

**NEBRASKA**

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

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**CHEYENNE 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 Cheyenne 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 Cheyenne 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: Melody Keller, Cheyenne 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.

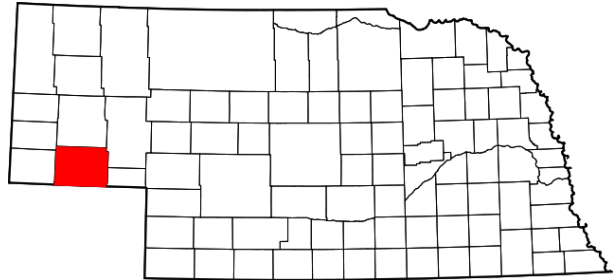
Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, 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*

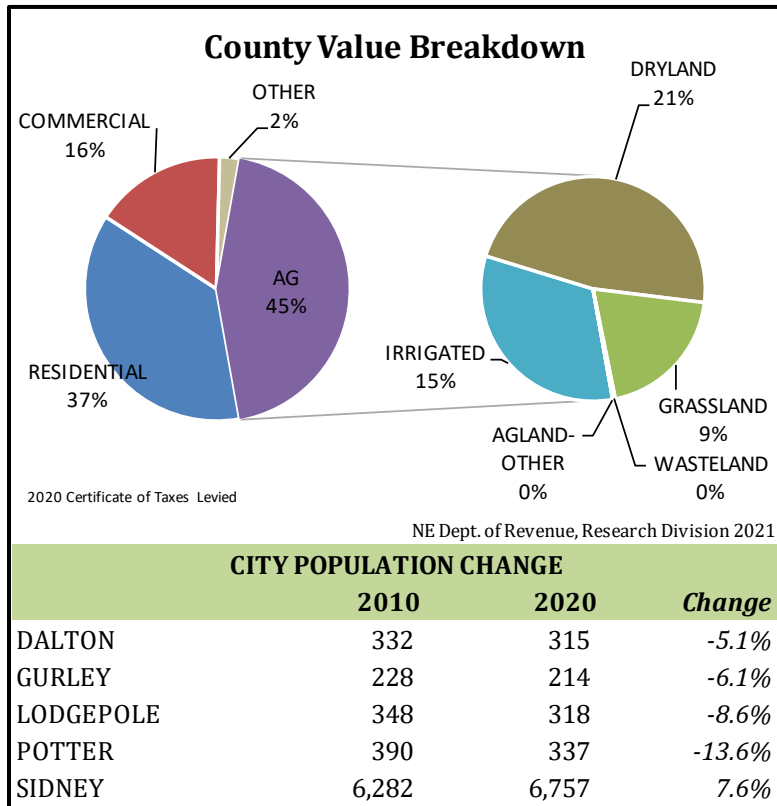


## County Overview

With a total area of 1,196 square miles, Cheyenne County has 8,910 residents, per the Census Bureau Quick Facts for 2019, an 11% population decrease from the 2010 U.S. Census. Reports indicate that 69% of county residents are homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$93,228 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Cheyenne County are located in and around Sidney, the county seat. According to the latest information available from the U.S. Census Bureau, there are 290 employer establishments with total employment of 4,545.



Agricultural land makes up 45% of the valuation base in the county. Dryland makes up a majority of the land in the county, accounting for 21% of the county's total value. Cheyenne County is included in the South Platte Natural Resources District (NRD).

Since the sale of Cabela's to competitor Bass Pro Shops in 2017, Sidney has undergone considerable restructuring to adjust to the loss of jobs, the influx of homes for sale or abandoned and the disposition of the buildings that Cabela's had occupied. New employers have entered the market, the unemployment rate is currently low, and some of the Cabela's

properties have been converted to other use. The real estate market in Sidney appears to have begun to recover from the loss of the largest employer.

# 2021 Residential Correlation for Cheyenne County

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## *Assessment Action*

Pick-up work was completed. A new cost index from Marshall & Swift was implemented. The review of Valuation Group 10 was completed and lots were raised 15%. Residential properties were increased 8%. Rural residential home sites were increased 10% for the first acre. Rural residential additional acres were corrected from being reported and valued as “farm” to be reported and valued as “site”. Valuation Group 80 was reviewed for land use. If a parcel was shown to have agricultural land or agricultural land related, the parcel was removed from Valuation Group 80 and classified as agricultural.

## *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.

An examination of the sales qualification and verification process of the Cheyenne County Assessor determined that all arm’s-length sales are being utilized for measurement purposes in the sales file. The usability rate of the residential class is above the statewide average.

There are five residential valuation groups that the Cheyenne County assessor uses that appear to follow the general economic areas of the county. After a review of the costing and depreciation tables and subsequent interview with the county assessor it was determined that the Cheyenne County Assessor is current in the six-year inspection and review cycle. A lot study was last completed in 2015. Costing and depreciation tables are 2019 values. The Cheyenne County Assessor has completed a written valuation methodology.

## *Description of Analysis*

The 358 sales in Cheyenne County are divided into four valuation groups based on residential market activity and geographic location.

<b>Valuation Group</b>	<b>Description</b>
10	Sidney
11	Subdivisions in Northern Sidney
40	Brownson, Dalton, Lodgepole, Lorenzo, Potter and Sunol
80	Rural

The overall statistics indicate that the measures of central tendency are within the acceptable range. The COD and the PRD are in the acceptable range as well.

## 2021 Residential Correlation for Cheyenne County

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For Valuation Group 10 and 11 have central tendency measurements and the qualitative statistics in the acceptable range.

Valuation Group 40 has 51 sales. The median and mean are above the range at 101% for the median and the mean is at and 106%. The removal of one low dollar outlier brings the median into range at 100% while the mean, weighted mean, COD, and PRD all are improved as well. A substat of this valuation group can be found in the appendices of this report.

<u>SALE PRICE *</u>							
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
Less Than	5,000						
Less Than	15,000	1	176.11	176.11	176.11		100.00
Less Than	30,000	8	135.82	142.86	133.10	21.12	107.33
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	51	101.20	106.31	97.32	21.42	109.24
Greater Than	15,000	50	100.39	104.92	97.11	20.54	108.04
Greater Than	30,000	43	95.87	99.51	95.62	16.06	104.07

Valuation Group 80 consists of 29 sales with a median and weighted mean of 88% while the mean is closer to range at 91%. The COD and PRD are at 20% and 21% respectively. An examination of the sales reveals that one half of the sales are below the range, only a few are actually in range, while the remaining sales are above the range. Valuation Group 80, despite having had a 10% increase last year, and an additional 10% increase, this year is still below the range. The county assessor was able to complete the first step of what was originally to be a three-year plan to address rural parcels. The first step was to review all rural properties to ensure that land use was correct. This next year a physical inspection is to be completed with a reappraisal for 2023. To bring the median to the midpoint of the range another 9% increase would be needed for 2021. This adjustment would serve to move more sales above the range without actually making a significant impact in bringing more sales into range. While this increase would achieve a median within the range, there would be no improvement in the uniformity of the sample. To achieve true uniformity in the valuation group a reappraisal is needed. The Property Assessment Division (Division) will work with the county assessor to attempt to accelerate the three-year plan for rural residential to completion by 2022 to produce uniform assessments. This year, the county assessor completed a project in Sidney which has improved assessments there. The county assessor has been committed to improving assessment practices since becoming the county assessor, but has had to prioritize projects and resources. A substat of Valuation Group 80 can be found in the appendices of this report.

The 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows the residential class increased 6% which supports the assessment actions taken by the county assessor.

## 2021 Residential Correlation for Cheyenne County

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### *Equalization and Quality of Assessment*

The analysis of the overall statistics along with the evaluation of the assessment practices of the county assessor indicate that the residential class is equalized. The assessment of the residential class of real property complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	262	97.79	99.51	98.30	13.19	101.23
11	16	92.46	99.91	96.80	18.67	103.21
40	51	101.20	106.31	97.32	21.42	109.24
80	29	88.18	90.79	88.00	20.23	103.17
<u>ALL</u>	<u>358</u>	<u>97.38</u>	<u>99.79</u>	<u>96.73</u>	<u>15.27</u>	<u>103.16</u>

### *Level of Value*

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

# 2021 Commercial Correlation for Cheyenne County

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## *Assessment Actions*

After a review of sales, commercial lots were decreased by 10% overall. Commercial occupancy codes 352 and 353 were reduced by 15%. Pick-up work was completed and entered.

## *Assessment Practice Review*

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

The Cheyenne County Assessor uses three different valuation groups consisting of Sioux Meadows, the small towns and villages, - Sidney and rural commercial. The review of these groups found sufficient evidence that they have unique, value-driven characteristics to be used as separate valuation groups.

The six-year inspection cycle is current with the last commercial inspection conducted over 2018 and 2019. The costing and depreciation tables that are being used are from 2015. The last lot study was conducted in 2016.

A review of the sales qualification and verification process found that while the usability rate of the commercial class for Cheyenne County was below the state wide average it was still within the acceptable range. Examination of non-qualified sales found that the Cheyenne County Assessor properly documents non-arm's-length sales and overall maintains acceptable sales qualification and verification practices.

## *Description of Analysis*

Cheyenne County uses three valuation groups separated by economic factors for the commercial class.

<b>Valuation Group</b>	<b>Description</b>
10	Sidney and rural commercial
30	Sioux Meadows
40	Small towns/villages

Valuation Group 10 had 34 of the 38 sales in the commercial class. The overall statistical profile shows the median at 97%, the mean at 96% and the weighted mean at 108%. The COD is at 23% and the PRD is at 90%. The removal of one high dollar, high ratio sale brings the weighted mean into range. It also shifts the PRD to 101%. Valuation Group 40 had a low median at 87% but had only four sales, which are not enough sales to be statistically meaningful.

## 2021 Commercial Correlation for Cheyenne County

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The 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 decrease of 4% in commercial valuation. The assessment actions of the county assessor correspond with the decrease observed.

### *Equalization and Quality of Assessment*

The statistical analysis along and the examination of the assessment practices of the county assessor suggest that commercial properties within the county are assessed within acceptable parameters and therefore are 97% equalized. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	34	96.71	98.22	108.85	21.39	90.23
40	4	87.43	79.12	40.99	40.22	193.02
____ALL____	38	96.71	96.21	107.50	22.97	89.50

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Cheyenne County is 97%.

# 2021 Agricultural Correlation for Cheyenne County

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## *Assessment Actions*

Pick-up work was completed and entered. Dryland values were lowered in Market Area 3. When reviewing newly obtained Farm Service Agency (FSA) maps, any observed land changes were updated. The process of reviewing all agricultural land acres by using aerial imagery was started and will be continued for 2022.

## *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 of the sales verification and qualification process shows the usability rate of the agricultural class is below the statewide average. A review of the non-qualified roster found there was sufficient documentation of the non-qualified sales and justification of excluded sales.

Three market areas based on topography, soil type and water availability are used to value agricultural land in Cheyenne County. Market Area 1 is located in the southern portion of the county. Market Area 3 is in the northern portion of the county and Market Area 5 is located around the city of Sidney. An examination of the primary use of the land and the agricultural market shows that property values are equitably determined. Land use appears to be accurate throughout the county.

The county has not identified any agricultural intensive use in the county. The county does not have any special valuation applications on file. They also do not recognize a non-agricultural influence on the market at this time.

## *Description of Analysis*

The agricultural market in Cheyenne yielded 58 qualified sales during the study period divided between the three market areas. The median is within the acceptable range at 73%. Market Area 1 with 22 sales has a median of 74%. Market Area 3 has 36 sales with a median of 73%. There were no sales in Market Area 5.

The examination of the sales by using the 80% Majority Land Use (MLU), the irrigated land subclass had only one sale. The median for the grass subclass was 75% consisting of 8 sales. The dryland subclass with 45 sales had a median of 73%.

The trend of the agricultural land values compared to the observed regional value trends supports that an acceptable level of market values has been achieved in Cheyenne County.

## 2021 Agricultural Correlation for Cheyenne County

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### *Equalization and Quality of Assessment*

When separated into market areas and by 80% MLU the sample sizes become too small for reliable measurement to derive a level of value, the overall statistics along with the assessment practice review indicates that values set for the agricultural class are equalized. Agricultural improvements have been valued using the same appraisal practices as the rural residential, which has been measured at an acceptable level, therefore, agricultural improvements are equalized at a sufficient level of market value. Based on the review of the available information, the quality of assessment for the agricultural class is in compliance with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	1	80.31	80.31	80.31	00.00	100.00
3	1	80.31	80.31	80.31	00.00	100.00
<u>Dry</u>						
County	45	72.87	73.57	72.53	11.68	101.43
1	16	74.04	73.54	72.11	10.24	101.98
3	29	70.87	73.59	72.65	12.57	101.29
<u>Grass</u>						
County	8	74.61	75.23	73.10	11.66	102.91
1	5	71.37	72.85	71.16	11.73	102.37
3	3	79.69	79.20	76.27	08.13	103.84
<u>ALL</u>	58	73.27	76.07	80.15	13.83	94.91

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Cheyenne County is 73%.



## 2021 Opinions of the Property Tax Administrator for Cheyenne 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>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	73	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 Cheyenne County

### Residential Real Property - Current

Number of Sales	358	Median	97.38
Total Sales Price	\$45,562,139	Mean	99.79
Total Adj. Sales Price	\$45,562,139	Wgt. Mean	96.73
Total Assessed Value	\$44,070,454	Average Assessed Value of the Base	\$78,560
Avg. Adj. Sales Price	\$127,269	Avg. Assessed Value	\$123,102

### Confidence Interval - Current

95% Median C.I	95.56 to 99.59
95% Wgt. Mean C.I	94.80 to 98.65
95% Mean C.I	97.53 to 102.05
% of Value of the Class of all Real Property Value in the County	35.02
% of Records Sold in the Study Period	7.25
% of Value Sold in the Study Period	11.37

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	395	94	94.09
2019	299	93	92.86
2018	246	92	92.45
2017	309	97	97.21

## 2021 Commission Summary for Cheyenne County

### Commercial Real Property - Current

Number of Sales	38	Median	96.71
Total Sales Price	\$12,968,431	Mean	96.21
Total Adj. Sales Price	\$12,968,431	Wgt. Mean	107.50
Total Assessed Value	\$13,940,717	Average Assessed Value of the Base	\$201,152
Avg. Adj. Sales Price	\$341,275	Avg. Assessed Value	\$366,861

### Confidence Interval - Current

95% Median C.I	88.71 to 105.12
95% Wgt. Mean C.I	79.30 to 135.69
95% Mean C.I	86.38 to 106.04
% of Value of the Class of all Real Property Value in the County	15.30
% of Records Sold in the Study Period	4.51
% of Value Sold in the Study Period	8.23

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	28	100	100.76
2019	24	100	96.59
2018	36	96	95.64
2017	38	98	97.89

**17 Cheyenne  
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 : 358  
 Total Sales Price : 45,562,139  
 Total Adj. Sales Price : 45,562,139  
 Total Assessed Value : 44,070,454  
 Avg. Adj. Sales Price : 127,269  
 Avg. Assessed Value : 123,102

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 100  
 COD : 15.27  
 PRD : 103.16

COV : 21.84  
 STD : 21.79  
 Avg. Abs. Dev : 14.87  
 MAX Sales Ratio : 268.35  
 MIN Sales Ratio : 50.75

95% Median C.I. : 95.56 to 99.59  
 95% Wgt. Mean C.I. : 94.80 to 98.65  
 95% Mean C.I. : 97.53 to 102.05

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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-18 To 31-DEC-18	59	103.23	104.76	100.72	15.89	104.01	59.58	215.78	95.66 to 109.40	133,934	134,903
01-JAN-19 To 31-MAR-19	43	99.42	100.20	99.67	13.59	100.53	54.96	135.08	95.11 to 107.46	134,321	133,871
01-APR-19 To 30-JUN-19	47	97.36	101.26	97.73	16.68	103.61	67.70	268.35	89.46 to 101.07	120,076	117,346
01-JUL-19 To 30-SEP-19	50	95.21	94.60	94.22	11.21	100.40	61.36	131.52	90.74 to 100.65	112,720	106,202
01-OCT-19 To 31-DEC-19	39	99.19	99.34	99.04	11.83	100.30	67.76	136.58	91.04 to 104.25	144,510	143,119
01-JAN-20 To 31-MAR-20	39	97.69	103.40	99.44	15.44	103.98	67.74	162.84	91.70 to 111.05	123,564	122,868
01-APR-20 To 30-JUN-20	37	91.80	94.91	90.65	14.63	104.70	61.95	145.51	86.74 to 99.77	147,997	134,152
01-JUL-20 To 30-SEP-20	44	93.35	98.37	89.69	20.22	109.68	50.75	176.11	87.05 to 100.07	106,224	95,278
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	199	98.07	100.40	98.33	14.86	102.11	54.96	268.35	95.68 to 101.20	125,415	123,322
01-OCT-19 To 30-SEP-20	159	96.26	99.04	94.78	15.80	104.49	50.75	176.11	92.85 to 99.19	129,589	122,826
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	179	97.39	98.73	97.67	13.50	101.09	54.96	268.35	95.24 to 100.64	126,767	123,818
<u>ALL</u>	358	97.38	99.79	96.73	15.27	103.16	50.75	268.35	95.56 to 99.59	127,269	123,102

<b>VALUATION GROUP</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
10	262	97.79	99.51	98.30	13.19	101.23	58.37	268.35	95.84 to 100.07	131,366	129,132
11	16	92.46	99.91	96.80	18.67	103.21	75.10	149.96	79.17 to 112.81	59,650	57,742
40	51	101.20	106.31	97.32	21.42	109.24	54.96	215.78	92.41 to 108.08	72,907	70,956
80	29	88.18	90.79	88.00	20.23	103.17	50.75	162.84	72.68 to 102.72	223,159	196,390
<u>ALL</u>	358	97.38	99.79	96.73	15.27	103.16	50.75	268.35	95.56 to 99.59	127,269	123,102

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	358	97.38	99.79	96.73	15.27	103.16	50.75	268.35	95.56 to 99.59	127,269	123,102
06											
07											
<u>ALL</u>	358	97.38	99.79	96.73	15.27	103.16	50.75	268.35	95.56 to 99.59	127,269	123,102

**17 Cheyenne  
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 : 358  
 Total Sales Price : 45,562,139  
 Total Adj. Sales Price : 45,562,139  
 Total Assessed Value : 44,070,454  
 Avg. Adj. Sales Price : 127,269  
 Avg. Assessed Value : 123,102

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 100  
 COD : 15.27  
 PRD : 103.16

COV : 21.84  
 STD : 21.79  
 Avg. Abs. Dev : 14.87  
 MAX Sales Ratio : 268.35  
 MIN Sales Ratio : 50.75

95% Median C.I. : 95.56 to 99.59  
 95% Wgt. Mean C.I. : 94.80 to 98.65  
 95% Mean C.I. : 97.53 to 102.05

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	176.11	176.11	176.11	00.00	100.00	176.11	176.11	N/A	10,000	17,611	
Less Than 30,000	12	134.69	143.93	137.66	27.96	104.55	54.96	268.35	104.94 to 176.11	21,035	28,958	
___Ranges Excl. Low \$___												
Greater Than 4,999	358	97.38	99.79	96.73	15.27	103.16	50.75	268.35	95.56 to 99.59	127,269	123,102	
Greater Than 14,999	357	97.36	99.58	96.71	15.09	102.97	50.75	268.35	95.56 to 99.57	127,597	123,397	
Greater Than 29,999	346	97.14	98.26	96.50	13.92	101.82	50.75	162.84	94.94 to 99.34	130,953	126,367	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	176.11	176.11	176.11	00.00	100.00	176.11	176.11	N/A	10,000	17,611	
15,000 TO 29,999	11	134.32	141.01	136.08	27.75	103.62	54.96	268.35	97.96 to 215.78	22,039	29,989	
30,000 TO 59,999	53	108.73	110.08	108.50	17.86	101.46	60.61	159.42	97.77 to 117.66	43,531	47,233	
60,000 TO 99,999	95	99.34	98.79	98.83	12.99	99.96	58.80	162.84	93.49 to 102.20	79,270	78,340	
100,000 TO 149,999	81	93.90	94.73	94.62	12.66	100.12	58.37	128.34	88.47 to 98.22	121,503	114,971	
150,000 TO 249,999	85	93.85	93.84	93.69	11.15	100.16	50.75	133.67	90.84 to 97.39	184,381	172,748	
250,000 TO 499,999	32	100.24	97.80	98.23	12.73	99.56	59.58	128.01	91.92 to 104.71	311,181	305,659	
500,000 TO 999,999												
1,000,000 +												
___ALL___	358	97.38	99.79	96.73	15.27	103.16	50.75	268.35	95.56 to 99.59	127,269	123,102	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	101	COV :	28.28	95% Median C.I. :	92.41 to 108.08
Total Sales Price :	3,718,275	Wgt. Mean :	97	STD :	30.06	95% Wgt. Mean C.I. :	91.38 to 103.27
Total Adj. Sales Price :	3,718,275	Mean :	106	Avg. Abs. Dev :	21.68	95% Mean C.I. :	98.06 to 114.56
Total Assessed Value :	3,618,731						
Avg. Adj. Sales Price :	72,907	COD :	21.42	MAX Sales Ratio :	215.78		
Avg. Assessed Value :	70,956	PRD :	109.24	MIN Sales Ratio :	54.96		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	11	102.20	115.26	106.33	26.20	108.40	60.61	215.78	86.21 to 142.19	67,416	71,684
01/01/2019 To 03/31/2019	3	108.97	99.42	101.40	24.27	98.05	54.96	134.32	N/A	47,833	48,503
04/01/2019 To 06/30/2019	4	104.64	109.56	103.61	11.48	105.74	93.90	135.05	N/A	92,250	95,578
07/01/2019 To 09/30/2019	7	91.86	94.43	93.93	10.23	100.53	79.18	110.46	79.18 to 110.46	74,500	69,979
10/01/2019 To 12/31/2019	6	98.15	100.85	95.96	17.50	105.10	76.29	136.58	76.29 to 136.58	77,333	74,213
01/01/2020 To 03/31/2020	7	95.87	100.38	97.71	14.21	102.73	80.15	132.38	80.15 to 132.38	63,743	62,280
04/01/2020 To 06/30/2020	4	119.24	113.74	92.57	19.13	122.87	70.98	145.51	N/A	88,000	81,458
07/01/2020 To 09/30/2020	9	93.98	110.43	88.97	31.40	124.12	70.10	176.11	79.63 to 157.67	75,611	67,274
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	25	102.20	106.61	101.72	19.77	104.81	54.96	215.78	92.41 to 108.97	71,023	72,248
10/01/2019 To 09/30/2020	26	95.41	106.02	93.30	23.75	113.63	70.10	176.11	86.37 to 111.05	74,719	69,713
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	20	102.17	100.13	97.66	15.34	102.53	54.96	136.58	88.35 to 108.97	74,900	73,148

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
40	51	101.20	106.31	97.32	21.42	109.24	54.96	215.78	92.41 to 108.08	72,907	70,956

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	51	Median :	101	COV :	28.28	95% Median C.I. :	92.41 to 108.08
Total Sales Price :	3,718,275	Wgt. Mean :	97	STD :	30.06	95% Wgt. Mean C.I. :	91.38 to 103.27
Total Adj. Sales Price :	3,718,275	Mean :	106	Avg. Abs. Dev :	21.68	95% Mean C.I. :	98.06 to 114.56
Total Assessed Value :	3,618,731						
Avg. Adj. Sales Price :	72,907	COD :	21.42	MAX Sales Ratio :	215.78		
Avg. Assessed Value :	70,956	PRD :	109.24	MIN Sales Ratio :	54.96		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	51	101.20	106.31	97.32	21.42	109.24	54.96	215.78	92.41 to 108.08	72,907	70,956
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000	1	176.11	176.11	176.11		100.00	176.11	176.11	N/A	10,000	17,611
Less Than 30,000	8	135.82	142.86	133.10	21.12	107.33	54.96	215.78	54.96 to 215.78	21,097	28,080
__Ranges Excl. Low \$__											
Greater Than 4,999	51	101.20	106.31	97.32	21.42	109.24	54.96	215.78	92.41 to 108.08	72,907	70,956
Greater Than 15,000	50	100.39	104.92	97.11	20.54	108.04	54.96	215.78	91.86 to 108.08	74,166	72,022
Greater Than 30,000	43	95.87	99.51	95.62	16.06	104.07	60.61	154.02	89.92 to 103.89	82,547	78,932
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	176.11	176.11	176.11		100.00	176.11	176.11	N/A	10,000	17,611
15,000 TO 29,999	7	135.05	138.11	130.39	19.93	105.92	54.96	215.78	54.96 to 215.78	22,682	29,576
30,000 TO 59,999	17	94.94	102.45	98.64	21.43	103.86	60.61	154.02	80.15 to 128.16	44,059	43,458
60,000 TO 99,999	16	103.27	103.47	103.72	10.78	99.76	76.29	140.60	91.86 to 109.56	79,969	82,944
100,000 TO 149,999	6	90.14	88.72	89.39	08.89	99.25	70.10	99.57	70.10 to 99.57	122,667	109,646
150,000 TO 249,999	4	85.30	87.41	85.39	13.79	102.37	70.98	108.08	N/A	196,250	167,579
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	40	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	29	Median :	88	COV :	25.78	95% Median C.I. :	72.68 to 102.72
Total Sales Price :	6,472,900	Wgt. Mean :	88	STD :	23.41	95% Wgt. Mean C.I. :	80.44 to 95.57
Total Adj. Sales Price :	6,471,600	Mean :	91	Avg. Abs. Dev :	17.84	95% Mean C.I. :	81.89 to 99.69
Total Assessed Value :	5,695,308						
Avg. Adj. Sales Price :	223,159	COD :	20.23	MAX Sales Ratio :	162.84		
Avg. Assessed Value :	196,390	PRD :	103.17	MIN Sales Ratio :	50.75		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	4	86.42	83.94	84.64	15.85	99.17	59.58	103.36	N/A	310,375	262,704
01/01/2019 To 03/31/2019	3	103.47	102.66	97.57	09.08	105.22	88.18	116.34	N/A	223,333	217,917
04/01/2019 To 06/30/2019	2	97.86	97.86	113.44	30.82	86.27	67.70	128.01	N/A	227,450	258,017
07/01/2019 To 09/30/2019	5	96.74	93.06	91.78	06.55	101.39	80.68	102.72	N/A	182,200	167,216
10/01/2019 To 12/31/2019	2	84.73	84.73	82.84	17.07	102.28	70.27	99.19	N/A	230,000	190,543
01/01/2020 To 03/31/2020	4	101.11	108.20	88.95	32.20	121.64	67.74	162.84	N/A	170,375	151,556
04/01/2020 To 06/30/2020	5	85.72	86.43	83.87	18.00	103.05	61.95	107.46	N/A	270,600	226,946
07/01/2020 To 09/30/2020	4	72.20	73.46	73.83	16.62	99.50	50.75	98.69	N/A	174,925	129,147
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	14	94.33	93.20	93.27	14.49	99.92	59.58	128.01	80.68 to 103.47	234,100	218,334
10/01/2019 To 09/30/2020	15	83.55	88.55	82.61	24.67	107.19	50.75	162.84	70.27 to 104.34	212,947	175,909
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	12	97.07	94.87	95.63	13.37	99.21	67.70	128.01	80.68 to 103.47	207,992	198,912

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
80	29	88.18	90.79	88.00	20.23	103.17	50.75	162.84	72.68 to 102.72	223,159	196,390

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	29	Median :	88	COV :	25.78	95% Median C.I. :	72.68 to 102.72
Total Sales Price :	6,472,900	Wgt. Mean :	88	STD :	23.41	95% Wgt. Mean C.I. :	80.44 to 95.57
Total Adj. Sales Price :	6,471,600	Mean :	91	Avg. Abs. Dev :	17.84	95% Mean C.I. :	81.89 to 99.69
Total Assessed Value :	5,695,308						
Avg. Adj. Sales Price :	223,159	COD :	20.23	MAX Sales Ratio :	162.84		
Avg. Assessed Value :	196,390	PRD :	103.17	MIN Sales Ratio :	50.75		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	29	88.18	90.79	88.00	20.23	103.17	50.75	162.84	72.68 to 102.72	223,159	196,390
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	29	88.18	90.79	88.00	20.23	103.17	50.75	162.84	72.68 to 102.72	223,159	196,390
Greater Than 15,000	29	88.18	90.79	88.00	20.23	103.17	50.75	162.84	72.68 to 102.72	223,159	196,390
Greater Than 30,000	29	88.18	90.79	88.00	20.23	103.17	50.75	162.84	72.68 to 102.72	223,159	196,390
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	118.67	118.67	118.67		100.00	118.67	118.67	N/A	50,000	59,335
60,000 TO 99,999	3	116.34	117.12	112.68	25.98	103.94	72.18	162.84	N/A	75,667	85,262
100,000 TO 149,999	2	85.21	85.21	85.68	20.55	99.45	67.70	102.72	N/A	112,950	96,780
150,000 TO 249,999	11	96.74	87.54	87.68	13.90	99.84	50.75	107.46	67.74 to 104.34	201,791	176,922
250,000 TO 499,999	12	84.64	85.80	86.44	16.91	99.26	59.58	128.01	70.27 to 103.36	312,417	270,040
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	80	Total	Increase	0%

What IF

**17 Cheyenne  
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 : 38  
 Total Sales Price : 12,968,431  
 Total Adj. Sales Price : 12,968,431  
 Total Assessed Value : 13,940,717  
 Avg. Adj. Sales Price : 341,275  
 Avg. Assessed Value : 366,861

MEDIAN : 97  
 WGT. MEAN : 108  
 MEAN : 96  
 COD : 22.97  
 PRD : 89.50

COV : 32.14  
 STD : 30.92  
 Avg. Abs. Dev : 22.21  
 MAX Sales Ratio : 171.18  
 MIN Sales Ratio : 23.42

95% Median C.I. : 88.71 to 105.12  
 95% Wgt. Mean C.I. : 79.30 to 135.69  
 95% Mean C.I. : 86.38 to 106.04

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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-17 To 31-DEC-17	3	96.14	96.80	96.14	00.86	100.69	95.88	98.38	N/A	618,333	594,452
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	4	88.55	94.95	115.28	20.62	82.36	68.59	134.12	N/A	218,000	251,301
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	2	152.66	152.66	135.89	12.14	112.34	134.13	171.18	N/A	525,000	713,440
01-JAN-19 To 31-MAR-19	4	104.68	116.29	161.48	18.92	72.02	88.71	167.07	N/A	655,625	1,058,679
01-APR-19 To 30-JUN-19	5	118.20	114.53	109.89	08.89	104.22	97.27	129.73	N/A	159,000	174,733
01-JUL-19 To 30-SEP-19	3	108.48	111.81	116.79	03.51	95.74	107.76	119.19	N/A	696,202	813,116
01-OCT-19 To 31-DEC-19	8	77.50	72.68	40.96	38.67	177.44	23.42	118.36	23.42 to 118.36	270,978	110,980
01-JAN-20 To 31-MAR-20	3	68.73	70.20	68.70	07.94	102.18	62.74	79.12	N/A	126,667	87,026
01-APR-20 To 30-JUN-20	5	88.61	85.09	90.69	13.85	93.83	61.98	100.11	N/A	158,500	143,747
01-JUL-20 To 30-SEP-20	1	89.83	89.83	89.83	00.00	100.00	89.83	89.83	N/A	345,000	309,898
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	7	95.88	95.74	102.26	12.36	93.62	68.59	134.12	68.59 to 134.12	389,571	398,366
01-OCT-18 To 30-SEP-19	14	113.34	119.89	136.89	15.63	87.58	88.71	171.18	103.68 to 134.13	468,293	641,043
01-OCT-19 To 30-SEP-20	17	79.12	76.90	59.09	25.87	130.14	23.42	118.36	61.98 to 98.98	216,784	128,091
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	6	113.21	114.19	126.54	28.52	90.24	68.59	171.18	68.59 to 171.18	320,333	405,347
01-JAN-19 To 31-DEC-19	20	104.68	97.73	109.92	22.04	88.91	23.42	167.07	90.49 to 118.20	383,697	421,778
<u>ALL</u>	38	96.71	96.21	107.50	22.97	89.50	23.42	171.18	88.71 to 105.12	341,275	366,861

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	34	96.71	98.22	108.85	21.39	90.23	24.35	171.18	88.71 to 105.12	373,848	406,915
40	4	87.43	79.12	40.99	40.22	193.02	23.42	118.20	N/A	64,403	26,401
<u>ALL</u>	38	96.71	96.21	107.50	22.97	89.50	23.42	171.18	88.71 to 105.12	341,275	366,861

**17 Cheyenne  
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 : 38  
 Total Sales Price : 12,968,431  
 Total Adj. Sales Price : 12,968,431  
 Total Assessed Value : 13,940,717  
 Avg. Adj. Sales Price : 341,275  
 Avg. Assessed Value : 366,861

MEDIAN : 97  
 WGT. MEAN : 108  
 MEAN : 96  
 COD : 22.97  
 PRD : 89.50

COV : 32.14  
 STD : 30.92  
 Avg. Abs. Dev : 22.21  
 MAX Sales Ratio : 171.18  
 MIN Sales Ratio : 23.42

95% Median C.I. : 88.71 to 105.12  
 95% Wgt. Mean C.I. : 79.30 to 135.69  
 95% Mean C.I. : 86.38 to 106.04

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	4	101.44	107.14	146.46	37.74	73.15	58.59	167.07	N/A	772,500	1,131,431
03	33	96.14	93.87	94.80	20.72	99.02	23.42	171.18	88.71 to 104.24	294,952	279,603
04	1	129.73	129.73	129.73	00.00	100.00	129.73	129.73	N/A	145,000	188,110
<u>ALL</u>	<u>38</u>	<u>96.71</u>	<u>96.21</u>	<u>107.50</u>	<u>22.97</u>	<u>89.50</u>	<u>23.42</u>	<u>171.18</u>	<u>88.71 to 105.12</u>	<u>341,275</u>	<u>366,861</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	110.35	112.34	112.52	02.94	99.84	108.48	118.20	N/A	11,633	13,090
Less Than 30,000	3	110.35	112.34	112.52	02.94	99.84	108.48	118.20	N/A	11,633	13,090
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	38	96.71	96.21	107.50	22.97	89.50	23.42	171.18	88.71 to 105.12	341,275	366,861
Greater Than 14,999	35	95.88	94.83	107.48	23.70	88.23	23.42	171.18	88.61 to 103.68	369,529	397,184
Greater Than 29,999	35	95.88	94.83	107.48	23.70	88.23	23.42	171.18	88.61 to 103.68	369,529	397,184
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	110.35	112.34	112.52	02.94	99.84	108.48	118.20	N/A	11,633	13,090
15,000 TO 29,999											
30,000 TO 59,999	6	91.84	101.18	100.87	21.39	100.31	64.51	171.18	64.51 to 171.18	49,848	50,280
60,000 TO 99,999	5	90.49	92.85	92.85	09.93	100.00	75.78	105.12	N/A	82,500	76,597
100,000 TO 149,999	9	84.80	92.36	93.73	24.83	98.54	61.98	129.73	68.59 to 123.76	121,222	113,620
150,000 TO 249,999	4	80.56	72.06	73.55	35.97	97.97	23.42	103.68	N/A	185,403	136,357
250,000 TO 499,999	5	97.27	90.71	90.01	12.22	100.78	58.59	107.76	N/A	391,541	352,445
500,000 TO 999,999	1	134.12	134.12	134.12	00.00	100.00	134.12	134.12	N/A	580,000	777,885
1,000,000 +	5	119.19	108.12	116.01	30.36	93.20	24.35	167.07	N/A	1,570,326	1,821,733
<u>ALL</u>	<u>38</u>	<u>96.71</u>	<u>96.21</u>	<u>107.50</u>	<u>22.97</u>	<u>89.50</u>	<u>23.42</u>	<u>171.18</u>	<u>88.71 to 105.12</u>	<u>341,275</u>	<u>366,861</u>

**17 Cheyenne**  
**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 : 38  
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 Total Adj. Sales Price : 12,968,431  
 Total Assessed Value : 13,940,717  
 Avg. Adj. Sales Price : 341,275  
 Avg. Assessed Value : 366,861

MEDIAN : 97  
 WGT. MEAN : 108  
 MEAN : 96  
 COD : 22.97  
 PRD : 89.50

COV : 32.14  
 STD : 30.92  
 Avg. Abs. Dev : 22.21  
 MAX Sales Ratio : 171.18  
 MIN Sales Ratio : 23.42

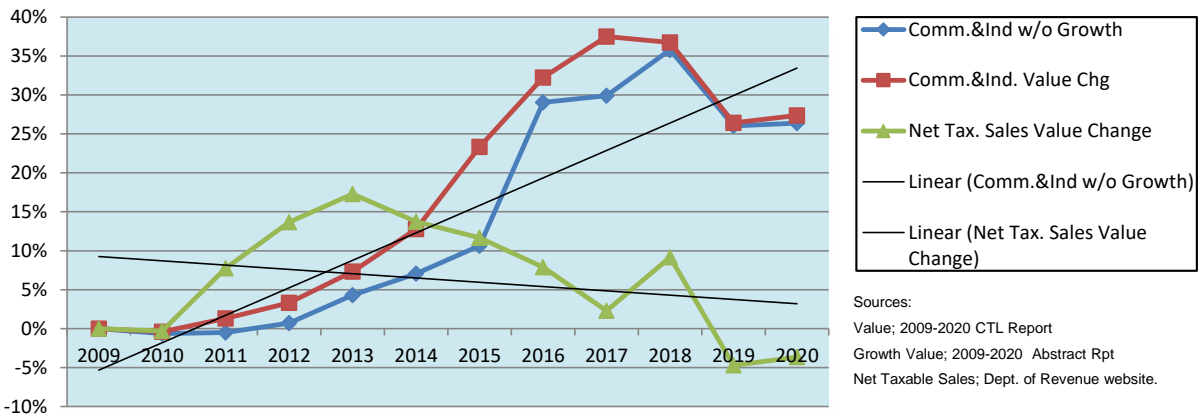
95% Median C.I. : 88.71 to 105.12  
 95% Wgt. Mean C.I. : 79.30 to 135.69  
 95% Mean C.I. : 86.38 to 106.04

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	64.51	64.51	64.51	00.00	100.00	64.51	64.51	N/A	55,000	35,480
300	1	68.73	68.73	68.73	00.00	100.00	68.73	68.73	N/A	105,000	72,168
330	1	24.35	24.35	24.35	00.00	100.00	24.35	24.35	N/A	1,251,628	304,809
343	1	119.19	119.19	119.19	00.00	100.00	119.19	119.19	N/A	1,650,000	1,966,639
344	7	91.39	91.94	110.02	19.24	83.57	61.98	134.13	61.98 to 134.13	279,512	307,516
351	1	118.36	118.36	118.36	00.00	100.00	118.36	118.36	N/A	100,000	118,356
352	6	100.48	104.92	140.02	26.46	74.93	58.59	167.07	58.59 to 167.07	598,000	837,305
353	4	120.04	127.56	130.04	19.08	98.09	98.98	171.18	N/A	66,125	85,992
386	1	96.14	96.14	96.14	00.00	100.00	96.14	96.14	N/A	130,000	124,979
391	2	84.04	84.04	80.11	09.83	104.91	75.78	92.29	N/A	61,000	48,868
406	9	95.88	92.63	99.96	18.91	92.67	23.42	134.12	84.80 to 108.48	385,135	384,977
470	1	68.59	68.59	68.59	00.00	100.00	68.59	68.59	N/A	140,000	96,026
471	1	88.71	88.71	88.71	00.00	100.00	88.71	88.71	N/A	50,000	44,354
472	1	118.20	118.20	118.20	00.00	100.00	118.20	118.20	N/A	12,000	14,184
528	1	104.24	104.24	104.24	00.00	100.00	104.24	104.24	N/A	77,500	80,786
<u>ALL</u>	<u>38</u>	96.71	96.21	107.50	22.97	89.50	23.42	171.18	88.71 to 105.12	341,275	366,861

### 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	\$ 127,806,850	\$ 1,804,617		\$ 126,002,233	--	\$ 141,940,609	--
2009	\$ 138,173,082	\$ 3,380,871	2.45%	\$ 134,792,211	--	\$ 135,820,144	--
2010	\$ 137,624,918	\$ 335,063	0.24%	\$ 137,289,855	-0.64%	\$ 135,398,852	-0.31%
2011	\$ 139,980,566	\$ 2,520,509	1.80%	\$ 137,460,057	-0.12%	\$ 146,343,448	8.08%
2012	\$ 142,767,192	\$ 3,618,342	2.53%	\$ 139,148,850	-0.59%	\$ 154,387,625	5.50%
2013	\$ 148,274,704	\$ 4,182,185	2.82%	\$ 144,092,519	0.93%	\$ 159,293,913	3.18%
2014	\$ 155,851,447	\$ 7,927,786	5.09%	\$ 147,923,661	-0.24%	\$ 154,467,246	-3.03%
2015	\$ 170,399,410	\$ 17,520,507	10.28%	\$ 152,878,903	-1.91%	\$ 151,666,932	-1.81%
2016	\$ 182,707,149	\$ 4,407,087	2.41%	\$ 178,300,062	4.64%	\$ 146,503,616	-3.40%
2017	\$ 189,994,778	\$ 10,484,398	5.52%	\$ 179,510,380	-1.75%	\$ 138,915,951	-5.18%
2018	\$ 188,941,415	\$ 1,300,244	0.69%	\$ 187,641,171	-1.24%	\$ 148,246,047	6.72%
2019	\$ 174,666,392	\$ 520,965	0.30%	\$ 174,145,427	-7.83%	\$ 129,412,110	-12.70%
2020	\$ 176,008,820	\$ 1,393,898	0.79%	\$ 174,614,922	-0.03%	\$ 130,835,007	1.10%
<b>Ann %chg</b>	2.37%			<b>Average</b>	<b>-0.88%</b>	-0.48%	<b>-0.30%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.64%	-0.40%	-0.31%
2011	-0.52%	1.31%	7.75%
2012	0.71%	3.32%	13.67%
2013	4.28%	7.31%	17.28%
2014	7.06%	12.79%	13.73%
2015	10.64%	23.32%	11.67%
2016	29.04%	32.23%	7.87%
2017	29.92%	37.50%	2.28%
2018	35.80%	36.74%	9.15%
2019	26.03%	26.41%	-4.72%
2020	26.37%	27.38%	-3.67%

County Number	17
County Name	Cheyenne



**17 Cheyenne**  
**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 : 58  
 Total Sales Price : 10,286,425  
 Total Adj. Sales Price : 10,286,425  
 Total Assessed Value : 8,244,210  
 Avg. Adj. Sales Price : 177,352  
 Avg. Assessed Value : 142,142

MEDIAN : 73  
 WGT. MEAN : 80  
 MEAN : 76  
 COD : 13.83  
 PRD : 94.91

COV : 20.06  
 STD : 15.26  
 Avg. Abs. Dev : 10.13  
 MAX Sales Ratio : 145.87  
 MIN Sales Ratio : 48.82

95% Median C.I. : 70.81 to 77.71  
 95% Wgt. Mean C.I. : 71.98 to 88.31  
 95% Mean C.I. : 72.14 to 80.00

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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	6	73.16	70.20	68.24	08.78	102.87	48.82	77.71	48.82 to 77.71	97,800	66,735	
01-JAN-18 To 31-MAR-18	12	71.37	72.56	70.63	10.44	102.73	56.93	87.77	66.88 to 79.92	129,249	91,283	
01-APR-18 To 30-JUN-18	7	73.47	79.36	78.41	14.90	101.21	64.21	102.15	64.21 to 102.15	145,571	114,145	
01-JUL-18 To 30-SEP-18	2	75.35	75.35	75.17	08.12	100.24	69.23	81.46	N/A	211,500	158,981	
01-OCT-18 To 31-DEC-18	3	79.69	79.33	79.46	03.21	99.84	75.32	82.99	N/A	228,133	181,272	
01-JAN-19 To 31-MAR-19	11	71.37	69.87	68.28	11.38	102.33	56.76	91.24	57.10 to 81.91	153,055	104,499	
01-APR-19 To 30-JUN-19	4	69.23	76.22	72.50	12.09	105.13	66.57	99.86	N/A	150,125	108,840	
01-JUL-19 To 30-SEP-19	1	74.26	74.26	74.26	00.00	100.00	74.26	74.26	N/A	227,713	169,095	
01-OCT-19 To 31-DEC-19	3	79.97	81.77	82.31	08.00	99.34	73.07	92.26	N/A	230,700	189,894	
01-JAN-20 To 31-MAR-20	3	88.68	88.16	100.26	17.10	87.93	65.16	110.64	N/A	559,888	561,358	
01-APR-20 To 30-JUN-20	5	80.31	85.81	95.53	26.00	89.83	57.29	145.87	N/A	201,582	192,576	
01-JUL-20 To 30-SEP-20	1	89.50	89.50	89.50	00.00	100.00	89.50	89.50	N/A	130,750	117,026	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	27	71.86	74.01	72.99	11.26	101.40	48.82	102.15	69.23 to 77.85	132,585	96,770	
01-OCT-18 To 30-SEP-19	19	72.87	72.93	71.89	10.99	101.45	56.76	99.86	66.57 to 79.69	168,222	120,935	
01-OCT-19 To 30-SEP-20	12	80.50	85.69	94.96	19.35	90.24	57.29	145.87	65.16 to 92.26	292,535	277,805	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	24	74.40	75.62	74.95	11.14	100.89	56.93	102.15	69.23 to 79.92	153,224	114,841	
01-JAN-19 To 31-DEC-19	19	72.87	73.32	72.52	11.51	101.10	56.76	99.86	66.57 to 79.97	168,627	122,296	
<u>ALL</u>	58	73.27	76.07	80.15	13.83	94.91	48.82	145.87	70.81 to 77.71	177,352	142,142	

<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	22	74.04	76.67	80.37	14.59	95.40	48.82	145.87	69.31 to 79.92	113,667	91,350	
3	36	73.02	75.71	80.08	13.27	94.54	56.76	110.64	69.23 to 79.97	216,271	173,181	
<u>ALL</u>	58	73.27	76.07	80.15	13.83	94.91	48.82	145.87	70.81 to 77.71	177,352	142,142	

**17 Cheyenne**  
**AGRICULTURAL LAND**

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PRD : 94.91

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STD : 15.26  
Avg. Abs. Dev : 10.13  
MAX Sales Ratio : 145.87  
MIN Sales Ratio : 48.82

95% Median C.I. : 70.81 to 77.71  
95% Wgt. Mean C.I. : 71.98 to 88.31  
95% Mean C.I. : 72.14 to 80.00

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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	39	71.86	72.88	71.82	11.23	101.48	48.82	102.15	69.14 to 74.61	144,788	103,991
1	13	71.86	71.40	70.03	09.82	101.96	48.82	91.24	64.88 to 77.71	97,027	67,949
3	26	71.84	73.61	72.34	11.94	101.76	56.76	102.15	67.74 to 75.32	168,668	122,011
<b>_____Grass_____</b>											
County	7	71.37	73.19	70.95	10.30	103.16	60.35	88.68	60.35 to 88.68	143,120	101,550
1	4	68.27	68.68	66.97	08.69	102.55	60.35	77.85	N/A	143,169	95,885
3	3	79.69	79.20	76.27	08.13	103.84	69.23	88.68	N/A	143,055	109,102
<b>_____ALL_____</b>	<b>58</b>	<b>73.27</b>	<b>76.07</b>	<b>80.15</b>	<b>13.83</b>	<b>94.91</b>	<b>48.82</b>	<b>145.87</b>	<b>70.81 to 77.71</b>	<b>177,352</b>	<b>142,142</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	1	80.31	80.31	80.31	00.00	100.00	80.31	80.31	N/A	467,000	375,033
3	1	80.31	80.31	80.31	00.00	100.00	80.31	80.31	N/A	467,000	375,033
<b>_____Dry_____</b>											
County	45	72.87	73.57	72.53	11.68	101.43	48.82	102.15	69.31 to 75.32	145,794	105,738
1	16	74.04	73.54	72.11	10.24	101.98	48.82	91.24	69.31 to 79.92	94,272	67,980
3	29	70.87	73.59	72.65	12.57	101.29	56.76	102.15	67.74 to 75.32	174,220	126,569
<b>_____Grass_____</b>											
County	8	74.61	75.23	73.10	11.66	102.91	60.35	89.50	60.35 to 89.50	141,574	103,484
1	5	71.37	72.85	71.16	11.73	102.37	60.35	89.50	N/A	140,685	100,113
3	3	79.69	79.20	76.27	08.13	103.84	69.23	88.68	N/A	143,055	109,102
<b>_____ALL_____</b>	<b>58</b>	<b>73.27</b>	<b>76.07</b>	<b>80.15</b>	<b>13.83</b>	<b>94.91</b>	<b>48.82</b>	<b>145.87</b>	<b>70.81 to 77.71</b>	<b>177,352</b>	<b>142,142</b>

## 17 Cheyenne 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>Cheyenne</b>	3	2780	2775	n/a	2767	2762	2597	2522	2478	<b>2755</b>
<b>Morrill</b>	3	2075	2075	2075	2075	1975	1975	1975	1975	<b>2036</b>
<b>Garden</b>	1	2245	2245	n/a	2200	2200	2190	2190	2190	<b>2208</b>
<b>Deuel</b>	1	2241	2239	2179	2138	2200	1987	1954	1709	<b>2196</b>
<b>Kimball</b>	2	1975	1975	1975	1625	n/a	1625	1625	1500	<b>1702</b>
<b>Banner</b>	1	2000	2000	1900	1800	1800	1800	1600	1234	<b>1780</b>
<b>Cheyenne</b>	1	2465	2451	2445	2430	2438	2333	2098	1948	<b>2419</b>
<b>Deuel</b>	1	2241	2239	2179	2138	2200	1987	1954	1709	<b>2196</b>
<b>Kimball</b>	1	1650	1650	1645	1640	1625	1625	1500	1500	<b>1603</b>
<b>Kimball</b>	2	1975	1975	1975	1625	n/a	1625	1625	1500	<b>1702</b>

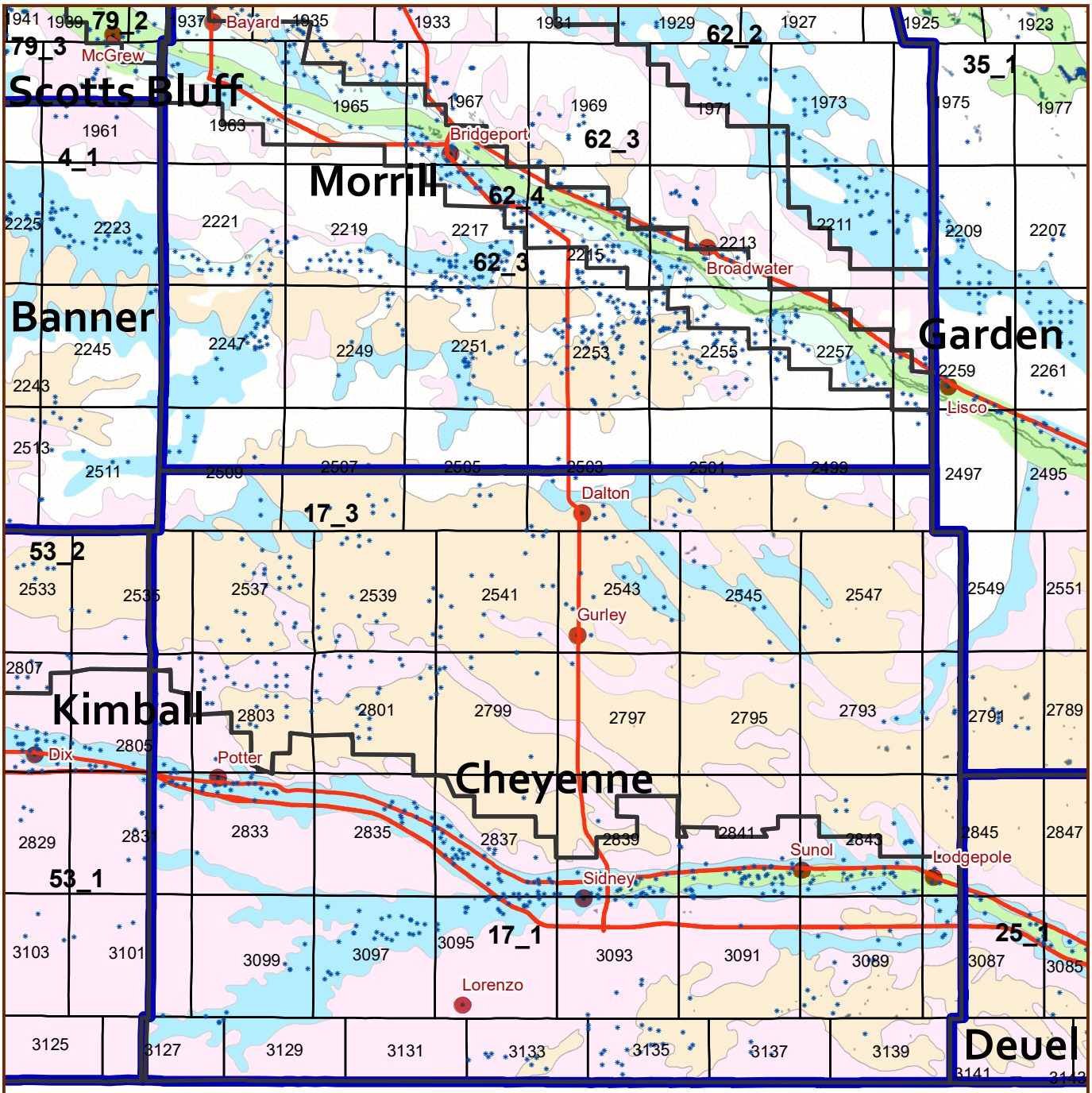
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>Cheyenne</b>	3	n/a	620	605	610	608	n/a	605	600	<b>617</b>
<b>Morrill</b>	3	n/a	500	500	450	450	450	450	450	<b>463</b>
<b>Garden</b>	1	n/a	710	n/a	710	710	n/a	705	705	<b>710</b>
<b>Deuel</b>	1	n/a	612	608	522	522	n/a	445	436	<b>577</b>
<b>Kimball</b>	2	n/a	565	525	505	415	n/a	350	345	<b>457</b>
<b>Banner</b>	1	n/a	475	475	455	455	450	430	410	<b>456</b>
<b>Cheyenne</b>	1	n/a	464	398	446	441	441	376	362	<b>447</b>
<b>Deuel</b>	1	n/a	612	608	522	522	n/a	445	436	<b>577</b>
<b>Kimball</b>	1	n/a	450	420	390	330	n/a	290	290	<b>357</b>
<b>Kimball</b>	2	n/a	565	525	505	415	n/a	350	345	<b>457</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>Cheyenne</b>	3	n/a	560	n/a	540	n/a	513	500	325	<b>406</b>
<b>Morrill</b>	3	440	440	n/a	392	360	360	360	360	<b>361</b>
<b>Garden</b>	1	430	n/a	433	430	430	420	420	420	<b>421</b>
<b>Deuel</b>	1	405	n/a	405	405	n/a	405	405	405	<b>405</b>
<b>Kimball</b>	2	n/a	n/a	n/a	n/a	n/a	315	315	315	<b>315</b>
<b>Banner</b>	1	n/a	455	n/a	430	410	390	385	352	<b>364</b>
<b>Cheyenne</b>	1	442	435	n/a	390	n/a	375	365	312	<b>340</b>
<b>Deuel</b>	1	405	n/a	405	405	n/a	405	405	405	<b>405</b>
<b>Kimball</b>	1	n/a	n/a	n/a	380	n/a	335	335	335	<b>335</b>
<b>Kimball</b>	2	n/a	n/a	n/a	n/a	n/a	315	315	315	<b>315</b>

County	Mkt Area	CRP	TIMBER	WASTE
<b>Cheyenne</b>	3	496	n/a	100
<b>Morrill</b>	3	450	n/a	30
<b>Garden</b>	1	706	n/a	50
<b>Deuel</b>	1	588	n/a	n/a
<b>Kimball</b>	2	345	n/a	n/a
<b>Banner</b>	1	380	n/a	227
<b>Cheyenne</b>	1	380	n/a	100
<b>Deuel</b>	1	588	n/a	n/a
<b>Kimball</b>	1	355	n/a	n/a
<b>Kimball</b>	2	345	n/a	n/a

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.

# CHEYENNE COUNTY



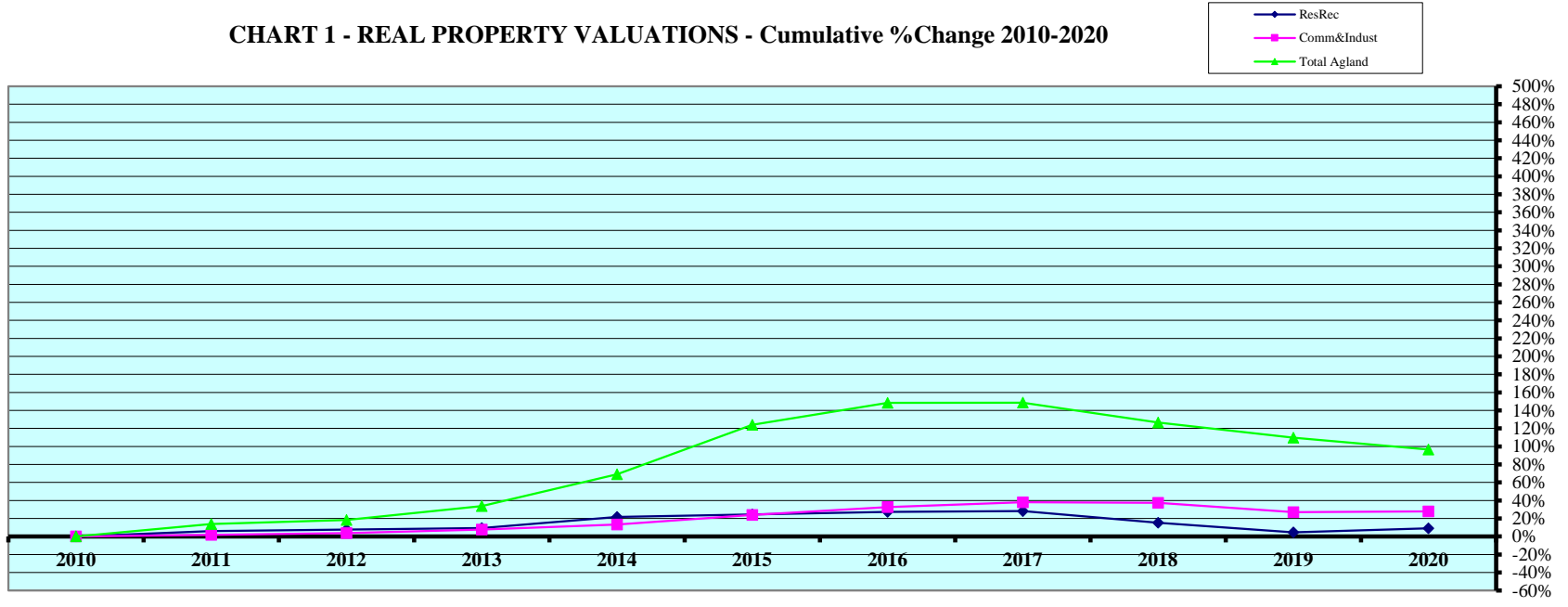
**Legend**

- 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**



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	329,364,377	--	--	--	137,624,918	--	--	--	245,424,182	--	--	--
2011	349,304,682	19,940,305	6.05%	6.05%	139,980,566	2,355,648	1.71%	1.71%	279,137,637	33,713,455	13.74%	13.74%
2012	354,713,576	5,408,894	1.55%	7.70%	142,767,192	2,786,626	1.99%	3.74%	290,491,283	11,353,646	4.07%	18.36%
2013	359,944,831	5,231,255	1.47%	9.28%	148,274,704	5,507,512	3.86%	7.74%	328,421,317	37,930,034	13.06%	33.82%
2014	400,784,368	40,839,537	11.35%	21.68%	155,851,447	7,576,743	5.11%	13.24%	414,740,203	86,318,886	26.28%	68.99%
2015	410,180,482	9,396,114	2.34%	24.54%	170,399,410	14,547,963	9.33%	23.81%	549,512,949	134,772,746	32.50%	123.90%
2016	419,384,459	9,203,977	2.24%	27.33%	182,707,149	12,307,739	7.22%	32.76%	609,850,824	60,337,875	10.98%	148.49%
2017	422,333,828	2,949,369	0.70%	28.23%	189,994,778	7,287,629	3.99%	38.05%	610,048,533	197,709	0.03%	148.57%
2018	379,491,863	-42,841,965	-10.14%	15.22%	188,941,415	-1,053,363	-0.55%	37.29%	556,047,808	-54,000,725	-8.85%	126.57%
2019	344,346,390	-35,145,473	-9.26%	4.55%	174,666,392	-14,275,023	-7.56%	26.91%	514,413,013	-41,634,795	-7.49%	109.60%
2020	359,055,535	14,709,145	4.27%	9.01%	176,008,820	1,342,428	0.77%	27.89%	482,163,330	-32,249,683	-6.27%	96.46%

Rate Annual %chg: Residential & Recreational **0.87%**

Commercial & Industrial **2.49%**

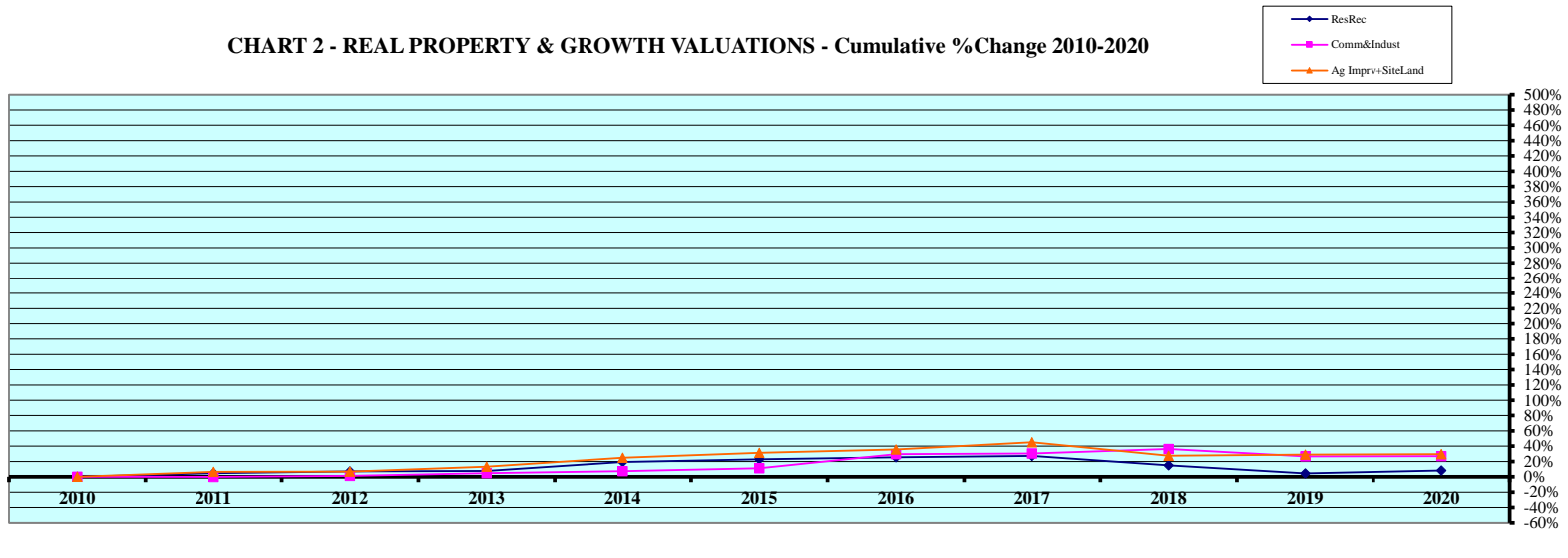
Agricultural Land **6.99%**

Cnty# **17**  
County **CHEYENNE**

**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	329,364,377	2,922,434	0.89%	326,441,943	--	--	137,624,918	335,063	0.24%	137,289,855	--	--
2011	349,304,682	4,477,626	1.28%	344,827,056	4.69%	4.69%	139,980,566	2,520,509	1.80%	137,460,057	-0.12%	-0.12%
2012	354,713,576	1,940,446	0.55%	352,773,130	0.99%	7.11%	142,767,192	3,618,342	2.53%	139,148,850	-0.59%	1.11%
2013	359,944,831	5,684,476	1.58%	354,260,355	-0.13%	7.56%	148,274,704	4,182,185	2.82%	144,092,519	0.93%	4.70%
2014	400,784,368	7,285,074	1.82%	393,499,294	9.32%	19.47%	155,851,447	7,927,786	5.09%	147,923,661	-0.24%	7.48%
2015	410,180,482	5,701,008	1.39%	404,479,474	0.92%	22.81%	170,399,410	17,520,507	10.28%	152,878,903	-1.91%	11.08%
2016	419,384,459	5,621,451	1.34%	413,763,008	0.87%	25.62%	182,707,149	4,407,087	2.41%	178,300,062	4.64%	29.56%
2017	422,333,828	3,077,983	0.73%	419,255,845	-0.03%	27.29%	189,994,778	10,484,398	5.52%	179,510,380	-1.75%	30.43%
2018	379,491,863	769,442	0.20%	378,722,421	-10.33%	14.99%	188,941,415	1,300,244	0.69%	187,641,171	-1.24%	36.34%
2019	344,346,390	707,575	0.21%	343,638,815	-9.45%	4.33%	174,666,392	520,965	0.30%	174,145,427	-7.83%	26.54%
2020	359,055,535	2,191,148	0.61%	356,864,387	3.64%	8.35%	176,008,820	1,393,898	0.79%	174,614,922	-0.03%	26.88%
Rate Ann%chg	0.87%		Resid & Recreat w/o growth			0.05%	2.49%		C & I w/o growth			-0.81%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	37,075,784	10,557,200	47,632,984	538,746	1.13%	47,094,238	--	--
2011	38,472,297	12,932,784	51,405,081	697,292	1.36%	50,707,789	6.46%	6.46%
2012	37,785,341	14,285,814	52,071,155	1,146,481	2.20%	50,924,674	-0.93%	6.91%
2013	41,082,786	15,699,543	56,782,329	2,867,339	5.05%	53,914,990	3.54%	13.19%
2014	45,757,468	17,228,210	62,985,678	3,527,519	5.60%	59,458,159	4.71%	24.83%
2015	47,282,125	17,989,469	65,271,594	2,691,316	4.12%	62,580,278	-0.64%	31.38%
2016	47,450,046	18,626,154	66,076,200	1,378,810	2.09%	64,697,390	-0.88%	35.82%
2017	51,326,898	18,854,376	70,181,274	1,053,362	1.50%	69,127,912	4.62%	45.13%
2018	43,035,950	18,146,188	61,182,138	410,949	0.67%	60,771,189	-13.41%	27.58%
2019	41,657,911	19,980,062	61,637,973	167,602	0.27%	61,470,371	0.47%	29.05%
2020	42,872,847	19,482,129	62,354,976	647,238	1.04%	61,707,738	0.11%	29.55%
Rate Ann%chg	1.46%	6.32%	2.73%	Ag Imprv+Site w/o growth		0.40%		

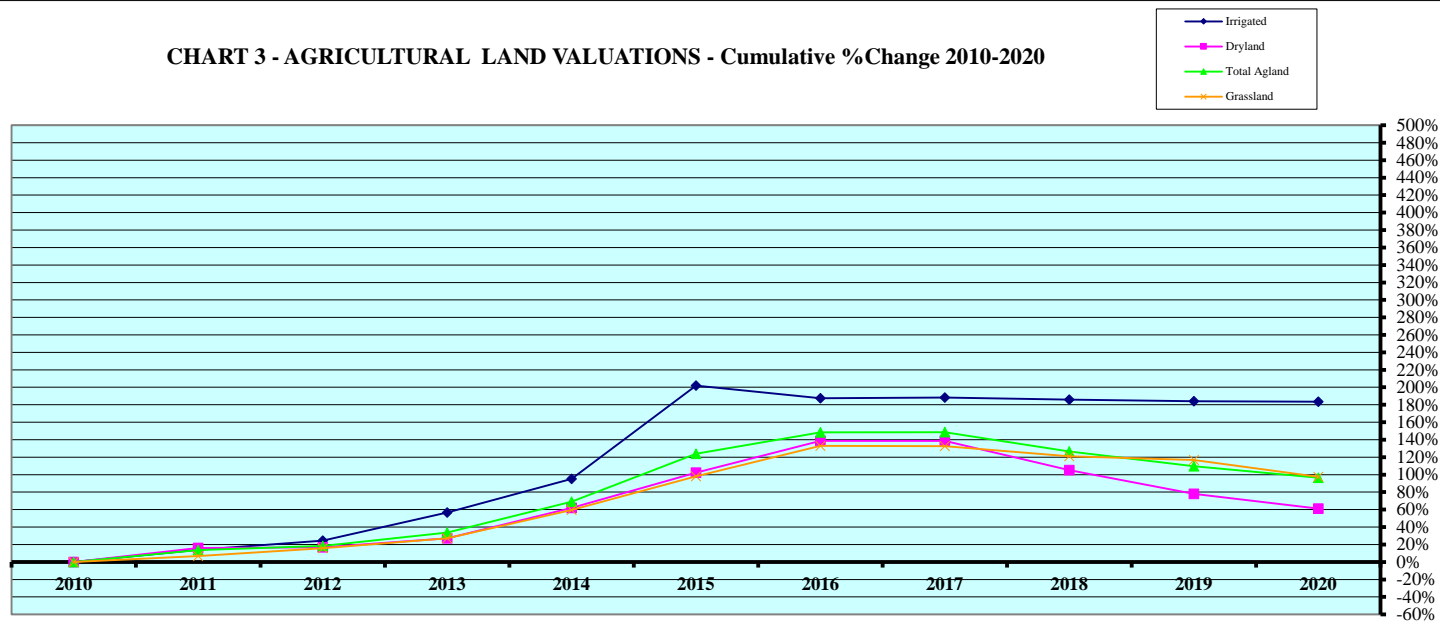
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 17  
County CHEYENNE

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	55,361,531	--	--	--	141,340,239	--	--	--	48,492,064	--	--	--
2011	63,064,536	7,703,005	13.91%	13.91%	163,914,263	22,574,024	15.97%	15.97%	51,738,189	3,246,125	6.69%	6.69%
2012	68,970,538	5,906,002	9.37%	24.58%	165,044,707	1,130,444	0.69%	16.77%	56,174,470	4,436,281	8.57%	15.84%
2013	86,681,359	17,710,821	25.68%	56.57%	179,801,809	14,757,102	8.94%	27.21%	61,638,595	5,464,125	9.73%	27.11%
2014	108,100,582	21,419,223	24.71%	95.26%	228,913,897	49,112,088	27.31%	61.96%	77,422,109	15,783,514	25.61%	59.66%
2015	167,140,918	59,040,336	54.62%	201.91%	285,842,105	56,928,208	24.87%	102.24%	96,075,106	18,652,997	24.09%	98.13%
2016	159,175,288	-7,965,630	-4.77%	187.52%	337,249,190	51,407,085	17.98%	138.61%	112,969,043	16,893,937	17.58%	132.96%
2017	159,556,606	381,318	0.24%	188.21%	337,288,010	38,820	0.01%	138.64%	112,749,080	-219,963	-0.19%	132.51%
2018	158,247,668	-1,308,938	-0.82%	185.84%	290,129,608	-47,158,402	-13.98%	105.27%	107,216,726	-5,532,354	-4.91%	121.10%
2019	157,243,131	-1,004,537	-0.63%	184.03%	251,587,551	-38,542,057	-13.28%	78.00%	105,103,751	-2,112,975	-1.97%	116.74%
2020	156,983,998	-259,133	-0.16%	183.56%	227,618,846	-23,968,705	-9.53%	61.04%	95,722,459	-9,381,292	-8.93%	97.40%

Rate Ann.%chg: Irrigated **10.99%** Dryland **4.88%** Grassland **7.04%**

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	135,370	--	--	--	94,978	--	--	--	245,424,182	--	--	--
2011	259,595	124,225	91.77%	91.77%	161,054	66,076	69.57%	69.57%	279,137,637	33,713,455	13.74%	13.74%
2012	279,644	20,049	7.72%	106.58%	21,924	-139,130	-86.39%	-76.92%	290,491,283	11,353,646	4.07%	18.36%
2013	278,454	-1,190	-0.43%	105.70%	21,100	-824	-3.76%	-77.78%	328,421,317	37,930,034	13.06%	33.82%
2014	282,092	3,638	1.31%	108.39%	21,523	423	2.00%	-77.34%	414,740,203	86,318,886	26.28%	68.99%
2015	431,837	149,745	53.08%	219.00%	22,983	1,460	6.78%	-75.80%	549,512,949	134,772,746	32.50%	123.90%
2016	433,077	1,240	0.29%	219.92%	24,226	1,243	5.41%	-74.49%	609,850,824	60,337,875	10.98%	148.49%
2017	350,868	-82,209	-18.98%	159.19%	103,969	79,743	329.16%	9.47%	610,048,533	197,709	0.03%	148.57%
2018	349,673	-1,195	-0.34%	158.31%	104,133	164	0.16%	9.64%	556,047,808	-54,000,725	-8.85%	126.57%
2019	349,179	-494	-0.14%	157.94%	129,401	25,268	24.27%	36.24%	514,413,013	-41,634,795	-7.49%	109.60%
2020	1,660,938	1,311,759	375.67%	1126.96%	177,089	47,688	36.85%	86.45%	482,163,330	-32,249,683	-6.27%	96.46%

Cnty# **17**  
County **CHEYENNE**

Rate Ann.%chg: Total Agric Land **6.99%**



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	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	55,361,371	60,255	919			141,353,668	405,735	348			81,700,995	133,333	613		
2011	63,064,212	60,291	1,046	13.85%	13.85%	164,147,014	403,660	407	16.72%	16.72%	89,688,965	135,300	663	8.18%	9.46%
2012	69,135,692	60,239	1,148	9.72%	24.91%	165,092,666	402,141	411	0.96%	17.84%	89,574,800	130,628	686	3.44%	13.24%
2013	86,720,077	59,988	1,446	25.96%	57.34%	179,880,716	399,871	450	9.58%	29.12%	97,239,960	127,646	762	11.09%	25.80%
2014	108,157,555	60,035	1,802	24.62%	96.08%	228,909,052	399,652	573	27.33%	64.41%	128,539,130	127,483	1,008	32.36%	66.50%
2015	167,204,299	59,974	2,788	54.75%	203.44%	285,636,519	398,886	716	25.02%	105.54%	149,636,865	127,257	1,176	16.62%	94.17%
2016	159,214,303	60,198	2,645	-5.13%	187.86%	337,090,392	399,744	843	17.76%	142.05%	164,929,515	127,713	1,291	9.83%	113.25%
2017	159,556,606	60,337	2,644	-0.02%	187.82%	337,284,167	399,829	844	0.04%	142.13%	174,353,050	127,360	1,369	6.01%	126.06%
2018	159,522,588	60,323	2,644	0.00%	187.82%	290,678,325	399,687	727	-13.79%	108.75%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	158,170,603	60,214	2,627	-0.67%	185.90%	251,751,021	400,975	628	-13.67%	80.21%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	156,984,310	59,876	2,622	-0.19%	185.36%	227,625,008	400,658	568	-9.51%	63.07%	95,728,071	250,713	382	-70.38%	-37.69%

Rate Annual %chg Average Value/Acre:

11.06%

5.01%

-4.62%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	133,863	2,693	50			79,435	1,627	49			245,435,019	730,413	336		
2011	257,566	2,579	100	100.92%	100.92%	153,669	1,551	99	102.89%	102.89%	279,185,140	730,291	382	13.77%	13.77%
2012	277,479	2,778	100	0.01%	100.94%	154,885	1,563	99	0.01%	102.90%	290,610,159	729,724	398	4.17%	18.52%
2013	275,639	2,746	100	0.48%	101.90%	161,521	1,630	99	0.04%	102.98%	290,610,159	729,769	450	13.03%	33.97%
2014	281,302	2,803	100	-0.01%	101.89%	161,091	1,625	99	0.00%	102.97%	414,849,567	729,709	569	26.29%	69.19%
2015	430,695	4,307	100	-0.36%	101.16%	11,324	113	100	0.90%	104.81%	549,837,682	729,410	754	32.59%	124.33%
2016	432,591	4,326	100	0.00%	101.16%	25,618	256	100	0.00%	104.81%	609,712,579	729,254	836	10.91%	148.82%
2017	429,057	4,291	100	0.00%	101.16%	25,780	258	100	0.00%	104.81%	610,046,792	729,415	836	0.03%	148.90%
2018	350,297	3,503	100	0.00%	101.16%	104,645	1,046	100	0.00%	104.81%	558,013,542	729,365	765	-8.52%	127.68%
2019	349,681	3,497	100	0.00%	101.16%	129,436	1,294	100	0.00%	104.81%	515,618,924	728,548	708	-7.49%	110.62%
2020	1,661,042	16,570	100	0.25%	101.65%	177,089	708	250	150.03%	412.07%	482,175,520	728,525	662	-6.48%	96.97%

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CHEYENNE

Rate Annual %chg Average Value/Acre:

7.01%

(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
9,998	CHEYENNE	73,527,850	54,770,278	153,110,063	359,018,300	158,946,802	17,062,018	37,235	482,163,330	42,872,847	19,482,129	7,003,402	1,367,994,255
cnty sectorvalue % of total value:		5.37%	4.00%	11.19%	26.24%	11.62%	1.25%	0.00%	35.25%	3.13%	1.42%	0.51%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
315	DALTON	285,091	685,042	1,061,013	10,661,760	1,100,655	0	0	0	0	0	0	13,793,561
3.15%	%sector of county sector	0.39%	1.25%	0.69%	2.97%	0.69%							1.01%
	%sector of municipality	2.07%	4.97%	7.69%	77.30%	7.98%							100.00%
214	GURLEY	172,813	399,697	614,946	5,769,468	6,001,760	0	0	9,954	0	0	0	12,968,638
2.14%	%sector of county sector	0.24%	0.73%	0.40%	1.61%	3.78%			0.00%				0.95%
	%sector of municipality	1.33%	3.08%	4.74%	44.49%	46.28%			0.08%				100.00%
318	LOGGEPOL	105,592	707,759	2,754,739	10,714,286	1,833,808	0	0	0	0	4,185	0	16,120,369
3.18%	%sector of county sector	0.14%	1.29%	1.80%	2.98%	1.15%					0.02%		1.18%
	%sector of municipality	0.66%	4.39%	17.09%	66.46%	11.38%					0.03%		100.00%
337	POTTER	2,226,311	904,209	3,658,207	12,491,872	2,154,466	1,417,732	0	10,598	0	16,182	0	22,879,577
3.37%	%sector of county sector	3.03%	1.65%	2.39%	3.48%	1.36%	8.31%		0.00%		0.08%		1.67%
	%sector of municipality	9.73%	3.95%	15.99%	54.60%	9.42%	6.20%		0.05%		0.07%		100.00%
6,757	SIDNEY	27,127,052	8,808,689	15,001,008	229,717,127	135,775,384	668,802	0	1,140,161	14,100	54,150	0	418,306,473
67.58%	%sector of county sector	36.89%	16.08%	9.80%	63.98%	85.42%	3.92%		0.24%	0.03%	0.28%		30.58%
	%sector of municipality	6.48%	2.11%	3.59%	54.92%	32.46%	0.16%		0.27%	0.00%	0.01%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
7,941	Total Municipalities	29,916,859	11,505,396	23,089,913	269,354,513	146,866,073	2,086,534	0	1,160,713	14,100	74,517	0	484,068,618
79.43%	%all municip.sectors of cnty	40.69%	21.01%	15.08%	75.03%	92.40%	12.23%		0.24%	0.03%	0.38%		35.39%

17 CHEYENNE

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 : 10,056</b>	<b>Value : 1,107,058,237</b>	<b>Growth 4,902,422</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>	481	5,544,175	65	582,819	538	5,418,729	1,084	11,545,723	
<b>02. Res Improve Land</b>	3,106	35,488,198	82	1,819,268	519	9,655,855	3,707	46,963,321	
<b>03. Res Improvements</b>	3,180	250,092,820	85	12,906,085	585	66,146,605	3,850	329,145,510	
<b>04. Res Total</b>	3,661	291,125,193	150	15,308,172	1,123	81,221,189	4,934	387,654,554	3,072,317
<b>% of Res Total</b>	74.20	75.10	3.04	3.95	22.76	20.95	49.07	35.02	62.67
<b>05. Com UnImp Land</b>	145	4,898,551	4	81,021	34	482,620	183	5,462,192	
<b>06. Com Improve Land</b>	483	22,741,388	23	1,108,698	51	1,295,116	557	25,145,202	
<b>07. Com Improvements</b>	495	105,265,799	24	6,821,545	55	8,958,330	574	121,045,674	
<b>08. Com Total</b>	640	132,905,738	28	8,011,264	89	10,736,066	757	151,653,068	0
<b>% of Com Total</b>	84.54	87.64	3.70	5.28	11.76	7.08	7.53	13.70	0.00
<b>09. Ind UnImp Land</b>	2	51,811	1	700,600	34	537,996	37	1,290,407	
<b>10. Ind Improve Land</b>	4	256,944	0	0	44	1,880,320	48	2,137,264	
<b>11. Ind Improvements</b>	4	322,260	0	0	44	13,967,105	48	14,289,365	
<b>12. Ind Total</b>	6	631,015	1	700,600	78	16,385,421	85	17,717,036	693,800
<b>% of Ind Total</b>	7.06	3.56	1.18	3.95	91.76	92.48	0.85	1.60	14.15
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	1	32,850	1	32,850	
<b>15. Rec Improvements</b>	0	0	0	0	1	3,880	1	3,880	
<b>16. Rec Total</b>	0	0	0	0	1	36,730	1	36,730	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.00
<b>Res &amp; Rec Total</b>	3,661	291,125,193	150	15,308,172	1,124	81,257,919	4,935	387,691,284	3,072,317
<b>% of Res &amp; Rec Total</b>	74.18	75.09	3.04	3.95	22.78	20.96	49.08	35.02	62.67
<b>Com &amp; Ind Total</b>	646	133,536,753	29	8,711,864	167	27,121,487	842	169,370,104	693,800
<b>% of Com &amp; Ind Total</b>	76.72	78.84	3.44	5.14	19.83	16.01	8.37	15.30	14.15
<b>17. Taxable Total</b>	4,307	424,661,946	179	24,020,036	1,291	108,379,406	5,777	557,061,388	3,766,117
<b>% of Taxable Total</b>	74.55	76.23	3.10	4.31	22.35	19.46	57.45	50.32	76.82

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	45	1,207,102	6,296,519	0	0	0
19. Commercial	42	13,603,117	47,937,698	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	45	1,207,102	6,296,519
19. Commercial	2	49,133	5,859,831	44	13,652,250	53,797,529
20. Industrial	1	15,745	5,495,745	1	15,745	5,495,745
21. Other	0	0	0	0	0	0
22. Total Sch II				90	14,875,097	65,589,793

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	1	0	369	4,163,620	370	4,163,620	0
24. Non-Producing	0	0	0	0	489	279,264	489	279,264	0
25. Total	0	0	1	0	858	4,442,884	859	4,442,884	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	424	62	362	848

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	991,051	6	364,971	2,656	360,127,784	2,674	361,483,806
28. Ag-Improved Land	6	84,729	2	583,532	688	130,431,513	696	131,099,774
29. Ag Improvements	8	44,200	2	72,220	736	52,853,965	746	52,970,385

30. Ag Total					3,420	545,553,965
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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	2.00	52,250	
33. HomeSite Improvements	1	0.00	10,855	2	0.00	63,000	
34. HomeSite Total							
35. FarmSite UnImp Land	1	2.15	2,150	0	0.00	0	
36. FarmSite Improv Land	6	11.47	42,651	1	2.01	2,010	
37. FarmSite Improvements	8	0.00	33,345	1	0.00	9,220	
38. FarmSite Total							
39. Road & Ditches	3	2.00	0	5	10.33	0	
40. Other- Non Ag Use	0	0.00	0	1	6.70	6,700	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	44	44.92	864,365	44	44.92	864,365	
32. HomeSite Improv Land	349	386.25	8,005,258	351	388.25	8,057,508	
33. HomeSite Improvements	351	0.00	34,891,155	354	0.00	34,965,010	1,136,305
34. HomeSite Total				<b>398</b>	<b>433.17</b>	<b>43,886,883</b>	
35. FarmSite UnImp Land	207	417.04	363,190	208	419.19	365,340	
36. FarmSite Improv Land	641	2,745.87	2,587,041	648	2,759.35	2,631,702	
37. FarmSite Improvements	718	0.00	17,962,810	727	0.00	18,005,375	0
38. FarmSite Total				<b>935</b>	<b>3,178.54</b>	<b>21,002,417</b>	
39. Road & Ditches	2,735	9,240.22	0	2,743	9,252.55	0	
40. Other- Non Ag Use	103	1,118.86	483,148	104	1,125.56	489,848	
41. Total Section VI				<b>1,333</b>	<b>13,989.82</b>	<b>65,379,148</b>	<b>1,136,305</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,684.66	23.22%	14,012,696	23.66%	2,465.00
46. 1A	12,535.39	51.20%	30,729,724	51.89%	2,451.44
47. 2A1	639.49	2.61%	1,563,556	2.64%	2,445.00
48. 2A	2,756.30	11.26%	6,697,006	11.31%	2,429.71
49. 3A1	783.37	3.20%	1,909,858	3.22%	2,438.00
50. 3A	23.29	0.10%	54,335	0.09%	2,332.98
51. 4A1	1,575.51	6.43%	3,305,431	5.58%	2,098.01
52. 4A	486.73	1.99%	948,148	1.60%	1,948.00
<b>53. Total</b>	<b>24,484.74</b>	<b>100.00%</b>	<b>59,220,754</b>	<b>100.00%</b>	<b>2,418.68</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	84,415.18	63.62%	39,141,512	66.02%	463.68
56. 2D1	3,538.17	2.67%	1,408,915	2.38%	398.20
57. 2D	19,907.93	15.00%	8,871,343	14.96%	445.62
58. 3D1	7,962.54	6.00%	3,511,471	5.92%	441.00
59. 3D	483.28	0.36%	213,100	0.36%	440.95
60. 4D1	14,775.16	11.14%	5,557,257	9.37%	376.12
61. 4D	1,605.69	1.21%	580,547	0.98%	361.56
<b>62. Total</b>	<b>132,687.95</b>	<b>100.00%</b>	<b>59,284,145</b>	<b>100.00%</b>	<b>446.79</b>
<b>Grass</b>					
63. 1G1	2,856.30	1.74%	1,262,962	2.20%	442.17
64. 1G	200.28	0.12%	89,092	0.15%	444.84
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	669.20	0.41%	278,813	0.48%	416.64
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	27,080.23	16.49%	10,445,842	18.17%	385.74
69. 4G1	50,805.39	30.94%	18,905,901	32.88%	372.12
70. 4G	82,589.60	50.30%	26,511,245	46.11%	321.00
<b>71. Total</b>	<b>164,201.00</b>	<b>100.00%</b>	<b>57,493,855</b>	<b>100.00%</b>	<b>350.14</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>24,484.74</b>	<b>7.29%</b>	<b>59,220,754</b>	<b>33.31%</b>	<b>2,418.68</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>132,687.95</b>	<b>39.50%</b>	<b>59,284,145</b>	<b>33.34%</b>	<b>446.79</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>164,201.00</b>	<b>48.88%</b>	<b>57,493,855</b>	<b>32.33%</b>	<b>350.14</b>
72. Waste	13,677.83	4.07%	1,367,783	0.77%	100.00
73. Other	893.52	0.27%	445,152	0.25%	498.20
74. Exempt	327.41	0.10%	138,477	0.08%	422.95
<b>75. Market Area Total</b>	<b>335,945.04</b>	<b>100.00%</b>	<b>177,811,689</b>	<b>100.00%</b>	<b>529.29</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	16,455.13	45.94%	45,745,261	46.35%	2,780.00
46. 1A	10,242.25	28.59%	28,422,302	28.80%	2,775.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	5,153.17	14.39%	14,258,814	14.45%	2,767.00
49. 3A1	1,117.08	3.12%	3,085,378	3.13%	2,762.00
50. 3A	30.37	0.08%	78,871	0.08%	2,597.00
51. 4A1	2,665.81	7.44%	6,723,173	6.81%	2,522.00
52. 4A	156.15	0.44%	386,940	0.39%	2,478.00
53. Total	35,819.96	100.00%	98,700,739	100.00%	2,755.47
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	202,877.63	75.79%	125,784,150	76.15%	620.00
56. 2D1	1.66	0.00%	1,004	0.00%	604.82
57. 2D	29,448.04	11.00%	17,963,368	10.88%	610.00
58. 3D1	11,989.96	4.48%	7,293,338	4.42%	608.29
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	22,558.34	8.43%	13,647,919	8.26%	605.01
61. 4D	809.23	0.30%	485,542	0.29%	600.00
62. Total	267,684.86	100.00%	165,175,321	100.00%	617.05
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	138.15	0.17%	77,893	0.22%	563.83
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	259.81	0.31%	141,095	0.39%	543.07
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	11,973.49	14.30%	6,144,383	17.08%	513.17
69. 4G1	31,041.49	37.08%	15,616,770	43.41%	503.09
70. 4G	40,300.95	48.14%	13,997,771	38.91%	347.33
71. Total	83,713.89	100.00%	35,977,912	100.00%	429.77
<b>Irrigated Total</b>					
	35,819.96	9.18%	98,700,739	32.87%	2,755.47
<b>Dry Total</b>					
	267,684.86	68.57%	165,175,321	55.01%	617.05
<b>Grass Total</b>					
	83,713.89	21.44%	35,977,912	11.98%	429.77
72. Waste	2,683.07	0.69%	268,307	0.09%	100.00
73. Other	484.09	0.12%	127,824	0.04%	264.05
74. Exempt	1.59	0.00%	795	0.00%	500.00
75. Market Area Total	390,385.87	100.00%	300,250,103	100.00%	769.11



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	19.94	23.51%	65,802	23.51%	3,300.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	38.78	45.73%	127,974	45.73%	3,300.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	18.10	21.34%	59,730	21.34%	3,300.00
52. 4A	7.98	9.41%	26,334	9.41%	3,300.00
53. Total	84.80	100.00%	279,840	100.00%	3,300.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	252.86	47.02%	328,718	47.02%	1,300.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	143.85	26.75%	187,005	26.75%	1,300.00
58. 3D1	13.52	2.51%	17,576	2.51%	1,300.00
59. 3D	3.37	0.63%	4,381	0.63%	1,300.00
60. 4D1	105.05	19.53%	136,565	19.53%	1,300.00
61. 4D	19.11	3.55%	24,843	3.55%	1,300.00
62. Total	537.76	100.00%	699,088	100.00%	1,300.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	58.28	6.73%	75,764	6.73%	1,300.00
69. 4G1	347.11	40.09%	451,243	40.09%	1,300.00
70. 4G	460.42	53.18%	598,546	53.18%	1,300.00
71. Total	865.81	100.00%	1,125,553	100.00%	1,300.00
<b>Irrigated Total</b>					
	84.80	5.60%	279,840	13.24%	3,300.00
<b>Dry Total</b>					
	537.76	35.49%	699,088	33.08%	1,300.00
<b>Grass Total</b>					
	865.81	57.14%	1,125,553	53.27%	1,300.00
72. Waste	26.99	1.78%	8,544	0.40%	316.56
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	47.53	3.14%	30,577	1.45%	643.32
75. Market Area Total	1,515.36	100.00%	2,113,025	100.00%	1,394.40

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	116.94	357,473	208.97	510,572	60,063.59	157,333,288	60,389.50	158,201,333
<b>77. Dry Land</b>	194.19	242,777	231.79	298,862	400,484.59	224,616,915	400,910.57	225,158,554
<b>78. Grass</b>	355.04	428,653	218.49	77,721	248,207.17	94,090,946	248,780.70	94,597,320
<b>79. Waste</b>	16.21	2,076	3.88	388	16,367.80	1,642,170	16,387.89	1,644,634
<b>80. Other</b>	0.00	0	0.00	0	1,377.61	572,976	1,377.61	572,976
<b>81. Exempt</b>	11.13	14,469	7.90	790	357.50	154,590	376.53	169,849
<b>82. Total</b>	<b>682.38</b>	<b>1,030,979</b>	<b>663.13</b>	<b>887,543</b>	<b>726,500.76</b>	<b>478,256,295</b>	<b>727,846.27</b>	<b>480,174,817</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	60,389.50	8.30%	158,201,333	32.95%	2,619.68
<b>Dry Land</b>	400,910.57	55.08%	225,158,554	46.89%	561.62
<b>Grass</b>	248,780.70	34.18%	94,597,320	19.70%	380.24
<b>Waste</b>	16,387.89	2.25%	1,644,634	0.34%	100.36
<b>Other</b>	1,377.61	0.19%	572,976	0.12%	415.92
<b>Exempt</b>	376.53	0.05%	169,849	0.04%	451.09
<b>Total</b>	<b>727,846.27</b>	<b>100.00%</b>	<b>480,174,817</b>	<b>100.00%</b>	<b>659.72</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 Area 1	86	1,185,643	75	1,740,650	81	12,764,510	167	15,690,803	123,850
83.2 Area 3	92	1,049,810	85	1,837,425	90	11,465,440	182	14,352,675	70,025
83.3 Area 5	1	5,840	2	98,220	2	349,800	3	453,860	0
83.4 Rural Residential	300	2,467,394	336	7,556,558	392	51,236,325	692	61,260,277	537,872
83.5 Sidney	115	2,549,615	2,199	32,626,761	2,241	201,103,700	2,356	236,280,076	1,797,669
83.6 Sidney (siv)	0	0	248	1,040,115	248	10,854,115	248	11,894,230	37,990
83.7 Sioux Meadows	0	0	30	38,067	30	665,990	30	704,057	0
83.8 Unimproved	456	4,200,076	19	126,100	19	207,560	475	4,533,736	1,810
83.9 Villages	34	87,345	714	1,932,275	748	40,501,950	782	42,521,570	503,101
84 Residential Total	1,084	11,545,723	3,708	46,996,171	3,851	329,149,390	4,935	387,691,284	3,072,317

Schedule XII : Commercial 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>	
85.1	Area 1	5	65,565	0	0	0	0	5	65,565	0
85.2	Area 3	1	13,375	2	49,579	2	30,000	3	92,954	0
85.3	Area 5	1	1,385	1	341,836	1	630,035	2	973,256	0
85.4	Rural Commercial	3	727,698	28	469,362	35	6,144,825	38	7,341,885	0
85.5	Sidney	25	1,243,780	386	21,961,451	390	95,713,489	415	118,918,720	0
85.6	Sioux Meadows	9	251,640	57	2,240,426	58	14,176,105	67	16,668,171	693,800
85.7	Unimproved	172	4,441,161	24	1,642,260	17	7,293,935	189	13,377,356	0
85.8	Villages	4	7,995	107	577,552	119	11,346,650	123	11,932,197	0
86	Commercial Total	220	6,752,599	605	27,282,466	622	135,335,039	842	169,370,104	693,800

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	2,799.59	2.26%	1,237,441	2.94%	442.01
88. 1G	25.00	0.02%	10,876	0.03%	435.04
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	223.23	0.18%	87,063	0.21%	390.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	17,014.46	13.74%	6,380,317	15.14%	374.99
93. 4G1	38,685.68	31.24%	14,122,225	33.51%	365.05
94. 4G	65,071.32	52.55%	20,302,243	48.18%	312.00
95. Total	123,819.28	100.00%	42,140,165	100.00%	340.34
<b>CRP</b>					
96. 1C1	56.71	0.14%	25,521	0.17%	450.03
97. 1C	175.28	0.43%	78,216	0.51%	446.23
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	445.97	1.10%	191,750	1.25%	429.96
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	10,065.77	24.93%	4,065,525	26.48%	403.90
102. 4C1	12,119.71	30.01%	4,783,676	31.16%	394.70
103. 4C	17,518.28	43.38%	6,209,002	40.44%	354.43
104. Total	40,381.72	100.00%	15,353,690	100.00%	380.21
<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	123,819.28	75.41%	42,140,165	73.30%	340.34
CRP Total	40,381.72	24.59%	15,353,690	26.70%	380.21
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	164,201.00	100.00%	57,493,855	100.00%	350.14

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	32.68	0.05%	18,301	0.07%	560.01
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	100.52	0.16%	54,281	0.22%	540.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	7,048.83	11.45%	3,614,112	14.47%	512.73
93. 4G1	20,618.14	33.49%	10,314,706	41.29%	500.27
94. 4G	33,760.79	54.84%	10,981,712	43.96%	325.28
95. Total	61,560.96	100.00%	24,983,112	100.00%	405.83
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	105.47	0.48%	59,592	0.54%	565.01
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	159.29	0.72%	86,814	0.79%	545.01
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	4,924.66	22.23%	2,530,271	23.01%	513.80
102. 4C1	10,423.35	47.05%	5,302,064	48.22%	508.67
103. 4C	6,540.16	29.52%	3,016,059	27.43%	461.16
104. Total	22,152.93	100.00%	10,994,800	100.00%	496.31
<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	61,560.96	73.54%	24,983,112	69.44%	405.83
CRP Total	22,152.93	26.46%	10,994,800	30.56%	496.31
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	83,713.89	100.00%	35,977,912	100.00%	429.77

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	25.95	3.65%	33,735	3.65%	1,300.00
93. 4G1	228.69	32.15%	297,297	32.15%	1,300.00
94. 4G	456.72	64.20%	593,736	64.20%	1,300.00
95. Total	711.36	100.00%	924,768	100.00%	1,300.00
<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	32.33	20.93%	42,029	20.93%	1,300.00
102. 4C1	118.42	76.67%	153,946	76.67%	1,300.00
103. 4C	3.70	2.40%	4,810	2.40%	1,300.00
104. Total	154.45	100.00%	200,785	100.00%	1,300.00
<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	711.36	82.16%	924,768	82.16%	1,300.00
CRP Total	154.45	17.84%	200,785	17.84%	1,300.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	865.81	100.00%	1,125,553	100.00%	1,300.00

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

**17 Cheyenne**

	<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	359,018,300	387,654,554	28,636,254	7.98%	3,072,317	7.12%
02. Recreational	37,235	36,730	-505	-1.36%	0	-1.36%
03. Ag-Homesite Land, Ag-Res Dwelling	42,872,847	43,886,883	1,014,036	2.37%	1,136,305	-0.29%
<b>04. Total Residential (sum lines 1-3)</b>	<b>401,928,382</b>	<b>431,578,167</b>	<b>29,649,785</b>	<b>7.38%</b>	<b>4,208,622</b>	<b>6.33%</b>
05. Commercial	158,946,802	151,653,068	-7,293,734	-4.59%	0	-4.59%
06. Industrial	17,062,018	17,717,036	655,018	3.84%	693,800	-0.23%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>176,008,820</b>	<b>169,370,104</b>	<b>-6,638,716</b>	<b>-3.77%</b>	<b>693,800</b>	<b>-4.17%</b>
08. Ag-Farmsite Land, Outbuildings	19,240,481	21,002,417	1,761,936	9.16%	0	9.16%
09. Minerals	7,003,402	4,442,884	-2,560,518	-36.56	0	-36.56%
10. Non Ag Use Land	241,648	489,848	248,200	102.71%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>26,485,531</b>	<b>25,935,149</b>	<b>-550,382</b>	<b>-2.08%</b>	<b>0</b>	<b>-2.08%</b>
12. Irrigated	156,983,998	158,201,333	1,217,335	0.78%		
13. Dryland	227,618,846	225,158,554	-2,460,292	-1.08%		
14. Grassland	95,722,459	94,597,320	-1,125,139	-1.18%		
15. Wasteland	1,660,938	1,644,634	-16,304	-0.98%		
16. Other Agland	177,089	572,976	395,887	223.55%		
<b>17. Total Agricultural Land</b>	<b>482,163,330</b>	<b>480,174,817</b>	<b>-1,988,513</b>	<b>-0.41%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>1,086,586,064</b>	<b>1,107,058,237</b>	<b>20,472,173</b>	<b>1.88%</b>	<b>4,902,422</b>	<b>1.43%</b>



## 2021 Assessment Survey for Cheyenne 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>
	Three
<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>
	\$320,730
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$320,730
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$45,800
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	None.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$2,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$14,575
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$130

**B. Computer, Automation Information and GIS**

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The Deputy maintains as best as they can be maintained as they are very fragile and old.
6.	<b>Does the county have GIS software?</b>
	Yes.
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.cheyenne.gWorks.com">www.cheyenne.gWorks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks with staff sending any updated information on changes in land use, splits or combinations
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks and FSA aerial maps obtained from land owners, and google earth pro.
10.	<b>When was the aerial imagery last updated?</b>
	gWorks - 2020

**C. Zoning Information**

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Sidney, Lodgepole and Potter
<b>4.</b>	<b>When was zoning implemented?</b>
	1980

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal for commercial; Pritchard & Abbott for oil, mineral and gas appraisal.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS for CAMA, administrative and personal property software.

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Stanard Appraisal for commercial; Pritchard & Abbott for oil, mineral and gas appraisal.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	They require a general appraisal certification.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The Assessor is ultimately responsible for all real property values. The Assessor strongly values the opinions of the Contracted services when setting final values. Pritchard & Abbott provides assessed values for oil, gas and mineral interests (both working and royalty interests).

## 2021 Residential Assessment Survey for Cheyenne County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Stanard Appraisal, the Assessor and her staff.												
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Sidney—the County seat and the main center for services. Sidney has the most viable residential market compared to the small towns/villages.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Sky Manor, Indian Hills, Valley View and other similar properties within other subdivisions that are similar in nature (style, quality, year built, etc.). Developed after World War II, they all look alike and have a market substantially different from the other residential subdivisions within the city of Sidney.</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Villages—consisting of Brownson, Dalton, Gurley, Lodgepole, Lorenzo, Potter and Sunol. These are small towns and villages (both incorporated and unincorporated) that are scattered throughout the County and exhibit a similar residential market.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural—the properties that lie outside of city/village limits. This valuation grouping includes all of the rural residential acreages and those parcels that would be classified as “suburban,”—small platted subdivisions, usually with lots that are larger than those typical in town.</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>	10	Sidney—the County seat and the main center for services. Sidney has the most viable residential market compared to the small towns/villages.	11	Sky Manor, Indian Hills, Valley View and other similar properties within other subdivisions that are similar in nature (style, quality, year built, etc.). Developed after World War II, they all look alike and have a market substantially different from the other residential subdivisions within the city of Sidney.	40	Villages—consisting of Brownson, Dalton, Gurley, Lodgepole, Lorenzo, Potter and Sunol. These are small towns and villages (both incorporated and unincorporated) that are scattered throughout the County and exhibit a similar residential market.	80	Rural—the properties that lie outside of city/village limits. This valuation grouping includes all of the rural residential acreages and those parcels that would be classified as “suburban,”—small platted subdivisions, usually with lots that are larger than those typical in town.	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 county uses a sales driven cost approach. Replacement cost new less depreciation.												
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The assessor utilizes the tables provided by the CAMA vendor.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>												
	No.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Residential lot sales are reviewed and the assessor derives a cost per square foot.												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	By using sales comparables for like properties, and adjusting accordingly by distance from Sidney. The parcels less than 3 miles from Sidney have a home site value = \$23,750; within 3 -5 miles of Sidney = \$20,900 per home site; further from Sidney = \$19,000.												
<b>8.</b>	<b>Are there form 191 applications on file?</b>												

Yes

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

A spreadsheet of vacant lot sales is kept for comparison. When the owner desires a number of their lots to be combined for the purpose of valuation a discounted cash-flow of the vacant lots is performed and applied.

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2019	2019	2020	2020
11	2019	2019	2020	2018
40	2019	2019	2015	2015
80	2019	2019	2021	2017-2018
AG	2019	2019	2021	2017-2018

## 2021 Commercial Assessment Survey for Cheyenne County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	Stanard Appraisal, the Assessor and her staff.																							
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																							
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	The cost approach is what is used for the vast majority. For Section 42 housing, the income approach is used.																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	For 2021, the assessor uses the contracted appraisal firm (Stanard) who took into consideration all three approaches to value. For 2021 the Assessor reviewed the sales ratio and made any adjustments required of her.																							
<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>																							
	Uses CAMA																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																							
	No.																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																							
	A study of the market (via qualified sales) is used to establish lot values on a per square foot basis.																							
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## 2021 Agricultural Assessment Survey for Cheyenne County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	The assessor and her staff by obtaining FSA maps from property owners and using gWorks soil maps. Also contacted South Platte NRD for certified irrigated acres.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area lies in the southern portion of the County and has a subclass of slightly lower in quality soil area</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area is basically the northern portion of the County, and has an array of soils that range from marginal in places to very deep and rich soils. Majority land use is dry cropland and the remaining irrigated and grass pasture land are roughly similar in their percentage composition.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">5</td> <td>An area found within the city limits of Sidney with only a few parcels. This area was annexed into the city limits, but the zoning remained agricultural. However, when a parcel in this area sells, it almost always experiences a change of use to commercial or residential.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area lies in the southern portion of the County and has a subclass of slightly lower in quality soil area	2021	3	This area is basically the northern portion of the County, and has an array of soils that range from marginal in places to very deep and rich soils. Majority land use is dry cropland and the remaining irrigated and grass pasture land are roughly similar in their percentage composition.	2021	5	An area found within the city limits of Sidney with only a few parcels. This area was annexed into the city limits, but the zoning remained agricultural. However, when a parcel in this area sells, it almost always experiences a change of use to commercial or residential.	2021
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	Also Cheyenne County experienced a new kind of CRP. This is CRP native grass and the payments received for this is substantially lower than for CRP crop land.													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	The Assessor reviews the geography, topography, soil production capability, annual rainfall and the market to determine the unique agricultural market areas.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	The County has a policy document that describes the differences: "Cheyenne County is zoned and all acreages and subdivisions containing less than forty acres will be classified as rural residential, recreational or commercial property. Exceptions will be made for contiguous land to current agricultural/horticultural operations." Whether the parcel is to be classified as rural residential rather than recreational is determined by the stated use by the taxpayer and found in the sales verification questionnaire.													
<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, both home sites carry the same value, because the assessor believes there are very minimal market differences between them.													
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>													
	Cheyenne County has identified feedlots as intensive use.													
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													

	The assessor has no knowledge of land enrolled in the Wetland Reserve Program within the County.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	N/A
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
<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>
	Survey information provided by property owner.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



Commissioner's Meeting. June 15<sup>th</sup>, 2020

**Three-year Plan of Assessment/Budget**

I have attached the budget I had to prepare in order to fill in the requested amount on the last page of the plan under "Conclusion"

Main focus-

2021—Finish Sidney and Start Village. Begin Agricultural acreages, reviewing all for usage

2022—Begin all Rural Properties

2023---Finish all Rural Properties

We will begin the long process of gathering information on all exempt properties. We have to have this done within the next four years. Each year I will have Stanard Appraisal help with a few of the larger buildings such as St. Patrick's Church or the Evangelical Free Church to spread it out and not take such a big hit on our budget.

**Over/Under Valued Properties**

I have attached the spread sheet that has explanations on the side for each change. We can go over each one if you would like more explanations for the changes.

**MELODY "MEL" KELLER - ASSESSOR**

Keller.Assessor@cheyenne.nacone.org

1000 10<sup>th</sup> Avenue P.O. BOX 217

Phone 308-254-2633

**JORDAN HAJEK - DEPUTY ASSESSOR**

deputy.assessor@cheyenne.nacone.org

SIDNEY, NE 69162-0217

Fax 308-254-4774

**2021 3 YEAR PLAN OF ASSESSMENT FOR CHEYENNE COUNTY, NE  
ASSESSMENT YEARS 2021, 2022, 2023**

**DATE: June 15th, 2020**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment (herein after referred to as the "plan"), which describes the assessment actions planned 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. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Nebraska 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, Article VIII, or is permitted by the constitution and enabling 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 (Reissue 2003).

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

- 1) 100% of actual value for all classes of residential real property excluding agricultural and horticultural land
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land, which meets the qualifications for special valuation under 77-1344, and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

*Reference, Neb. Rev.Stat. 77-201 (R.S. Supp 2004).*

# THE OFFICE OF THE CHEYENNE COUNTY ASSESSOR

## General Statistics of Real Property in Cheyenne County

	Parcels	% of Total Parcels	% of Taxable value Base	Total value
<b>Single family</b>	4513	43%	31.64%	\$350,285,149
<b>Multi family</b>	22	.2%	1.09%	\$10,805,057
<b>Commercial</b>	739	7.1%	17.53%	\$200,754,134
<b>Industrial</b>	86	.8%	1.95%	\$22,826,668
<b>Agricultural</b>	3386	32.5%	47.15%	\$577,223,302
<b>Non producing</b>	515	4.6%	.02%	\$295,959
<b>Producing</b>	380	3.6%	.61%	\$9,473,096
<b>TOTAL</b>	10485	100%	100%	\$1,340,462,345

The above table does not include Tax Exempt or State Assessed Parcels

Percent of total agricultural acreages				
Irrigated	Dry	Grass	Waste	Other
30.53%	48.93%	20.44%	.07%	.03%

# THE OFFICE OF THE CHEYENNE COUNTY ASSESSOR

## All Assessment Years for All Classes

All new permits-new construction, additions, alterations, etc. will be reviewed by the Assessor's Office or a hired appraisal firm and added to the tax rolls. The Cheyenne County Assessor's Office will begin implementing Nebraska State Statute 77- 1318 and 77-1318.01 as of March 19,2020.

Sales verification questionnaires will be sent out for all sales not previously disqualified. Sales will be reviewed using the State sales file to determine if Cheyenne County is within acceptable percentages of market value for all classes and adjustments will be made if needed. TERC will review percentages and sales as well and make recommendations as to whether or not further adjustments need to be made.

Sales rosters will be reviewed and updated annually.

## Assessment Actions Planned for Assessment Year 2021

**Residential** - The physical review of the Sidney residential parcels lying south of the Union Pacific Railroad will finish. All residential properties in the Villages will also be reviewed. Preliminary findings show that Residential Sales prices are on the rise.

**Commercial**- The physical review of commercial parcels was completed for the 2019 values. The majority of which was done by Stanard Appraisal.

**Agriculture**—The checking of all agriculture parcels through G-works aerials will conclude with some physical reviews to verify usage. Letters were sent out to all agricultural owners in April and another request will be sent out in November for those with expired or new CRP contracts if no new FSA map is provided.

## Assessment Actions Planned for Assessment Year 2022

**Residential** A review of all rural improved properties will begin and will conclude in 2023.

**Commercial**- The physical review of commercial parcels was completed for the 2019 values. The majority of which was done by Stanard Appraisal.

**Agriculture**-- Letters will be sent out to all agricultural owners with expired or new CRP contracts.

## Assessment Actions Planned for Assessment Year 2023

**Residential** A review of all rural improved properties will begin and will conclude in 2023.

**Commercial**- The physical review of commercial parcels was completed for the 2019 values. The majority of which was done by Stanard Appraisal.

**Agriculture**-- Letters will be sent out to all agricultural owners with expired or new CRP contracts.

# THE OFFICE OF THE CHEYENNE COUNTY ASSESSOR

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## **Other functions performed by the assessor's office, but not limited to:**

- The assessor's office maintains over 10,600 real property parcels. Each card is annually updated with new values and data sheets as well as an explanation as to any changes that took place for that valuation year. The cadastral is continuously updated as well as G-works with split outs and new ownership changes.
- Annually prepare and file Assessor Administrative Reports required by law/regulation:
- Real Property Abstract**-This is a summary of all the agricultural, residential and commercial parcels in Cheyenne County broken down into classes and subclasses and their valuations. The real estate abstract is due on or before March 19 of each year. The abstract for real property shall include a report of the current assessed value for properties that sold and are listed in the state's sales file.
- Assessor's survey**-Each year on or before June 15, each assessor must outline what they are planning to focus on for the following valuation year. This plan of action must be presented before the Board of Equalization before July 31 of each year. The Department of Revenue Property Assessment Division, receives a copy of this report on or before October 31 of each year. This survey is a report of information regarding each assessor's office.
- Sales information to PAD rosters & annual Assessed Value Update w/abstract**-Sales information is reviewed and qualified as either an arm's length sale or not. For commercial and agricultural sales, an attempt to verify purchase prices and what portion of it may pertain to personal property takes place. Electronic rosters of all sales are reviewed and checked on the Assessor Assistant and the final roster in January is used as our preliminary statistics for the new year. After all new values are put on the parcels, an abstract of all real property is filed on or before March 19
- Certification of value to political Subdivision**-By August 20 of each year, current valuations of all personal property, central assessed and real property by class or subclass for all political entities must be certified. These certified values are used in determining tax levies.
- School District Taxable Report**-The report of each school district's current valuations of all personal property, central assessed and real property by class or subclass as required by the Property Tax Administrator.
- Homestead Exemption Tax Loss Report (in conjunction w/treasurer)**-File on or before November 30 of each year with the County Treasurer to the Department of Revenue, the total tax revenue that will be lost to the taxing agencies within the county from taxes levied and assessed in that year because of exemptions allowed under Chapter 77 article 35.
- Certificate of Taxes Levied Report**-This report is the current year's valuations, tax rates, and taxes levied for each political subdivision levying a tax in a county. Taxes levied for bonds shall be identified separately from other taxes levied. The CTL report shall include each political subdivision's property tax loss due to homestead exemptions, taxes collected for public power districts, other in-lieu of taxes, valuation and taxes for community redevelopment projects, consolidated tax districts descriptions and rates, tax rate or levy sheets and any other information required by the Property Tax Administrator.
- Annual plan of assessment report**-A report that addresses the level, quality and uniformity of assessment, and shall propose actions to be taken for the following years to assure uniform and proportionate assessments and is within the constitutional, statutory, and administrative guidelines as set forth in Nebraska law.
- Personal Property**-Approximately 1600 personal property schedules are processed each year. Personal property schedules are mailed out the first week of January. If a schedule is timely filed, but without a signature, an unsigned notice is sent out. Per state statute "Depreciable taxable tangible personal property added after May 1 and on or before June 30 of the year the property was required to be reported is subject to a penalty of 10% of the tax due on the value added. Depreciable taxable tangible personal property added on or after July 1 of the year the property was required to be reported is subject to a penalty of 25% of the tax due on the value added" New for 2016, was the personal property abstract. This abstract must be filed on forms provided by the Property Tax Administrator on all locally assessed personal property on or before July 20 of each year. The purpose of the abstract is used for statistical purposes and to determine the compensating exemption factor for an adjustment to personal property value of

# THE OFFICE OF THE CHEYENNE COUNTY ASSESSOR

centrally assessed properties. A personal property tax exemption summary certificate is also filed to compensate counties for taxes lost due to the Personal Property Tax Relief Act.

☐ **Permissive Exemptions**-Approximately 100 permissive exemptions are administered each year. Each application is reviewed and a recommendation is made to the Board of Equalization.

☐ **Taxable government owned property**-Each year before March 1 the county assessor shall send a notice to the state or to any governmental subdivision if it has property not being used for a public purpose upon which a payment in lieu of taxes is not made. The notice shall inform the state or governmental subdivision that the property will be subject to taxation for property tax purposes.

☐ **Homestead Exemptions**-Approximately 400 homestead exemptions are processed each year. Applications received from the Department of Revenue are mailed to the prior year recipients with the statutorily required information on February 2 of each year. Every application is examined by the assessor, and except for the income requirements, it is determined whether or not such application should be approved or rejected. If it is approved, the county assessor marks the same approved and signs the application. If the application is not allowed by reason of not being in conformity to law, the assessor marks the application rejected and states thereon the reason for such rejection and signs the application. All application rejections are notified of such action by mailing a written notice to the applicant at the address shown in the application, which notice is mailed not later than July 31 of each year except in cases of a change in ownership or occupancy from January 1 through August 15 or a late application authorized by the county board, the notice is sent within a reasonable time.

☐ **Centrally assessed**-All valuations certified by PAD for railroads and public service entities are reviewed, and assessment and tax billing records are established. If any new tax districts or sanitary tax districts have been established, new boundary maps are sent to the central assessed companies. PAD is also informed if there are new tax districts, sanitary improvement districts, etc. Any new towers, railroad tracks, etc., are also reported to PAD.

☐ **Tax increment financing**-This report includes a copy of the redevelopment plan and any amendments, if not already filed, including the date of the approval of the plan and its boundaries and the total valuation of the real property in the redevelopment project subject to allocation before the project began. In subsequent years, the report indicates by tax year, the total consolidated tax on the property in the redevelopment project and the total amount of ad valorem taxes on property in the redevelopment project paid into a special fund for the payment of principal and interest. Sidney & Potter have seven (11) Tax Increment Financing projects. Reports sent to us from the City of Sidney & Potter for new valuations on TIF projects are also completed.

☐ **Tax districts and tax rates**-The assessor is responsible for maintaining all real and personal property in the correct tax district. Any tax or school district change requires us to make sure all real and personal property is classified in such. For taxing purposes, the Assessor's office is responsible for making sure all tax rates are correct when billing for taxes at the end of November. Each taxing entity submits their budget and this is then divided by the assessed value in that political subdivision to calculate the levy.

☐ **Tax lists**-On or before November 22 of each year, the county assessor prepares and certifies the tax list to the county treasurer for real property, personal property and centrally assessed properties.

☐ **Tax list corrections**-The county assessor prepares tax list correction documents for county board approval. It includes the date, name, address, year corrected, school district, tax district, description of the property and the original tax, the corrected tax, added tax or deducted tax and the reason for the correction.

☐ **County Board of Equalization**-The county assessor attends all county board of equalization meetings for valuation protests and assembles and provides information for the board so that they may make an informed decision about the protest.

☐ **TERC appeals**-The assessor prepares information to defend their valuation and attends taxpayer appeal hearings before TERC.

# THE OFFICE OF THE CHEYENNE COUNTY ASSESSOR

- **TERC statewide equalization**-The assessor attends hearings if it is applicable to the county, defending values, and/or implementing orders of the TERC. If a county has to raise or lower a class or subclass; an abstract has to be re-certified by June 5 of that year.
- **Education**-The assessor and her deputy must have 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification in a four-year period. These hours are obtained through workshops, educational classes, and assessor meetings. The Assessor is new at her position and will need to attend many training sessions during her first and second years in office. The Deputy Assessor is also new and will need much training. The Assessor's other staff was all new beginning January 2019 and will receive training through webinars, local conferences, and training by the Assessor and Deputy Assessor

## Conclusion

The 2020-2021 budget request for the assessor's office is \$320,533.30. The appraisal budget will also include \$12,255 for G-works, the online data system available to the public, and approximately \$30,000 for Stanard appraisal pick up work and the beginning of the process of reviewing all exempt buildings within the next four years per order from the Property Assessment Division for the 2021 taxing year. Also included is the approximate budget for Pritchard & Abbott for the working and royalty appraisals \$14,300 and \$1,500 for Corlogic.

Many training events were cancelled for 2019-2020 budget year due to COVID 19 so these will need to be made up during the budget year 2020-2021. This, and the fact that the new Deputy Assessor will need required classes, explains why the budget for training was increased for this budget period. It is difficult to estimate training due to the uncertainty of whether or not traveling for in person training will take place or if training will be mostly conducted through online technology.

MIPS, our computer system for assessment, will come out of County General at an approximate cost of \$20,350 per year. There are still several TERC cases from the 2019 taxing year that have yet to be heard because of COVID 19 so that expense as well as any 2020 TERC cases will also need to come from County General.

Respectfully submitted,  
Melody Keller, Cheyenne County Assessor



Signature of the Assessor & seal Melody Keller, Assessor

Date submitted June 15, 2020

Signature of County Board [Signature]

CHEYENNE COUNTY

Fund	Code	Description
Function	0100	GENERAL
	605	CO. ASSESSOR

DISBURSEMENTS/REQUIREMENTS

Code No.	Description	Actual 2018 - 2019 (1)	Actual 2019 - 2020 (2)	Estimated Disbursements Ensuing Year 2020 - 2021	
				Officials Estimation (3)	Board Proposed (4)
1	PERSONAL SERVICES:				
1 10100	Official's Salary	61,001.64	62,831.64	62,831.00	67,700.00
2 1 0201	Deputy's Salary - Chief	45,727.40	25,063.35	47,123.00	51,000.00
3 1 0305	Regular Time Salaries - Clerical	78,226.00	122,072.03	94,416.00	108,000.00
4 1 1300	Longevity	1,069.55	580.32	700.00	
5 1 0500	Overtime	327.00	739.68	500.00	1,000.00
6 1 0600	Vacation Pay	-	1,293.36	-	1,500.00
7	TOTAL PERSONAL SERVICES	186,351.59	212,580.38	205,570.00	229,200.00
8 2	OPERATING EXPENSES:				
9 2 0100	Postal Service				
10 2 1704	Mileage Allowance	6,684.23	1,430.86	3,000.00	2,400.00
11 2 1707	Mileage - Appraisal	375.74	-	-	
12 2 1751	Dues, Registrations & Subs	-	641.55	1,500.00	1,500.00
13 2 1760	Convention / Workshop Costs	-	2,707.49	2,650.00	5,800.00
14 2 1767	Staff Training		3,343.29	7,220.00	8,775.00
15 2 2502	GIS Workshop	10,917.00	6,532.01	12,255.00	12,255.00
16 2 2503	ESRI (GIS)	685.00	-	-	
17 2 2510	Appraiser's Fees	75,173.50	95,904.40	97,350.00	45,800.00
18 2 2544	Maintenance Agreement	-	2,617.56	2,700.00	2,700.00
19	TOTAL OPERATING EXPENSES	93,835.47	113,177.16	126,675.00	79,230.00
20 3	SUPPLIES AND MATERIALS:				
21 3 0101	Supplies - Office	5,154.00	4,870.79	4,300.00	9,096.00
22 3 0114	Supplies - Appraisal	2,009.78	2,382.31	1,200.00	1,200.00
23	TOTAL SUPPLIES AND MATERIALS	7,163.78	7,253.10	5,500.00	10,296.00
24 4	EQUIPMENT RENTAL:				
25 4 0202	Photocopier	2,962.59	-	-	-
26	TOTAL EQUIPMENT RENTAL	2,962.59	-	-	-
27 5	CAPITAL OUTLAY:				
28 5 0500	Office Equipment	-	5,099.00	1,000.00	1,000.00
29 5 0502	Data Processing Equipment	2,952.64	1,233.82	1,000.00	1,000.00
30	TOTAL CAPITAL OUTLAY	2,952.64	6,332.82	2,000.00	2,000.00
31	TOTAL DISBURSEMENTS/REQUIREMENTS	293,266.07	339,343.46	339,745.00	320,726.00

(To Page B-2-1, Line 5)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2020, through June 30, 2021, as indicated in Column (3).

Dated 9-9-2020, COUNTY ASSESSOR Office, Activity or Function  
*Melody Kelly, Assessor* Signature of Officer