7,729,865	0	5,277,975	496,385,750	13,397,310	12,973,245	0	588,178,230
cnty sectorvalue % of total value:		5.27%	0.10%	0.04%	3.50%	1.31%		0.90%	84.39%	2.28%	2.21%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6	ANOKA	78,571	349	175	32,660	0	0	0	265,070	16,335	3,420	0	396,580
0.29%	%sector of county sector	0.25%	0.06%	0.07%	0.16%				0.05%	0.12%	0.03%		0.07%
	%sector of municipality	19.81%	0.09%	0.04%	8.24%				66.84%	4.12%	0.86%		100.00%
65	BRISTOW	58,224	19,522	9,786	949,425	89,380	0	0	4,835	0	18,740	0	1,149,912
3.10%	%sector of county sector	0.19%	3.45%	3.91%	4.61%	1.16%			0.00%		0.14%		0.20%
	%sector of municipality	5.06%	1.70%	0.85%	82.57%	7.77%			0.42%		1.63%		100.00%
326	BUTTE	757,164	0	0	5,137,505	2,102,920	0	0	9,535	0	8,570	0	8,015,694
15.53%	%sector of county sector	2.44%			24.92%	27.21%			0.00%		0.07%		1.36%
	%sector of municipality	9.45%			64.09%	26.24%			0.12%		0.11%		100.00%
2	GROSS	4,729	0	0	66,875	13,515	0	0	0	0	0	0	85,119
0.10%	%sector of county sector	0.02%			0.32%	0.17%							0.01%
	%sector of municipality	5.56%			78.57%	15.88%							100.00%
245	LYNCH	132,760	502	252	3,100,340	618,800	0	0	0	0	0	0	3,852,654
11.67%	%sector of county sector	0.43%	0.09%	0.10%	15.04%	8.01%							0.66%
	%sector of municipality	3.45%	0.01%	0.01%	80.47%	16.06%							100.00%
1	MONOWI	3,972	0	0	7,950	3,265	0	0	15,225	0	2,080	0	32,492
0.05%	%sector of county sector	0.01%			0.04%	0.04%			0.00%		0.02%		0.01%
	%sector of municipality	12.22%			24.47%	10.05%			46.86%		6.40%		100.00%
84	NAPER	113,047	0	0	1,066,800	141,315	0	0	0	0	0	0	1,321,162
4.00%	%sector of county sector	0.36%			5.18%	1.83%							0.22%
	%sector of municipality	8.56%			80.75%	10.70%							100.00%
455	SPENCER	1,255,119	109,859	64,228	8,680,825	3,239,245	0	0	0	0	0	0	13,349,276
21.68%	%sector of county sector	4.05%	19.40%	25.68%	42.11%	41.91%							2.27%
	%sector of municipality	9.40%	0.82%	0.48%	65.03%	24.27%							100.00%
1,184	Total Municipalities	2,403,586	130,232	74,441	19,042,380	6,208,440	0	0	294,665	16,335	32,810	0	28,202,889
56.41%	%all municip.sectors of cnty	7.76%	23.00%	29.77%	92.38%	80.32%			0.06%	0.12%	0.25%		4.79%

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,691</b>	<b>Value : 560,507,795</b>	<b>Growth 1,263,960</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	299	307,840	24	140,570	1	880	324	449,290	
<b>02. Res Improve Land</b>	730	1,046,420	28	79,575	0	0	758	1,125,995	
<b>03. Res Improvements</b>	736	20,442,840	28	1,555,620	12	312,865	776	22,311,325	
<b>04. Res Total</b>	1,035	21,797,100	52	1,775,765	13	313,745	1,100	23,886,610	462,475
<b>% of Res Total</b>	94.09	91.25	4.73	7.43	1.18	1.31	29.80	4.26	36.59
<b>05. Com UnImp Land</b>	31	42,580	0	0	2	3,710	33	46,290	
<b>06. Com Improve Land</b>	143	209,960	18	117,640	0	0	161	327,600	
<b>07. Com Improvements</b>	156	6,213,865	18	852,490	3	548,300	177	7,614,655	
<b>08. Com Total</b>	187	6,466,405	18	970,130	5	552,010	210	7,988,545	249,550
<b>% of Com Total</b>	89.05	80.95	8.57	12.14	2.38	6.91	5.69	1.43	19.74
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	16	947,910	16	947,910	
<b>14. Rec Improve Land</b>	0	0	0	0	39	1,384,155	39	1,384,155	
<b>15. Rec Improvements</b>	0	0	0	0	127	3,968,830	127	3,968,830	
<b>16. Rec Total</b>	0	0	0	0	143	6,300,895	143	6,300,895	53,415
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.87	1.12	4.23
<b>Res &amp; Rec Total</b>	1,035	21,797,100	52	1,775,765	156	6,614,640	1,243	30,187,505	515,890
<b>% of Res &amp; Rec Total</b>	83.27	72.21	4.18	5.88	12.55	21.91	33.68	5.39	40.82
<b>Com &amp; Ind Total</b>	187	6,466,405	18	970,130	5	552,010	210	7,988,545	249,550
<b>% of Com &amp; Ind Total</b>	89.05	80.95	8.57	12.14	2.38	6.91	5.69	1.43	19.74
<b>17. Taxable Total</b>	1,222	28,263,505	70	2,745,895	161	7,166,650	1,453	38,176,050	765,440
<b>% of Taxable Total</b>	84.10	74.03	4.82	7.19	11.08	18.77	39.37	6.81	60.56

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	150	1	26	177

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	6	260,920	1,638	334,195,205	1,644	334,456,125
28. Ag-Improved Land	1	11,585	5	67,450	562	161,921,020	568	162,000,055
29. Ag Improvements	2	6,920	5	54,205	587	25,814,440	594	25,875,565
30. Ag Total							2,238	522,331,745

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	2	1.64	7,055	
33. HomeSite Improvements	0	0.00	0	2	0.00	24,030	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.30	300	
36. FarmSite Improv Land	1	2.05	2,050	5	3.52	3,520	
37. FarmSite Improvements	2	0.00	6,920	5	0.00	30,175	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	5	4.06	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	73	73.76	442,560	73	73.76	442,560	
32. HomeSite Improv Land	365	377.56	2,265,360	367	379.20	2,272,415	
33. HomeSite Improvements	382	0.00	14,862,675	384	0.00	14,886,705	155,255
34. HomeSite Total				<b>457</b>	<b>452.96</b>	<b>17,601,680</b>	
35. FarmSite UnImp Land	114	175.26	175,260	115	175.56	175,560	
36. FarmSite Improv Land	448	1,435.69	1,435,690	454	1,441.26	1,441,260	
37. FarmSite Improvements	561	0.00	10,951,765	568	0.00	10,988,860	343,265
38. FarmSite Total				<b>683</b>	<b>1,616.82</b>	<b>12,605,680</b>	
39. Road & Ditches	1,563	4,256.90	0	1,568	4,260.96	0	
40. Other- Non Ag Use	2	16.95	635,625	2	16.95	635,625	
41. Total Section VI				<b>1,140</b>	<b>6,347.69</b>	<b>30,842,985</b>	<b>498,520</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	230.24	160,720	3	230.24	160,720

Schedule VIII : Agricultural Records : Special Value

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

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	23.81	0.28%	82,620	0.31%	3,469.97
46. 1A	1,015.06	11.80%	3,522,255	13.28%	3,470.00
47. 2A1	971.22	11.29%	3,166,180	11.93%	3,260.00
48. 2A	1,172.00	13.62%	3,820,720	14.40%	3,260.00
49. 3A1	60.09	0.70%	185,080	0.70%	3,080.05
50. 3A	2,458.54	28.58%	7,572,280	28.54%	3,079.99
51. 4A1	1,224.81	14.24%	3,453,980	13.02%	2,820.01
52. 4A	1,676.74	19.49%	4,728,415	17.82%	2,820.00
53. Total	8,602.27	100.00%	26,531,530	100.00%	3,084.25
<b>Dry</b>					
54. 1D1	1,765.34	1.90%	4,148,590	2.11%	2,350.02
55. 1D	35,350.21	38.11%	83,073,190	42.31%	2,350.01
56. 2D1	5,270.69	5.68%	11,015,790	5.61%	2,090.01
57. 2D	29,726.70	32.05%	62,128,775	31.64%	2,090.00
58. 3D1	3,637.60	3.92%	6,838,745	3.48%	1,880.02
59. 3D	1,369.93	1.48%	2,575,470	1.31%	1,880.00
60. 4D1	12,271.75	13.23%	20,861,975	10.63%	1,700.00
61. 4D	3,355.12	3.62%	5,703,610	2.90%	1,699.97
62. Total	92,747.34	100.00%	196,346,145	100.00%	2,117.00
<b>Grass</b>					
63. 1G1	559.01	0.26%	793,795	0.31%	1,420.00
64. 1G	10,405.17	4.89%	14,777,865	5.73%	1,420.24
65. 2G1	5,921.95	2.78%	7,580,135	2.94%	1,280.01
66. 2G	18,924.47	8.90%	24,230,305	9.39%	1,280.37
67. 3G1	4,456.12	2.09%	5,354,140	2.07%	1,201.53
68. 3G	10,924.33	5.14%	13,109,175	5.08%	1,200.00
69. 4G1	37,834.60	17.79%	45,035,675	17.45%	1,190.33
70. 4G	123,696.42	58.15%	147,220,785	57.04%	1,190.18
71. Total	212,722.07	100.00%	258,101,875	100.00%	1,213.33
<b>Irrigated Total</b>					
	8,602.27	2.60%	26,531,530	5.40%	3,084.25
<b>Dry Total</b>					
	92,747.34	28.05%	196,346,145	39.95%	2,117.00
<b>Grass Total</b>					
	212,722.07	64.33%	258,101,875	52.51%	1,213.33
72. Waste	14,656.97	4.43%	9,186,350	1.87%	626.76
73. Other	1,921.94	0.58%	1,322,860	0.27%	688.29
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	330,650.59	100.00%	491,488,760	100.00%	1,486.43

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	8,602.27	26,531,530	8,602.27	26,531,530
<b>77. Dry Land</b>	0.00	0	79.28	163,355	92,668.06	196,182,790	92,747.34	196,346,145
<b>78. Grass</b>	7.42	9,535	122.47	153,610	212,592.18	257,938,730	212,722.07	258,101,875
<b>79. Waste</b>	0.00	0	9.72	530	14,647.25	9,185,820	14,656.97	9,186,350
<b>80. Other</b>	0.00	0	0.00	0	1,921.94	1,322,860	1,921.94	1,322,860
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>7.42</b>	<b>9,535</b>	<b>211.47</b>	<b>317,495</b>	<b>330,431.70</b>	<b>491,161,730</b>	<b>330,650.59</b>	<b>491,488,760</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	8,602.27	2.60%	26,531,530	5.40%	3,084.25
<b>Dry Land</b>	92,747.34	28.05%	196,346,145	39.95%	2,117.00
<b>Grass</b>	212,722.07	64.33%	258,101,875	52.51%	1,213.33
<b>Waste</b>	14,656.97	4.43%	9,186,350	1.87%	626.76
<b>Other</b>	1,921.94	0.58%	1,322,860	0.27%	688.29
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>330,650.59</b>	<b>100.00%</b>	<b>491,488,760</b>	<b>100.00%</b>	<b>1,486.43</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Anoka	32	12,555	4	740	4	20,430	36	33,725	0
83.2 Bristow	22	16,275	60	47,985	60	951,630	82	1,015,890	0
83.3 Butte	51	101,425	189	342,550	190	5,141,055	241	5,585,030	30,135
83.4 Commercial-rural Res.	0	0	1	74,210	1	69,645	1	143,855	0
83.5 Gross	20	8,245	2	770	3	32,555	23	41,570	0
83.6 Lynch	87	81,140	162	132,455	173	3,992,605	260	4,206,200	52,990
83.7 Monowi	31	2,570	2	140	2	6,410	33	9,120	0
83.8 Naper	18	15,040	64	61,355	66	1,247,650	84	1,324,045	138,085
83.9 Rural Residential	42	1,112,550	67	1,392,790	157	5,657,875	199	8,163,215	147,880
83.10 Spencer	37	47,400	246	457,155	247	9,160,300	284	9,664,855	146,800
84 Residential Total	340	1,397,200	797	2,510,150	903	26,280,155	1,243	30,187,505	515,890



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Butte	0	0	1	630	1	3,575	1	4,205	0
85.2	Commercial-bristow	3	1,475	15	5,850	15	93,640	18	100,965	0
85.3	Commercial-butte	13	14,470	41	63,535	42	2,102,750	55	2,180,755	61,325
85.4	Commercial-gross	0	0	1	140	1	14,130	1	14,270	0
85.5	Commercial-lynch	9	6,125	25	13,870	29	682,010	38	702,005	68,370
85.6	Commercial-monowi	0	0	1	30	1	3,195	1	3,225	0
85.7	Commercial-naper	1	245	12	6,520	12	137,585	13	144,350	0
85.8	Commercial-rural Res.	0	0	17	115,130	20	1,397,025	20	1,512,155	49,170
85.9	Commercial-spencer	4	9,690	48	121,895	55	3,179,995	59	3,311,580	70,685
85.10	Rural Residential	2	3,710	0	0	1	750	3	4,460	0
85.11	Spencer	1	10,575	0	0	0	0	1	10,575	0
86	Commercial Total	33	46,290	161	327,600	177	7,614,655	210	7,988,545	249,550

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	559.01	0.26%	793,795	0.31%	1,420.00
88. 1G	10,405.17	4.89%	14,777,865	5.73%	1,420.24
89. 2G1	5,921.95	2.78%	7,580,135	2.94%	1,280.01
90. 2G	18,924.47	8.90%	24,230,305	9.39%	1,280.37
91. 3G1	4,456.12	2.09%	5,354,140	2.07%	1,201.53
92. 3G	10,924.33	5.14%	13,109,175	5.08%	1,200.00
93. 4G1	37,834.60	17.79%	45,035,675	17.45%	1,190.33
94. 4G	123,696.42	58.15%	147,220,785	57.04%	1,190.18
95. Total	212,722.07	100.00%	258,101,875	100.00%	1,213.33
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	212,722.07	100.00%	258,101,875	100.00%	1,213.33
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	212,722.07	100.00%	258,101,875	100.00%	1,213.33

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

**08 Boyd**

	<b>2017 CTL County Total</b>	<b>2018 Form 45 County Total</b>	<b>Value Difference (2018 form 45 - 2017 CTL)</b>	<b>Percent Change</b>	<b>2018 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	20,612,700	23,886,610	3,273,910	15.88%	462,475	13.64%
02. Recreational	5,277,975	6,300,895	1,022,920	19.38%	53,415	18.37%
03. Ag-Homesite Land, Ag-Res Dwelling	13,397,310	17,601,680	4,204,370	31.38%	155,255	30.22%
<b>04. Total Residential (sum lines 1-3)</b>	<b>39,287,985</b>	<b>47,789,185</b>	<b>8,501,200</b>	<b>21.64%</b>	<b>671,145</b>	<b>19.93%</b>
05. Commercial	7,729,865	7,988,545	258,680	3.35%	249,550	0.12%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>7,729,865</b>	<b>7,988,545</b>	<b>258,680</b>	<b>3.35%</b>	<b>249,550</b>	<b>0.12%</b>
08. Ag-Farmsite Land, Outbuildings	12,337,620	12,605,680	268,060	2.17%	343,265	-0.61%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	635,625	635,625	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>12,973,245</b>	<b>13,241,305</b>	<b>268,060</b>	<b>2.07%</b>	<b>343,265</b>	<b>-0.58%</b>
12. Irrigated	27,093,035	26,531,530	-561,505	-2.07%		
13. Dryland	209,377,630	196,346,145	-13,031,485	-6.22%		
14. Grassland	249,432,465	258,101,875	8,669,410	3.48%		
15. Wasteland	9,179,445	9,186,350	6,905	0.08%		
16. Other Agland	1,303,175	1,322,860	19,685	1.51%		
<b>17. Total Agricultural Land</b>	<b>496,385,750</b>	<b>491,488,760</b>	<b>-4,896,990</b>	<b>-0.99%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>556,376,845</b>	<b>560,507,795</b>	<b>4,130,950</b>	<b>0.74%</b>	<b>1,263,960</b>	<b>0.52%</b>

## 2018 Assessment Survey for Boyd County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$114,250, this includes \$10,305 for GIS
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$6,400
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$9,510, plus \$500 computer consultant
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500, plus \$2,500 for travel expenses
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	None

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS INC
2.	<b>CAMA software:</b>
	MIPS INC V 3.0
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Deputy
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	GIS is available to the public. <a href="http://www.boyd.gisworkshop.com">www.boyd.gisworkshop.com</a> and we have <a href="http://nebraska.assessorsonline.us">nebraska.assessorsonline.us</a> .
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop 100% support. The assessor and deputy also assist
8.	<b>Personal Property software:</b>
	MIPS INC V 3.0

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Butte
4.	<b>When was zoning implemented?</b>
	2003

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	None, however the assessor has a verbal agreement with a local lister for data collection and pick up work.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

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

## 2018 Residential Assessment Survey for Boyd County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor, Deputy, and lister														
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Anoka, Bristow, Gross, Monowi, Naper – majority of parcels and sales fall in Bristow and Naper. The two groupings are made up of a Bank, Meat Locker, Bar/Grill, Post Office, Library, Plumbing service, trucking center, Consignment store and NE Dept. of Roads shop.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Butte - all improved and unimproved properties located within the Village of Butte. Population approximately 326. K-4 attendance center, café, bank/insurance company, grocery store, assisted living/nursing home, community center, trucking/welding business, Massey implement dealer, motel, farm supply business, health clinic, green house/floral shop, fitness center, beauty shop, Sapp Brothers Propane, library, convenience store/gas, Post Office, Craft Store. Antique Shop, storage units and Bar/Grill</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Lynch - all improved and unimproved properties located within the Village of Lynch. Population approximately 245. Public school, quick stop, Coop, Gas station, grocery store, bank, bars, car repair shop, bowling alley, post office, hospital, theatre, cafe, Special T's and a health clinic.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural - all improved and unimproved properties located in the rural areas outside of the Villages.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Spencer - all improved and unimproved properties located within the Village of Spencer. Population approximately 455. 5-12 public school, lumberyard, grocery store, convenience/gas station, bar, post office, café, health clinic, funeral home, library, insurance company, body shop, mechanic shop, heating/cooling shop, Spencer livestock, trucking center, senior citizens center, fitness center, newspaper office, beauty shop, Huffy's wind socks, motel, small sporting goods store, welding shop, cafe/general store, clothing botique, screen printing shop, used car dealership, storage units and a assisted living center.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Anoka, Bristow, Gross, Monowi, Naper – majority of parcels and sales fall in Bristow and Naper. The two groupings are made up of a Bank, Meat Locker, Bar/Grill, Post Office, Library, Plumbing service, trucking center, Consignment store and NE Dept. of Roads shop.	02	Butte - all improved and unimproved properties located within the Village of Butte. Population approximately 326. K-4 attendance center, café, bank/insurance company, grocery store, assisted living/nursing home, community center, trucking/welding business, Massey implement dealer, motel, farm supply business, health clinic, green house/floral shop, fitness center, beauty shop, Sapp Brothers Propane, library, convenience store/gas, Post Office, Craft Store. Antique Shop, storage units and Bar/Grill	03	Lynch - all improved and unimproved properties located within the Village of Lynch. Population approximately 245. Public school, quick stop, Coop, Gas station, grocery store, bank, bars, car repair shop, bowling alley, post office, hospital, theatre, cafe, Special T's and a health clinic.	04	Rural - all improved and unimproved properties located in the rural areas outside of the Villages.	05	Spencer - all improved and unimproved properties located within the Village of Spencer. Population approximately 455. 5-12 public school, lumberyard, grocery store, convenience/gas station, bar, post office, café, health clinic, funeral home, library, insurance company, body shop, mechanic shop, heating/cooling shop, Spencer livestock, trucking center, senior citizens center, fitness center, newspaper office, beauty shop, Huffy's wind socks, motel, small sporting goods store, welding shop, cafe/general store, clothing botique, screen printing shop, used car dealership, storage units and a assisted living center.	Ag	Agricultural homes and outbuildings
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Ag	Agricultural homes and outbuildings														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>														
	A depreciation study was developed based on local market information and implemented for assessment year 2017.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	One depreciation table is developed for all valuation groupings. However, economic depreciation is applied to individual groupings based on the study.														

6.	<b>Describe the methodology used to determine the residential lot values?</b>																																							
	Market analysis of vacant land sales to determine sq ft value.																																							
7.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																							
	All lots are treated the same, currently there is no difference.																																							
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## 2018 Commercial Assessment Survey for Boyd County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Assessor, Deputy Assessor and lister													
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>													
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01	Anoka, Bristow, Gross, Monowi, Naper, Butte, Lynch, Spencer and Rural – all commercial parcels within Boyd County.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	The county would hire a licensed appraiser, compare with adjoining counties, then state wide.													
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>													
	The County develops depreciation studies based on local market information.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>													
	No, but an economic depreciation is applied to individual groupings based on the study													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	Market analysis of vacant land sales to determine sq ft value.													
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01	2017	2016	2017	2017										

## 2018 Agricultural Assessment Survey for Boyd County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor, Deputy Assessor and lister						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2017
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	Soils, land use and geographic characteristics.	2017					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may say a market area or areas are needed.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Questionnaires from buyers and sellers are also reviewed for any recreational influences.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>						
	Yes, they carry the same value.						
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Sales are verified and values are set by using the value of current class of grass for the soil type and factoring up to 100%.						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>7a.</b>	<b>How many special valuation applications are on file?</b>						
	N/A						
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	N/A						
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>						
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>						
	N/A						
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>						
	N/A						
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>						
	N/A						

# **2017 Plan of Assessment for Boyd County**

**Assessment Years 2018, 2019, and 2020**

**June 15, 2017**

## **Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2007, LB 334, Auth. 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 amendment thereto shall be mailed to the Department of Revenue on or before October 31 each year.

## **Real Property Assessment Requirements:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, or is permitted by the constitution and enabling the legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as the “market value of real property in the ordinary course of trade.” Neb.Rev.Stat. 77-112 (R.R.S. 2003).

## **Assessment levels required for real property are as follows:**

The acceptable ratio range for the median of the “Assessment-Sales Ratio” is 75% of actual or fair market value for the class and subclasses of agricultural land and horticultural land not receiving special valuation pursuant to Neb. Rev. Stat. 77-1344; 75% of special valuation for the class and subclasses of agricultural land and horticultural land receiving special valuation pursuant to Neb. Rev. Stat. 77-1344; and 100% of actual or fair market value for all other classes and sub class of real property.

**General Description of Real Property in Boyd County**

Per the 2017 County Abstract, Boyd County consists of the following real property types:

	Parcels	% of Total
<b>Residential</b>	1,094	30%
<b>Commercial</b>	211	6%
<b>Recreational</b>	143	4%
<b>Agricultural</b>	<u>2,227</u>	<u>60%</u>
	3,675	100%

**Agricultural Land Summary as it is predominant property type in Boyd County.**

	Total Taxable Acres	% of Total Acres
<b>Irrigated</b>	8,775.22	3%
<b>Dry land</b>	99,935.38	30%
<b>Grassland</b>	205,486.44	62%
<b>Waste</b>	14,535.51	4%
<b>Other Ag land</b>	<u>1,870.49</u>	<u>1%</u>
<b>Total</b>	<b>330,603.04</b>	<b>100%</b>

New Property: For assessment year 2017, an estimated 14 building permits and /or information statements were filed for new property construction/additions in the county.

**2017 Level of Value**

<b><u>Property Class</u></b>	<b><u>Median</u></b>	<b><u>*C.O.D</u></b>	<b><u>*P.R.D.</u></b>
<b>Residential</b>	99	34.37	127.99
<b>Agricultural</b>	69	21.52	105.48
<b>Commercial</b>	100% (Insufficient number of sales to provide reliable statistical studies)		

\*C.O.D. means coefficient of dispersion and \*P.R.D. means price related differential.

Residential, Agricultural, & Commercial medians are within required range. Commercial level of value has been met; however there are only 11 qualified sales in the sales file and therefore the statistics may not be reliable. Each year we must analyze our statistics and determine what steps should be taken to better our quality and uniformity of assessment. We will work with our Field Liaison on the analysis of assessment sales ratio studies.

### **3 YEAR APPRAISAL PLAN**

#### **2018**

##### **Residential**

Sales ratio study has been done in all villages. We have approximately 751 improved village parcels. Sales review and pickup work will be completed. We continually keep property cards updated with the most current changes. The residential lot (per square foot) pricing has been at the same rate for years. We have not had many unimproved lot sales to be able to determine what value should be on the lot (per square foot). With guidance, from our Field Liaison we determined no changes in lot values were necessary at this time. A residential depreciation study was done on all village properties. Economic depreciation has been adjusted accordingly. We have also updated our residential costing in CAMA from year 2006 to year 2016 pricings. (2016 being the most current available)

##### **Commercial**

Sales ratio study will be done on the commercial properties to be certain our values are in compliance with required statistical measures. We have approximately 180 improved commercial parcels county-wide. Sales review and pickup work will be completed. Keeping in compliance with the NE Statute 77-1311.03, we have contacted an individual to do a total review and inspection on all commercial property. Those changes will be implemented for 2018. We will replace the old commercial parcel cards with new cards. We will also be updating the costing for all commercial property in CAMA from year 2006 to year 2016. (2016 being the most current available)

##### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustment to comply with statistical measures. Sales will also be plotted on a map to determine if the current market areas are supported by the current sales. Each year a market analysis is conducted in-house by utilizing the county's current MIPS system. Sales review and pickup work will also be completed for agricultural properties. We have implemented an updated soil survey for the state of Nebraska for 2017 throughout the county. New costings have been updated in CAMA from year 2006 to year 2016. (2016 being the most current available) There are approximately 80 new soils that are now listed in the soil surveys from the NRCS of the USDA. We have fully implemented GIS. This GIS has been very beneficial for the county as a whole. We currently have the 2016 imagery from GIS. We will begin reviewing land use in the county and making changes to land use accordingly. GIS currently cost \$6,705 per year for 100%

support. In 2017 a GIS web site has been developed for the county. Additional county tabs, such as the road department and the county clerk, have been added to the website. Cost for the web site will be \$3,600 per year for the Assessor's tab.

### **Recreational**

Recreational property will need to be reviewed often. A total review to measure & list the new and remodeled recreational property will be necessary due to constant changes. Our office has received several building permits and Manufactured Housing Transfer Statements (Form 521MH) so there is much activity in this area since the flooding. We currently have an estimated 164 improved recreational parcels. We have updated the pricings for all recreational property in CAMA from year 2006 to year 2016 (2016 being the most current available). Constantly, there are changes to keep all recreational property updated, ownership, etc. Sales review and pickup work will be completed. To keep in compliance with the Nebraska Statute 77-1311.03, we will contact an individual to do a total review and inspection on all recreational property. This will be part of the 6 year review. Those changes will be implemented for 2019.

## **2019**

### **Residential**

Sales ratio study will be done in all villages too keep in compliance with the Nebraska Statute 77-1311.03. Sales review and pickup work will also be completed. We have approximately 751 village parcels. We continually keep property cards updated and documented with the most current changes.

### **Commercial**

Sales ratio study will be done on the commercial properties to be certain our values are still in compliance with required statistical measures. Sales review and pickup work will be completed. We have approximately 180 improved commercial parcels county-wide. To keep in compliance with the Nebraska Statute 77-1311.03, all commercial property has been reviewed for the 6-year review and changes were implemented in 2018.

### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustment to comply with statistical measures. Sales will be platted on a map to determine if the current market areas are supported by the current sales. The market analysis is conducted in-house by utilizing the county's current MIPS system. Sales review and pickup work will also be completed for agricultural properties. The GIS system will be used to keep updated with all land usage. We continually will keep property cards updated and documented with the most current changes.

## **Recreational**

Recreational property will be reviewed as continually there are changes. Sales review and pickup work will be completed. Each year with all the changes in recreational property, a drive thru review (using the property record cards) will be done to determine if any changes have been done since the previous year. Any changes from the total review and inspection (6 year review) will be implemented for 2019.

## **2020**

### **Residential**

Sales ratio study will be done in all villages to keep in compliance with Nebraska Statute 77-1311.03. Sales review and pickup work will also be completed. We have approximately 749 village parcels. We will continually keep property cards updated & documented with the most current changes.

### **Commercial**

Sales ratio study will be done on the commercial properties to be certain our values are still in compliance with required statistical measures. Sales review and pickup work will also be completed. We will continually keep property cards updated & documented with the most current change.

### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustment to comply with statistical measures. Sales will be platted on a map to determine if the current market areas are supported by the current sales. Sales review and pickup work will also be completed for agricultural properties. Using the most current GIS information we will review land usage and keep records updated. To keep in compliance with the Nebraska State Statute 77-1311.01, we will contact an individual to do a whole review and inspection of all rural parcels. According to state statute all property throughout the county needs to be reviewed and inspected every 6 years. We will make any necessary changes and implement those changes for 2021. We will continually keep property cards updated & documented with the most current changes.

### **Recreational**

Sales review and pickup work will be completed. All recreational property will be updated according to ownership and any changes that have occurred in the previous year. Review of all recreational property is always necessary due to constant improvement changes.

## **TIMETABLE OF NARRATIVE PORTION OF THE PLAN**

### **2018**

1. Market study of ag land and rural improvements
2. Sales review and pickup work
3. Sales ratio study on all residential property
4. Updates and sales ratio study on commercial property
5. Updated GIS information used to review all property and land use
6. Implement the 2017 commercial review changes and inspection information for 2018
7. Prepare for the 6 year recreational review and inspection
8. Update costings in CAMA for all commercial property throughout the county

### **2019**

1. Market study of ag land
2. Sales review and pickup work
3. Sales ratio study on residential property
4. Recreational property reviewed for continual changes
5. Commercial property, updates and sales ratio study
6. Updated GIS information used to review all property
7. Implement the 2017 recreational review and inspection information

### **2020**

1. Sales review and pick up work
2. Market study of ag land and rural improvements
3. Recreational property reviewed for continual changes
4. Sales ratio study in villages on all residential property
5. Updates and sales ratio study on commercial property
6. Continue adding or changing GIS information on property that had changes
7. Prepare for the 6 year rural review and inspection

### **STAFF**

1. Assessor
2. Deputy Assessor

The Assessor has her Assessor's certification and will be taking the IAAO and other courses of instruction for the assessment field to complete the required hours to maintain them. The



Assessor has taken IAAO course #101, which is required by law to be taken by the end of the first term. IAAO course #300 is also required to be completed by the end of the first term. The Assessor is scheduled for this class in August, 2017. The Assessor attends monthly district meetings when able. The Assessor and Deputy Assessor will continue to attend workshops and sessions that will give required certification hours. Should the occasion occur that we need further training in a specific area, we will find somewhere to receive instruction. The Assessor and Deputy Assessor must be knowledgeable to complete all office responsibilities and reports. Reports are filed accurately and in a timely manner. The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed to meet the requirements of law/regulation.

1. Form 45 County Abstract of Assessment for Real Property
2. Form 45P – Personal Property County Abstract Of Assessment Report
3. Personal Property Schedules
4. Form 259P - Personal Property Tax Exemption Summary Certificate
5. Sales information to PA&D rosters and annual Assessed Value Update with Abstract
6. Certification of Value Political Subdivisions
7. School District Taxable Value Report
8. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
9. Certificate of Taxes Levied Report
10. Report of current values for properties owned by Board of Educational Lands and Funds
11. Report of all Exempt Property and Taxable Government Owned Property
12. Annual Plan of Assessment Report (for the next 3 Assessment years)
13. Notice of Valuation Change - Statute 77-1315
14. Attend County Board of Equalization meetings
15. TERC Appeals – prepare & attend hearings
16. TERC Statewide Equalization – attend hearings if applicable to county
17. Centralized Assessment – establishes assessment records & tax billing for tax list
18. Annual Inventory Statement – reported to County Board by August 25<sup>th</sup>.
19. Average Residential Value for Homestead Exemptions- certified by September 1<sup>st</sup>
20. Tax Districts & Tax Rates
21. Tax List - prepared & certified to the county treasurer by November 22<sup>nd</sup>

The data on the cadastral maps is 1973. Consideration should be given to replace them as all the highways have changed their right-of-ways since they were published. The edges of the cadastral maps are getting worn even though we have them in sturdy book binders. The cadastral maps are kept current as to ownership when we do monthly transfers. Implementing GIS Workshop has helped as our outdated cadastral maps are fragile & badly worn.

The soil maps that show the land usage are in excellent condition. We were unable to obtain usage maps from the Farm Service Agency to get our records updated, thus GIS Workshop implementation has helped us do our job the best and the most accurate way possible. We are already realizing the benefits of having GIS workshop. We have had numerous individuals stop in the office to view and print GIS maps. All surveys can be drawn out with much accuracy.

The property record cards contain all information required by Regulation 10-004, which include the legal description, property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property, a photograph of the property, and if agricultural land is involved, an inventory of the soil types by land use. The property record cards are updated continually. All rural, exempt, and IOLL property record cards have been replaced with new property record cards. The old commercial record cards will be replaced for 2018. We have put situs of property and cadastral map book and page on residential and commercial property and continually add information as we obtain information. We are still planning to meet with the Holt County contact that works with the 911 physical addresses and document the physical address on all recreational property in the Sleepy Hollow & Sunshine Bottom area when time allows.

All personal property is handled according to Regulation 20. The schedules are to be filed by May 1 to be considered timely and receive the \$10,000 exemption. After May 1st and on or before June 30th all schedules received by the office receive a 10% penalty with no exemption. On or after July 1, a 25% penalty is assessed with no exemption. We have our local newspaper publish an ad for 2 weeks to remind taxpayers that it is personal property filing time. The taxpayer's federal income tax depreciation schedule is used as a basis for the personal property schedule. We both do the personal property file maintenance. We maintain personal property books and also in the computer. Our office phones &/or sends out notices if schedules are late and apply penalties. A Personal Property Tax Exemption Summary Certificate and a Personal Property County Abstract of Assessment Report will be completed each year.

The assessor maintains the homestead exemption files. Pre-typed applications with a letter of explanation and income guidelines are mailed to each applicant a week before the filing date. The assessor does the work with the applications to get them ready to be submitted to the state. We check the list to remind the ones who forgot to come in and submit applications. A courtesy phone call is made to remind them of the upcoming deadline date.

The assessor tends to the 521 Transfer Statements. There are 7 steps to complete the information on the transfers.

1. Change ownership on real estate books
2. Change ownership on the real estate cards
3. Change ownership in the PC Admin and CAMA
4. Update cadastral maps and GIS system
5. Update address index
6. Do state reports on each sale (electronically- effective July 1, 2008)
7. Send informational questionnaire to both the buyer and the seller on each sale
8. Map it on the wall maps & provide the information for public use

Physical review of residential property sales is done. If needed pictures of qualified residential, commercial and recreational sales are taken. Information is generally attained from realtors, attorneys, buyers and sellers previous to a sale. We send a questionnaire to the buyer & seller of the property & enclose a stamped self-addressed envelope for their convenience.

Real property is updated annually through maintenance and pickup work. We review the building permits obtained from the zoning administrator, village clerks, and informational

statements received in our office. We do our pickup work in the fall. We hire a lister on a yearly basis for listing new construction. We have the calculations completed and put in the computer, on the cards, and in the books by January 1<sup>st</sup>.

When we need to do reappraisals we will hire a lister or an appraiser to physically inspect the property to verify all information in the property record card along with taking new photos. They will re-measure and re-list on a worksheet construction data where necessary. We will expect a sketch to show shapes and square footage of houses where there are changes or a new structure. These properties will be valued using Marshall & Swift's cost approach and using market derived depreciation.

MIPS is our vendor for Cama software, administrative software and personal property software. In June 2012, we updated our Version One PC ADMIN – CAMA to the newer improved Version Two PC ADMIN – CAMA. We have since updated to the product version 3.0 in 2016.

We make new address & situs changes in the address index and in the computer when those changes occur.

We have been trying to get more cell phone numbers documented in our office, to help us contact individuals in a timely matter.

The Assessor makes all tax list corrections.

The Assessor and Deputy Assessor have had the NEW SALES FILE online training for the new web based system that was implemented in 2011.

The assessor along with the clerk & treasurer are on the local Freeholder's Petition board. Hearings are held to approve or deny the freeholder petition(s) that are filed on or before June 1 of current year. **LB988**

The assessor provides all information for Boyd County Board of Equalization when they have protests during July. The Assessor and Deputy Assessor review all protested property and take current pictures.

The assessor, with assistance from county attorney, puts together all information for TERC board hearings and attends the hearings and testifies for the county board.

Our office receives numerous letters, phone calls, faxes, & emails from appraisers, attorneys, insurance companies, banks, etc. requesting information from our office. We have compiled information for Region 24 Emergency Management (Doug Fox), U.S. Small Business Administration – Office of Disaster Assistance, recreational land owners, & recreational property owners. Our office purchased a fax/san machine it has been very beneficial to us & the public. Several personal property depreciation schedules have been sent to us via fax. Appraisers, banks, insurance companies & individuals like the instant fax information they can receive from our office.

We have been asked by many appraisers, attorneys, insurance companies, banks, & the public if we have a web site. In 2013, MIPS, a Nebraska Computer Vendor Company, developed a basic website for Boyd County. MIPS told us that there is no cost for this service at this time. We have also developed a GIS website in 2017. This service to the public has helped save us valuable time as we receive many emails and phone calls requesting information from our office. Web Site: [www.nebraskaassessoronline.us](http://www.nebraskaassessoronline.us) and also [www.boyd.gisworkshop.com](http://www.boyd.gisworkshop.com)

**Boyd County real property is in compliance with Nebraska Statute 77-1311.03 All Boyd County real property parcels have been inspected and reviewed in the first 6 year cycle (March 19<sup>th</sup> 2008 to March 19th 2014).**

Budget Request for 2017 is: \$ 114,250

Date: \_\_\_\_\_

\_\_\_\_\_  
Tammy L. Haney  
Boyd County Assessor