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**DEPARTMENT OF REVENUE**

**2021 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**BOYD COUNTY**



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 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

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## **Introduction**

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

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

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

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure 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 of the R&O.

### **Statistical Analysis:**

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

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

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

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

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

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

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

### **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 to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

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

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

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

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

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

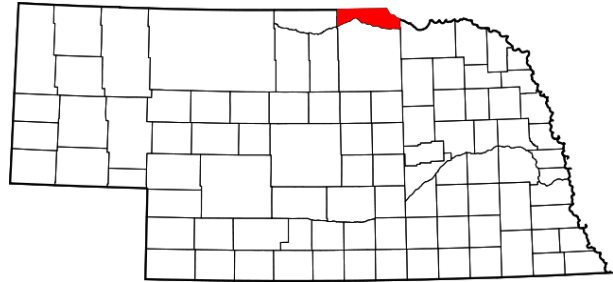
Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

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

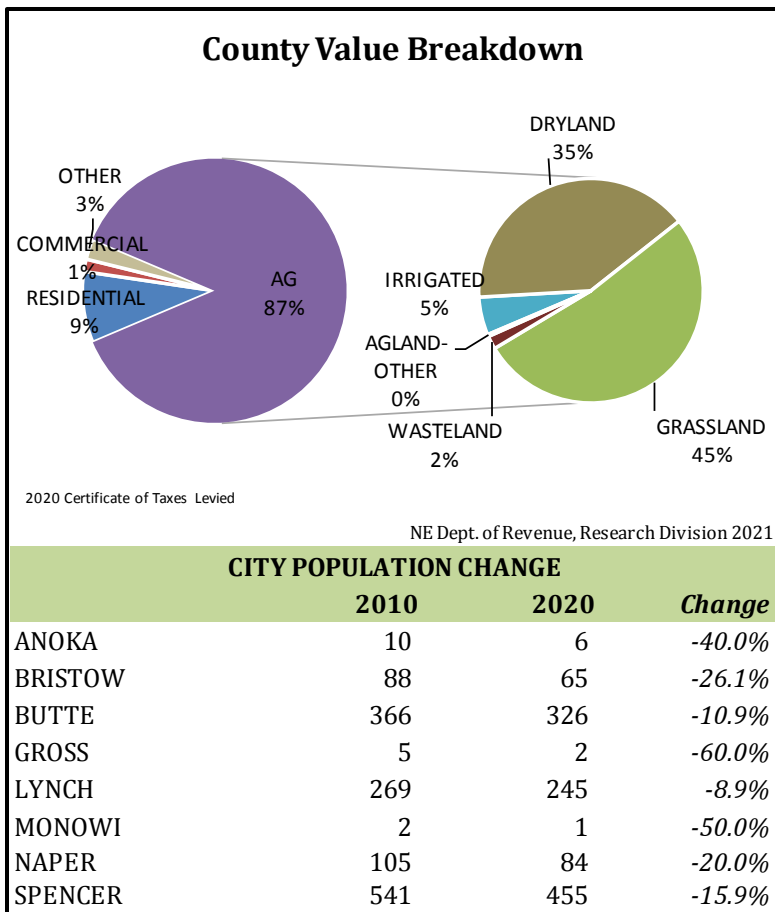


## County Overview

With a total area of 540 square miles, Boyd County has 1,919 residents, per the Census Bureau Quick Facts for 2019, a 9% population decline from the 2010 U.S. Census. Reports indicate that 81% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$35,555 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 65 employer establishments with total employment of 472, for a 28% increase in employment.



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).

## 2021 Residential Correlation for Boyd County

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### *Assessment Action*

The assessment actions for the residential class included raising the first acre site value for both the home and farm sites, sales review and pick-up work.

### *Assessment Practice Review*

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

Sales verification and qualification processes are reviewed. The county assessor's office utilizes sales qualification questionnaires and report a high rate of return. Review of the qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Boyd County identifies five separate valuation groups. Valuation Group 1 aligns with the five small villages, while Valuation Group 2, 3, 4 and 5 align with the assessor locations of Butte, Lynch, Rural area and Spencer.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The county reviews and inspects all properties within the required six years. A systematic plan is in place to maintain compliance.

The currency of the appraisal tables are also reviewed. The county updated costing in 2016, land tables in 2017 and depreciation tables in 2018. Boyd County continues to maintain an acceptable level of market value. The Computer-Assisted Mass Appraisal (CAMA) vendor will implement new costing for 2022. Plans are to implement a table driven depreciation at that time. The county assessor has a written valuation methodology on file.

## 2021 Residential Correlation for Boyd County

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### *Description of Analysis*

The residential class consists of five valuation groups each with their own unique economic characteristics.

Valuation Group	Description
1	Anoka, Bristow, Gross, Monowi and Naper
2	Butte
3	Lynch
4	Rural
5	Spencer

There are 35 qualified sales representing the five valuation groups. Two of the three measures of central tendency are within the acceptable range. The COD and PRD are above. The low weighted mean correlates with the high PRD, which indicates some regressivity. The county assessor should address the pattern of regressivity as a new appraisal model is implemented next year; however, the PRD is not a single indicator of assessment uniformity. The higher dollar properties appear to be under assessed, while the low dollar are over assessed. Of the five valuation groups, only Group 5 has a sample size large enough for statistical analysis.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 compared with the 2020 Certificate Taxes Levied Report (CTL) indicate very little change. Changes to the population and sample reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. Although Valuation Groups 1, 2, 3 and 4 have an insufficient number of sales for measurement, these areas are subject to the same appraisal techniques as the acceptable valuation group and are at an acceptable level of value. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	111.35	103.53	54.18	26.71	191.09
2	8	92.76	88.23	91.05	21.07	96.90
3	5	83.77	95.86	82.24	38.32	116.56
4	2	82.33	82.33	82.32	00.17	100.01
5	15	96.65	89.11	79.92	33.53	111.50
___ALL___	35	92.90	91.55	78.31	30.88	116.91

## 2021 Residential Correlation for Boyd County

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### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Boyd County is 93%.

# 2021 Commercial Correlation for Boyd County

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## *Assessment Actions*

Pick-up work was the only assessment action for the 2021 assessment year.

## *Assessment Practice Review*

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

A review shows that only one valuation group is utilized; Valuation Group 1 consists of all villages within Boyd County.

The cost approach to value using the Computer- Assisted Mass Appraisal (CAMA) cost tables with market derived depreciation tables are used for the valuation of the commercial class of property.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current commercial appraisal tables show that cost tables were updated in 2016, lot values in 2017 and depreciation in 2018.

## *Description of Analysis*

The commercial profile shows 10 qualified sales with a median of 105%, and a COD of 47%. All commercial properties are valued using the cost approach. A historical review of assessment practices and valuation changes supports the county has kept the costing and depreciation tables updated. Reviewing the historical valuation changes as compared to the surrounding communities, it appears the values have increased or decreased over the past decade at a similar rate.

Review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows a declining valuation of the commercial class, which is expected based on the assessment actions of the county assessor and compared to similar markets in the region.

## *Equalization and Quality of Assessment*

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

## *Level of Value*

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

# 2021 Agricultural Correlation for Boyd County

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## *Assessment Actions*

A market study of qualified agricultural sales was performed for 2021. From the analysis it was determined the dryland values would be lowered approximately 2%.

The first acre value for both the home and farm sites were increased. A feedlot classification and flat value was also added in the Computer Assisted Mass Appraisal system (CAMA).

All pick-up work was completed and placed on the assessment roll.

## *Assessment Practice Review*

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

Sales verification and qualification processes are discussed. Sales verification letters are mailed to the buyer and seller with a high percentage rate of return. Review of the qualified and nonqualified sales rosters indicate that sales are adequately qualified. The usability rate is similar to counties statewide, further supporting that all arm's-length transactions are available for measurement.

Within Boyd County there is only one agricultural market area. The majority of the county is grassland and dryland. The county assessor has not identified market activity that would necessitate the development of unique agricultural market areas. The county assessor studies the market annually to monitor the need for multiple market areas.

The county assessor keeps land use up to date by aerial imagery comparisons with property records and information from the public.

Home and farm site values are the same for both farm and rural residential dwellings. All rural improvements are reviewed at the same time with the improvements, including outbuildings valued with the same cost index and CAMA depreciation tables.

## *Description of Analysis*

The agricultural sample consists of 26 qualified sales. Two of the three measures of central tendency for the overall sample are in the acceptable range. The qualitative statistics are acceptable for the agricultural class.

Due to the mixed-use sales, there is not an adequate number of sales for analysis when stratified into 80% Majority Land Use (MLU) subclasses. The largest MLU subclass is the grassland sample with seven sales. 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. It is believed that Boyd County has achieved an acceptable level of value.

## 2021 Agricultural Correlation for Boyd County

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### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily required level.

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Boyd County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Dry ____						
County	3	83.85	78.06	78.58	10.83	99.34
1	3	83.85	78.06	78.58	10.83	99.34
____ Grass ____						
County	7	69.47	79.36	74.49	20.51	106.54
1	7	69.47	79.36	74.49	20.51	106.54
____ ALL ____	26	69.64	79.91	75.27	24.83	106.16

### *Level of Value*

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

## 2021 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2021 Commission Summary for Boyd County

### Residential Real Property - Current

Number of Sales	35	Median	92.90
Total Sales Price	\$1,339,300	Mean	91.55
Total Adj. Sales Price	\$1,339,300	Wgt. Mean	78.31
Total Assessed Value	\$1,048,810	Average Assessed Value of the Base	\$25,000
Avg. Adj. Sales Price	\$38,266	Avg. Assessed Value	\$29,966

### Confidence Interval - Current

95% Median C.I	73.08 to 104.33
95% Wgt. Mean C.I	63.09 to 93.53
95% Mean C.I	79.31 to 103.79
% of Value of the Class of all Real Property Value in the County	5.52
% of Records Sold in the Study Period	2.83
% of Value Sold in the Study Period	3.39

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	35	97	96.65
2019	41	99	98.87
2018	29	96	95.57
2017	36	99	99.01

## 2021 Commission Summary for Boyd County

### Commercial Real Property - Current

Number of Sales	10	Median	105.30
Total Sales Price	\$607,050	Mean	100.44
Total Adj. Sales Price	\$607,050	Wgt. Mean	70.88
Total Assessed Value	\$430,255	Average Assessed Value of the Base	\$39,102
Avg. Adj. Sales Price	\$60,705	Avg. Assessed Value	\$43,026

### Confidence Interval - Current

95% Median C.I	37.21 to 158.06
95% Wgt. Mean C.I	26.72 to 115.04
95% Mean C.I	49.76 to 151.12
% of Value of the Class of all Real Property Value in the County	1.51
% of Records Sold in the Study Period	4.61
% of Value Sold in the Study Period	5.07

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	16	100	85.74
2019	10	100	85.74
2018	12	100	95.63
2017	11	100	91.54

**08 Boyd**  
**RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 35  
Total Sales Price : 1,339,300  
Total Adj. Sales Price : 1,339,300  
Total Assessed Value : 1,048,810  
Avg. Adj. Sales Price : 38,266  
Avg. Assessed Value : 29,966

MEDIAN : 93  
WGT. MEAN : 78  
MEAN : 92  
COD : 30.88  
PRD : 116.91

COV : 40.36  
STD : 36.95  
Avg. Abs. Dev : 28.69  
MAX Sales Ratio : 174.97  
MIN Sales Ratio : 21.64

95% Median C.I. : 73.08 to 104.33  
95% Wgt. Mean C.I. : 63.09 to 93.53  
95% Mean C.I. : 79.31 to 103.79

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	4	76.45	87.29	78.74	42.07	110.86	50.95	145.33	N/A	31,250	24,605
01-JAN-19 To 31-MAR-19	2	105.32	105.32	104.89	00.94	100.41	104.33	106.31	N/A	14,000	14,685
01-APR-19 To 30-JUN-19	5	46.52	74.48	47.82	90.63	155.75	21.64	171.69	N/A	71,680	34,278
01-JUL-19 To 30-SEP-19	4	65.51	68.49	78.40	28.96	87.36	37.17	105.79	N/A	33,225	26,049
01-OCT-19 To 31-DEC-19	4	108.88	100.42	100.29	24.73	100.13	48.37	135.55	N/A	35,000	35,101
01-JAN-20 To 31-MAR-20	4	118.02	126.28	124.21	19.96	101.67	94.09	174.97	N/A	14,750	18,321
01-APR-20 To 30-JUN-20	6	92.42	100.48	95.01	22.77	105.76	64.20	139.50	64.20 to 139.50	34,000	32,303
01-JUL-20 To 30-SEP-20	6	82.94	81.38	81.48	10.84	99.88	61.64	103.93	61.64 to 103.93	48,667	39,655
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	15	69.14	80.41	62.61	49.20	128.43	21.64	171.69	46.52 to 105.79	42,953	26,892
01-OCT-19 To 30-SEP-20	20	93.50	99.90	92.87	25.13	107.57	48.37	174.97	82.47 to 119.14	34,750	32,272
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	15	96.65	83.91	67.55	35.92	124.22	21.64	171.69	46.52 to 106.31	43,953	29,691
<u>ALL</u>	35	92.90	91.55	78.31	30.88	116.91	21.64	174.97	73.08 to 104.33	38,266	29,966

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	111.35	103.53	54.18	26.71	191.09	35.89	145.33	N/A	44,500	24,112
2	8	92.76	88.23	91.05	21.07	96.90	59.31	139.50	59.31 to 139.50	31,750	28,907
3	5	83.77	95.86	82.24	38.32	116.56	48.37	171.69	N/A	27,100	22,287
4	2	82.33	82.33	82.32	00.17	100.01	82.19	82.47	N/A	89,500	73,673
5	15	96.65	89.11	79.92	33.53	111.50	21.64	174.97	50.95 to 119.14	36,553	29,214
<u>ALL</u>	35	92.90	91.55	78.31	30.88	116.91	21.64	174.97	73.08 to 104.33	38,266	29,966

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	33	93.58	92.11	77.69	31.81	118.56	21.64	174.97	69.14 to 105.79	35,161	27,317
06	2	82.33	82.33	82.32	00.17	100.01	82.19	82.47	N/A	89,500	73,673
07											
<u>ALL</u>	35	92.90	91.55	78.31	30.88	116.91	21.64	174.97	73.08 to 104.33	38,266	29,966

**08 Boyd**  
**RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 35  
 Total Sales Price : 1,339,300  
 Total Adj. Sales Price : 1,339,300  
 Total Assessed Value : 1,048,810  
 Avg. Adj. Sales Price : 38,266  
 Avg. Assessed Value : 29,966

MEDIAN : 93  
 WGT. MEAN : 78  
 MEAN : 92  
 COD : 30.88  
 PRD : 116.91

COV : 40.36  
 STD : 36.95  
 Avg. Abs. Dev : 28.69  
 MAX Sales Ratio : 174.97  
 MIN Sales Ratio : 21.64

95% Median C.I. : 73.08 to 104.33  
 95% Wgt. Mean C.I. : 63.09 to 93.53  
 95% Mean C.I. : 79.31 to 103.79

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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	106.31	101.28	91.83	26.33	110.29	37.17	145.33	N/A	7,980	7,328	
Less Than 30,000	18	99.21	98.61	90.20	35.71	109.32	37.17	174.97	61.64 to 132.17	17,506	15,791	
___Ranges Excl. Low \$___												
Greater Than 4,999	35	92.90	91.55	78.31	30.88	116.91	21.64	174.97	73.08 to 104.33	38,266	29,966	
Greater Than 14,999	30	87.86	89.92	77.90	32.21	115.43	21.64	174.97	69.14 to 103.93	43,313	33,739	
Greater Than 29,999	17	83.77	84.06	74.65	24.78	112.61	21.64	139.50	69.14 to 103.93	60,247	44,975	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	5	106.31	101.28	91.83	26.33	110.29	37.17	145.33	N/A	7,980	7,328	
15,000 TO 29,999	13	94.09	97.59	89.97	39.70	108.47	46.52	174.97	59.31 to 135.55	21,169	19,045	
30,000 TO 59,999	11	96.65	94.57	95.63	17.91	98.89	48.37	139.50	69.14 to 119.14	39,091	37,381	
60,000 TO 99,999	4	77.78	67.69	65.29	26.14	103.68	21.64	93.58	N/A	79,800	52,098	
100,000 TO 149,999	1	82.19	82.19	82.19	00.00	100.00	82.19	82.19	N/A	100,000	82,190	
150,000 TO 249,999	1	35.89	35.89	35.89	00.00	100.00	35.89	35.89	N/A	175,000	62,805	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	35	92.90	91.55	78.31	30.88	116.91	21.64	174.97	73.08 to 104.33	38,266	29,966	

**08 Boyd**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 10  
Total Sales Price : 607,050  
Total Adj. Sales Price : 607,050  
Total Assessed Value : 430,255  
Avg. Adj. Sales Price : 60,705  
Avg. Assessed Value : 43,026

MEDIAN : 105  
WGT. MEAN : 71  
MEAN : 100  
COD : 46.89  
PRD : 141.70

COV : 70.54  
STD : 70.85  
Avg. Abs. Dev : 49.38  
MAX Sales Ratio : 260.00  
MIN Sales Ratio : 26.83

95% Median C.I. : 37.21 to 158.06  
95% Wgt. Mean C.I. : 26.72 to 115.04  
95% Mean C.I. : 49.76 to 151.12

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	1	105.50	105.50	105.50	00.00	100.00	105.50	105.50	N/A	8,000	8,440
01-OCT-18 To 31-DEC-18	2	35.17	35.17	36.36	23.71	96.73	26.83	43.50	N/A	3,500	1,273
01-JAN-19 To 31-MAR-19	1	42.64	42.64	42.64	00.00	100.00	42.64	42.64	N/A	100,000	42,640
01-APR-19 To 30-JUN-19	2	148.61	148.61	38.18	74.96	389.24	37.21	260.00	N/A	115,500	44,095
01-JUL-19 To 30-SEP-19	3	107.96	110.21	108.99	03.85	101.12	105.10	117.58	N/A	84,350	91,932
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	158.06	158.06	158.06	00.00	100.00	158.06	158.06	N/A	8,000	12,645
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	1	105.50	105.50	105.50	00.00	100.00	105.50	105.50	N/A	8,000	8,440
01-OCT-18 To 30-SEP-19	8	74.30	92.60	69.23	74.10	133.76	26.83	260.00	26.83 to 260.00	73,881	51,146
01-OCT-19 To 30-SEP-20	1	158.06	158.06	158.06	00.00	100.00	158.06	158.06	N/A	8,000	12,645
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	3	43.50	58.61	73.23	60.28	80.04	26.83	105.50	N/A	5,000	3,662
01-JAN-19 To 31-DEC-19	6	106.53	111.75	69.62	47.03	160.51	37.21	260.00	37.21 to 260.00	97,342	67,771
<u>ALL</u>	10	105.30	100.44	70.88	46.89	141.70	26.83	260.00	37.21 to 158.06	60,705	43,026

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	105.30	100.44	70.88	46.89	141.70	26.83	260.00	37.21 to 158.06	60,705	43,026
<u>ALL</u>	10	105.30	100.44	70.88	46.89	141.70	26.83	260.00	37.21 to 158.06	60,705	43,026

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	10	105.30	100.44	70.88	46.89	141.70	26.83	260.00	37.21 to 158.06	60,705	43,026
04											
<u>ALL</u>	10	105.30	100.44	70.88	46.89	141.70	26.83	260.00	37.21 to 158.06	60,705	43,026

**08 Boyd**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 10  
Total Sales Price : 607,050  
Total Adj. Sales Price : 607,050  
Total Assessed Value : 430,255  
Avg. Adj. Sales Price : 60,705  
Avg. Assessed Value : 43,026

MEDIAN : 105  
WGT. MEAN : 71  
MEAN : 100  
COD : 46.89  
PRD : 141.70

COV : 70.54  
STD : 70.85  
Avg. Abs. Dev : 49.38  
MAX Sales Ratio : 260.00  
MIN Sales Ratio : 26.83

95% Median C.I. : 37.21 to 158.06  
95% Wgt. Mean C.I. : 26.72 to 115.04  
95% Mean C.I. : 49.76 to 151.12

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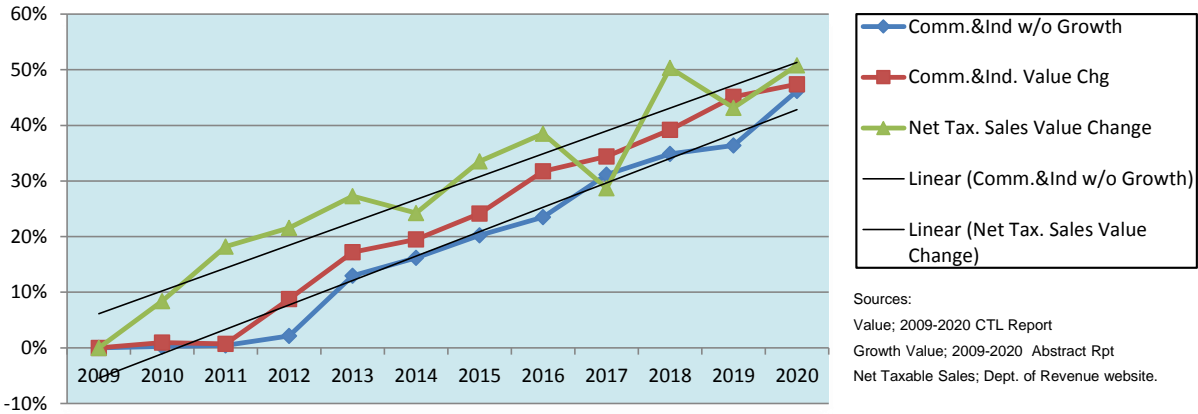
**SALE PRICE \***

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	3	43.50	110.11	64.31	178.67	171.22	26.83	260.00	N/A	2,667	1,715
Less Than 15,000	5	105.50	118.78	109.29	65.92	108.68	26.83	260.00	N/A	4,800	5,246
Less Than 30,000	6	105.30	116.50	107.39	55.10	108.48	26.83	260.00	26.83 to 260.00	7,333	7,875
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	7	105.50	96.29	70.96	26.90	135.70	37.21	158.06	37.21 to 158.06	85,579	60,730
Greater Than 14,999	5	105.10	82.10	69.30	27.73	118.47	37.21	117.58	N/A	116,610	80,805
Greater Than 29,999	4	75.30	76.35	68.02	48.37	112.25	37.21	117.58	N/A	140,763	95,751
<b>Incremental Ranges</b>											
0 TO 4,999	3	43.50	110.11	64.31	178.67	171.22	26.83	260.00	N/A	2,667	1,715
5,000 TO 14,999	2	131.78	131.78	131.78	19.94	100.00	105.50	158.06	N/A	8,000	10,543
15,000 TO 29,999	1	105.10	105.10	105.10	00.00	100.00	105.10	105.10	N/A	20,000	21,020
30,000 TO 59,999	1	117.58	117.58	117.58	00.00	100.00	117.58	117.58	N/A	33,050	38,860
60,000 TO 99,999											
100,000 TO 149,999	1	42.64	42.64	42.64	00.00	100.00	42.64	42.64	N/A	100,000	42,640
150,000 TO 249,999	2	72.59	72.59	70.12	48.74	103.52	37.21	107.96	N/A	215,000	150,753
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>10</b>	<b>105.30</b>	<b>100.44</b>	<b>70.88</b>	<b>46.89</b>	<b>141.70</b>	<b>26.83</b>	<b>260.00</b>	<b>37.21 to 158.06</b>	<b>60,705</b>	<b>43,026</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
330	1	107.96	107.96	107.96	00.00	100.00	107.96	107.96	N/A	200,000	215,915
340	2	100.35	100.35	51.19	57.51	196.03	42.64	158.06	N/A	54,000	27,643
343	1	37.21	37.21	37.21	00.00	100.00	37.21	37.21	N/A	230,000	85,590
350	1	105.50	105.50	105.50	00.00	100.00	105.50	105.50	N/A	8,000	8,440
353	2	182.55	182.55	112.48	42.43	162.30	105.10	260.00	N/A	10,500	11,810
406	2	72.21	72.21	110.03	62.84	65.63	26.83	117.58	N/A	18,025	19,833
471	1	43.50	43.50	43.50	00.00	100.00	43.50	43.50	N/A	4,000	1,740
<b>ALL</b>	<b>10</b>	<b>105.30</b>	<b>100.44</b>	<b>70.88</b>	<b>46.89</b>	<b>141.70</b>	<b>26.83</b>	<b>260.00</b>	<b>37.21 to 158.06</b>	<b>60,705</b>	<b>43,026</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
2008	\$ 5,587,740	\$ -		\$ 5,587,740	--	\$ 7,854,813	--
2009	\$ 5,751,720	\$ 199,985	3.48%	\$ 5,551,735	--	\$ 8,637,172	--
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%
2018	\$ 8,005,745	\$ 249,550	3.12%	\$ 7,756,195	0.34%	\$ 12,985,051	16.83%
2019	\$ 8,347,850	\$ 502,245	6.02%	\$ 7,845,605	-2.00%	\$ 12,363,469	-4.79%
2020	\$ 8,477,635	\$ 68,940	0.81%	\$ 8,408,695	0.73%	\$ 13,023,500	5.34%
<b>Ann %chg</b>	3.80%			<b>Average</b>	<b>0.22%</b>	3.65%	<b>3.88%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.28%	0.96%	8.41%
2011	0.45%	0.73%	18.23%
2012	2.14%	8.77%	21.57%
2013	12.97%	17.18%	27.26%
2014	16.17%	19.48%	24.22%
2015	20.22%	24.14%	33.53%
2016	23.51%	31.73%	38.53%
2017	31.15%	34.39%	28.69%
2018	34.85%	39.19%	50.34%
2019	36.40%	45.14%	43.14%
2020	46.19%	47.39%	50.78%

County Number	8
County Name	Boyd



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

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 26  
Total Sales Price : 11,324,302  
Total Adj. Sales Price : 11,324,302  
Total Assessed Value : 8,523,405  
Avg. Adj. Sales Price : 435,550  
Avg. Assessed Value : 327,823

MEDIAN : 70  
WGT. MEAN : 75  
MEAN : 80  
COD : 24.83  
PRD : 106.16

COV : 33.07  
STD : 26.43  
Avg. Abs. Dev : 17.29  
MAX Sales Ratio : 170.81  
MIN Sales Ratio : 54.96

95% Median C.I. : 61.90 to 88.78  
95% Wgt. Mean C.I. : 65.96 to 84.57  
95% Mean C.I. : 69.23 to 90.59

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	3	69.47	69.43	68.20	13.86	101.80	54.96	83.85	N/A	390,367	266,213	
01-JAN-18 To 31-MAR-18	1	170.81	170.81	170.81	00.00	100.00	170.81	170.81	N/A	400,000	683,250	
01-APR-18 To 30-JUN-18	2	97.58	97.58	86.81	19.71	112.41	78.35	116.80	N/A	218,000	189,255	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	2	59.63	59.63	58.88	03.82	101.27	57.35	61.90	N/A	632,123	372,203	
01-JAN-19 To 31-MAR-19	3	69.07	66.89	65.83	03.95	101.61	61.71	69.90	N/A	650,667	428,317	
01-APR-19 To 30-JUN-19	4	62.41	68.37	69.33	12.66	98.62	59.58	89.08	N/A	446,850	309,794	
01-JUL-19 To 30-SEP-19	1	95.24	95.24	95.24	00.00	100.00	95.24	95.24	N/A	150,000	142,865	
01-OCT-19 To 31-DEC-19	4	79.29	86.72	83.69	26.55	103.62	61.54	126.77	N/A	332,016	277,861	
01-JAN-20 To 31-MAR-20	2	68.91	68.91	74.57	10.25	92.41	61.85	75.97	N/A	485,799	362,278	
01-APR-20 To 30-JUN-20	1	89.58	89.58	89.58	00.00	100.00	89.58	89.58	N/A	462,000	413,880	
01-JUL-20 To 30-SEP-20	3	66.16	80.13	71.46	21.64	112.13	65.64	108.60	N/A	467,299	333,910	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	6	81.10	95.71	92.69	34.66	103.26	54.96	170.81	54.96 to 170.81	334,517	310,067	
01-OCT-18 To 30-SEP-19	10	62.68	68.86	66.19	13.53	104.03	57.35	95.24	59.58 to 89.08	515,365	341,140	
01-OCT-19 To 30-SEP-20	10	72.89	81.47	78.10	22.60	104.31	61.54	126.77	61.85 to 108.60	416,356	325,161	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	5	78.35	97.04	86.00	42.97	112.84	57.35	170.81	N/A	420,049	361,233	
01-JAN-19 To 31-DEC-19	12	69.44	76.36	72.42	19.54	105.44	59.58	126.77	61.54 to 89.08	434,789	314,870	
<u>ALL</u>	26	69.64	79.91	75.27	24.83	106.16	54.96	170.81	61.90 to 88.78	435,550	327,823	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	26	69.64	79.91	75.27	24.83	106.16	54.96	170.81	61.90 to 88.78	435,550	327,823	
<u>ALL</u>	26	69.64	79.91	75.27	24.83	106.16	54.96	170.81	61.90 to 88.78	435,550	327,823	

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

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

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MEDIAN : 70  
WGT. MEAN : 75  
MEAN : 80  
COD : 24.83  
PRD : 106.16

COV : 33.07  
STD : 26.43  
Avg. Abs. Dev : 17.29  
MAX Sales Ratio : 170.81  
MIN Sales Ratio : 54.96

95% Median C.I. : 61.90 to 88.78  
95% Wgt. Mean C.I. : 65.96 to 84.57  
95% Mean C.I. : 69.23 to 90.59

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	2	75.16	75.16	74.68	18.12	100.64	61.54	88.78	N/A	270,500	202,010
1	2	75.16	75.16	74.68	18.12	100.64	61.54	88.78	N/A	270,500	202,010
<b>_____Grass_____</b>											
County	6	67.82	77.75	71.09	19.70	109.37	61.36	108.60	61.36 to 108.60	367,316	261,122
1	6	67.82	77.75	71.09	19.70	109.37	61.36	108.60	61.36 to 108.60	367,316	261,122
<b>_____ALL_____</b>	<b>26</b>	<b>69.64</b>	<b>79.91</b>	<b>75.27</b>	<b>24.83</b>	<b>106.16</b>	<b>54.96</b>	<b>170.81</b>	<b>61.90 to 88.78</b>	<b>435,550</b>	<b>327,823</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	3	83.85	78.06	78.58	10.83	99.34	61.54	88.78	N/A	313,667	246,472
1	3	83.85	78.06	78.58	10.83	99.34	61.54	88.78	N/A	313,667	246,472
<b>_____Grass_____</b>											
County	7	69.47	79.36	74.49	20.51	106.54	61.36	108.60	61.36 to 108.60	388,128	289,104
1	7	69.47	79.36	74.49	20.51	106.54	61.36	108.60	61.36 to 108.60	388,128	289,104
<b>_____ALL_____</b>	<b>26</b>	<b>69.64</b>	<b>79.91</b>	<b>75.27</b>	<b>24.83</b>	<b>106.16</b>	<b>54.96</b>	<b>170.81</b>	<b>61.90 to 88.78</b>	<b>435,550</b>	<b>327,823</b>

## Boyd County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Boyd	1	3400	3400	3200	3200	3000	3000	2820	2820	<b>3104</b>
Rock	3	n/a	3700	3600	3600	3444	3499	3248	2834	<b>3431</b>
Knox	2	3921	3778	3668	3623	3555	3465	3204	3060	<b>3588</b>
Keya Paha	1	2900	2900	2900	2900	2800	2800	2700	2700	<b>2849</b>
Holt	3	2300	2300	2200	2200	2038	2100	2000	2000	<b>2094</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Boyd	1	2300	2300	2060	2060	1870	1870	1800	1800	<b>2105</b>
Rock	3	n/a	1100	1070	1070	960	920	860	800	<b>950</b>
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	<b>2076</b>
Keya Paha	1	995	995	990	990	965	965	915	915	<b>975</b>
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	<b>1800</b>

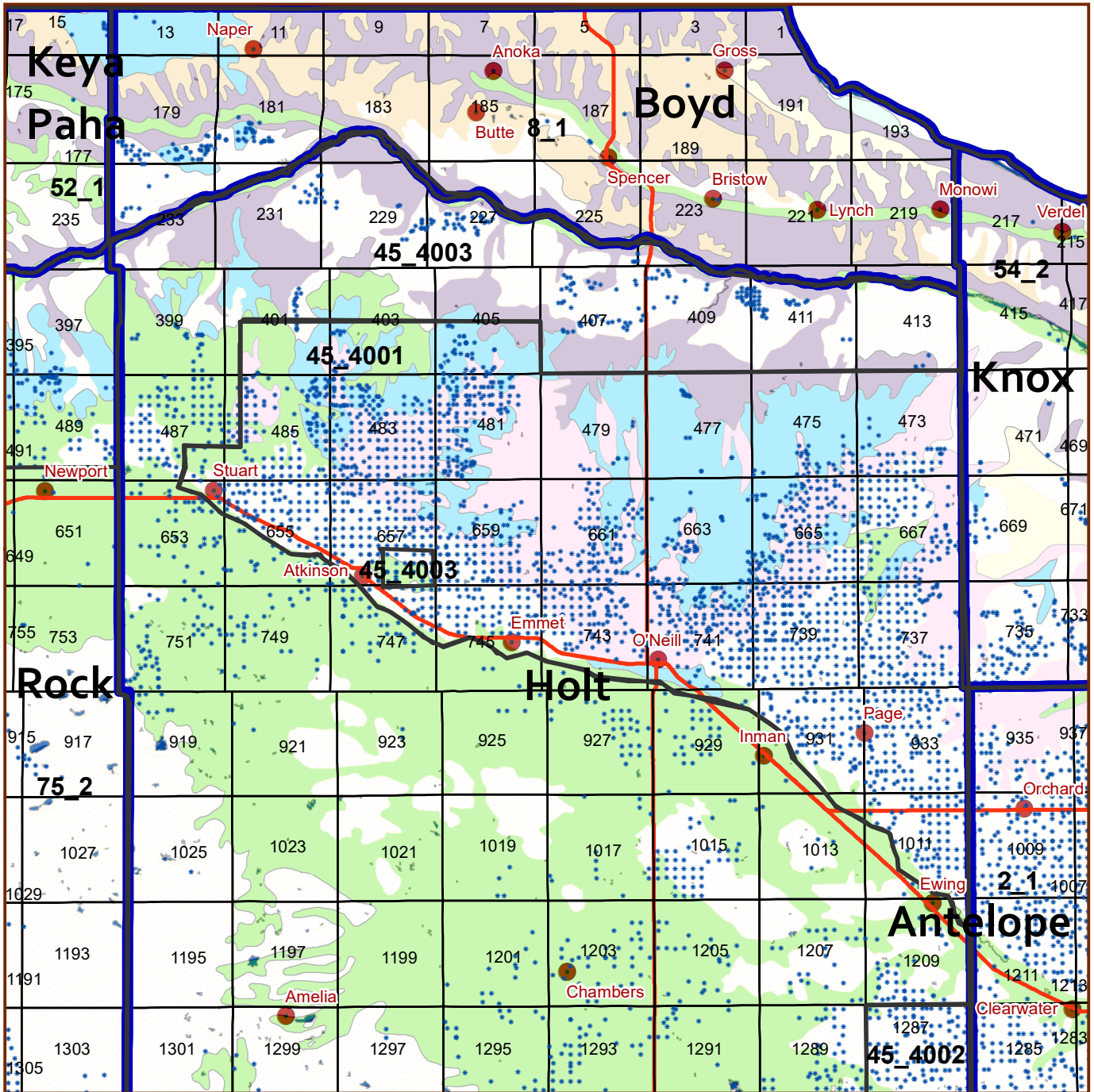
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Boyd	1	1280	1280	1190	1191	1190	1190	1190	1190	<b>1196</b>
Rock	3	890	903	830	831	765	645	635	595	<b>761</b>
Knox	2	1421	1421	1421	1420	1405	1405	1410	1405	<b>1416</b>
Keya Paha	1	740	740	735	735	725	725	725	716	<b>728</b>
Holt	3	1177	1225	846	1154	738	713	705	918	<b>981</b>

County	Mkt Area	CRP	TIMBER	WASTE
Boyd	1	n/a	n/a	590
Rock	3	776	350	100
Knox	2	1419	500	150
Keya Paha	1	n/a	n/a	60
Holt	3	1204	500	250

Source: 2021 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.

# BOYD COUNTY



**Legend**

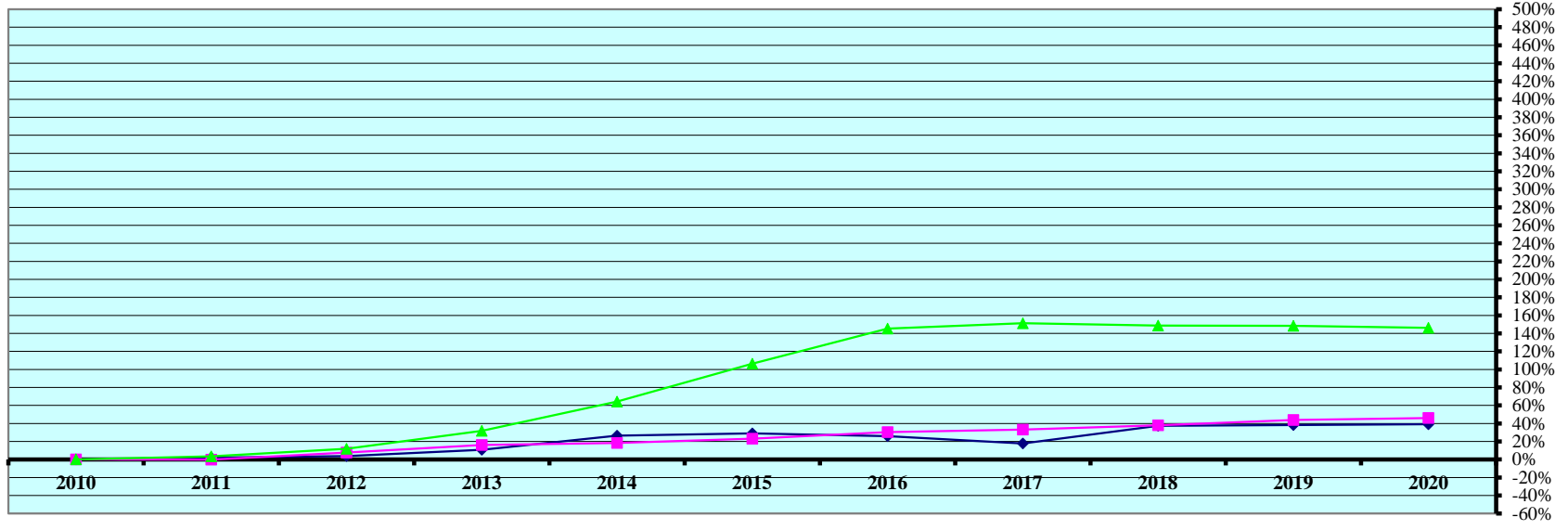
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020**

ResRec  
Comm&Indust  
Total Agland



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
2010	22,008,645	--	--	--	5,806,745	--	--	--	197,504,985	--	--	--
2011	22,490,465	481,820	2.19%	2.19%	5,793,900	-12,845	-0.22%	-0.22%	204,414,135	6,909,150	3.50%	3.50%
2012	22,812,095	321,630	1.43%	3.65%	6,256,300	462,400	7.98%	7.74%	221,144,815	16,730,680	8.18%	11.97%
2013	24,358,185	1,546,090	6.78%	10.68%	6,739,865	483,565	7.73%	16.07%	260,430,935	39,286,120	17.76%	31.86%
2014	27,813,305	3,455,120	14.18%	26.37%	6,872,370	132,505	1.97%	18.35%	324,319,990	63,889,055	24.53%	64.21%
2015	28,362,820	549,515	1.98%	28.87%	7,140,315	267,945	3.90%	22.97%	407,387,955	83,067,965	25.61%	106.27%
2016	27,710,410	-652,410	-2.30%	25.91%	7,576,635	436,320	6.11%	30.48%	484,573,580	77,185,625	18.95%	145.35%
2017	25,890,675	-1,819,735	-6.57%	17.64%	7,729,865	153,230	2.02%	33.12%	496,385,750	11,812,170	2.44%	151.33%
2018	30,221,470	4,330,795	16.73%	37.32%	8,005,745	275,880	3.57%	37.87%	491,451,160	-4,934,590	-0.99%	148.83%
2019	30,396,869	175,399	0.58%	38.11%	8,347,850	342,105	4.27%	43.76%	490,518,565	-932,595	-0.19%	148.36%
2020	30,625,500	228,631	0.75%	39.15%	8,477,635	129,785	1.55%	46.00%	486,055,685	-4,462,880	-0.91%	146.10%

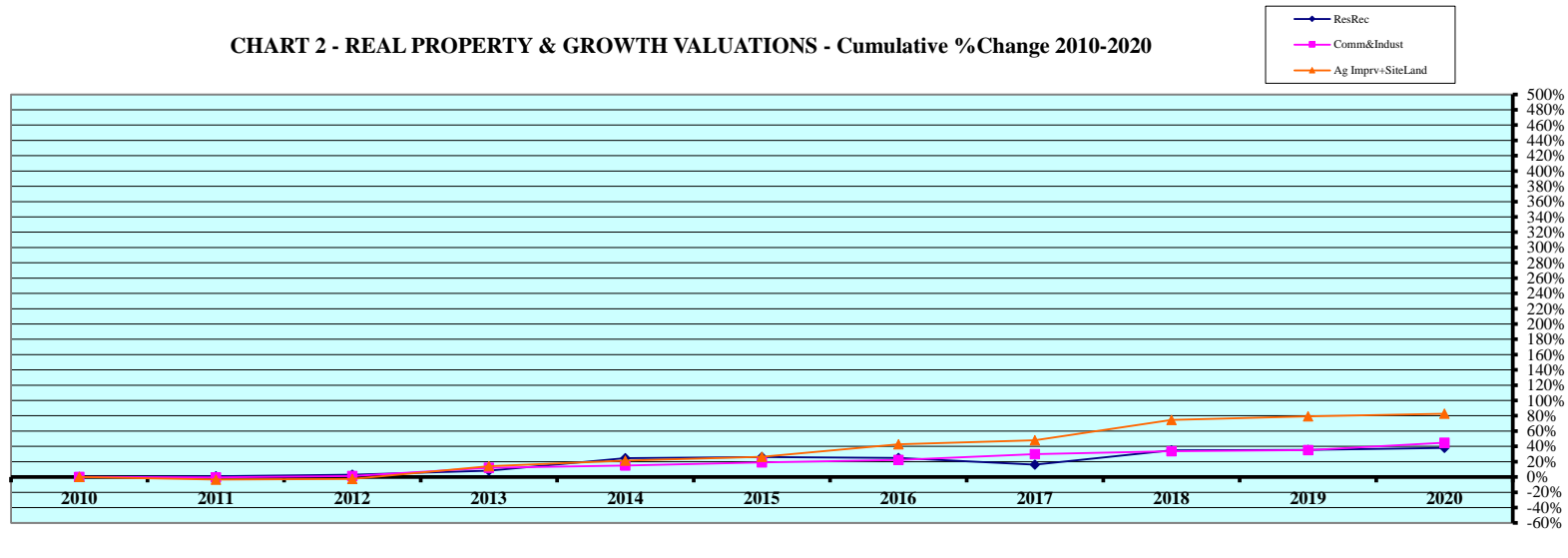
Rate Annual %chg: Residential & Recreational **3.36%** Commercial & Industrial **3.86%** Agricultural Land **9.42%**

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 2010-2020



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						
2010	22,008,645	478,505	2.17%	21,530,140	--	--	5,806,745	38,980	0.67%	5,767,765	--	--						
2011	22,490,465	284,640	1.27%	22,205,825	0.90%	0.90%	5,793,900	16,185	0.28%	5,777,715	-0.50%	-0.50%						
2012	22,812,095	132,800	0.58%	22,679,295	0.84%	3.05%	6,256,300	381,225	6.09%	5,875,075	1.40%	1.18%						
2013	24,358,185	543,875	2.23%	23,814,310	4.39%	8.20%	6,739,865	241,960	3.59%	6,497,905	3.86%	11.90%						
2014	27,813,305	405,875	1.46%	27,407,430	12.52%	24.53%	6,872,370	190,370	2.77%	6,682,000	-0.86%	15.07%						
2015	28,362,820	630,985	2.22%	27,731,835	-0.29%	26.00%	7,140,315	225,695	3.16%	6,914,620	0.61%	19.08%						
2016	27,710,410	226,810	0.82%	27,483,600	-3.10%	24.88%	7,576,635	472,525	6.24%	7,104,110	-0.51%	22.34%						
2017	25,890,675	349,865	1.35%	25,540,810	-7.83%	16.05%	7,729,865	186,745	2.42%	7,543,120	-0.44%	29.90%						
2018	30,221,470	515,890	1.71%	29,705,580	14.73%	34.97%	8,005,745	249,550	3.12%	7,756,195	0.34%	33.57%						
2019	30,396,869	581,090	1.91%	29,815,779	-1.34%	35.47%	8,347,850	502,245	6.02%	7,845,605	-2.00%	35.11%						
2020	30,625,500	250,365	0.82%	30,375,135	-0.07%	38.01%	8,477,635	68,940	0.81%	8,408,695	0.73%	44.81%						
Rate Ann%chg	3.36%			Resid & Recreat w/o growth			2.07%			3.86%			C & I w/o growth			0.26%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth				
2010	9,789,100	7,584,570	17,373,670	454,460	2.62%	16,919,210	--	--		
2011	10,002,555	7,222,435	17,224,990	438,230	2.54%	16,786,760	-3.38%	-3.38%		
2012	10,326,435	7,717,795	18,044,230	1,128,395	6.25%	16,915,835	-1.79%	-2.64%		
2013	12,195,680	8,284,235	20,479,915	651,037	3.18%	19,828,878	9.89%	14.13%		
2014	13,238,970	9,049,030	22,288,000	1,182,005	5.30%	21,105,995	3.06%	21.48%		
2015	13,529,020	9,837,055	23,366,075	1,422,750	6.09%	21,943,325	-1.55%	26.30%		
2016	14,568,680	11,116,855	25,685,535	863,225	3.36%	24,822,310	6.23%	42.87%		
2017	13,397,310	12,973,245	26,370,555	671,575	2.55%	25,698,980	0.05%	47.92%		
2018	17,572,865	13,244,145	30,817,010	498,520	1.62%	30,318,490	14.97%	74.51%		
2019	17,808,260	13,912,750	31,721,010	565,515	1.78%	31,155,495	1.10%	79.33%		
2020	17,998,285	14,130,855	32,129,140	392,025	1.22%	31,737,115	0.05%	82.67%		
Rate Ann%chg	6.28%		6.42%		6.34%		Ag Imprv+Site w/o growth		2.86%	

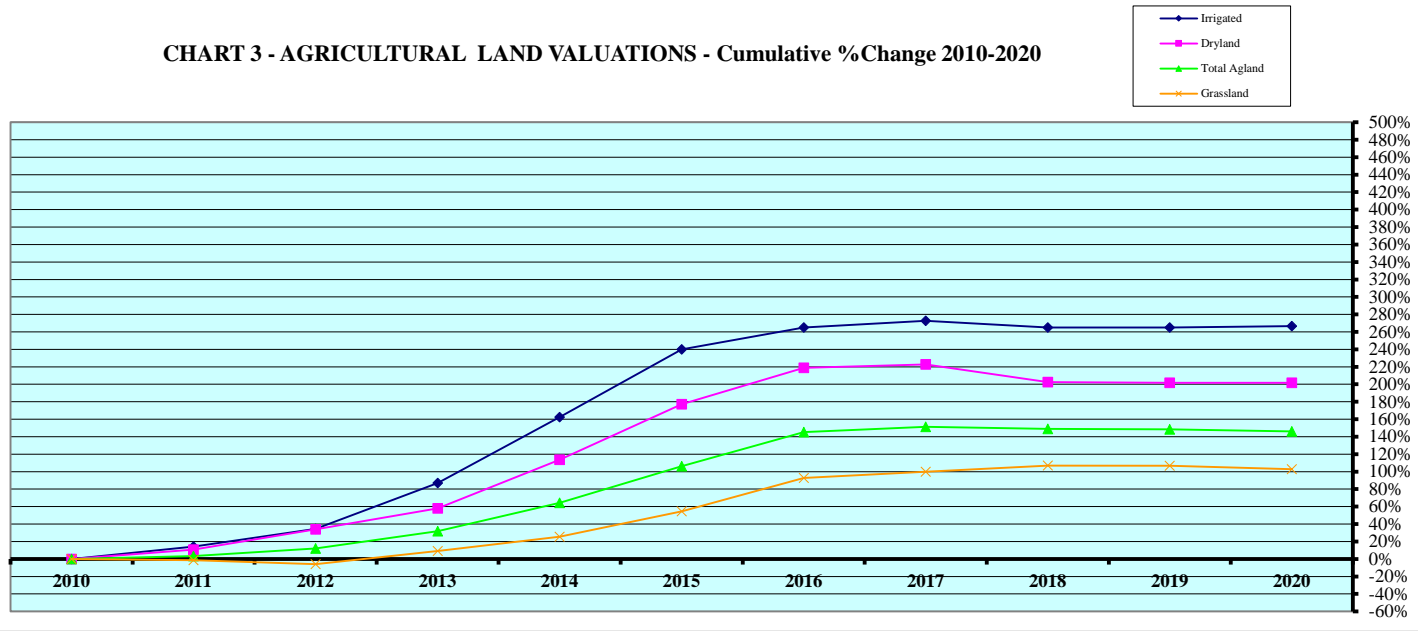
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 8  
County BOYD

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	7,269,835	--	--	--	64,878,645	--	--	--	124,779,100	--	--	--
2011	8,292,365	1,022,530	14.07%	14.07%	71,884,880	7,006,235	10.80%	10.80%	122,915,125	-1,863,975	-1.49%	-1.49%
2012	9,780,005	1,487,640	17.94%	34.53%	86,864,520	14,979,640	20.84%	33.89%	117,401,240	-5,513,885	-4.49%	-5.91%
2013	13,599,215	3,819,210	39.05%	87.06%	102,528,350	15,663,830	18.03%	58.03%	136,173,845	18,772,605	15.99%	9.13%
2014	19,079,315	5,480,100	40.30%	162.44%	138,673,200	36,144,850	35.25%	113.74%	156,754,500	20,580,655	15.11%	25.63%
2015	24,720,225	5,640,910	29.57%	240.04%	179,833,580	41,160,380	29.68%	177.18%	192,979,725	36,225,225	23.11%	54.66%
2016	26,527,905	1,807,680	7.31%	264.90%	206,882,340	27,048,760	15.04%	218.88%	240,695,325	47,715,600	24.73%	92.90%
2017	27,093,035	565,130	2.13%	272.68%	209,377,630	2,495,290	1.21%	222.72%	249,432,465	8,737,140	3.63%	99.90%
2018	26,531,530	-561,505	-2.07%	264.95%	196,243,235	-13,134,395	-6.27%	202.48%	258,165,775	8,733,310	3.50%	106.90%
2019	26,531,530	0	0.00%	264.95%	195,766,045	-477,190	-0.24%	201.74%	257,944,265	-221,510	-0.09%	106.72%
2020	26,659,865	128,335	0.48%	266.72%	195,729,335	-36,710	-0.02%	201.69%	252,972,970	-4,971,295	-1.93%	102.74%

Rate Ann.%chg: Irrigated **13.88%** Dryland **11.67%** Grassland **7.32%**

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
2010	298,555	--	--	--	278,850	--	--	--	197,504,985	--	--	--
2011	181,065	-117,490	-39.35%	-39.35%	1,140,700	861,850	309.07%	309.07%	204,414,135	6,909,150	3.50%	3.50%
2012	5,963,225	5,782,160	3193.42%	1897.36%	1,135,825	-4,875	-0.43%	307.32%	221,144,815	16,730,680	8.18%	11.97%
2013	6,969,070	1,005,845	16.87%	2234.27%	1,160,455	24,630	2.17%	316.16%	260,430,935	39,286,120	17.76%	31.86%
2014	8,010,795	1,041,725	14.95%	2583.19%	1,802,180	641,725	55.30%	546.29%	324,319,990	63,889,055	24.53%	64.21%
2015	8,010,430	-365	0.00%	2583.07%	1,843,995	41,815	2.32%	561.29%	407,387,955	83,067,965	25.61%	106.27%
2016	9,180,315	1,169,885	14.60%	2974.92%	1,287,695	-556,300	-30.17%	361.79%	484,573,580	77,185,625	18.95%	145.35%
2017	9,179,445	-870	-0.01%	2974.62%	1,303,175	15,480	1.20%	367.34%	496,385,750	11,812,170	2.44%	151.33%
2018	9,186,350	6,905	0.08%	2976.94%	1,324,270	21,095	1.62%	374.90%	491,451,160	-4,934,590	-0.99%	148.83%
2019	9,186,340	-10	0.00%	2976.93%	1,090,385	-233,885	-17.66%	291.03%	490,518,565	-932,595	-0.19%	148.36%
2020	9,291,735	105,395	1.15%	3012.24%	1,401,780	311,395	28.56%	402.70%	486,055,685	-4,462,880	-0.91%	146.10%

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

Rate Ann.%chg: Total Agric Land **9.42%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre
2010	7,269,835	5,881	1,236			65,062,355	97,770	665			81,700,995	133,333	613		
2011	8,266,115	5,913	1,398	13.08%	13.08%	71,916,355	100,773	714	7.24%	7.24%	89,688,965	135,300	663	8.18%	9.46%
2012	9,780,005	5,928	1,650	18.01%	33.45%	86,977,070	100,615	864	21.13%	29.90%	89,574,800	130,628	686	3.44%	13.24%
2013	13,475,770	7,566	1,781	7.96%	44.08%	102,645,805	100,619	1,020	18.01%	53.30%	97,239,960	127,646	762	11.09%	25.80%
2014	18,427,840	7,790	2,365	32.80%	91.34%	139,184,070	101,043	1,377	35.03%	107.00%	128,539,130	127,483	1,008	32.36%	66.50%
2015	23,875,100	8,083	2,954	24.87%	138.93%	179,987,080	100,434	1,792	30.10%	169.30%	149,636,865	127,257	1,176	16.62%	94.17%
2016	26,312,235	8,526	3,086	4.48%	149.65%	206,934,455	100,346	2,062	15.07%	209.89%	164,929,515	127,713	1,291	9.83%	113.25%
2017	27,091,965	8,775	3,087	0.04%	149.74%	209,879,240	99,935	2,100	1.84%	215.59%	174,353,050	127,360	1,369	6.01%	126.06%
2018	26,531,530	8,602	3,084	-0.10%	149.49%	196,346,145	92,747	2,117	0.80%	218.12%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	26,531,530	8,602	3,084	0.00%	149.49%	195,821,940	92,495	2,117	0.01%	218.14%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	26,659,865	8,589	3,104	0.64%	151.08%	195,818,225	91,642	2,137	0.93%	221.10%	253,024,270	211,482	1,196	-7.20%	95.25%

Rate Annual %chg Average Value/Acre:

9.64%

12.37%

6.92%

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	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlt%chg AvgVal/Acre
2010	298,555	5,958	50			273,075	389	702			197,499,925	331,132	596		
2011	5,940,255	13,758	432	761.63%	761.63%	893,980	1,544	579	-17.55%	-17.55%	204,561,435	330,468	619	3.78%	3.78%
2012	5,963,250	14,549	410	-5.07%	717.93%	892,955	1,530	583	0.77%	-16.91%	220,814,830	330,469	668	7.95%	12.03%
2013	6,969,700	14,547	479	16.89%	856.10%	922,550	1,527	604	3.54%	-13.97%	260,112,420	330,637	787	17.74%	31.90%
2014	8,009,835	14,513	552	15.20%	1001.40%	1,164,890	1,875	621	2.84%	-11.52%	323,458,950	330,681	978	24.34%	64.00%
2015	8,010,430	14,524	552	-0.07%	1000.64%	1,208,335	1,875	644	3.73%	-8.22%	406,266,615	330,695	1,229	25.60%	105.98%
2016	9,177,205	14,524	632	14.56%	1160.95%	1,287,965	1,872	688	6.76%	-2.02%	484,464,895	330,679	1,465	19.25%	145.63%
2017	9,179,260	14,536	632	-0.06%	1160.22%	1,301,630	1,870	696	1.14%	-0.90%	496,564,620	330,603	1,502	2.52%	151.83%
2018	9,186,350	14,657	627	-0.75%	1150.74%	1,322,860	1,922	688	-1.09%	-1.98%	491,488,760	330,651	1,486	-1.04%	149.22%
2019	9,186,350	14,657	627	0.00%	1150.74%	1,325,660	1,922	690	0.21%	-1.78%	490,809,010	330,279	1,486	-0.03%	149.15%
2020	9,304,915	16,473	565	-9.88%	1027.21%	1,401,775	2,153	651	-5.60%	-7.27%	486,209,050	330,340	1,472	-0.96%	146.77%

8  
BOYD

Rate Annual %chg Average Value/Acre:

9.45%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4



CHART 5 - 2020 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	26,603,474	489,491	116,819	24,237,545	8,477,635	0	6,387,955	486,055,685	17,998,285	14,130,855	0	584,497,744
cnty sectorvalue % of total value:		4.55%	0.08%	0.02%	4.15%	1.45%		1.09%	83.16%	3.08%	2.42%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6	ANOKA	53,423	362	156	142,785	0	0	0	262,360	17,630	3,420	0	480,136
0.29%	%sector of county sector	0.20%	0.07%	0.13%	0.59%				0.05%	0.10%	0.02%		0.08%
	%sector of municipality	11.13%	0.08%	0.03%	29.74%				54.64%	3.67%	0.71%		100.00%
65	BRISTOW	17,853	20,224	8,736	1,019,105	100,965	0	0	3,235	0	18,740	0	1,188,858
3.10%	%sector of county sector	0.07%	4.13%	7.48%	4.20%	1.19%			0.00%		0.13%		0.20%
	%sector of municipality	1.50%	1.70%	0.73%	85.72%	8.49%			0.27%		1.58%		100.00%
326	BUTTE	442,655	40,307	0	5,700,905	2,052,575	0	0	241,720	0	9,840	0	8,488,002
15.53%	%sector of county sector	1.66%	8.23%		23.52%	24.21%			0.05%		0.07%		1.45%
	%sector of municipality	5.22%	0.47%		67.16%	24.18%			2.85%		0.12%		100.00%
2	GROSS	5,050	0	0	72,705	14,270	0	0	0	0	0	0	92,025
0.10%	%sector of county sector	0.02%			0.30%	0.17%							0.02%
	%sector of municipality	5.49%			79.01%	15.51%							100.00%
245	LYNCH	116,992	520	225	4,020,535	740,260	0	0	0	0	0	0	4,878,532
11.67%	%sector of county sector	0.44%	0.11%	0.19%	16.59%	8.73%							0.83%
	%sector of municipality	2.40%	0.01%	0.00%	82.41%	15.17%							100.00%
1	MONOWI	4,241	0	0	9,120	3,225	0	0	14,180	0	2,080	0	32,846
0.05%	%sector of county sector	0.02%			0.04%	0.04%			0.00%		0.01%		0.01%
	%sector of municipality	12.91%			27.77%	9.82%			43.17%		6.33%		100.00%
84	NAPER	76,745	0	0	1,295,370	145,100	0	0	0	0	0	0	1,517,215
4.00%	%sector of county sector	0.29%			5.34%	1.71%							17.90%
	%sector of municipality	5.06%			85.38%	9.56%							100.00%
455	SPENCER	1,554,045	96,164	103,473	10,043,865	3,710,100	0	0	0	0	0	0	15,507,647
21.68%	%sector of county sector	5.84%	19.65%	88.58%	41.44%	43.76%							
	%sector of municipality	10.02%	0.62%	0.67%	64.77%	23.92%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
1,184	Total Municipalities	2,271,004	157,577	112,590	22,304,390	6,766,495	0	0	521,495	17,630	34,080	0	32,185,261
56.41%	%all municip.sectors of cnty	8.54%	32.19%	96.38%	92.02%	79.82%			0.11%	0.10%	0.24%		5.51%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,713</b>	<b>Value : 560,214,355</b>	<b>Growth 3,002,880</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>	295	300,340	23	135,575	1	880	319	436,795	
<b>02. Res Improve Land</b>	734	1,062,330	30	82,170	0	0	764	1,144,500	
<b>03. Res Improvements</b>	736	20,973,400	30	1,630,240	11	288,020	777	22,891,660	
<b>04. Res Total</b>	1,031	22,336,070	53	1,847,985	12	288,900	1,096	24,472,955	242,165
<b>% of Res Total</b>	94.07	91.27	4.84	7.55	1.09	1.18	29.52	4.37	8.06
<b>05. Com UnImp Land</b>	30	33,790	3	25,450	2	5,755	35	64,995	
<b>06. Com Improve Land</b>	146	219,670	18	115,745	1	81,460	165	416,875	
<b>07. Com Improvements</b>	157	6,497,890	18	852,490	7	652,955	182	8,003,335	
<b>08. Com Total</b>	187	6,751,350	21	993,685	9	740,170	217	8,485,205	228,920
<b>% of Com Total</b>	86.18	79.57	9.68	11.71	4.15	8.72	5.84	1.51	7.62
<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	15	867,920	15	867,920	
<b>14. Rec Improve Land</b>	0	0	0	0	41	1,391,615	41	1,391,615	
<b>15. Rec Improvements</b>	0	0	0	0	127	4,218,025	127	4,218,025	
<b>16. Rec Total</b>	0	0	0	0	142	6,477,560	142	6,477,560	307,555
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.82	1.16	10.24
<b>Res &amp; Rec Total</b>	1,031	22,336,070	53	1,847,985	154	6,766,460	1,238	30,950,515	549,720
<b>% of Res &amp; Rec Total</b>	83.28	72.17	4.28	5.97	12.44	21.86	33.34	5.52	18.31
<b>Com &amp; Ind Total</b>	187	6,751,350	21	993,685	9	740,170	217	8,485,205	228,920
<b>% of Com &amp; Ind Total</b>	86.18	79.57	9.68	11.71	4.15	8.72	5.84	1.51	7.62
<b>17. Taxable Total</b>	1,218	29,087,420	74	2,841,670	163	7,506,630	1,455	39,435,720	778,640
<b>% of Taxable Total</b>	83.71	73.76	5.09	7.21	11.20	19.04	39.19	7.04	25.93

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	155	1	33	189

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	53,490	6	256,825	1,657	332,277,330	1,665	332,587,645
28. Ag-Improved Land	2	19,620	5	66,595	563	159,089,425	570	159,175,640
29. Ag Improvements	3	231,815	5	54,205	585	28,729,330	593	29,015,350

30. Ag Total					2,258	520,778,635
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	2	1.64	8,555	
33. HomeSite Improvements	1	0.00	216,170	2	0.00	24,030	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.30	600	
36. FarmSite Improv Land	1	2.05	4,100	5	3.52	7,040	
37. FarmSite Improvements	3	0.00	15,645	5	0.00	30,175	
38. FarmSite Total							
39. Road & Ditches	3	1.28	0	4	3.82	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	87	87.29	654,675	87	87.29	654,675	
32. HomeSite Improv Land	354	365.75	2,743,125	356	367.39	2,751,680	
33. HomeSite Improvements	372	0.00	15,807,255	375	0.00	16,047,455	683,525
34. HomeSite Total				<b>462</b>	<b>454.68</b>	<b>19,453,810</b>	
35. FarmSite UnImp Land	116	174.13	348,260	117	174.43	348,860	
36. FarmSite Improv Land	449	1,472.67	2,945,340	455	1,478.24	2,956,480	
37. FarmSite Improvements	557	0.00	12,922,075	565	0.00	12,967,895	1,540,715
38. FarmSite Total				<b>682</b>	<b>1,652.67</b>	<b>16,273,235</b>	
39. Road & Ditches	1,569	4,253.84	0	1,576	4,258.94	0	
40. Other- Non Ag Use	2	16.95	635,625	2	16.95	635,625	
41. Total Section VI				<b>1,144</b>	<b>6,383.24</b>	<b>36,362,670</b>	<b>2,224,240</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	165,345	3	230.24	165,345

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	958.19	11.15%	3,257,850	12.22%	3,400.00
46. 1A	342.65	3.99%	1,165,010	4.37%	3,400.00
47. 2A1	743.68	8.66%	2,379,760	8.93%	3,199.98
48. 2A	2,449.75	28.52%	7,839,210	29.40%	3,200.00
49. 3A1	1,198.74	13.96%	3,596,220	13.49%	3,000.00
50. 3A	1,415.75	16.48%	4,247,250	15.93%	3,000.00
51. 4A1	470.93	5.48%	1,328,045	4.98%	2,820.05
52. 4A	1,010.33	11.76%	2,849,150	10.69%	2,820.02
53. Total	8,590.02	100.00%	26,662,495	100.00%	3,103.89
<b>Dry</b>					
54. 1D1	2,381.13	2.60%	5,476,590	2.84%	2,300.00
55. 1D	33,733.18	36.84%	77,586,295	40.26%	2,300.00
56. 2D1	5,278.90	5.76%	10,874,545	5.64%	2,060.00
57. 2D	31,510.64	34.41%	64,912,390	33.68%	2,060.01
58. 3D1	1,574.64	1.72%	2,944,635	1.53%	1,870.04
59. 3D	2,382.12	2.60%	4,454,545	2.31%	1,869.99
60. 4D1	10,299.00	11.25%	18,538,210	9.62%	1,800.00
61. 4D	4,414.19	4.82%	7,945,640	4.12%	1,800.02
62. Total	91,573.80	100.00%	192,732,850	100.00%	2,104.67
<b>Grass</b>					
63. 1G1	10,150.02	4.78%	12,994,585	5.12%	1,280.25
64. 1G	4,513.40	2.13%	5,777,240	2.27%	1,280.02
65. 2G1	40,542.89	19.10%	48,253,870	19.00%	1,190.19
66. 2G	23,254.14	10.96%	27,687,585	10.90%	1,190.65
67. 3G1	68,592.75	32.32%	81,646,440	32.15%	1,190.31
68. 3G	42,236.06	19.90%	50,267,010	19.79%	1,190.14
69. 4G1	17,360.47	8.18%	20,658,980	8.13%	1,190.00
70. 4G	5,605.26	2.64%	6,670,285	2.63%	1,190.00
71. Total	212,254.99	100.00%	253,955,995	100.00%	1,196.47
<b>Irrigated Total</b>					
Irrigated Total	8,590.02	2.60%	26,662,495	5.50%	3,103.89
<b>Dry Total</b>					
Dry Total	91,573.80	27.70%	192,732,850	39.79%	2,104.67
<b>Grass Total</b>					
Grass Total	212,254.99	64.19%	253,955,995	52.43%	1,196.47
72. Waste	15,622.37	4.72%	9,217,060	1.90%	589.99
73. Other	2,602.33	0.79%	1,847,565	0.38%	709.97
74. Exempt	93.11	0.03%	69,460	0.01%	746.00
75. Market Area Total	330,643.51	100.00%	484,415,965	100.00%	1,465.07

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	8,590.02	26,662,495	8,590.02	26,662,495
<b>77. Dry Land</b>	26.92	60,180	79.28	161,285	91,467.60	192,511,385	91,573.80	192,732,850
<b>78. Grass</b>	7.42	8,830	119.19	145,125	212,128.38	253,802,040	212,254.99	253,955,995
<b>79. Waste</b>	0.00	0	11.94	815	15,610.43	9,216,245	15,622.37	9,217,060
<b>80. Other</b>	0.00	0	0.00	0	2,602.33	1,847,565	2,602.33	1,847,565
<b>81. Exempt</b>	0.00	0	0.00	0	93.11	69,460	93.11	69,460
<b>82. Total</b>	<b>34.34</b>	<b>69,010</b>	<b>210.41</b>	<b>307,225</b>	<b>330,398.76</b>	<b>484,039,730</b>	<b>330,643.51</b>	<b>484,415,965</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	8,590.02	2.60%	26,662,495	5.50%	3,103.89
<b>Dry Land</b>	91,573.80	27.70%	192,732,850	39.79%	2,104.67
<b>Grass</b>	212,254.99	64.19%	253,955,995	52.43%	1,196.47
<b>Waste</b>	15,622.37	4.72%	9,217,060	1.90%	589.99
<b>Other</b>	2,602.33	0.79%	1,847,565	0.38%	709.97
<b>Exempt</b>	93.11	0.03%	69,460	0.01%	746.00
<b>Total</b>	<b>330,643.51</b>	<b>100.00%</b>	<b>484,415,965</b>	<b>100.00%</b>	<b>1,465.07</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Anoka	31	12,220	5	1,075	5	129,490	36	142,785	0
83.2 Bristow	22	16,235	60	47,985	60	961,440	82	1,025,660	0
83.3 Butte	47	93,305	192	348,660	192	5,323,520	239	5,765,485	83,980
83.4 Gross	20	8,245	2	770	3	32,555	23	41,570	0
83.5 Lynch	86	80,150	163	143,875	174	4,118,105	260	4,342,130	70,965
83.6 Monowi	31	2,570	2	140	2	6,410	33	9,120	0
83.7 Naper	19	16,160	64	61,355	65	1,255,635	84	1,333,150	0
83.8 Rural Residential	40	1,025,835	71	1,476,100	156	5,903,670	196	8,405,605	353,600
83.9 Spencer	38	49,995	246	456,155	247	9,378,860	285	9,885,010	41,175
84 Residential Total	334	1,304,715	805	2,536,115	904	27,109,685	1,238	30,950,515	549,720



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	Commercial-bristow	3	1,475	15	5,850	15	93,640	18	100,965	0
85.2	Commercial-butte	14	16,860	41	63,705	42	1,943,760	56	2,024,325	3,190
85.3	Commercial-gross	0	0	1	140	1	14,130	1	14,270	0
85.4	Commercial-lynch	8	5,520	28	18,040	29	724,360	37	747,920	0
85.5	Commercial-monowi	0	0	1	30	1	3,195	1	3,225	0
85.6	Commercial-naper	1	245	12	6,520	12	137,585	13	144,350	0
85.7	Commercial-rural Res.	4	23,115	19	197,205	22	1,471,270	26	1,691,590	835
85.8	Commercial-spencer	4	9,690	48	125,385	55	3,567,365	59	3,702,440	0
85.9	Lynch	1	8,090	0	0	0	0	1	8,090	0
85.10	Naper	0	0	0	0	1	750	1	750	0
85.11	Rural Residential	0	0	0	0	4	47,280	4	47,280	224,895
86	Commercial Total	35	64,995	165	416,875	182	8,003,335	217	8,485,205	228,920

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	10,150.02	4.78%	12,994,585	5.12%	1,280.25
88. 1G	4,513.40	2.13%	5,777,240	2.27%	1,280.02
89. 2G1	40,542.89	19.10%	48,253,870	19.00%	1,190.19
90. 2G	23,254.14	10.96%	27,687,585	10.90%	1,190.65
91. 3G1	68,592.75	32.32%	81,646,440	32.15%	1,190.31
92. 3G	42,236.06	19.90%	50,267,010	19.79%	1,190.14
93. 4G1	17,360.47	8.18%	20,658,980	8.13%	1,190.00
94. 4G	5,605.26	2.64%	6,670,285	2.63%	1,190.00
95. Total	212,254.99	100.00%	253,955,995	100.00%	1,196.47
<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	212,254.99	100.00%	253,955,995	100.00%	1,196.47
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	212,254.99	100.00%	253,955,995	100.00%	1,196.47

**2021 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

**08 Boyd**

	<b>2020 CTL County Total</b>	<b>2021 Form 45 County Total</b>	<b>Value Difference (2021 form 45 - 2020 CTL)</b>	<b>Percent Change</b>	<b>2021 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	24,237,545	24,472,955	235,410	0.97%	242,165	-0.03%
02. Recreational	6,387,955	6,477,560	89,605	1.40%	307,555	-3.41%
03. Ag-Homesite Land, Ag-Res Dwelling	17,998,285	19,453,810	1,455,525	8.09%	683,525	4.29%
<b>04. Total Residential (sum lines 1-3)</b>	<b>48,623,785</b>	<b>50,404,325</b>	<b>1,780,540</b>	<b>3.66%</b>	<b>1,233,245</b>	<b>1.13%</b>
05. Commercial	8,477,635	8,485,205	7,570	0.09%	228,920	-2.61%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>8,477,635</b>	<b>8,485,205</b>	<b>7,570</b>	<b>0.09%</b>	<b>228,920</b>	<b>-2.61%</b>
08. Ag-Farmsite Land, Outbuildings	13,495,230	16,273,235	2,778,005	20.59%	1,540,715	9.17%
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>14,130,855</b>	<b>16,908,860</b>	<b>2,778,005</b>	<b>19.66%</b>	<b>1,540,715</b>	<b>8.76%</b>
12. Irrigated	26,659,865	26,662,495	2,630	0.01%		
13. Dryland	195,729,335	192,732,850	-2,996,485	-1.53%		
14. Grassland	252,972,970	253,955,995	983,025	0.39%		
15. Wasteland	9,291,735	9,217,060	-74,675	-0.80%		
16. Other Agland	1,401,780	1,847,565	445,785	31.80%		
<b>17. Total Agricultural Land</b>	<b>486,055,685</b>	<b>484,415,965</b>	<b>-1,639,720</b>	<b>-0.34%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>557,287,960</b>	<b>560,214,355</b>	<b>2,926,395</b>	<b>0.53%</b>	<b>3,002,880</b>	<b>-0.01%</b>

## 2021 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>
	\$118,486, this includes \$9,986 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>
	\$14,000
<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>
	\$9,200, plus \$400 computer consultant
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,400, plus \$1,400 for travel expenses
<b>12.</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>Personal Property software:</b>
	MIPS INC V 3.0
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Deputy
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	GIS is available to the public. <a href="https://boyd.gworks.com">https://boyd.gworks.com</a> and we have <a href="https://nebraska.assessorsonline.us">nebraska.assessorsonline.us</a> .
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks is 100% support. The assessor and deputy also assist
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS aerial imagery
10.	<b>When was the aerial imagery last updated?</b>
	2020

**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**

1.	<b>Appraisal Services:</b>
	None
2.	<b>GIS Services:</b>
	gWorks
3.	<b>Other services:</b>
	None

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

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

## 2021 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 group recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</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, NE Dept. of Roads shop, Beauty Shop and storage units.</td> </tr> <tr> <td style="text-align: center;">2</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, assisted living/nursing home, community center, trucking/welding business, Massey implement dealer, motel, farm supply business, health clinic's, green house/floral shop, beauty shop, Sapp Brothers Propane, library, convenience store/gas, Post Office, Craft Store. Antique Shop, storage units, Bar/Grill, Seed Dealer, Trucking Center and a Commodity Broker.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lynch - all improved and unimproved properties located within the Village of Lynch. Population approximately 245. K-4 attendance center, Coop, Gas station, grocery store, bank, bars, car repair shop, bowling alley, post office, hospital, theatre, cafe, Special T's, health clinic, Telephone Company, Antique Store, REA Shop and storage units.</td> </tr> <tr> <td style="text-align: center;">4</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;">5</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, 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's, Huffy's wind socks, motel, small sporting goods store, welding shop, cafe/general store, clothing boutique's, screen printing shop, used car dealership, storage units, Dollar General, Vinyl/Graphic Sign Co., NE Dept. of Roads shop, Plumbing Business, NRCS Office, NAPA Store, Dentist Office and Butcher Shop.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	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, NE Dept. of Roads shop, Beauty Shop and storage units.	2	Butte - all improved and unimproved properties located within the Village of Butte. Population approximately 326. K-4 attendance center, café, bank/insurance company, assisted living/nursing home, community center, trucking/welding business, Massey implement dealer, motel, farm supply business, health clinic's, green house/floral shop, beauty shop, Sapp Brothers Propane, library, convenience store/gas, Post Office, Craft Store. Antique Shop, storage units, Bar/Grill, Seed Dealer, Trucking Center and a Commodity Broker.	3	Lynch - all improved and unimproved properties located within the Village of Lynch. Population approximately 245. K-4 attendance center, Coop, Gas station, grocery store, bank, bars, car repair shop, bowling alley, post office, hospital, theatre, cafe, Special T's, health clinic, Telephone Company, Antique Store, REA Shop and storage units.	4	Rural - all improved and unimproved properties located in the rural areas outside of the Villages.	5	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, 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's, Huffy's wind socks, motel, small sporting goods store, welding shop, cafe/general store, clothing boutique's, screen printing shop, used car dealership, storage units, Dollar General, Vinyl/Graphic Sign Co., NE Dept. of Roads shop, Plumbing Business, NRCS Office, NAPA Store, Dentist Office and Butcher Shop.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
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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>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>														
	A depreciation study was developed based on local market information and implemented for assessment year 2018.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>														

One depreciation table is developed for all valuation groupings. However, economic depreciation is applied to individual groupings based on the study.

**6. Describe the methodology used to determine the residential lot values?**

Market analysis of vacant land sales to determine square foot value.

**7. How are rural residential site values developed?**

Rural residential site values are developed based on sales and through local market information.

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

No

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

All lots are treated the same, currently there is no difference.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2016	2017	2016
2	2018	2016	2017	2016	
3	2018	2016	2017	2016	
4	2018	2016	2017	2020	
5	2018	2016	2017	2016	
AG	2018	2016	2017	2020	



## 2021 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 group recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	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>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>			
	The 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 square foot value.			
<b>7.</b>	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2016	2017
				<u>Date of Last Inspection</u>
				2017

## 2021 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="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	Soils, land use and geographic characteristics.	2020					
	Agricultural land use was reviewed along all rivers in the county in 2020, for parcels that were changed to waste after the flooding in March 2019.						
<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 methodology is used to determine market value?</b>						
	Yes, they carry the same value.						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	Feedlots are drawn out on GIS and valued at \$1,000 an acre.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	WRP is flat valued at \$1,000 per acre based on a sales study of the surrounding area.						
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>						
	No						
	<i><b><u>If your county has special value applications, please answer the following</u></b></i>						
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>						
	N/A						
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	a review of the sales						

	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## **2020 Plan of Assessment Boyd County**

### **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 subclass of real property.

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

Per the 2018 County Abstract, Boyd County consists of the following real property types:

	Parcels	% of Total
<b>Residential</b>	1,099	30%
<b>Commercial</b>	214	6%
<b>Recreational</b>	142	4%
<b>Agricultural</b>	<u>2,254</u>	<u>60%</u>
	3,709	100%

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

	Total Taxable Acres	% of Total Acres
<b>Irrigated</b>	8,589.20	3%
<b>Dry land</b>	91,642.10	28%
<b>Grassland</b>	211,482.38	64%
<b>Waste</b>	16,473.12	4%
<b>Other Ag land</b>	<u>2,152.74</u>	<u>1%</u>
<b>Total</b>	<b>330,339.54</b>	<b>100%</b>

New Property: For assessment year 2019, an estimated 8 building permits and /or information statements were filed for new property construction/additions in the county.

**2020 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>	97	34.35	129.56
<b>Agricultural</b>	69	20.43	107.00
<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, and Commercial medians are within required range. Commercial level of value has been met; however, there are only 16 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.

## **STAFF**

1. Assessor
2. Deputy Assessor

The Assessor and Deputy Assessor have their 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 has completed both of the required IAAO classes. 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 Real Estate Abstract – Submitted on or before March 19th
2. Form 45P – Personal Property Abstract – Submitted on or before July 20th
3. Personal Property Schedules – Filing dates between Jan 1<sup>st</sup> and May 1st
4. Form 259P - Personal Property Tax Exemption Summary Certificate
5. Homestead Exemption Average Assessed Value of single-family residential property (458V) – Submitted on or before Sept. 1st
6. Sales information to PAD rosters and annual Assessed Value Update with Abstract
7. Scanned PDF copies of Real Estate Transfer Statements (Form 521 & 521MH) – Done monthly
8. Certification of Value Political Subdivisions
9. School District Taxable Value Report
10. Ensure the county's sales file date is accurate and all sales received for the current study period are transferred into the state sales file.
11. Homestead Exemption Tax Loss Report (in conjunction with Treasurer) – To be certified on or before Nov. 30th
12. Certificate of Taxes Levied Report – Submitted on or before Dec. 1st
13. Report of current values for properties owned by Board of Educational Lands and Funds
14. Report of all Exempt Property and Taxable Government Owned Property
15. Annual Plan of Assessment Report (for the next 3 Assessment years) – Submitted on or before July 31st

13. Notice of Valuation Change - Statute 77-1315
14. Attend County Board of Equalization meetings
15. TERC Appeals – prepare and attend hearings
16. TERC Statewide Equalization – attend hearings if applicable to county
17. Centralized Assessment – establishes assessment records and tax billing for tax list
18. Annual Inventory Statement – reported to County Board by July 25<sup>th</sup>
19. Tax Districts and Tax Rates
20. Tax List - prepared and certified to the county treasurer by November 22<sup>nd</sup>
21. Report on the review of ownership and use of all cemetery real property is to be presented to the county board of equalization on or before Aug. 1st

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 and badly worn.

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 have been replaced. 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 and 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 and/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. Personal property abstract will be filed by July 20th

Tax list corrections are periodically submitted to the County Board of Equalization for approval, showing reasons for said corrections. Meetings of the County Board of Equalization are attended by the County Assessor.

The Assessor and Deputy 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 and Deputy 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 and Deputy Assessor tends to the 521 Transfer Statements. There are 8 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 and 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 and seller of the property and 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>.

The certification of the real estate assessment roll is done and published in the local newspapers on or before June 1<sup>st</sup>. Notices of Valuation Changes are mailed out by June 1<sup>st</sup>. Only those properties that have a change in value from the previous year will receive a notice. By June 6<sup>th</sup>, assessment/sales ratio statistics are mailed to the local newspaper and posted in the Assessor's office. Those ratio statistics are determined by the Tax Equalization and Review Commission.

Governmental subdivisions are notified by March 1<sup>st</sup> of the intent to tax property if not used for a public purpose and the entity does not pay an in-lieu-of-tax.

When we need to do re-appraisals 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. We have since updated to the product version 3.0 in 2016.

We make new address and 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 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 and 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, and 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, and recreational property owners. Our office purchased a fax/scan machine it has been very beneficial to us and the public. Several personal property depreciation schedules have been sent to us via fax. Appraisers, banks, insurance companies and individuals like the instant fax information they can receive from our office.

We have been asked by many appraisers, attorneys, insurance companies, banks, and 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)

For 2020 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 platted on a map to determine if the current market areas are supported by the current sales. Boyd County has one market area. We will take a look at the sales throughout the county to determine if another market area should be implemented. Each year a market analysis is conducted in-house by utilizing the county's current MIPS system.

We will also continue the six - year review process. To keep in compliance with the NE State Statute 77-1311.01, we have contacted an individual to do a whole review and inspection of all the improved rural parcels. We hired a lister to do the review. He will measure and draw out any new buildings, homes, steel bins or additions. He will also look at all other buildings for condition. If a building is in poor condition we can put on a flat value or value can be removed. A picture will also be taken of all homes (front and back) and any new improvements. Physical depreciation for rural houses used the same depreciation table as the rest of the houses in the county. Economic depreciation on a house is determined by a sales study. All new data collected will be adjusted in

the CAMA system and put on the tax roll for 2021. Sales review and pickup work will also be completed for agricultural properties. We currently have the 2018 aerial imagery from G-Works. In the fall we will be receiving the 2020 imagery and will be able to review all the land from the previous flooding in the county. Any changes made to the land or land use will be implemented for 2021. Not only the flooded parcels but every parcel of land will be reviewed for any land use changes throughout the county. The assessor's tab in G-Works has a land use layer that shows us the land use of each individual parcel. There are different colors that reflect each use of land.

Ag land sales are plotted on a map for taxpayers to review and see where land is selling in the county. We also have binders with copies of qualified 521's to review what land is selling for. Appraisers also find this map very useful. This map also helps us determine if land is selling for more or less in other parts of the county.

At this time, we have no mapping of CRP or WRP within the county. We have sent out letters to Boyd County landowners requesting: 1. Do you have any land that is currently in CRP or WRP; 2. How many acres are in the program; 3. On what legal description and where specifically on the legal is it placed; 4. When did this ground get placed into CRP or WRP; 5. How long of a time period was it placed into CRP or WRP. We enclosed a self-addressed stamped envelope to mail this information back to us before Jan. 1<sup>st</sup>, 2020. We have only received 35% of those letters back in the office. Another letter may have to be sent to those landowners we never heard from requesting the information again. We will try to get those acres drawn out on g-works and tracked in the computer within the next year or two.

A new soil conversion was implemented in MIPS in December, 2019. A preliminary abstract and preliminary AVU was completed and submitted to State department in December also. Study has shown that LB 372 affected the ag land values in the county for 2020. LVG's (Land Value Groupings) were adjusted because of this legislative bill. Some soil types have changed from a lower-class grouping (4G) to a higher-class grouping (1G). These changes have caused the assessed values to increase on some of those soil uses substantially.

We have only 3 parcels in the county with WRP. Those acres were being priced out at 100% of grassland value. To be in line with surrounding counties, those acres will now be flat valued at \$1,000 per acre for 2020. We have looked at home sites and building sites of neighboring counties. Currently homesites are valued at \$6,000 per acre and building sites are valued at \$1,000 per acre. Those values will need to be adjusted for 2021. Both homesites and building site values will be increased for next year.

For 2020 a 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 755 improved village parcels. We continually keep property cards updated with the most current changes.

We continue to maintain acceptable sales qualification and verification practices. We currently have five distinct valuation groups: Valuation Group #1 – Anoka, Bristow, Gross, Monowi and Naper; #2 – Butte; #3 – Lynch; #4 – Rural; #5 – Spencer. We will be looking into a complete review and depreciation study of all improved residential parcels. We will also look into possibly adjusting lot values throughout the county where needed. We will receive some help from our field liason for this residential study using sales of homes and empty lot sales. After this depreciation study is complete, sales will then be studied using a correct land value, a correct physical depreciation table and a correct costing table. After the adjustments are made, the median sales ratio of each residential neighborhood should be within standards.

Residential homes that were damaged by last years flooding were reviewed again. A couple homes in the Lynch Village have been abandoned and will not be repaired. Some homes are complete while others may be at 50 to 75% complete. We will continue to check on those parcels until remodeling is complete.

In 2021 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 platted 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. Last May we had an individual do a whole review and inspection of all the improved rural parcels. Those changes will be implemented for 2021. Pictures and drawing will also be placed in the parcel cards and also on the assessor's website. Our homesite and building site values per acre will increase. Currently we have \$6,000 per acre for homesite and \$1,000 per acre for building site. We should receive new aerial imagery from GIS in the fall of 2020 so all land use will be reviewed and changes made for the 2021 tax year. We will also be looking at all the parcels along the rivers and creeks that have previously been flooded. Land use changes will be made if needed.

In 2021 we will contact an individual to review all residential properties in the county. Towns included are Anoka, Bristow, Butte, Gross, Lynch, Monowi, Naper and Spencer. This is done to keep in compliance with the NE Statute 77-1311.01. All changes found will be put in the CAMA Program and be implemented for the following tax year. New pictures will also be taken and put in the parcel cards along with the drawing sketch. These will also be put on the assessor's online website. We will begin working on a depreciation study of homes throughout the county. We would like to have this complete so we can implement these changes at the same time as the 6-year review changes are made and implemented.

In 2021 a sales ratio study will be done on the commercial properties to be certain our values are in compliance with required statistical measures. We will study the commercial sales to determine if the amount of economic depreciation needs to be adjusted. We have approximately 180 improved commercial parcels county-wide. Sales review and pickup work will be completed.

In 2021 recreational property will need to be reviewed as continually there are changes. Staff will conduct a drive thru review using the property record cards. Any changes from the previous review will be implemented for the following tax year. Sales review and pickup work will be completed. We have approximately 145 improved recreational parcels including IOLL parcels.

For 2022, a sales ration study will be done in all villages to keep in compliance with the Nebraska Statute 77-1311.03. Sales review and pickup work will also be completed. We had an individual review all village parcels throughout the county last fall and those changes will be implemented for this tax year. Pictures and drawings of all improved residential properties will be placed in the parcel cards and also uploaded online. We continually keep property cards updated and documented with the most current changes.

In 2022 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 G Works system will be used to keep updated with all land use changes. We continually keep property cards updated and documented with the most current changes.

For 2022 we will prepare for the 6-year commercial review. New packets will be made of each improved commercial parcel. These packets will be used by our lister in his review of those properties. He will begin his review mid-summer of 2023.

In 2023 Ag land sales will continue to be studied. Sales review and pickup work will also be completed for agricultural properties.

Sales ratio studies will be done in all residential villages to keep in compliance with the Nebraska Statute 77-1311.03. Sales review and pickup work will also be completed.

Our commercial review will begin. All changes from the review will be priced out in CAMA. Those changes will be implemented for the 2024 tax year. New pictures and drawings will also be added to each parcel card in the office and also online.

Pickup work for residential, agricultural, commercial and recreational throughout the county will be reviewed and changes implemented.

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 6-year cycle.

Respectfully,

Tammy L. Haney  
Boyd County Assessor

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