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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

CHEYENNE COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

A handwritten signature in black ink that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Jordan Hajek, Cheyenne County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

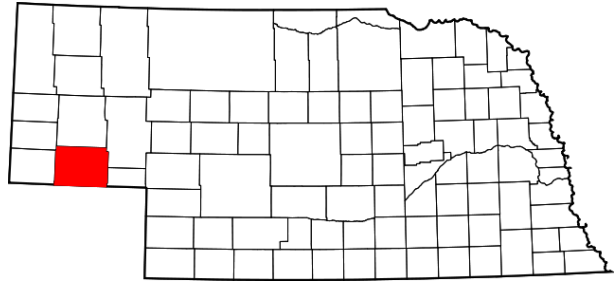
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

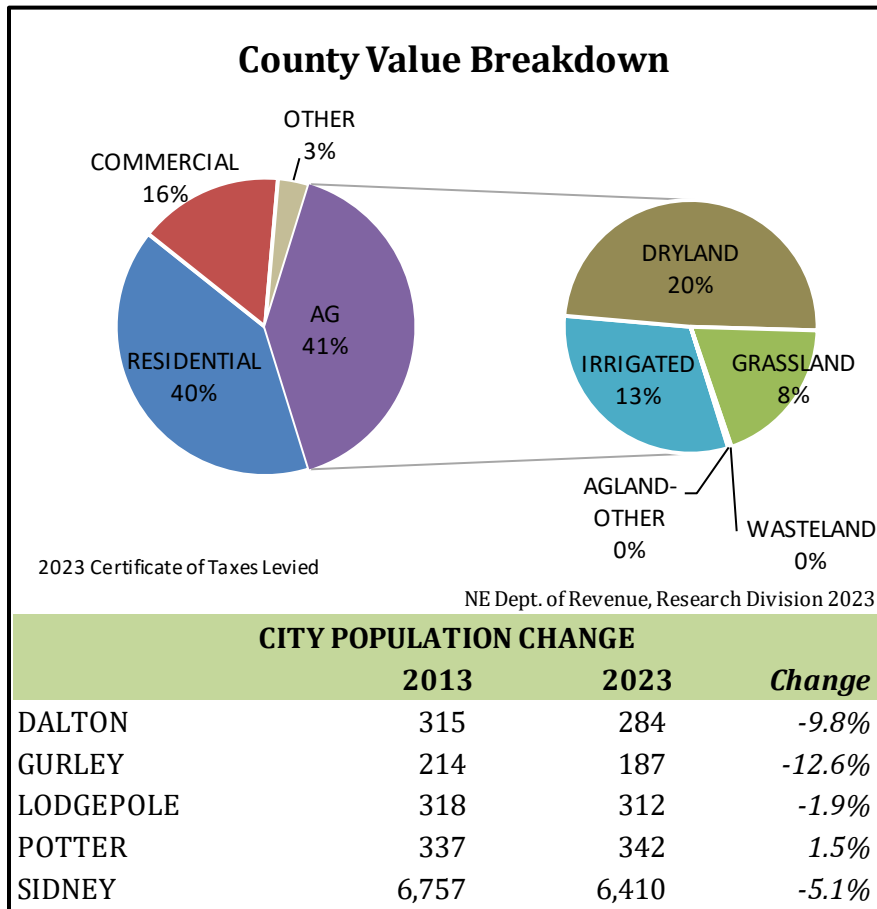
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,196 square miles, Cheyenne County has 9,511 residents, per the Census Bureau Quick Facts for 2024, a slight population increase from the 2023 U.S. Census. Reports indicate that 65% of county residents are homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$116,009 (2023 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 278 employer establishments with total employment of 2,856, a 2% decrease overall.



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 has significantly recovered from the loss of the largest employer.

2024 Residential Correlation for Cheyenne County

Assessment Actions

The county assessor addressed the residential property class by reviewing Valuation Group 11 and by ensuring that the Computer-Assisted Mass Appraisal (CAMA) tables were applied to all parcels. Economic depreciation was removed for Valuation Groups 10 and 11. Two villages within Valuation Group 40 received increases to both buildings and improvements and Valuation Group 80 received a 3% increase to improvements only.

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 current sales verification and qualification process for all three property classes begins with a one-page questionnaire sent to the property buyer. Non-respondents and any additional questions arising from the questionnaire are addressed with a follow-up telephone call. If there is no response via the questionnaire or phone call, a physical review is conducted. The residential sales usability rate is comparable to the statewide average, indicating that all truly arm's-length sales were available for measurement purposes.

Residential property within the county is described by four valuation groups, based on residential market activity. The cost index for all residential property is dated 2021 and depreciation tables are also dated 2021, except for Valuation Group 80 that has a date of 2022. The last residential lot studies were completed in 2020 and 2021 for three of the four valuation groups, with the exception being Valuation Group 40 that last had a lot study in 2019. Lot values are calculated on a square foot basis utilizing sales.

Rural homesites were last reviewed in 2021, and rural sites were developed using comparable sales. The homesite values were established using their distance from Sidney. Rural parcels that are less than 3 miles from Sidney have a homesite value of \$31,500; those more than 3 miles but up to 5 miles are valued at \$27,500. The remaining rural parcels are valued at \$25,000.

With the completion of the review of Valuation Group 11 the county is current in the required six-year inspection and review cycle. The residential cycle noted in the three-year plan of assessment is Sidney north, Sidney south, Rural and Villages.

The Cheyenne County Assessor has a written valuation methodology.

Description of Analysis

The Cheyenne County Assessor utilizes four valuation groups based on residential market activity and geographic location to describe the residential property class.

2024 Residential Correlation for Cheyenne County

| Valuation Group | Description |
|-----------------|--|
| 10 | Sidney |
| 11 | Subdivisions in Northern Sidney |
| 40 | Brownson, Dalton, Lodgepole, Lorenzo, Potter and Sunol |
| 80 | Rural |

The residential statistical profile reveals 205 qualified sales. The overall median and mean measures of central tendency are within acceptable range, and the weighted mean is one percentage point below the minimum. The COD is 9%, and the PRD appears to be well within its prescribed parameters. By valuation groups, all four groups have medians within the acceptable range and all COD's are below 15%.

Comparison of the final statistics with the preliminary statistics reveals in the preliminary statistics, the measures of central tendency were in the low 80 percent range, suggesting that a significant adjustment would be needed to bring values into the acceptable range. Comparison of the percentage change to the sample from the preliminary to the final statistics shows a difference of 13%. Further review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows a 0.29% change to the residential base. Review of the changes to the sales file and abstract by assessor location indicate that significant disparities can be found throughout Sidney as well as the small villages, the adjustment to the population is insufficient to bring the level of value into the acceptable range.

Conversations with county assessor indicated that the sample contained sales characteristic information (updates, remodels, etc.) on approximately 20% of the sales from realtor sites that were utilized to correct assessment data. Removing the sales that were updated for property characteristics from the online sites moves the R&O median to 93%. The percent change to the sample is still 9% compares to the abstract sample of 0.24% and this difference is not readily explainable after conversations with the county assessor. This shows that the sample is still sale review biased.

As the changes made in the sales file were not equally applied to all residential properties, the statistics are not representative of the population and the statistics cannot be used to determine the level of value of the residential class.

Equalization and Quality of Assessment

Based on the disparity between changes to the sold parcels and the abstract, property in Cheyenne County has not been equalized. Property Assessment Division staff will continue to work with the Cheyenne County Assessor to improve assessment procedures and processes. The quality of

2024 Residential Correlation for Cheyenne County

assessment of the residential class of property does not comply with generally accepted mass appraisal techniques.

Level of Value

Based on all available information, the level of value for the residential property in Cheyenne County cannot be determined.

2024 Commercial Correlation for Cheyenne County

Assessment Actions

The county assessor increased the improvement values by 2% for the commercial property class.

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 commercial sales usability rate is below the statewide average. A further review of the disqualified commercial sales does not indicate an arbitrary removal of sales from the commercial sample. The county assessor conducts a structured sales verification process, ensuring all arm's-length transactions are available for measurement.

Three valuation groups are utilized by the county assessor to designate commercial activity within the county. The last review of all commercial property occurred in 2019, and according to the three-year plan of assessment will be reviewed again in 2025. Cost and depreciation are both dated 2019. Lot values were last updated in 2019 by a contracted appraiser.

Description of Analysis

As noted above, three valuation groups define commercial property in Cheyenne County.

| Valuation Group | Description |
|------------------------|-----------------------------|
| 10 | Sidney and rural commercial |
| 30 | Sioux Meadows |
| 40 | Small towns/villages |

The commercial statistical profile reveals 31 qualified sales with two of the three measures of central tendency within the acceptable range. The qualitative statistics are within or near the IAAO standard range.

By valuation group, only Valuation Group 10 has a measurable sample of sales, showing two of three measures of central tendency within the acceptable range. The COD supports the median and the PRD is within the acceptable range.

A review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflects changes that are comparable to the movement of the sales file.

2024 Commercial Correlation for Cheyenne County

Equalization and Quality of Assessment

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

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 10 | 26 | 92.12 | 94.50 | 91.35 | 24.16 | 103.45 |
| 30 | 1 | 109.62 | 109.62 | 109.62 | 00.00 | 100.00 |
| 40 | 4 | 102.06 | 93.68 | 71.51 | 18.85 | 131.00 |
| ____ALL____ | 31 | 93.23 | 94.88 | 91.03 | 23.54 | 104.23 |

Level of Value

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

2024 Agricultural Correlation for Cheyenne County

Assessment Actions

For the current assessment year, after reviewing the agricultural sales, the county assessor made no valuation changes to the agricultural land class.

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.

Agricultural sale usability has been historically low when compared to the statewide average. However, after a further review of all sales, the county assessor has reconsidered and qualified a number of sales previously removed, ensuring all arm's-length transactions were available for measurement.

Improvements on agricultural land were last reviewed in 2021 to 2022, and the cost index is dated 2021, with the depreciation schedule dated 2022. Land use was last completed countywide in 2021 and the process involves FSA maps from taxpayers, coupled with a review of the current aerial imagery.

Agricultural land is delineated by three market areas that reflect the agricultural market within the county. The southern portion of the county is Market Area 1. The northern portion of the county is described as Market Area 3. The remaining Market Area 5 is located around Sidney. There are no special valuation applications on file. The county assessor does not recognize a non-agricultural influence in the market at the present time.

Land enrolled in government programs indicates that all Conservation Reserve Enhancement Program (CREP) acres have been identified and about two-thirds of land enrolled in Conservation Reserve Program (CRP) has been identified.

Description of Analysis

The agricultural statistical profile indicates there are 73 qualified sales during the three-year timeframe of the study period. The analysis indicates that all three measures of central tendency for agricultural land are within acceptable range. The COD supports the median. Both Market Areas 1 and 3 indicate medians and means within acceptable range.

Analysis of the 80% Majority Land Use (MLU) produced three sales in the irrigated land class with an overall median of 118%. However, all three sales occurred within the first two years of the study period and are not adequately representative of the current market. The dryland subclass with an overall median of 70%, has . medians within acceptable range for both market areas. Only Market Area 3 grassland indicates six sales with all three measures of central tendency in the low 60's. Further review shows that five of the six sales are actually 80% MLU CRP. The single grassland sale is from the first study year and has an assessment to sale price

2024 Agricultural Correlation for Cheyenne County

ratio of 59%. Of those neighboring counties that have substantial CRP acres as found in Schedule XIII (Banner and Kimball), Cheyenne County Market Area 3 is comparable and adequately assessed.

Equalization and Quality of Assessment

Agricultural improvements are valued using the same cost and depreciation as those of the rural residential parcels. Farm home sites are valued the same as rural residential home sites. Analysis of all available information indicates that the quality of assessment for the agricultural land 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 | 3 | 118.44 | 107.75 | 108.14 | 17.96 | 99.64 |
| 3 | 3 | 118.44 | 107.75 | 108.14 | 17.96 | 99.64 |
| <u>Dry</u> | | | | | | |
| County | 43 | 70.67 | 70.83 | 70.15 | 09.54 | 100.97 |
| 1 | 17 | 73.17 | 71.24 | 70.27 | 10.50 | 101.38 |
| 3 | 26 | 70.19 | 70.56 | 70.08 | 08.59 | 100.68 |
| <u>Grass</u> | | | | | | |
| County | 18 | 70.29 | 71.38 | 68.68 | 16.09 | 103.93 |
| 1 | 12 | 72.51 | 74.86 | 72.49 | 17.20 | 103.27 |
| 3 | 6 | 62.56 | 64.41 | 62.68 | 11.59 | 102.76 |
| <u>ALL</u> | 73 | 70.67 | 72.84 | 74.79 | 13.74 | 97.39 |

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Cheyenne County is 71%.

2024 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 |
|----------------------------------|----------------|---|----------------------------|
| Residential Real Property | *NEI | Does not meet generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Commercial Real Property | 93 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Agricultural Land | 71 | 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 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Cheyenne County

Residential Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 205 | Median | 92.22 |
| Total Sales Price | \$31,601,368 | Mean | 92.54 |
| Total Adj. Sales Price | \$31,601,368 | Wgt. Mean | 91.04 |
| Total Assessed Value | \$28,771,107 | Average Assessed Value of the Base | \$92,307 |
| Avg. Adj. Sales Price | \$154,153 | Avg. Assessed Value | \$140,347 |

Confidence Interval - Current

| | |
|--|----------------|
| 95% Median C.I | 90.37 to 93.76 |
| 95% Wgt. Mean C.I | 89.62 to 92.47 |
| 95% Mean C.I | 90.70 to 94.38 |
| % of Value of the Class of all Real Property Value in the County | 36.91 |
| % of Records Sold in the Study Period | 4.15 |
| % of Value Sold in the Study Period | 6.31 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2023 | 336 | 92 | 92.36 |
| 2022 | 363 | 97 | 97.35 |
| 2021 | 358 | 97 | 97.38 |
| 2020 | 395 | 94 | 94.09 |

2024 Commission Summary for Cheyenne County

Commercial Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|-----------|
| Number of Sales | 31 | Median | 93.23 |
| Total Sales Price | \$7,742,713 | Mean | 94.88 |
| Total Adj. Sales Price | \$7,742,713 | Wgt. Mean | 91.03 |
| Total Assessed Value | \$7,047,904 | Average Assessed Value of the Base | \$231,472 |
| Avg. Adj. Sales Price | \$249,765 | Avg. Assessed Value | \$227,352 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 81.90 to 107.53 |
| 95% Wgt. Mean C.I | 65.70 to 116.35 |
| 95% Mean C.I | 83.84 to 105.92 |
| % of Value of the Class of all Real Property Value in the County | 15.83 |
| % of Records Sold in the Study Period | 3.67 |
| % of Value Sold in the Study Period | 3.60 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2023 | 41 | 92 | 91.63 |
| 2022 | 44 | 97 | 97.00 |
| 2021 | 38 | 97 | 96.71 |
| 2020 | 28 | 100 | 100.76 |

**17 Cheyenne
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 205
 Total Sales Price : 31,601,368
 Total Adj. Sales Price : 31,601,368
 Total Assessed Value : 28,771,107
 Avg. Adj. Sales Price : 154,153
 Avg. Assessed Value : 140,347

MEDIAN : 92
 WGT. MEAN : 91
 MEAN : 93
 COD : 09.34
 PRD : 101.65

COV : 14.52
 STD : 13.44
 Avg. Abs. Dev : 08.61
 MAX Sales Ratio : 183.04
 MIN Sales Ratio : 56.34

95% Median C.I. : 90.37 to 93.76
 95% Wgt. Mean C.I. : 89.62 to 92.47
 95% Mean C.I. : 90.70 to 94.38

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| DATE OF SALE * | | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| <u>Qrtrs</u> | | | | | | | | | | | | |
| 01-OCT-21 To 31-DEC-21 | 30 | 94.82 | 94.29 | 94.78 | 06.21 | 99.48 | 70.64 | 111.54 | 92.22 to 98.75 | 147,363 | 139,677 | |
| 01-JAN-22 To 31-MAR-22 | 20 | 94.30 | 96.00 | 93.49 | 07.44 | 102.68 | 81.96 | 125.31 | 90.78 to 98.86 | 124,920 | 116,783 | |
| 01-APR-22 To 30-JUN-22 | 26 | 91.82 | 92.99 | 91.51 | 08.58 | 101.62 | 71.04 | 114.18 | 85.99 to 99.18 | 167,635 | 153,395 | |
| 01-JUL-22 To 30-SEP-22 | 31 | 92.49 | 94.62 | 93.03 | 13.05 | 101.71 | 61.05 | 160.61 | 86.55 to 96.33 | 148,427 | 138,075 | |
| 01-OCT-22 To 31-DEC-22 | 29 | 90.37 | 90.01 | 88.90 | 09.36 | 101.25 | 56.34 | 107.99 | 86.62 to 96.78 | 157,217 | 139,771 | |
| 01-JAN-23 To 31-MAR-23 | 18 | 90.98 | 96.90 | 93.34 | 10.57 | 103.81 | 78.80 | 183.04 | 88.10 to 98.85 | 175,872 | 164,154 | |
| 01-APR-23 To 30-JUN-23 | 21 | 88.34 | 87.88 | 86.91 | 07.67 | 101.12 | 66.11 | 98.84 | 82.53 to 94.95 | 152,319 | 132,378 | |
| 01-JUL-23 To 30-SEP-23 | 30 | 89.29 | 89.00 | 87.28 | 09.49 | 101.97 | 67.55 | 123.28 | 83.97 to 93.30 | 159,955 | 139,616 | |
| <u>Study Yrs</u> | | | | | | | | | | | | |
| 01-OCT-21 To 30-SEP-22 | 107 | 93.60 | 94.39 | 93.17 | 09.12 | 101.31 | 61.05 | 160.61 | 91.90 to 94.82 | 148,402 | 138,267 | |
| 01-OCT-22 To 30-SEP-23 | 98 | 90.06 | 90.51 | 88.90 | 09.32 | 101.81 | 56.34 | 183.04 | 88.79 to 92.50 | 160,432 | 142,618 | |
| <u>Calendar Yrs</u> | | | | | | | | | | | | |
| 01-JAN-22 To 31-DEC-22 | 106 | 92.49 | 93.22 | 91.51 | 09.96 | 101.87 | 56.34 | 160.61 | 90.21 to 94.48 | 151,108 | 138,279 | |
| <u>ALL</u> | 205 | 92.22 | 92.54 | 91.04 | 09.34 | 101.65 | 56.34 | 183.04 | 90.37 to 93.76 | 154,153 | 140,347 | |

| VALUATION GROUP | | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| 10 | 143 | 91.73 | 92.37 | 91.26 | 08.44 | 101.22 | 61.05 | 160.61 | 90.10 to 94.20 | 169,065 | 154,286 | |
| 11 | 20 | 92.81 | 92.65 | 91.15 | 08.34 | 101.65 | 66.11 | 125.31 | 86.42 to 95.95 | 78,934 | 71,944 | |
| 40 | 31 | 92.82 | 94.10 | 91.81 | 13.65 | 102.49 | 56.34 | 183.04 | 87.07 to 96.99 | 109,446 | 100,483 | |
| 80 | 11 | 91.97 | 90.02 | 87.80 | 10.48 | 102.53 | 70.14 | 111.95 | 78.80 to 102.74 | 223,055 | 195,845 | |
| <u>ALL</u> | 205 | 92.22 | 92.54 | 91.04 | 09.34 | 101.65 | 56.34 | 183.04 | 90.37 to 93.76 | 154,153 | 140,347 | |

| PROPERTY TYPE * | | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| 01 | 205 | 92.22 | 92.54 | 91.04 | 09.34 | 101.65 | 56.34 | 183.04 | 90.37 to 93.76 | 154,153 | 140,347 | |
| 06 | | | | | | | | | | | | |
| 07 | | | | | | | | | | | | |
| <u>ALL</u> | 205 | 92.22 | 92.54 | 91.04 | 09.34 | 101.65 | 56.34 | 183.04 | 90.37 to 93.76 | 154,153 | 140,347 | |

**17 Cheyenne
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 205
 Total Sales Price : 31,601,368
 Total Adj. Sales Price : 31,601,368
 Total Assessed Value : 28,771,107
 Avg. Adj. Sales Price : 154,153
 Avg. Assessed Value : 140,347

MEDIAN : 92
 WGT. MEAN : 91
 MEAN : 93
 COD : 09.34
 PRD : 101.65

COV : 14.52
 STD : 13.44
 Avg. Abs. Dev : 08.61
 MAX Sales Ratio : 183.04
 MIN Sales Ratio : 56.34

95% Median C.I. : 90.37 to 93.76
 95% Wgt. Mean C.I. : 89.62 to 92.47
 95% Mean C.I. : 90.70 to 94.38

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| SALE PRICE * | | | | | | | | | | | Avg. Adj. | Avg. |
|----------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| <u>Low \$ Ranges</u> | | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | | |
| Less Than 30,000 | 3 | 100.80 | 97.79 | 97.04 | 07.95 | 100.77 | 84.26 | 108.30 | N/A | 23,333 | 22,642 | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | | |
| Greater Than 4,999 | 205 | 92.22 | 92.54 | 91.04 | 09.34 | 101.65 | 56.34 | 183.04 | 90.37 to 93.76 | 154,153 | 140,347 | |
| Greater Than 14,999 | 205 | 92.22 | 92.54 | 91.04 | 09.34 | 101.65 | 56.34 | 183.04 | 90.37 to 93.76 | 154,153 | 140,347 | |
| Greater Than 29,999 | 202 | 92.18 | 92.46 | 91.03 | 09.31 | 101.57 | 56.34 | 183.04 | 90.37 to 93.60 | 156,096 | 142,095 | |
| <u>Incremental Ranges</u> | | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | | |
| 15,000 TO 29,999 | 3 | 100.80 | 97.79 | 97.04 | 07.95 | 100.77 | 84.26 | 108.30 | N/A | 23,333 | 22,642 | |
| 30,000 TO 59,999 | 20 | 100.29 | 105.19 | 105.35 | 13.99 | 99.85 | 67.11 | 183.04 | 94.61 to 107.99 | 46,654 | 49,151 | |
| 60,000 TO 99,999 | 48 | 94.13 | 94.56 | 94.35 | 09.17 | 100.22 | 66.11 | 160.61 | 91.17 to 97.02 | 78,604 | 74,163 | |
| 100,000 TO 149,999 | 38 | 89.06 | 89.34 | 89.45 | 09.25 | 99.88 | 61.05 | 114.18 | 84.63 to 94.71 | 123,968 | 110,890 | |
| 150,000 TO 249,999 | 64 | 90.29 | 89.57 | 89.45 | 08.28 | 100.13 | 56.34 | 119.82 | 88.00 to 92.61 | 183,922 | 164,525 | |
| 250,000 TO 499,999 | 31 | 91.73 | 90.89 | 91.15 | 04.91 | 99.71 | 78.54 | 103.54 | 88.54 to 93.76 | 314,306 | 286,496 | |
| 500,000 TO 999,999 | 1 | 89.26 | 89.26 | 89.26 | 00.00 | 100.00 | 89.26 | 89.26 | N/A | 600,000 | 535,571 | |
| 1,000,000 + | | | | | | | | | | | | |
| <u>ALL</u> | 205 | 92.22 | 92.54 | 91.04 | 09.34 | 101.65 | 56.34 | 183.04 | 90.37 to 93.76 | 154,153 | 140,347 | |

**17 Cheyenne
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 31
 Total Sales Price : 7,742,713
 Total Adj. Sales Price : 7,742,713
 Total Assessed Value : 7,047,904
 Avg. Adj. Sales Price : 249,765
 Avg. Assessed Value : 227,352

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 95
 COD : 23.54
 PRD : 104.23

COV : 31.73
 STD : 30.11
 Avg. Abs. Dev : 21.95
 MAX Sales Ratio : 171.55
 MIN Sales Ratio : 37.43

95% Median C.I. : 81.90 to 107.53
 95% Wgt. Mean C.I. : 65.70 to 116.35
 95% Mean C.I. : 83.84 to 105.92

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-20 To 31-DEC-20 | 3 | 96.72 | 98.95 | 96.73 | 03.59 | 102.30 | 94.86 | 105.26 | N/A | 134,167 | 129,777 |
| 01-JAN-21 To 31-MAR-21 | 4 | 101.98 | 99.11 | 81.59 | 12.24 | 121.47 | 76.83 | 115.66 | N/A | 204,349 | 166,720 |
| 01-APR-21 To 30-JUN-21 | 2 | 115.25 | 115.25 | 102.12 | 30.22 | 112.86 | 80.42 | 150.08 | N/A | 105,313 | 107,548 |
| 01-JUL-21 To 30-SEP-21 | 1 | 129.88 | 129.88 | 129.88 | 00.00 | 100.00 | 129.88 | 129.88 | N/A | 25,000 | 32,471 |
| 01-OCT-21 To 31-DEC-21 | 4 | 89.73 | 81.58 | 69.39 | 11.49 | 117.57 | 54.44 | 92.44 | N/A | 626,079 | 434,439 |
| 01-JAN-22 To 31-MAR-22 | 4 | 94.20 | 99.49 | 127.34 | 24.32 | 78.13 | 61.36 | 148.19 | N/A | 472,563 | 601,743 |
| 01-APR-22 To 30-JUN-22 | | | | | | | | | | | |
| 01-JUL-22 To 30-SEP-22 | 3 | 81.90 | 79.51 | 84.09 | 12.14 | 94.55 | 63.41 | 93.23 | N/A | 120,000 | 100,906 |
| 01-OCT-22 To 31-DEC-22 | 3 | 52.29 | 53.07 | 50.81 | 20.42 | 104.45 | 37.43 | 69.48 | N/A | 157,167 | 79,850 |
| 01-JAN-23 To 31-MAR-23 | 5 | 109.62 | 107.15 | 97.54 | 25.74 | 109.85 | 51.83 | 171.55 | N/A | 182,500 | 178,008 |
| 01-APR-23 To 30-JUN-23 | 2 | 114.91 | 114.91 | 112.43 | 02.95 | 102.21 | 111.52 | 118.29 | N/A | 74,313 | 83,548 |
| 01-JUL-23 To 30-SEP-23 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-20 To 30-SEP-21 | 10 | 100.99 | 105.37 | 89.57 | 16.16 | 117.64 | 76.83 | 150.08 | 80.42 to 129.88 | 145,552 | 130,378 |
| 01-OCT-21 To 30-SEP-22 | 11 | 91.34 | 87.53 | 93.54 | 17.22 | 93.57 | 54.44 | 148.19 | 61.36 to 96.59 | 432,233 | 404,313 |
| 01-OCT-22 To 30-SEP-23 | 10 | 100.15 | 92.48 | 84.61 | 32.08 | 109.30 | 37.43 | 171.55 | 51.83 to 118.29 | 153,263 | 129,668 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-21 To 31-DEC-21 | 11 | 92.44 | 98.47 | 74.56 | 20.50 | 132.07 | 54.44 | 150.08 | 76.83 to 129.88 | 323,394 | 241,109 |
| 01-JAN-22 To 31-DEC-22 | 10 | 75.69 | 79.57 | 108.36 | 30.08 | 73.43 | 37.43 | 148.19 | 52.29 to 96.59 | 272,175 | 294,924 |
| <u>ALL</u> | 31 | 93.23 | 94.88 | 91.03 | 23.54 | 104.23 | 37.43 | 171.55 | 81.90 to 107.53 | 249,765 | 227,352 |

| VALUATION GROUP | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 10 | 26 | 92.12 | 94.50 | 91.35 | 24.16 | 103.45 | 37.43 | 171.55 | 80.42 to 105.26 | 289,662 | 264,597 |
| 30 | 1 | 109.62 | 109.62 | 109.62 | 00.00 | 100.00 | 109.62 | 109.62 | N/A | 45,000 | 49,330 |
| 40 | 4 | 102.06 | 93.68 | 71.51 | 18.85 | 131.00 | 52.29 | 118.29 | N/A | 41,625 | 29,765 |
| <u>ALL</u> | 31 | 93.23 | 94.88 | 91.03 | 23.54 | 104.23 | 37.43 | 171.55 | 81.90 to 107.53 | 249,765 | 227,352 |

**17 Cheyenne
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 31
 Total Sales Price : 7,742,713
 Total Adj. Sales Price : 7,742,713
 Total Assessed Value : 7,047,904
 Avg. Adj. Sales Price : 249,765
 Avg. Assessed Value : 227,352

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 95
 COD : 23.54
 PRD : 104.23

COV : 31.73
 STD : 30.11
 Avg. Abs. Dev : 21.95
 MAX Sales Ratio : 171.55
 MIN Sales Ratio : 37.43

95% Median C.I. : 81.90 to 107.53
 95% Wgt. Mean C.I. : 65.70 to 116.35
 95% Mean C.I. : 83.84 to 105.92

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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 | 2 | 92.81 | 92.81 | 132.72 | 59.67 | 69.93 | 37.43 | 148.19 | N/A | 773,126 | 1,026,093 |
| 03 | 28 | 92.84 | 95.03 | 80.13 | 21.85 | 118.59 | 51.83 | 171.55 | 81.90 to 107.53 | 213,981 | 171,473 |
| 04 | 1 | 94.86 | 94.86 | 94.86 | 00.00 | 100.00 | 94.86 | 94.86 | N/A | 205,000 | 194,469 |
| <u>ALL</u> | <u>31</u> | <u>93.23</u> | <u>94.88</u> | <u>91.03</u> | <u>23.54</u> | <u>104.23</u> | <u>37.43</u> | <u>171.55</u> | <u>81.90 to 107.53</u> | <u>249,765</u> | <u>227,352</u> |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|------------------------|----------------------|----------------|
| <u>Low \$ Ranges</u> | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | 4 | 112.91 | 113.07 | 114.97 | 09.75 | 98.35 | 96.59 | 129.88 | N/A | 20,500 | 23,568 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 31 | 93.23 | 94.88 | 91.03 | 23.54 | 104.23 | 37.43 | 171.55 | 81.90 to 107.53 | 249,765 | 227,352 |
| Greater Than 14,999 | 31 | 93.23 | 94.88 | 91.03 | 23.54 | 104.23 | 37.43 | 171.55 | 81.90 to 107.53 | 249,765 | 227,352 |
| Greater Than 29,999 | 27 | 91.80 | 92.18 | 90.77 | 24.13 | 101.55 | 37.43 | 171.55 | 76.83 to 105.26 | 283,730 | 257,542 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 4 | 112.91 | 113.07 | 114.97 | 09.75 | 98.35 | 96.59 | 129.88 | N/A | 20,500 | 23,568 |
| 30,000 TO 59,999 | 4 | 107.44 | 106.74 | 106.68 | 05.49 | 100.06 | 96.43 | 115.66 | N/A | 50,000 | 53,338 |
| 60,000 TO 99,999 | 4 | 87.17 | 96.96 | 94.60 | 27.88 | 102.49 | 63.41 | 150.08 | N/A | 71,406 | 67,551 |
| 100,000 TO 149,999 | 7 | 80.42 | 92.74 | 89.89 | 39.36 | 103.17 | 51.83 | 171.55 | 51.83 to 171.55 | 128,089 | 115,146 |
| 150,000 TO 249,999 | 5 | 93.23 | 82.72 | 80.87 | 13.47 | 102.29 | 37.43 | 96.72 | N/A | 185,700 | 150,174 |
| 250,000 TO 499,999 | 2 | 76.58 | 76.58 | 77.28 | 19.87 | 99.09 | 61.36 | 91.80 | N/A | 272,500 | 210,578 |
| 500,000 TO 999,999 | 3 | 88.11 | 85.21 | 84.98 | 05.24 | 100.27 | 76.83 | 90.68 | N/A | 686,570 | 583,449 |
| 1,000,000 TO 1,999,999 | 2 | 101.32 | 101.32 | 99.87 | 46.27 | 101.45 | 54.44 | 148.19 | N/A | 1,372,626 | 1,370,842 |
| 2,000,000 TO 4,999,999 | | | | | | | | | | | |
| 5,000,000 TO 9,999,999 | | | | | | | | | | | |
| 10,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | <u>31</u> | <u>93.23</u> | <u>94.88</u> | <u>91.03</u> | <u>23.54</u> | <u>104.23</u> | <u>37.43</u> | <u>171.55</u> | <u>81.90 to 107.53</u> | <u>249,765</u> | <u>227,352</u> |

**17 Cheyenne
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 31
 Total Sales Price : 7,742,713
 Total Adj. Sales Price : 7,742,713
 Total Assessed Value : 7,047,904
 Avg. Adj. Sales Price : 249,765
 Avg. Assessed Value : 227,352

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 95
 COD : 23.54
 PRD : 104.23

COV : 31.73
 STD : 30.11
 Avg. Abs. Dev : 21.95
 MAX Sales Ratio : 171.55
 MIN Sales Ratio : 37.43

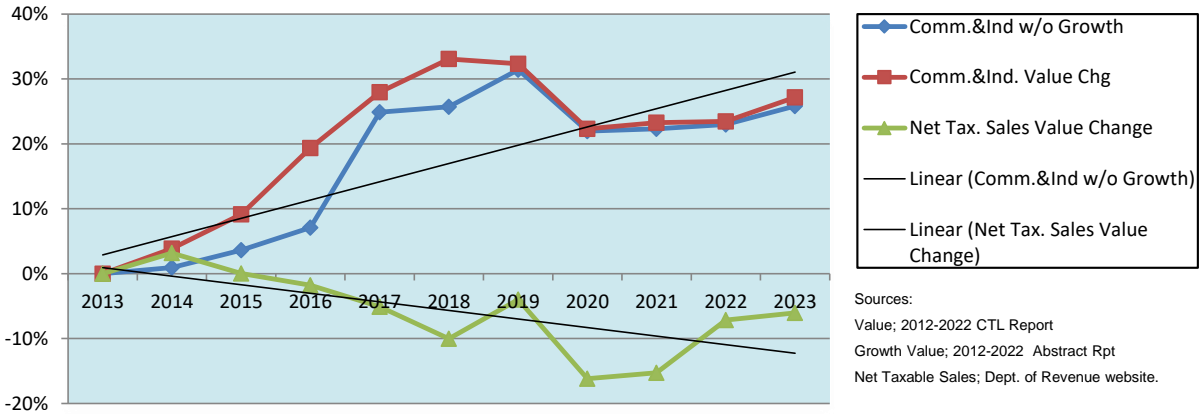
95% Median C.I. : 81.90 to 107.53
 95% Wgt. Mean C.I. : 65.70 to 116.35
 95% Mean C.I. : 83.84 to 105.92

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OCCUPANCY CODE

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-----------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 300 | 3 | 91.80 | 101.08 | 85.10 | 32.21 | 118.78 | 61.36 | 150.08 | N/A | 203,542 | 173,216 |
| 336 | 2 | 115.05 | 115.05 | 144.43 | 28.81 | 79.66 | 81.90 | 148.19 | N/A | 705,126 | 1,018,426 |
| 340 | 2 | 112.91 | 112.91 | 112.65 | 04.76 | 100.23 | 107.53 | 118.29 | N/A | 21,000 | 23,657 |
| 341 | 1 | 93.23 | 93.23 | 93.23 | 00.00 | 100.00 | 93.23 | 93.23 | N/A | 200,000 | 186,469 |
| 344 | 6 | 80.08 | 79.56 | 82.10 | 22.47 | 96.91 | 51.83 | 105.26 | 51.83 to 105.26 | 177,167 | 145,458 |
| 349 | 2 | 71.28 | 71.28 | 67.30 | 23.63 | 105.91 | 54.44 | 88.11 | N/A | 1,144,658 | 770,355 |
| 352 | 1 | 37.43 | 37.43 | 37.43 | 00.00 | 100.00 | 37.43 | 37.43 | N/A | 216,000 | 80,857 |
| 353 | 1 | 129.88 | 129.88 | 129.88 | 00.00 | 100.00 | 129.88 | 129.88 | N/A | 25,000 | 32,471 |
| 386 | 1 | 171.55 | 171.55 | 171.55 | 00.00 | 100.00 | 171.55 | 171.55 | N/A | 100,000 | 171,545 |
| 406 | 7 | 96.59 | 99.49 | 97.78 | 09.85 | 101.75 | 80.42 | 112.06 | 80.42 to 112.06 | 117,375 | 114,764 |
| 471 | 2 | 106.05 | 106.05 | 106.05 | 09.07 | 100.00 | 96.43 | 115.66 | N/A | 55,000 | 58,327 |
| 528 | 2 | 72.37 | 72.37 | 66.50 | 27.75 | 108.83 | 52.29 | 92.44 | N/A | 84,750 | 56,361 |
| 531 | 1 | 76.83 | 76.83 | 76.83 | 00.00 | 100.00 | 76.83 | 76.83 | N/A | 685,396 | 526,569 |
| <u>ALL</u> | <u>31</u> | 93.23 | 94.88 | 91.03 | 23.54 | 104.23 | 37.43 | 171.55 | 81.90 to 107.53 | 249,765 | 227,352 |

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 |
|-----------------|----------------|---------------|-------------------|----------------------|--------------------|-------------------------|----------------------|
| 2012 | \$ 142,767,192 | \$ 3,618,342 | 2.53% | \$ 139,148,850 | | \$ 154,387,625 | |
| 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% |
| 2021 | \$ 176,298,952 | \$ 693,800 | 0.39% | \$ 175,605,152 | -0.23% | \$ 143,376,157 | 9.59% |
| 2022 | \$ 181,554,082 | \$ 1,925,488 | 1.06% | \$ 179,628,594 | 1.89% | \$ 145,039,179 | 1.16% |
| 2023 | \$ 194,944,902 | \$ 982,730 | 0.50% | \$ 193,962,172 | 6.83% | \$ 149,751,695 | 3.25% |
| Ann %chg | 2.77% | | | Average | 0.10% | -0.62% | -0.10% |

| Tax Year | Cumulative Change | | |
|----------|---------------------|-----------------|---------------------|
| | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2012 | - | - | - |
| 2013 | 0.93% | 3.86% | 3.18% |
| 2014 | 3.61% | 9.16% | 0.05% |
| 2015 | 7.08% | 19.35% | -1.76% |
| 2016 | 24.89% | 27.98% | -5.11% |
| 2017 | 25.74% | 33.08% | -10.02% |
| 2018 | 31.43% | 32.34% | -3.98% |
| 2019 | 21.98% | 22.34% | -16.18% |
| 2020 | 22.31% | 23.28% | -15.26% |
| 2021 | 23.00% | 23.49% | -7.13% |
| 2022 | 25.82% | 27.17% | -6.06% |
| 2023 | 35.86% | 36.55% | -3.00% |

| | |
|---------------|----------|
| County Number | 17 |
| County Name | Cheyenne |

17 Cheyenne
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 73
Total Sales Price : 19,505,742
Total Adj. Sales Price : 19,505,742
Total Assessed Value : 14,587,805
Avg. Adj. Sales Price : 267,202
Avg. Assessed Value : 199,833

MEDIAN : 71
WGT. MEAN : 75
MEAN : 73
COD : 13.74
PRD : 97.39

COV : 19.93
STD : 14.52
Avg. Abs. Dev : 09.71
MAX Sales Ratio : 134.31
MIN Sales Ratio : 52.09

95% Median C.I. : 68.66 to 73.99
95% Wgt. Mean C.I. : 63.52 to 86.06
95% Mean C.I. : 69.51 to 76.17

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| DATE OF SALE * | | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| <u>Qrtrs</u> | | | | | | | | | | | | |
| 01-OCT-20 To 31-DEC-20 | 5 | 74.41 | 74.16 | 73.87 | 01.87 | 100.39 | 70.67 | 76.39 | N/A | 112,908 | 83,402 | |
| 01-JAN-21 To 31-MAR-21 | 3 | 96.59 | 94.51 | 90.37 | 05.49 | 104.58 | 85.52 | 101.42 | N/A | 198,333 | 179,238 | |
| 01-APR-21 To 30-JUN-21 | 12 | 76.38 | 79.83 | 84.78 | 15.08 | 94.16 | 61.07 | 134.31 | 67.36 to 80.55 | 280,993 | 238,238 | |
| 01-JUL-21 To 30-SEP-21 | 8 | 71.32 | 71.18 | 71.11 | 11.20 | 100.10 | 54.74 | 83.62 | 54.74 to 83.62 | 208,698 | 148,409 | |
| 01-OCT-21 To 31-DEC-21 | 4 | 62.56 | 75.66 | 74.22 | 26.33 | 101.94 | 59.08 | 118.44 | N/A | 362,000 | 268,670 | |
| 01-JAN-22 To 31-MAR-22 | 6 | 65.60 | 65.93 | 64.57 | 13.67 | 102.11 | 53.10 | 79.76 | 53.10 to 79.76 | 157,028 | 101,399 | |
| 01-APR-22 To 30-JUN-22 | 6 | 70.08 | 71.13 | 82.47 | 12.97 | 86.25 | 53.78 | 92.53 | 53.78 to 92.53 | 765,000 | 630,877 | |
| 01-JUL-22 To 30-SEP-22 | 10 | 67.38 | 67.02 | 66.97 | 10.72 | 100.07 | 53.27 | 83.42 | 54.71 to 79.90 | 185,702 | 124,359 | |
| 01-OCT-22 To 31-DEC-22 | 5 | 73.38 | 77.09 | 73.44 | 17.89 | 104.97 | 52.09 | 104.12 | N/A | 153,900 | 113,023 | |
| 01-JAN-23 To 31-MAR-23 | 6 | 68.82 | 67.47 | 59.54 | 10.94 | 113.32 | 54.41 | 78.84 | 54.41 to 78.84 | 399,878 | 238,099 | |
| 01-APR-23 To 30-JUN-23 | 4 | 67.17 | 67.45 | 67.25 | 04.85 | 100.30 | 62.70 | 72.75 | N/A | 157,625 | 105,998 | |
| 01-JUL-23 To 30-SEP-23 | 4 | 69.64 | 70.01 | 68.44 | 02.67 | 102.29 | 66.76 | 73.99 | N/A | 167,063 | 114,333 | |
| <u>Study Yrs</u> | | | | | | | | | | | | |
| 01-OCT-20 To 30-SEP-21 | 28 | 75.71 | 77.92 | 80.65 | 12.90 | 96.62 | 54.74 | 134.31 | 70.67 to 78.71 | 221,466 | 178,602 | |
| 01-OCT-21 To 30-SEP-22 | 26 | 67.38 | 69.05 | 75.95 | 14.51 | 90.92 | 53.10 | 118.44 | 59.30 to 71.35 | 339,892 | 258,151 | |
| 01-OCT-22 To 30-SEP-23 | 19 | 69.73 | 70.53 | 64.35 | 10.55 | 109.60 | 52.09 | 104.12 | 65.67 to 73.99 | 235,133 | 151,317 | |
| <u>Calendar Yrs</u> | | | | | | | | | | | | |
| 01-JAN-21 To 31-DEC-21 | 27 | 76.14 | 78.28 | 79.87 | 17.02 | 98.01 | 54.74 | 134.31 | 66.90 to 81.17 | 262,389 | 209,575 | |
| 01-JAN-22 To 31-DEC-22 | 27 | 69.79 | 69.56 | 76.02 | 13.63 | 91.50 | 52.09 | 104.12 | 59.85 to 73.59 | 302,174 | 229,717 | |
| <u>ALL</u> | 73 | 70.67 | 72.84 | 74.79 | 13.74 | 97.39 | 52.09 | 134.31 | 68.66 to 73.99 | 267,202 | 199,833 | |

| AREA (MARKET) | | | | | | | | | | | Avg. Adj. | Avg. |
|---------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val | |
| 1 | 31 | 73.17 | 72.56 | 71.24 | 12.74 | 101.85 | 53.27 | 102.82 | 66.90 to 77.68 | 174,612 | 124,398 | |
| 3 | 42 | 70.11 | 73.04 | 76.15 | 14.12 | 95.92 | 52.09 | 134.31 | 67.15 to 73.38 | 335,542 | 255,511 | |
| <u>ALL</u> | 73 | 70.67 | 72.84 | 74.79 | 13.74 | 97.39 | 52.09 | 134.31 | 68.66 to 73.99 | 267,202 | 199,833 | |

17 Cheyenne
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 73
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MEDIAN : 71
 WGT. MEAN : 75
 MEAN : 73
 COD : 13.74
 PRD : 97.39

COV : 19.93
 STD : 14.52
 Avg. Abs. Dev : 09.71
 MAX Sales Ratio : 134.31
 MIN Sales Ratio : 52.09

95% Median C.I. : 68.66 to 73.99
 95% Wgt. Mean C.I. : 63.52 to 86.06
 95% Mean C.I. : 69.51 to 76.17

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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 |
|----------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u> Dry </u> | | | | | | | | | | | |
| County | 36 | 71.24 | 71.94 | 70.89 | 09.07 | 101.48 | 52.09 | 96.59 | 67.61 to 75.28 | 196,522 | 139,318 |
| 1 | 13 | 75.28 | 73.82 | 71.97 | 08.73 | 102.57 | 61.07 | 84.75 | 62.65 to 80.55 | 185,487 | 133,502 |
| 3 | 23 | 69.71 | 70.88 | 70.33 | 08.22 | 100.78 | 52.09 | 96.59 | 67.15 to 73.59 | 202,759 | 142,605 |
| <u> Grass </u> | | | | | | | | | | | |
| County | 16 | 71.15 | 71.75 | 68.92 | 17.41 | 104.11 | 53.10 | 102.82 | 57.92 to 83.62 | 199,637 | 137,586 |
| 1 | 11 | 73.99 | 75.21 | 72.63 | 18.02 | 103.55 | 53.78 | 102.82 | 54.74 to 101.42 | 194,335 | 141,146 |
| 3 | 5 | 59.30 | 64.12 | 61.41 | 12.46 | 104.41 | 53.10 | 76.39 | N/A | 211,300 | 129,752 |
| <u> ALL </u> | 73 | 70.67 | 72.84 | 74.79 | 13.74 | 97.39 | 52.09 | 134.31 | 68.66 to 73.99 | 267,202 | 199,833 |

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 |
|--------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u> Irrigated </u> | | | | | | | | | | | |
| County | 3 | 118.44 | 107.75 | 108.14 | 17.96 | 99.64 | 70.49 | 134.31 | N/A | 454,927 | 491,978 |
| 3 | 3 | 118.44 | 107.75 | 108.14 | 17.96 | 99.64 | 70.49 | 134.31 | N/A | 454,927 | 491,978 |
| <u> Dry </u> | | | | | | | | | | | |
| County | 43 | 70.67 | 70.83 | 70.15 | 09.54 | 100.97 | 52.09 | 96.59 | 67.61 to 74.05 | 185,701 | 130,264 |
| 1 | 17 | 73.17 | 71.24 | 70.27 | 10.50 | 101.38 | 53.27 | 84.75 | 61.64 to 79.76 | 170,524 | 119,831 |
| 3 | 26 | 70.19 | 70.56 | 70.08 | 08.59 | 100.68 | 52.09 | 96.59 | 67.15 to 73.59 | 195,624 | 137,086 |
| <u> Grass </u> | | | | | | | | | | | |
| County | 18 | 70.29 | 71.38 | 68.68 | 16.09 | 103.93 | 53.10 | 102.82 | 59.08 to 76.61 | 212,531 | 145,966 |
| 1 | 12 | 72.51 | 74.86 | 72.49 | 17.20 | 103.27 | 53.78 | 102.82 | 57.92 to 85.52 | 194,921 | 141,303 |
| 3 | 6 | 62.56 | 64.41 | 62.68 | 11.59 | 102.76 | 53.10 | 76.39 | 53.10 to 76.39 | 247,750 | 155,293 |
| <u> ALL </u> | 73 | 70.67 | 72.84 | 74.79 | 13.74 | 97.39 | 52.09 | 134.31 | 68.66 to 73.99 | 267,202 | 199,833 |

Cheyenne County 2024 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|-----------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Cheyenne | 1 | 2,426 | 2,421 | 2,421 | 2,406 | 2,410 | 2,310 | 2,077 | 1,929 | 2,393 |
| Deuel | 1 | 2,440 | 2,380 | 2,380 | 2,323 | 2,200 | 2,184 | 2,149 | 2,200 | 2,390 |
| Kimball | 1 | 1,650 | 1,645 | 1,645 | 1,640 | 1,625 | 1,625 | 1,500 | 1,500 | 1,603 |
| Cheyenne | 3 | 2,747 | n/a | n/a | 2,739 | 2,734 | 2,571 | 2,497 | 2,453 | 2,728 |
| Morrill | 3 | 2,800 | 2,700 | 2,700 | 2,700 | 2,500 | 2,500 | 2,300 | 2,300 | 2,621 |
| Garden | 1 | 2,700 | n/a | n/a | 2,650 | 2,525 | 2,525 | 2,475 | 2,475 | 2,573 |
| Kimball | 2 | 1,975 | 1,975 | 1,975 | 1,625 | n/a | 1,625 | 1,625 | 1,500 | 1,703 |
| Banner | 1 | 2,000 | 1,900 | 1,900 | 1,800 | 1,800 | 1,800 | 1,600 | 1,305 | 1,792 |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|-----------------|----------|-----|-----|-----|-----|-----|-----|-----|-----|------------------|
| Cheyenne | 1 | n/a | 508 | 416 | 485 | 481 | 484 | 412 | 386 | 488 |
| Deuel | 1 | n/a | 800 | 750 | 750 | 750 | n/a | 725 | 725 | 782 |
| Kimball | 1 | n/a | 510 | 475 | 440 | 375 | n/a | 330 | 330 | 405 |
| Cheyenne | 3 | n/a | 676 | 660 | 665 | 663 | n/a | 659 | 654 | 673 |
| Morrill | 3 | n/a | 570 | 570 | 550 | 550 | 550 | 525 | 525 | 549 |
| Garden | 1 | n/a | 850 | n/a | 850 | 780 | n/a | 780 | 780 | 838 |
| Kimball | 2 | n/a | 625 | 580 | 555 | 455 | n/a | 390 | 385 | 505 |
| Banner | 1 | n/a | 530 | 530 | 505 | 505 | 505 | 480 | 465 | 507 |

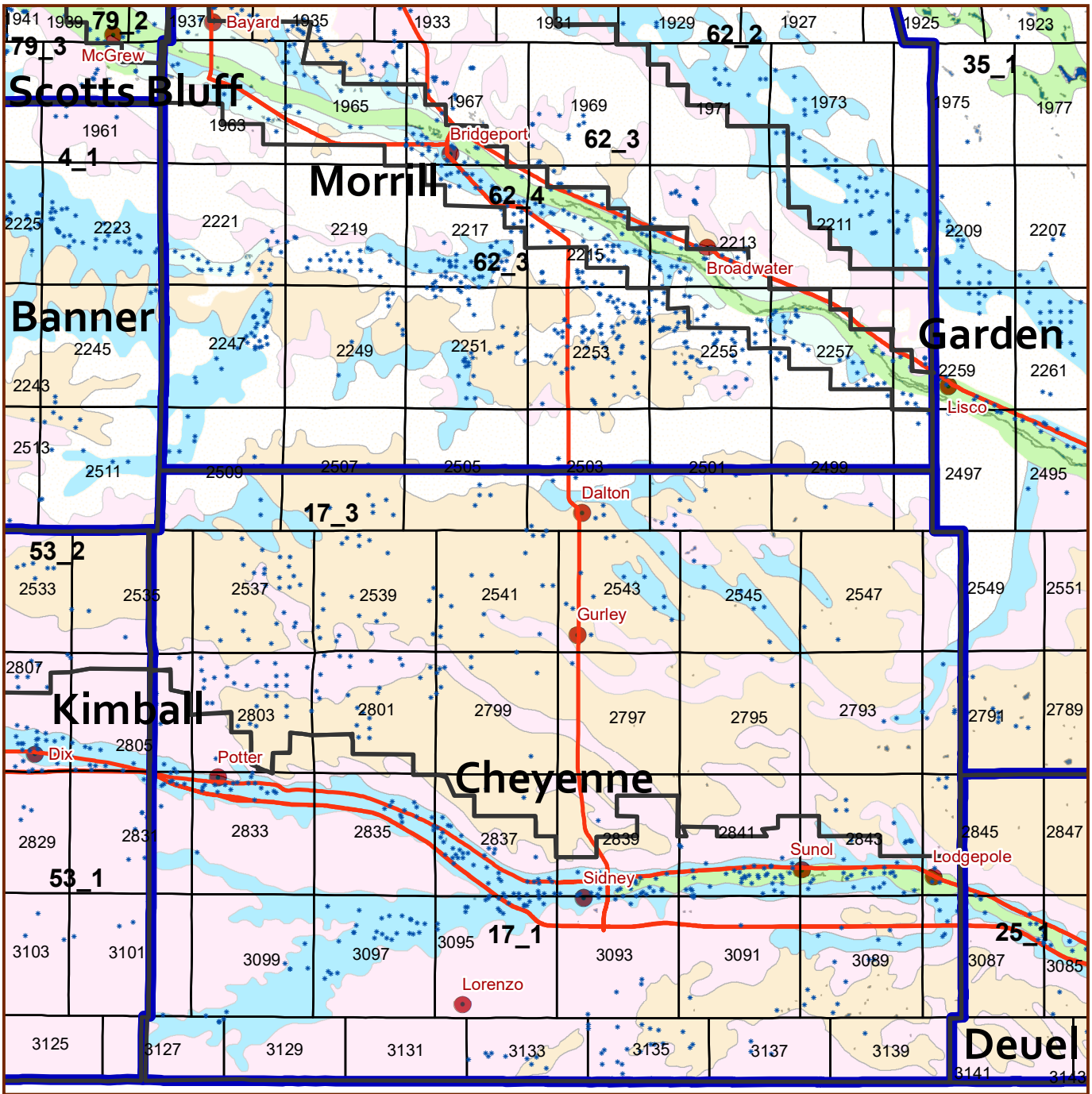
| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|-----------------|----------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|
| Cheyenne | 1 | 442 | 435 | n/a | 390 | n/a | 379 | 369 | 343 | 359 |
| Deuel | 1 | 405 | n/a | 405 | 405 | n/a | 405 | 405 | 405 | 405 |
| Kimball | 1 | n/a | n/a | n/a | 415 | n/a | 365 | 365 | 365 | 365 |
| Cheyenne | 3 | n/a | 560 | n/a | 540 | n/a | 510 | 500 | 358 | 426 |
| Morrill | 3 | 580 | 580 | n/a | 570 | 570 | 540 | 500 | 500 | 509 |
| Garden | 1 | 495 | n/a | 498 | 495 | 485 | 485 | 485 | 485 | 486 |
| Kimball | 2 | n/a | n/a | n/a | n/a | n/a | 355 | 355 | 355 | 355 |
| Banner | 1 | n/a | 485 | n/a | 470 | 465 | 460 | 455 | 416 | 429 |

| County | Mkt Area | CRP | TIMBER | WASTE |
|-----------------|----------|-----|--------|-------|
| Cheyenne | 1 | 377 | n/a | 100 |
| Deuel | 1 | 588 | n/a | n/a |
| Kimball | 1 | 410 | n/a | n/a |
| Cheyenne | 3 | 477 | n/a | 100 |
| Morrill | 3 | 529 | n/a | 30 |
| Garden | 1 | 780 | n/a | 50 |
| Kimball | 2 | 345 | n/a | n/a |
| Banner | 1 | 460 | n/a | 282 |

Source: 2024 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



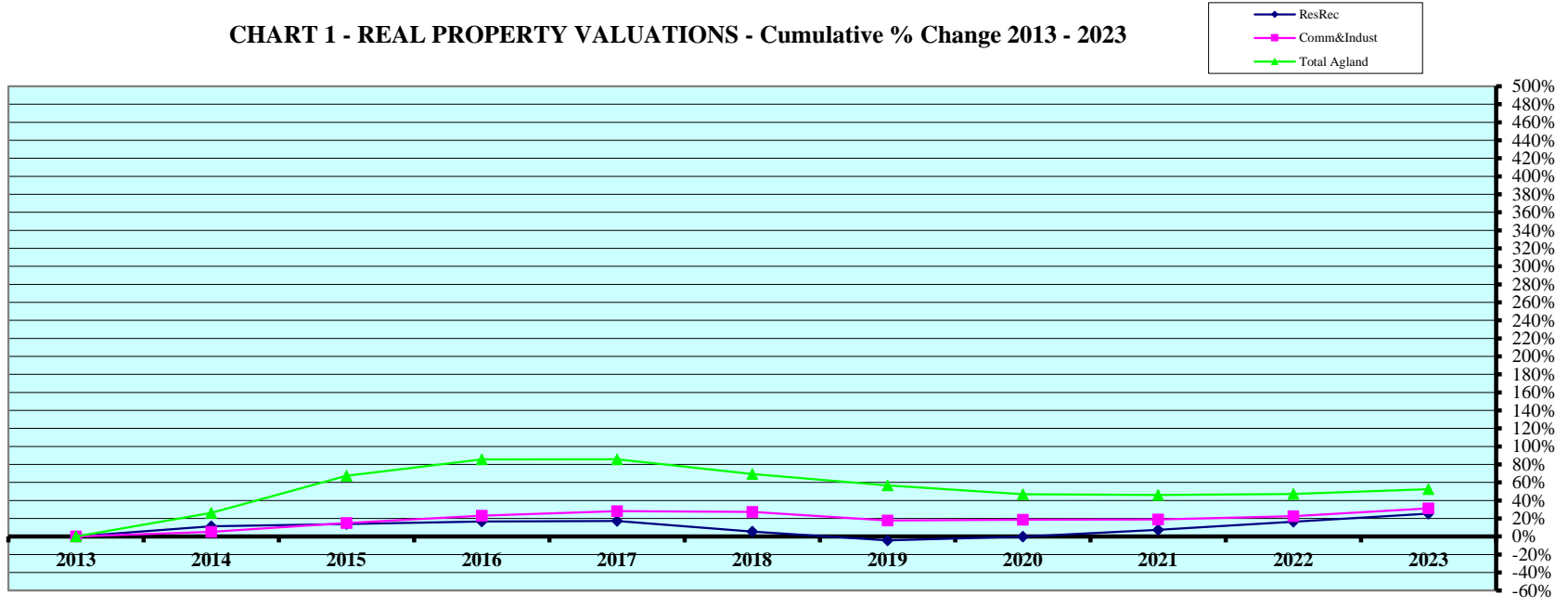
Legend

- 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 2013 - 2023



| Tax Year | Residential & Recreational ⁽¹⁾ | | | | Commercial & Industrial ⁽¹⁾ | | | | Total Agricultural Land ⁽¹⁾ | | | |
|----------|---|----------------|----------|-----------|--|----------------|----------|-----------|--|----------------|----------|-----------|
| | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg |
| 2013 | 359,944,831 | - | - | - | 148,274,704 | - | - | - | 328,421,317 | - | - | - |
| 2014 | 400,784,368 | 40,839,537 | 11.35% | 11.35% | 155,851,447 | 7,576,743 | 5.11% | 5.11% | 414,740,203 | 86,318,886 | 26.28% | 26.28% |
| 2015 | 410,180,482 | 9,396,114 | 2.34% | 13.96% | 170,399,410 | 14,547,963 | 9.33% | 14.92% | 549,512,949 | 134,772,746 | 32.50% | 67.32% |
| 2016 | 419,384,459 | 9,203,977 | 2.24% | 16.51% | 182,707,149 | 12,307,739 | 7.22% | 23.22% | 609,850,824 | 60,337,875 | 10.98% | 85.69% |
| 2017 | 422,333,828 | 2,949,369 | 0.70% | 17.33% | 189,994,778 | 7,287,629 | 3.99% | 28.14% | 610,048,533 | 197,709 | 0.03% | 85.75% |
| 2018 | 379,491,863 | -42,841,965 | -10.14% | 5.43% | 188,941,415 | -1,053,363 | -0.55% | 27.43% | 556,047,808 | -54,000,725 | -8.85% | 69.31% |
| 2019 | 344,346,390 | -35,145,473 | -9.26% | -4.33% | 174,666,392 | -14,275,023 | -7.56% | 17.80% | 514,413,013 | -41,634,795 | -7.49% | 56.63% |
| 2020 | 359,055,535 | 14,709,145 | 4.27% | -0.25% | 176,008,820 | 1,342,428 | 0.77% | 18.70% | 482,163,330 | -32,249,683 | -6.27% | 46.81% |
| 2021 | 386,361,429 | 27,305,894 | 7.60% | 7.34% | 176,298,952 | 290,132 | 0.16% | 18.90% | 480,115,289 | -2,048,041 | -0.42% | 46.19% |
| 2022 | 418,335,941 | 31,974,512 | 8.28% | 16.22% | 181,656,790 | 5,357,838 | 3.04% | 22.51% | 482,991,698 | 2,876,409 | 0.60% | 47.06% |
| 2023 | 451,272,744 | 32,936,803 | 7.87% | 25.37% | 194,547,536 | 12,890,746 | 7.10% | 31.21% | 501,380,620 | 18,388,922 | 3.81% | 52.66% |

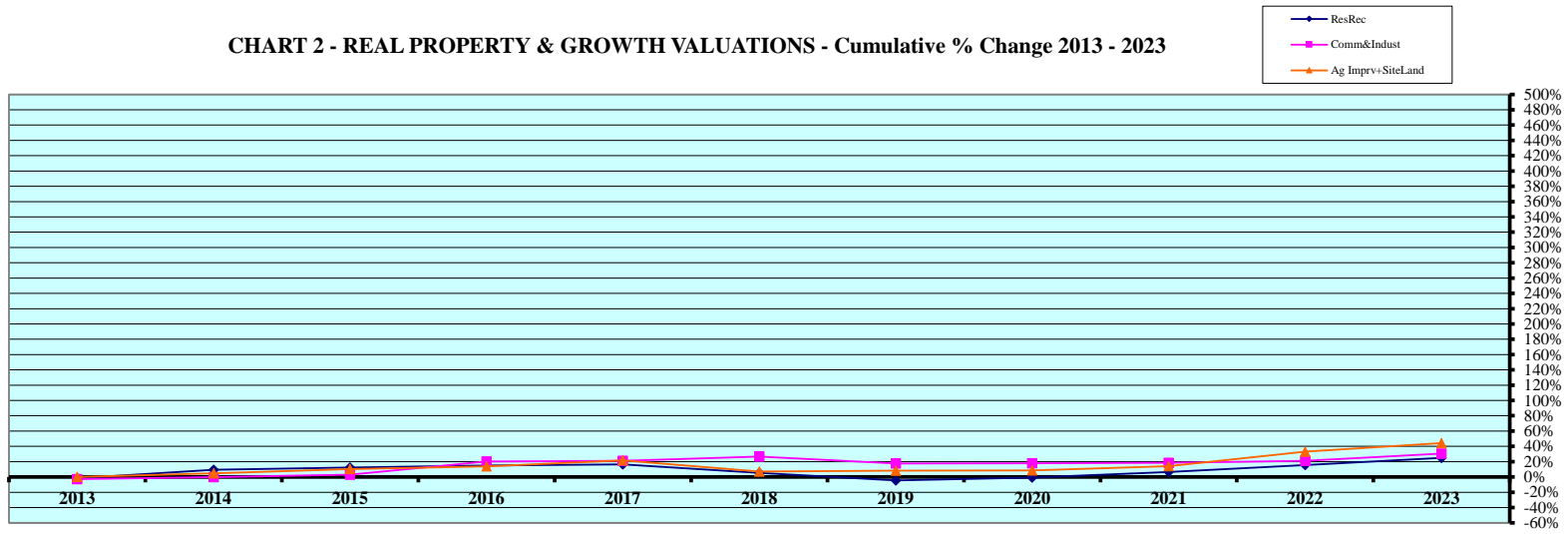
Rate Annual %chg: Residential & Recreational **2.29%** Commercial & Industrial **2.75%** Agricultural Land **4.32%**

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 2013 - 2023



| Tax Year | Residential & Recreational ⁽¹⁾ | | | | | | Commercial & Industrial ⁽¹⁾ | | | | | |
|--------------|---|--------------|----------------------------|----------------------|--------------------|---------------------|--|--------------|-------------------|----------------------|--------------------|---------------------|
| | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
| 2013 | 359,944,831 | 5,684,476 | 1.58% | 354,260,355 | - | -1.58% | 148,274,704 | 4,182,185 | 2.82% | 144,092,519 | - | -2.82% |
| 2014 | 400,784,368 | 7,285,074 | 1.82% | 393,499,294 | 9.32% | 9.32% | 155,851,447 | 7,927,786 | 5.09% | 147,923,661 | -0.24% | -0.24% |
| 2015 | 410,180,482 | 5,701,008 | 1.39% | 404,479,474 | 0.92% | 12.37% | 170,399,410 | 17,520,507 | 10.28% | 152,878,903 | -1.91% | 3.11% |
| 2016 | 419,384,459 | 5,621,451 | 1.34% | 413,763,008 | 0.87% | 14.95% | 182,707,149 | 4,407,087 | 2.41% | 178,300,062 | 4.64% | 20.25% |
| 2017 | 422,333,828 | 3,077,983 | 0.73% | 419,255,845 | -0.03% | 16.48% | 189,994,778 | 10,484,398 | 5.52% | 179,510,380 | -1.75% | 21.07% |
| 2018 | 379,491,863 | 769,442 | 0.20% | 378,722,421 | -10.33% | 5.22% | 188,941,415 | 1,300,244 | 0.69% | 187,641,171 | -1.24% | 26.55% |
| 2019 | 344,346,390 | 707,575 | 0.21% | 343,638,815 | -9.45% | -4.53% | 174,666,392 | 520,965 | 0.30% | 174,145,427 | -7.83% | 17.45% |
| 2020 | 359,055,535 | 2,191,148 | 0.61% | 356,864,387 | 3.64% | -0.86% | 176,008,820 | 1,393,898 | 0.79% | 174,614,922 | -0.03% | 17.76% |
| 2021 | 386,361,429 | 3,072,317 | 0.80% | 383,289,112 | 6.75% | 6.49% | 176,298,952 | 693,800 | 0.39% | 175,605,152 | -0.23% | 18.43% |
| 2022 | 418,335,941 | 2,376,429 | 0.57% | 415,959,512 | 7.66% | 15.56% | 181,656,790 | 1,925,488 | 1.06% | 179,731,302 | 1.95% | 21.22% |
| 2023 | 451,272,744 | 1,512,090 | 0.34% | 449,760,654 | 7.51% | 24.95% | 194,547,536 | 982,730 | 0.51% | 193,564,806 | 6.56% | 30.54% |
| Rate Ann%chg | 2.29% | | Resid & Recreat w/o growth | | | 1.69% | 2.75% | | C & I w/o growth | | | -0.01% |

| Tax Year | Ag Improvements & Site Land ⁽¹⁾ | | | | | | | |
|--------------|--|-----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
| | Agric. Dwelling & Homesite Value | Ag Outblgd & 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 |
| 2013 | 41,082,786 | 15,699,543 | 56,782,329 | 2,867,339 | 5.05% | 53,914,990 | - | - |
| 2014 | 45,757,468 | 17,228,210 | 62,985,678 | 3,527,519 | 5.60% | 59,458,159 | 4.71% | 4.71% |
| 2015 | 47,282,125 | 17,989,469 | 65,271,594 | 2,691,316 | 4.12% | 62,580,278 | -0.64% | 10.21% |
| 2016 | 47,450,046 | 18,626,154 | 66,076,200 | 1,378,810 | 2.09% | 64,697,390 | -0.88% | 13.94% |
| 2017 | 51,326,898 | 18,854,376 | 70,181,274 | 1,053,362 | 1.50% | 69,127,912 | 4.62% | 21.74% |
| 2018 | 43,035,950 | 18,146,188 | 61,182,138 | 410,949 | 0.67% | 60,771,189 | -13.41% | 7.02% |
| 2019 | 41,657,911 | 19,980,062 | 61,637,973 | 167,602 | 0.27% | 61,470,371 | 0.47% | 8.26% |
| 2020 | 42,872,847 | 19,482,129 | 62,354,976 | 647,238 | 1.04% | 61,707,738 | 0.11% | 8.67% |
| 2021 | 44,389,773 | 21,522,162 | 65,911,935 | 1,136,305 | 1.72% | 64,775,630 | 3.88% | 14.08% |
| 2022 | 49,539,202 | 27,088,557 | 76,627,759 | 1,050,449 | 1.37% | 75,577,310 | 14.66% | 33.10% |
| 2023 | 51,007,220 | 31,704,327 | 82,711,547 | 797,070 | 0.96% | 81,914,477 | 6.90% | 44.26% |
| Rate Ann%chg | 2.19% | 7.28% | 3.83% | Ag Imprv+Site w/o growth | | 2.04% | | |

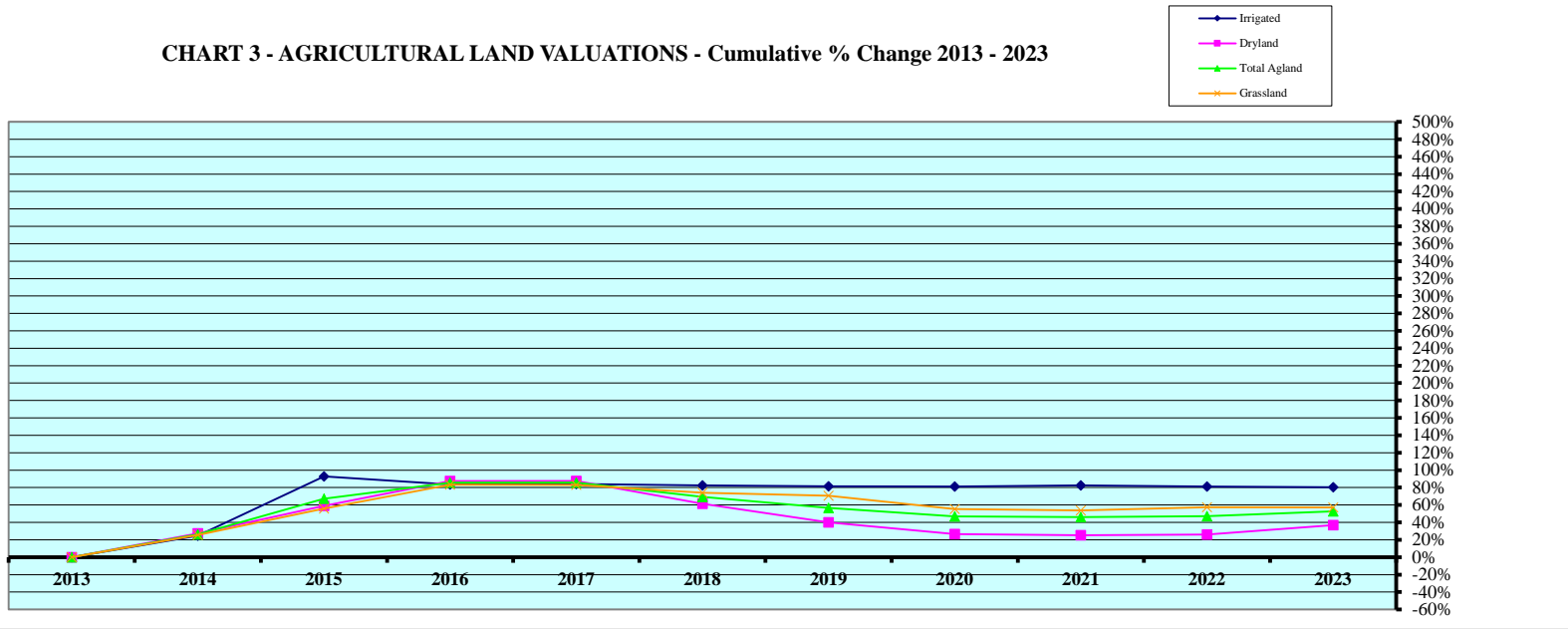
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 17
County CHEYENNE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



| Tax Year | Irrigated Land | | | | Dryland | | | | Grassland | | | |
|----------|----------------|------------|---------|-----------|-------------|-------------|---------|-----------|-------------|------------|---------|-----------|
| | Value | Value Chg | Ann%chg | Cmlty%chg | Value | Value Chg | Ann%chg | Cmlty%chg | Value | Value Chg | Ann%chg | Cmlty%chg |
| 2013 | 86,681,359 | - | - | - | 179,801,809 | - | - | - | 61,638,595 | - | - | - |
| 2014 | 108,100,582 | 21,419,223 | 24.71% | 24.71% | 228,913,897 | 49,112,088 | 27.31% | 27.31% | 77,422,109 | 15,783,514 | 25.61% | 25.61% |
| 2015 | 167,140,918 | 59,040,336 | 54.62% | 92.82% | 285,842,105 | 56,928,208 | 24.87% | 58.98% | 96,075,106 | 18,652,997 | 24.09% | 55.87% |
| 2016 | 159,175,288 | -7,965,630 | -4.77% | 83.63% | 337,249,190 | 51,407,085 | 17.98% | 87.57% | 112,969,043 | 16,893,937 | 17.58% | 83.28% |
| 2017 | 159,556,606 | 381,318 | 0.24% | 84.07% | 337,288,010 | 38,820 | 0.01% | 87.59% | 112,749,080 | -219,963 | -0.19% | 82.92% |
| 2018 | 158,247,668 | -1,308,938 | -0.82% | 82.56% | 290,129,608 | -47,158,402 | -13.98% | 61.36% | 107,216,726 | -5,532,354 | -4.91% | 73.94% |
| 2019 | 157,243,131 | -1,004,537 | -0.63% | 81.40% | 251,587,551 | -38,542,057 | -13.28% | 39.92% | 105,103,751 | -2,112,975 | -1.97% | 70.52% |
| 2020 | 156,983,998 | -259,133 | -0.16% | 81.10% | 227,618,846 | -23,968,705 | -9.53% | 26.59% | 95,722,459 | -9,381,292 | -8.93% | 55.30% |
| 2021 | 158,178,294 | 1,194,296 | 0.76% | 82.48% | 225,010,914 | -2,607,932 | -1.15% | 25.14% | 94,735,095 | -987,364 | -1.03% | 53.69% |
| 2022 | 157,010,810 | -1,167,484 | -0.74% | 81.14% | 226,827,012 | 1,816,098 | 0.81% | 26.15% | 96,996,521 | 2,261,426 | 2.39% | 57.36% |
| 2023 | 156,324,627 | -686,183 | -0.44% | 80.34% | 245,988,756 | 19,161,744 | 8.45% | 36.81% | 96,888,329 | -108,192 | -0.11% | 57.19% |

Rate Ann.%chg: Irrigated **6.07%** Dryland **3.18%** Grassland **4.63%**

| Tax Year | Waste Land ⁽¹⁾ | | | | Other Agland ⁽¹⁾ | | | | Total Agricultural | | | |
|----------|---------------------------|-----------|---------|-----------|-----------------------------|-----------|---------|-----------|--------------------|-------------|---------|-----------|
| | Value | Value Chg | Ann%chg | Cmlty%chg | Value | Value Chg | Ann%chg | Cmlty%chg | Value | Value Chg | Ann%chg | Cmlty%chg |
| 2013 | 278,454 | - | - | - | 21,100 | - | - | - | 328,421,317 | - | - | - |
| 2014 | 282,092 | 3,638 | 1.31% | 1.31% | 21,523 | 423 | 2.00% | 2.00% | 414,740,203 | 86,318,886 | 26.28% | 26.28% |
| 2015 | 431,837 | 149,745 | 53.08% | 55.08% | 22,983 | 1,460 | 6.78% | 8.92% | 549,512,949 | 134,772,746 | 32.50% | 67.32% |
| 2016 | 433,077 | 1,240 | 0.29% | 55.53% | 24,226 | 1,243 | 5.41% | 14.82% | 609,850,824 | 60,337,875 | 10.98% | 85.69% |
| 2017 | 350,868 | -82,209 | -18.98% | 26.01% | 103,969 | 79,743 | 329.16% | 392.74% | 610,048,533 | 197,709 | 0.03% | 85.75% |
| 2018 | 349,673 | -1,195 | -0.34% | 25.58% | 104,133 | 164 | 0.16% | 393.52% | 556,047,808 | -54,000,725 | -8.85% | 69.31% |
| 2019 | 349,179 | -494 | -0.14% | 25.40% | 129,401 | 25,268 | 24.27% | 513.27% | 514,413,013 | -41,634,795 | -7.49% | 56.63% |
| 2020 | 1,660,938 | 1,311,759 | 375.67% | 496.49% | 177,089 | 47,688 | 36.85% | 739.28% | 482,163,330 | -32,249,683 | -6.27% | 46.81% |
| 2021 | 1,630,318 | -30,620 | -1.84% | 485.49% | 560,668 | 383,579 | 216.60% | 2557.19% | 480,115,289 | -2,048,041 | -0.42% | 46.19% |
| 2022 | 1,591,239 | -39,079 | -2.40% | 471.45% | 566,116 | 5,448 | 0.97% | 2583.01% | 482,991,698 | 2,876,409 | 0.60% | 47.06% |
| 2023 | 1,594,079 | 2,840 | 0.18% | 472.47% | 584,829 | 18,713 | 3.31% | 2671.70% | 501,380,620 | 18,388,922 | 3.81% | 52.66% |

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

Rate Ann.%chg: Total Agric Land **4.32%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

| Tax Year | IRRIGATED LAND | | | | | DRYLAND | | | | | GRASSLAND | | | | |
|----------|----------------|--------|--------------------|---------------------|-----------------------|-------------|---------|--------------------|---------------------|-----------------------|-------------|---------|--------------------|---------------------|-----------------------|
| | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
| 2013 | 86,720,077 | 59,988 | 1,446 | | | 179,880,716 | 399,871 | 450 | | | 61,469,280 | 265,534 | 231 | | |
| 2014 | 108,157,555 | 60,035 | 1,802 | 24.62% | 24.62% | 228,909,052 | 399,652 | 573 | 27.33% | 27.33% | 77,340,567 | 265,593 | 291 | 25.79% | 25.79% |
| 2015 | 167,204,299 | 59,974 | 2,788 | 54.75% | 92.85% | 285,636,519 | 398,886 | 716 | 25.02% | 59.18% | 96,554,845 | 266,130 | 363 | 24.59% | 56.73% |
| 2016 | 159,214,303 | 60,198 | 2,645 | -5.13% | 82.96% | 337,090,392 | 399,744 | 843 | 17.76% | 87.46% | 112,949,675 | 264,730 | 427 | 17.60% | 84.31% |
| 2017 | 159,556,606 | 60,337 | 2,644 | -0.02% | 82.93% | 337,284,167 | 399,829 | 844 | 0.04% | 87.52% | 112,751,182 | 264,700 | 426 | -0.16% | 84.00% |
| 2018 | 159,522,588 | 60,323 | 2,644 | 0.00% | 82.93% | 290,678,325 | 399,687 | 727 | -13.79% | 61.67% | 107,357,687 | 264,806 | 405 | -4.82% | 75.13% |
| 2019 | 158,170,603 | 60,214 | 2,627 | -0.67% | 81.71% | 251,751,021 | 400,975 | 628 | -13.67% | 39.57% | 105,218,183 | 262,568 | 401 | -1.16% | 73.11% |
| 2020 | 156,984,310 | 59,876 | 2,622 | -0.19% | 81.36% | 227,625,008 | 400,658 | 568 | -9.51% | 26.29% | 95,728,071 | 250,713 | 382 | -4.72% | 64.94% |
| 2021 | 158,201,333 | 60,390 | 2,620 | -0.08% | 81.21% | 225,158,554 | 400,911 | 562 | -1.15% | 24.85% | 94,597,320 | 248,781 | 380 | -0.41% | 64.26% |
| 2022 | 157,087,431 | 60,591 | 2,593 | -1.03% | 79.34% | 226,795,825 | 401,503 | 565 | 0.58% | 25.57% | 97,000,960 | 248,173 | 391 | 2.79% | 68.84% |
| 2023 | 156,354,362 | 60,291 | 2,593 | 0.03% | 79.39% | 246,053,637 | 401,807 | 612 | 8.41% | 36.13% | 96,858,992 | 248,076 | 390 | -0.11% | 68.66% |

Rate Annual %chg Average Value/Acre: 6.02%

3.13%

5.37%

| Tax Year | WASTE LAND (2) | | | | | OTHER AGLAND (2) | | | | | TOTAL AGRICULTURAL LAND (1) | | | | |
|----------|----------------|--------|--------------------|---------------------|-----------------------|------------------|-------|--------------------|---------------------|-----------------------|-----------------------------|---------|--------------------|---------------------|-----------------------|
| | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
| 2013 | 275,639 | 2,746 | 100 | | | 161,521 | 1,630 | 99 | | | 328,507,233 | 729,769 | 450 | | |
| 2014 | 281,302 | 2,803 | 100 | -0.01% | -0.01% | 161,091 | 1,625 | 99 | 0.00% | 0.00% | 414,849,567 | 729,709 | 569 | 26.29% | 26.29% |
| 2015 | 430,695 | 4,307 | 100 | -0.36% | -0.37% | 11,324 | 113 | 100 | 0.90% | 0.90% | 549,837,682 | 729,410 | 754 | 32.59% | 67.46% |
| 2016 | 432,591 | 4,326 | 100 | 0.00% | -0.37% | 25,618 | 256 | 100 | 0.00% | 0.90% | 609,712,579 | 729,254 | 836 | 10.91% | 85.73% |
| 2017 | 429,057 | 4,291 | 100 | 0.00% | -0.37% | 25,780 | 258 | 100 | 0.00% | 0.90% | 610,046,792 | 729,415 | 836 | 0.03% | 85.79% |
| 2018 | 350,297 | 3,503 | 100 | 0.00% | -0.37% | 104,645 | 1,046 | 100 | 0.00% | 0.90% | 558,013,542 | 729,365 | 765 | -8.52% | 69.96% |
| 2019 | 349,681 | 3,497 | 100 | 0.00% | -0.37% | 129,436 | 1,294 | 100 | 0.00% | 0.90% | 515,618,924 | 728,548 | 708 | -7.49% | 57.22% |
| 2020 | 1,661,042 | 16,570 | 100 | 0.25% | -0.12% | 177,089 | 708 | 250 | 150.03% | 152.28% | 482,175,520 | 728,525 | 662 | -6.48% | 47.03% |
| 2021 | 1,644,634 | 16,388 | 100 | 0.11% | -0.01% | 572,976 | 1,378 | 416 | 66.35% | 319.66% | 480,174,817 | 727,846 | 660 | -0.32% | 46.55% |
| 2022 | 1,589,021 | 15,873 | 100 | -0.25% | -0.26% | 566,116 | 1,350 | 419 | 0.81% | 323.06% | 483,039,353 | 727,490 | 664 | 0.65% | 47.50% |
| 2023 | 1,593,486 | 15,918 | 100 | 0.00% | -0.26% | 583,098 | 1,391 | 419 | 0.01% | 323.09% | 501,443,575 | 727,483 | 689 | 3.81% | 53.12% |

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CHEYENNE

Rate Annual %chg Average Value/Acre: 4.35%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

| Pop. | County: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
|------------------------------------|------------------------------|---------------|-------------|---------------|-------------|-------------|------------|------------|-------------|------------|------------|------------|---------------|
| 9,468 | CHEYENNE | 65,011,114 | 54,681,127 | 177,239,125 | 451,235,474 | 176,746,385 | 17,801,151 | 37,270 | 501,380,620 | 51,007,220 | 31,704,327 | 10,417,891 | 1,537,261,704 |
| cnty sectorvalue % of total value: | | 4.23% | 3.56% | 11.53% | 29.35% | 11.50% | 1.16% | 0.00% | 32.62% | 3.32% | 2.06% | 0.68% | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
| 284 | DALTON | 743,299 | 559,031 | 1,104,683 | 12,373,374 | 1,239,742 | 0 | 0 | 0 | 0 | 0 | 0 | 16,020,129 |
| 3.00% | %sector of county sector | 1.14% | 1.02% | 0.62% | 2.74% | 0.70% | | | | | | | 1.04% |
| | %sector of municipality | 4.64% | 3.49% | 6.90% | 77.24% | 7.74% | | | | | | | 100.00% |
| 187 | GURLEY | 568,711 | 350,208 | 639,835 | 4,694,248 | 6,053,675 | 0 | 0 | 9,615 | 0 | 0 | 0 | 12,316,292 |
| 1.98% | %sector of county sector | 0.87% | 0.64% | 0.36% | 1.04% | 3.43% | | | 0.00% | | | | 0.80% |
| | %sector of municipality | 4.62% | 2.84% | 5.20% | 38.11% | 49.15% | | | 0.08% | | | | 100.00% |
| 312 | LODGEPOLE | 113,064 | 619,905 | 3,369,325 | 11,768,897 | 1,811,211 | 0 | 0 | 0 | 0 | 4,330 | 0 | 17,686,732 |
| 3.30% | %sector of county sector | 0.17% | 1.13% | 1.90% | 2.61% | 1.02% | | | | | 0.01% | | 1.15% |
| | %sector of municipality | 0.64% | 3.50% | 19.05% | 66.54% | 10.24% | | | | | 0.02% | | 100.00% |
| 342 | POTTER | 799,959 | 812,808 | 4,470,221 | 15,041,302 | 2,265,196 | 1,425,065 | 0 | 11,445 | 0 | 20,555 | 0 | 24,846,551 |
| 3.61% | %sector of county sector | 1.23% | 1.49% | 2.52% | 3.33% | 1.28% | 8.01% | | 0.00% | | 0.06% | | 1.62% |
| | %sector of municipality | 3.22% | 3.27% | 17.99% | 60.54% | 9.12% | 5.74% | | 0.05% | | 0.08% | | 100.00% |
| 6,410 | SIDNEY | 16,077,264 | 10,427,504 | 17,202,096 | 293,451,943 | 152,555,147 | 668,482 | 0 | 1,232,400 | 170,305 | 50,740 | 0 | 491,835,881 |
| 67.70% | %sector of county sector | 24.73% | 19.07% | 9.71% | 65.03% | 86.31% | 3.76% | | 0.25% | 0.33% | 0.16% | | 31.99% |
| | %sector of municipality | 3.27% | 2.12% | 3.50% | 59.66% | 31.02% | 0.14% | | 0.25% | 0.03% | 0.01% | | 100.00% |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 7,536 | Total Municipalities | 18,302,297 | 12,769,456 | 26,786,161 | 337,329,768 | 163,924,973 | 2,093,547 | 0 | 1,253,460 | 170,305 | 75,625 | 0 | 562,705,590 |
| 79.59% | %all municip.sectors of cnty | 28.15% | 23.35% | 15.11% | 74.76% | 92.75% | 11.76% | | 0.25% | 0.33% | 0.24% | | 36.60% |

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Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

| | | | | |
|--|-------------------------|------------------------------|-------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 10,114 | Value : 1,235,680,800 | Growth 3,623,203 | Sum Lines 17, 25, & 41 |
|--|-------------------------|------------------------------|-------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|-------------|----------|------------|---------|-------------|---------|-------------|-----------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 486 | 5,146,442 | 63 | 1,109,013 | 523 | 9,721,551 | 1,072 | 15,977,006 | |
| 02. Res Improve Land | 3,105 | 35,814,755 | 82 | 2,024,399 | 517 | 11,416,906 | 3,704 | 49,256,060 | |
| 03. Res Improvements | 3,194 | 301,023,960 | 86 | 14,643,725 | 588 | 75,149,115 | 3,868 | 390,816,800 | |
| 04. Res Total | 3,680 | 341,985,157 | 149 | 17,777,137 | 1,111 | 96,287,572 | 4,940 | 456,049,866 | 1,792,092 |
| % of Res Total | 74.49 | 74.99 | 3.02 | 3.90 | 22.49 | 21.11 | 48.84 | 36.91 | 49.46 |
| 05. Com UnImp Land | 143 | 5,393,229 | 4 | 81,021 | 35 | 502,180 | 182 | 5,976,430 | |
| 06. Com Improve Land | 482 | 23,134,820 | 23 | 1,108,700 | 54 | 1,652,510 | 559 | 25,896,030 | |
| 07. Com Improvements | 493 | 124,482,386 | 24 | 7,632,925 | 59 | 13,774,710 | 576 | 145,890,021 | |
| 08. Com Total | 636 | 153,010,435 | 28 | 8,822,646 | 94 | 15,929,400 | 758 | 177,762,481 | 1,504,186 |
| % of Com Total | 83.91 | 86.08 | 3.69 | 4.96 | 12.40 | 8.96 | 7.49 | 14.39 | 41.52 |
| 09. Ind UnImp Land | 2 | 51,811 | 1 | 700,600 | 35 | 549,366 | 38 | 1,301,777 | |
| 10. Ind Improve Land | 5 | 283,810 | 0 | 0 | 44 | 1,863,023 | 49 | 2,146,833 | |
| 11. Ind Improvements | 5 | 355,581 | 0 | 0 | 44 | 14,027,030 | 49 | 14,382,611 | |
| 12. Ind Total | 7 | 691,202 | 1 | 700,600 | 79 | 16,439,419 | 87 | 17,831,221 | 22,720 |
| % of Ind Total | 8.05 | 3.88 | 1.15 | 3.93 | 90.80 | 92.19 | 0.86 | 1.44 | 0.63 |
| 13. Rec UnImp Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 1 | 32,850 | 1 | 32,850 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 1 | 4,420 | 1 | 4,420 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 1 | 37,270 | 1 | 37,270 | 0 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.01 | 0.00 | 0.00 |
| Res & Rec Total | 3,680 | 341,985,157 | 149 | 17,777,137 | 1,112 | 96,324,842 | 4,941 | 456,087,136 | 1,792,092 |
| % of Res & Rec Total | 74.48 | 74.98 | 3.02 | 3.90 | 22.51 | 21.12 | 48.85 | 36.91 | 49.46 |
| Com & Ind Total | 643 | 153,701,637 | 29 | 9,523,246 | 173 | 32,368,819 | 845 | 195,593,702 | 1,526,906 |
| % of Com & Ind Total | 76.09 | 78.58 | 3.43 | 4.87 | 20.47 | 16.55 | 8.35 | 15.83 | 42.14 |
| 17. Taxable Total | 4,323 | 495,686,794 | 178 | 27,300,383 | 1,285 | 128,693,661 | 5,786 | 651,680,838 | 3,318,998 |
| % of Taxable Total | 74.71 | 76.06 | 3.08 | 4.19 | 22.21 | 19.75 | 57.21 | 52.74 | 91.60 |

Schedule II : Tax Increment Financing (TIF)

| | Urban | | | SubUrban | | |
|------------------|---------|------------|--------------|----------|------------|--------------|
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 24 | 882,751 | 3,995,899 | 0 | 0 | 0 |
| 19. Commercial | 23 | 1,418,175 | 20,498,756 | 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 | 24 | 882,751 | 3,995,899 |
| 19. Commercial | 2 | 49,133 | 5,859,831 | 25 | 1,467,308 | 26,358,587 |
| 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 | | | | 50 | 2,365,804 | 35,850,231 |

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 | 367 | 9,092,830 | 368 | 9,092,830 | 0 |
| 24. Non-Producing | 0 | 0 | 0 | 0 | 495 | 278,973 | 495 | 278,973 | 0 |
| 25. Total | 0 | 0 | 1 | 0 | 862 | 9,371,803 | 863 | 9,371,803 | 0 |

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 437 | 63 | 364 | 864 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|-----------|----------|---------|---------|-------------|---------|-------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 11 | 1,117,790 | 7 | 298,850 | 2,696 | 380,331,029 | 2,714 | 381,747,669 |
| 28. Ag-Improved Land | 7 | 138,535 | 5 | 590,515 | 691 | 134,862,505 | 703 | 135,591,555 |
| 29. Ag Improvements | 9 | 407,585 | 6 | 852,175 | 736 | 56,029,175 | 751 | 57,288,935 |

| | | | | | | |
|--------------|--|--|--|--|-------|-------------|
| 30. Ag Total | | | | | 3,465 | 574,628,159 |
|--------------|--|--|--|--|-------|-------------|

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 | 2 | 2.00 | 59,000 | 4 | 5.00 | 142,500 | |
| 33. HomeSite Improvements | 2 | 0.00 | 346,110 | 4 | 0.00 | 763,680 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 1 | 2.15 | 4,300 | 0 | 0.00 | 0 | |
| 36. FarmSite Improv Land | 7 | 9.30 | 28,395 | 2 | 13.62 | 27,030 | |
| 37. FarmSite Improvements | 9 | 0.00 | 61,475 | 5 | 0.00 | 88,495 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 4 | 3.98 | 0 | 8 | 14.90 | 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 | 47 | 46.99 | 1,105,690 | 47 | 46.99 | 1,105,690 | |
| 32. HomeSite Improv Land | 340 | 375.89 | 9,285,625 | 346 | 382.89 | 9,487,125 | |
| 33. HomeSite Improvements | 345 | 0.00 | 38,036,605 | 351 | 0.00 | 39,146,395 | 304,205 |
| 34. HomeSite Total | | | | 398 | 429.88 | 49,739,210 | |
| 35. FarmSite UnImp Land | 208 | 406.21 | 694,410 | 209 | 408.36 | 698,710 | |
| 36. FarmSite Improv Land | 637 | 2,679.28 | 4,986,335 | 646 | 2,702.20 | 5,041,760 | |
| 37. FarmSite Improvements | 723 | 0.00 | 17,992,570 | 737 | 0.00 | 18,142,540 | 0 |
| 38. FarmSite Total | | | | 946 | 3,110.56 | 23,883,010 | |
| 39. Road & Ditches | 2,757 | 9,219.22 | 0 | 2,769 | 9,238.10 | 0 | |
| 40. Other- Non Ag Use | 114 | 1,129.93 | 485,350 | 115 | 1,136.63 | 492,050 | |
| 41. Total Section VI | | | | 1,344 | 13,915.17 | 74,114,270 | 304,205 |

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 | 5,493.48 | 22.82% | 13,404,055 | 23.26% | 2,439.99 |
| 46. 1A | 12,314.28 | 51.14% | 29,880,065 | 51.86% | 2,426.46 |
| 47. 2A1 | 651.55 | 2.71% | 1,577,395 | 2.74% | 2,420.99 |
| 48. 2A | 2,728.70 | 11.33% | 6,564,335 | 11.39% | 2,405.66 |
| 49. 3A1 | 766.22 | 3.18% | 1,846,555 | 3.20% | 2,409.95 |
| 50. 3A | 23.49 | 0.10% | 54,260 | 0.09% | 2,309.92 |
| 51. 4A1 | 1,606.69 | 6.67% | 3,337,085 | 5.79% | 2,076.99 |
| 52. 4A | 493.90 | 2.05% | 952,675 | 1.65% | 1,928.88 |
| 53. Total | 24,078.31 | 100.00% | 57,616,425 | 100.00% | 2,392.88 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 84,399.75 | 63.63% | 42,851,680 | 66.19% | 507.72 |
| 56. 2D1 | 3,575.49 | 2.70% | 1,486,535 | 2.30% | 415.76 |
| 57. 2D | 19,922.53 | 15.02% | 9,659,750 | 14.92% | 484.87 |
| 58. 3D1 | 7,972.67 | 6.01% | 3,838,620 | 5.93% | 481.47 |
| 59. 3D | 483.35 | 0.36% | 234,030 | 0.36% | 484.18 |
| 60. 4D1 | 14,662.48 | 11.05% | 6,041,010 | 9.33% | 412.00 |
| 61. 4D | 1,632.31 | 1.23% | 630,530 | 0.97% | 386.28 |
| 62. Total | 132,648.58 | 100.00% | 64,742,155 | 100.00% | 488.07 |
| Grass | | | | | |
| 63. 1G1 | 2,831.96 | 1.71% | 1,252,125 | 2.08% | 442.14 |
| 64. 1G | 197.97 | 0.12% | 87,710 | 0.15% | 443.05 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 678.57 | 0.41% | 278,395 | 0.46% | 410.27 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 27,791.63 | 16.81% | 10,747,395 | 17.88% | 386.71 |
| 69. 4G1 | 50,845.92 | 30.76% | 19,050,470 | 31.70% | 374.67 |
| 70. 4G | 82,970.73 | 50.19% | 28,688,490 | 47.73% | 345.77 |
| 71. Total | 165,316.78 | 100.00% | 60,104,585 | 100.00% | 363.57 |
| Irrigated Total | | | | | |
| Irrigated Total | 24,078.31 | 7.17% | 57,616,425 | 31.30% | 2,392.88 |
| Dry Total | | | | | |
| Dry Total | 132,648.58 | 39.48% | 64,742,155 | 35.17% | 488.07 |
| Grass Total | | | | | |
| Grass Total | 165,316.78 | 49.20% | 60,104,585 | 32.65% | 363.57 |
| 72. Waste | 13,206.68 | 3.93% | 1,320,650 | 0.72% | 100.00 |
| 73. Other | 780.63 | 0.23% | 323,585 | 0.18% | 414.52 |
| 74. Exempt | 349.85 | 0.10% | 159,675 | 0.09% | 456.41 |
| 75. Market Area Total | 336,030.98 | 100.00% | 184,107,400 | 100.00% | 547.89 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| 45. 1A1 | 16,463.30 | 45.94% | 45,307,060 | 46.35% | 2,752.00 |
| 46. 1A | 10,236.23 | 28.57% | 28,118,930 | 28.77% | 2,747.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 5,159.48 | 14.40% | 14,131,820 | 14.46% | 2,739.00 |
| 49. 3A1 | 1,115.78 | 3.11% | 3,050,555 | 3.12% | 2,734.01 |
| 50. 3A | 30.24 | 0.08% | 77,740 | 0.08% | 2,570.77 |
| 51. 4A1 | 2,672.03 | 7.46% | 6,672,040 | 6.83% | 2,496.99 |
| 52. 4A | 156.86 | 0.44% | 384,780 | 0.39% | 2,453.02 |
| 53. Total | 35,833.92 | 100.00% | 97,742,925 | 100.00% | 2,727.66 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 203,557.71 | 75.72% | 137,605,025 | 76.09% | 676.00 |
| 56. 2D1 | 1.66 | 0.00% | 1,095 | 0.00% | 659.64 |
| 57. 2D | 29,641.82 | 11.03% | 19,712,105 | 10.90% | 665.01 |
| 58. 3D1 | 12,060.10 | 4.49% | 7,997,285 | 4.42% | 663.12 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 22,760.39 | 8.47% | 14,999,145 | 8.29% | 659.00 |
| 61. 4D | 814.99 | 0.30% | 533,010 | 0.29% | 654.01 |
| 62. Total | 268,836.67 | 100.00% | 180,847,665 | 100.00% | 672.70 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 135.90 | 0.17% | 76,620 | 0.21% | 563.80 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 239.39 | 0.29% | 129,355 | 0.36% | 540.35 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 11,701.56 | 14.23% | 5,967,060 | 16.51% | 509.94 |
| 69. 4G1 | 29,836.39 | 36.30% | 14,961,230 | 41.39% | 501.44 |
| 70. 4G | 40,291.66 | 49.01% | 15,014,314 | 41.54% | 372.64 |
| 71. Total | 82,204.90 | 100.00% | 36,148,579 | 100.00% | 439.74 |
| Irrigated Total | | | | | |
| Irrigated Total | 35,833.92 | 9.19% | 97,742,925 | 31.01% | 2,727.66 |
| Dry Total | | | | | |
| Dry Total | 268,836.67 | 68.93% | 180,847,665 | 57.38% | 672.70 |
| Grass Total | | | | | |
| Grass Total | 82,204.90 | 21.08% | 36,148,579 | 11.47% | 439.74 |
| 72. Waste | 2,603.01 | 0.67% | 260,260 | 0.08% | 99.98 |
| 73. Other | 554.48 | 0.14% | 201,520 | 0.06% | 363.44 |
| 74. Exempt | 6.30 | 0.00% | 3,695 | 0.00% | 586.51 |
| 75. Market Area Total | 390,032.98 | 100.00% | 315,200,949 | 100.00% | 808.14 |

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 | 23.16 | 19.81% | 76,425 | 19.80% | 3,299.87 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 38.78 | 33.16% | 127,975 | 33.16% | 3,300.03 |
| 49. 3A1 | 27.33 | 23.37% | 90,190 | 23.37% | 3,300.04 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 18.10 | 15.48% | 59,730 | 15.48% | 3,300.00 |
| 52. 4A | 9.57 | 8.18% | 31,580 | 8.18% | 3,299.90 |
| 53. Total | 116.94 | 100.00% | 385,900 | 100.00% | 3,299.98 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 144.07 | 46.69% | 187,290 | 46.69% | 1,299.99 |
| 56. 2D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 57. 2D | 84.95 | 27.53% | 110,430 | 27.53% | 1,299.94 |
| 58. 3D1 | 12.42 | 4.03% | 16,150 | 4.03% | 1,300.32 |
| 59. 3D | 3.37 | 1.09% | 4,380 | 1.09% | 1,299.70 |
| 60. 4D1 | 44.65 | 14.47% | 58,045 | 14.47% | 1,300.00 |
| 61. 4D | 19.11 | 6.19% | 24,845 | 6.19% | 1,300.10 |
| 62. Total | 308.57 | 100.00% | 401,140 | 100.00% | 1,300.00 |
| Grass | | | | | |
| 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 | 19.47 | 6.10% | 25,315 | 6.10% | 1,300.21 |
| 69. 4G1 | 66.70 | 20.90% | 86,705 | 20.90% | 1,299.93 |
| 70. 4G | 232.96 | 73.00% | 302,845 | 73.00% | 1,299.99 |
| 71. Total | 319.13 | 100.00% | 414,865 | 100.00% | 1,299.99 |
| Irrigated Total | | | | | |
| Irrigated Total | 116.94 | 15.32% | 385,900 | 32.01% | 3,299.98 |
| Dry Total | | | | | |
| Dry Total | 308.57 | 40.42% | 401,140 | 33.27% | 1,300.00 |
| Grass Total | | | | | |
| Grass Total | 319.13 | 41.80% | 414,865 | 34.41% | 1,299.99 |
| 72. Waste | 18.81 | 2.46% | 3,635 | 0.30% | 193.25 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 48.33 | 6.33% | 31,615 | 2.62% | 654.15 |
| 75. Market Area Total | 763.45 | 100.00% | 1,205,540 | 100.00% | 1,579.07 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------------|------------------|---------------|----------------|-------------------|--------------------|-------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 116.94 | 385,900 | 209.03 | 502,830 | 59,703.20 | 154,856,520 | 60,029.17 | 155,745,250 |
| 77. Dry Land | 502.18 | 397,645 | 241.72 | 117,320 | 401,049.92 | 245,475,995 | 401,793.82 | 245,990,960 |
| 78. Grass | 315.41 | 379,010 | 248.80 | 92,545 | 247,276.60 | 96,196,474 | 247,840.81 | 96,668,029 |
| 79. Waste | 16.21 | 2,075 | 4.42 | 440 | 15,807.87 | 1,582,030 | 15,828.50 | 1,584,545 |
| 80. Other | 0.00 | 0 | 0.00 | 0 | 1,335.11 | 525,105 | 1,335.11 | 525,105 |
| 81. Exempt | 11.93 | 15,510 | 10.06 | 1,765 | 382.49 | 177,710 | 404.48 | 194,985 |
| 82. Total | 950.74 | 1,164,630 | 703.97 | 713,135 | 725,172.70 | 498,636,124 | 726,827.41 | 500,513,889 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 60,029.17 | 8.26% | 155,745,250 | 31.12% | 2,594.49 |
| Dry Land | 401,793.82 | 55.28% | 245,990,960 | 49.15% | 612.23 |
| Grass | 247,840.81 | 34.10% | 96,668,029 | 19.31% | 390.04 |
| Waste | 15,828.50 | 2.18% | 1,584,545 | 0.32% | 100.11 |
| Other | 1,335.11 | 0.18% | 525,105 | 0.10% | 393.30 |
| Exempt | 404.48 | 0.06% | 194,985 | 0.04% | 482.06 |
| Total | 726,827.41 | 100.00% | 500,513,889 | 100.00% | 688.63 |

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 | 11 | 124,760 | 0 | 0 | 15 | 416,640 | 26 | 541,400 | 0 |
| 83.2 Area 2 | 0 | 0 | 1 | 15,030 | 1 | 113,260 | 1 | 128,290 | 0 |
| 83.3 Area 3 | 7 | 40,300 | 0 | 0 | 15 | 423,250 | 22 | 463,550 | 0 |
| 83.4 Area 5 | 1 | 56,055 | 0 | 0 | 1 | 154,790 | 2 | 210,845 | 154,790 |
| 83.5 Rural 3-10 Miles | 155 | 3,118,670 | 146 | 4,089,000 | 163 | 28,575,905 | 318 | 35,783,575 | 12,275 |
| 83.6 Rural Over 10 Miles | 252 | 5,227,075 | 246 | 6,216,565 | 259 | 33,856,710 | 511 | 45,300,350 | 268,670 |
| 83.7 Rural Within 3 Miles | 74 | 1,790,450 | 105 | 2,841,577 | 115 | 22,504,980 | 189 | 27,137,007 | 249,345 |
| 83.8 Sid 1 | 2 | 13,644 | 619 | 5,622,867 | 619 | 40,237,935 | 621 | 45,874,446 | 387,017 |
| 83.9 Sid 2 | 0 | 0 | 1,222 | 14,361,360 | 1,228 | 104,198,720 | 1,228 | 118,560,080 | 153,075 |
| 83.10 Sid 3 | 1 | 8,918 | 334 | 7,031,262 | 404 | 56,627,595 | 405 | 63,667,775 | 91,050 |
| 83.11 Sid 4 | 0 | 0 | 271 | 7,049,799 | 256 | 56,994,285 | 256 | 64,044,084 | 81,625 |
| 83.12 Sidney | 130 | 2,618,060 | 0 | 0 | 2 | 119,935 | 132 | 2,737,995 | 0 |
| 83.13 Sidney (siv) | 1 | 1,937 | 0 | 0 | 0 | 0 | 1 | 1,937 | 0 |
| 83.14 Sioux Meadows | 0 | 0 | 29 | 36,181 | 29 | 806,790 | 29 | 842,971 | 0 |
| 83.15 Unimproved | 395 | 2,874,881 | 3 | 34,382 | 4 | 118,445 | 399 | 3,027,708 | 180,000 |
| 83.16 Villages | 43 | 102,256 | 729 | 1,990,887 | 758 | 45,671,980 | 801 | 47,765,123 | 214,245 |
| 84 Residential Total | 1,072 | 15,977,006 | 3,705 | 49,288,910 | 3,869 | 390,821,220 | 4,941 | 456,087,136 | 1,792,092 |

Schedule XII : Commercial Records - Assessor Location Detail

| <u>Line#</u> <u>I</u> <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|--|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 85.1 Area 1 | 4 | 60,220 | 1 | 5,345 | 1 | 1,500 | 5 | 67,065 | 0 |
| 85.2 Area 3 | 2 | 36,780 | 3 | 99,530 | 4 | 394,500 | 6 | 530,810 | 0 |
| 85.3 Area 5 | 1 | 1,385 | 1 | 29,080 | 1 | 11,865 | 2 | 42,330 | 0 |
| 85.4 Rural 3-10 Miles | 0 | 0 | 3 | 363,570 | 3 | 4,261,090 | 3 | 4,624,660 | 0 |
| 85.5 Rural Commercial | 3 | 727,698 | 30 | 431,502 | 38 | 6,080,040 | 41 | 7,239,240 | 0 |
| 85.6 Sidney | 27 | 953,229 | 400 | 24,110,087 | 399 | 121,510,952 | 426 | 146,574,268 | 417,196 |
| 85.7 Sioux Meadows | 9 | 251,640 | 64 | 2,422,910 | 63 | 14,633,625 | 72 | 17,308,175 | 0 |
| 85.8 Unimproved | 168 | 5,226,390 | 0 | 0 | 1 | 4,360 | 169 | 5,230,750 | 0 |
| 85.9 Villages | 6 | 20,865 | 106 | 580,839 | 115 | 13,374,700 | 121 | 13,976,404 | 1,109,710 |
| 86 Commercial Total | 220 | 7,278,207 | 608 | 28,042,863 | 625 | 160,272,632 | 845 | 195,593,702 | 1,526,906 |

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 | 2,788.80 | 2.27% | 1,232,700 | 2.79% | 442.02 |
| 88. 1G | 59.80 | 0.05% | 26,010 | 0.06% | 434.95 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 311.44 | 0.25% | 121,475 | 0.28% | 390.04 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 18,219.86 | 14.80% | 6,905,430 | 15.63% | 379.01 |
| 93. 4G1 | 38,397.16 | 31.19% | 14,170,685 | 32.08% | 369.06 |
| 94. 4G | 63,311.89 | 51.44% | 21,716,205 | 49.16% | 343.00 |
| 95. Total | 123,088.95 | 100.00% | 44,172,505 | 100.00% | 358.87 |
| CRP | | | | | |
| 96. 1C1 | 43.16 | 0.10% | 19,425 | 0.12% | 450.07 |
| 97. 1C | 138.17 | 0.33% | 61,700 | 0.39% | 446.55 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 367.13 | 0.87% | 156,920 | 0.98% | 427.42 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 9,571.77 | 22.67% | 3,841,965 | 24.11% | 401.39 |
| 102. 4C1 | 12,448.76 | 29.48% | 4,879,785 | 30.63% | 391.99 |
| 103. 4C | 19,658.84 | 46.55% | 6,972,285 | 43.76% | 354.66 |
| 104. Total | 42,227.83 | 100.00% | 15,932,080 | 100.00% | 377.29 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 123,088.95 | 74.46% | 44,172,505 | 73.49% | 358.87 |
| CRP Total | 42,227.83 | 25.54% | 15,932,080 | 26.51% | 377.29 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 165,316.78 | 100.00% | 60,104,585 | 100.00% | 363.57 |

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% | 18,300 | 0.07% | 559.98 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 124.51 | 0.21% | 67,250 | 0.26% | 540.12 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 7,361.70 | 12.23% | 3,755,805 | 14.65% | 510.18 |
| 93. 4G1 | 20,614.11 | 34.25% | 10,308,180 | 40.20% | 500.05 |
| 94. 4G | 32,054.00 | 53.26% | 11,489,529 | 44.81% | 358.44 |
| 95. Total | 60,187.00 | 100.00% | 25,639,064 | 100.00% | 425.99 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 103.22 | 0.47% | 58,320 | 0.55% | 565.01 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 114.88 | 0.52% | 62,105 | 0.59% | 540.61 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 4,339.86 | 19.71% | 2,211,255 | 21.04% | 509.52 |
| 102. 4C1 | 9,222.28 | 41.89% | 4,653,050 | 44.27% | 504.54 |
| 103. 4C | 8,237.66 | 37.41% | 3,524,785 | 33.54% | 427.89 |
| 104. Total | 22,017.90 | 100.00% | 10,509,515 | 100.00% | 477.32 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 60,187.00 | 73.22% | 25,639,064 | 70.93% | 425.99 |
| CRP Total | 22,017.90 | 26.78% | 10,509,515 | 29.07% | 477.32 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 82,204.90 | 100.00% | 36,148,579 | 100.00% | 439.74 |

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 | 19.47 | 6.10% | 25,315 | 6.10% | 1,300.21 |
| 93. 4G1 | 66.70 | 20.90% | 86,705 | 20.90% | 1,299.93 |
| 94. 4G | 232.96 | 73.00% | 302,845 | 73.00% | 1,299.99 |
| 95. Total | 319.13 | 100.00% | 414,865 | 100.00% | 1,299.99 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 319.13 | 100.00% | 414,865 | 100.00% | 1,299.99 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 319.13 | 100.00% | 414,865 | 100.00% | 1,299.99 |

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

17 Cheyenne

| | 2023 CTL County Total | 2024 Form 45 County Total | Value Difference (2024 form 45 - 2023 CTL) | Percent Change | 2024 Growth (New Construction Value) | Percent Change excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential | 451,235,474 | 456,049,866 | 4,814,392 | 1.07% | 1,792,092 | 0.67% |
| 02. Recreational | 37,270 | 37,270 | 0 | 0.00% | 0 | 0.00% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 51,007,220 | 49,739,210 | -1,268,010 | -2.49% | 304,205 | -3.08% |
| 04. Total Residential (sum lines 1-3) | 502,279,964 | 505,826,346 | 3,546,382 | 0.71% | 2,096,297 | 0.29% |
| 05. Commercial | 176,746,385 | 177,762,481 | 1,016,096 | 0.57% | 1,504,186 | -0.28% |
| 06. Industrial | 17,801,151 | 17,831,221 | 30,070 | 0.17% | 22,720 | 0.04% |
| 07. Total Commercial (sum lines 5-6) | 194,547,536 | 195,593,702 | 1,046,166 | 0.54% | 1,526,906 | -0.25% |
| 08. Ag-Farmsite Land, Outbuildings | 31,195,890 | 23,883,010 | -7,312,880 | -23.44% | 0 | -23.44% |
| 09. Minerals | 10,417,891 | 9,371,803 | -1,046,088 | -10.04 | 0 | -10.04% |
| 10. Non Ag Use Land | 508,437 | 492,050 | -16,387 | -3.22% | | |
| 11. Total Non-Agland (sum lines 8-10) | 42,122,218 | 33,746,863 | -8,375,355 | -19.88% | 0 | -19.88% |
| 12. Irrigated | 156,324,627 | 155,745,250 | -579,377 | -0.37% | | |
| 13. Dryland | 245,988,756 | 245,990,960 | 2,204 | 0.00% | | |
| 14. Grassland | 96,888,329 | 96,668,029 | -220,300 | -0.23% | | |
| 15. Wasteland | 1,594,079 | 1,584,545 | -9,534 | -0.60% | | |
| 16. Other Agland | 584,829 | 525,105 | -59,724 | -10.21% | | |
| 17. Total Agricultural Land | 501,380,620 | 500,513,889 | -866,731 | -0.17% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 1,240,330,338 | 1,235,680,800 | -4,649,538 | -0.37% | 3,623,203 | -0.67% |

2024 Assessment Survey for Cheyenne County

A. Staffing and Funding Information

| | |
|------------|--|
| 1. | Deputy(ies) on staff: |
| | One |
| 2. | Appraiser(s) on staff: |
| | None |
| 3. | Other full-time employees: |
| | Three |
| 4. | Other part-time employees: |
| | None |
| 5. | Number of shared employees: |
| | None |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$311,614 |
| 7. | Adopted budget, or granted budget if different from above: |
| | Same. |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | \$17,500 |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | None. |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | \$30,000 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$7,000 |
| 12. | Amount of last year's assessor's budget not used: |
| | None. |

B. Computer, Automation Information and GIS

| | |
|-----|--|
| 1. | Administrative software: |
| | MIPS |
| 2. | CAMA software: |
| | MIPS |
| 3. | Personal Property software: |
| | MIPS |
| 4. | Are cadastral maps currently being used? |
| | Yes, but they are not updated due to the use of gWorks. |
| 5. | If so, who maintains the Cadastral Maps? |
| | N/A |
| 6. | Does the county have GIS software? |
| | Yes. |
| 7. | Is GIS available to the public? If so, what is the web address? |
| | Yes, https://cheyenne.gworks.com |
| 8. | Who maintains the GIS software and maps? |
| | gWorks with staff sending any updated information on changes in land use, splits or combinations |
| 9. | What type of aerial imagery is used in the cyclical review of properties? |
| | gWorks and FSA aerial maps obtained from land owners, and google earth pro. |
| 10. | When was the aerial imagery last updated? |
| | gWorks--2022. |

C. Zoning Information

| | |
|----|---|
| 1. | Does the county have zoning? |
| | Yes. |
| 2. | If so, is the zoning countywide? |
| | Limited to the following in number 3. |
| | |

| | |
|-----------|---|
| 3. | What municipalities in the county are zoned? |
| | Sidney, Lodgepole and Potter |
| 4. | When was zoning implemented? |
| | 1980 |

D. Contracted Services

| | |
|-----------|---|
| 1. | Appraisal Services: |
| | Pritchard & Abbott for oil, mineral and gas appraisal. |
| 2. | GIS Services: |
| | gWorks |
| 3. | Other services: |
| | MIPS for CAMA, administrative and personal property software. |

E. Appraisal /Listing Services

| | |
|-----------|--|
| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
| | Pritchard & Abbott for oil, mineral and gas appraisal. |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes. |
| 3. | What appraisal certifications or qualifications does the County require? |
| | They require a general appraisal certification, or a residential certification/licensed assessor. |
| 4. | Have the existing contracts been approved by the PTA? |
| | Yes. |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | Pritchard & Abbott provides assessed values for oil, gas and mineral interests (both working and royalty interests). |

2024 Residential Assessment Survey for Cheyenne County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | |
|------------------------|--|------------------------|--|----|--|----|---|----|---|----|--|-------|----------------------------|-------|------------------------|
| | The Assessor and her staff. | | | | | | | | | | | | | | |
| 2. | List the valuation group recognized by the County and describe the unique characteristics of each: | | | | | | | | | | | | | | |
| | <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 OB</td> <td>Agricultural outbuildings.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</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 OB | Agricultural outbuildings. | AG DW | Agricultural dwellings |
| <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 OB | Agricultural outbuildings. | | | | | | | | | | | | | | |
| AG DW | Agricultural dwellings | | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | | | | | | | | | | | | | | |
| | The county uses the cost approach. | | | | | | | | | | | | | | |
| 4. | For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? | | | | | | | | | | | | | | |
| | The assessor utilizes the tables provided by the CAMA vendor. | | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. | | | | | | | | | | | | | | |
| | No. | | | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the residential lot values? | | | | | | | | | | | | | | |
| | Residential lot sales are reviewed and the assessor derives a cost per square foot. | | | | | | | | | | | | | | |
| 7. | How are rural residential site values developed? | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

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 of \$31,500; within 3 -5 miles of Sidney = \$27,500 per home site; further from Sidney = \$25,000.

8. Are there form 191 applications on file?

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 | 2021 | 2021 | 2020 | 2020 |
| 11 | 2021 | 2021 | 2020 | 2023 |
| 40 | 2021 | 2021 | 2019 | 2022 |
| 80 | 2022 | 2021 | 2021 | 2022 |
| AG OB | 2022 | 2021 | 2021 | 2022 |
| AG DW | 2022 | 2021 | 2021 | 2022 |

2024 Commercial Assessment Survey for Cheyenne County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------|---|------------------------|--------------------------------|--------------------------------|------------------------|--|------------------------|--|--------------------------------|---|------|--|------|------|----|------|------|------|------|----|------|------|------|------|
| | The Assessor and her staff. | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | List the valuation group recognized in the County and describe the unique characteristics of each: | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>This commercial grouping includes both the city of Sidney and rural commercial—the primary commercial areas for Cheyenne County.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Sioux Meadows—is a unique valuation grouping that consists of old Army buildings some updated, some without change since after World War II. A railroad track runs across much of the Sioux Meadows lots and is utilized by smaller businesses in the area. Each lot is assessed for part of the track that crosses the property.</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Small towns/villages--are a much smaller non-competitive commercial market in the smaller communities that is largely unorganized (i.e., there is not a viable commercial market in the villages/small towns).</td> </tr> </tbody> </table> | | | | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 10 | This commercial grouping includes both the city of Sidney and rural commercial—the primary commercial areas for Cheyenne County. | 30 | Sioux Meadows—is a unique valuation grouping that consists of old Army buildings some updated, some without change since after World War II. A railroad track runs across much of the Sioux Meadows lots and is utilized by smaller businesses in the area. Each lot is assessed for part of the track that crosses the property. | 40 | Small towns/villages--are a much smaller non-competitive commercial market in the smaller communities that is largely unorganized (i.e., there is not a viable commercial market in the villages/small towns). | | | | | | | | | | | | |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | This commercial grouping includes both the city of Sidney and rural commercial—the primary commercial areas for Cheyenne County. | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | Sioux Meadows—is a unique valuation grouping that consists of old Army buildings some updated, some without change since after World War II. A railroad track runs across much of the Sioux Meadows lots and is utilized by smaller businesses in the area. Each lot is assessed for part of the track that crosses the property. | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | Small towns/villages--are a much smaller non-competitive commercial market in the smaller communities that is largely unorganized (i.e., there is not a viable commercial market in the villages/small towns). | | | | | | | | | | | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | | | | | | | | | | | | | | | | | | | | | | | |
| | The cost approach is what is used for the vast majority. For Section 42 housing, the income approach is utilized. | | | | | | | | | | | | | | | | | | | | | | | |
| 3a. | Describe the process used to determine the value of unique commercial properties. | | | | | | | | | | | | | | | | | | | | | | | |
| | For 2023, the assessor used the contracted appraisal firm (Stanard Appraisal, LLC.) who took into consideration all three approaches to value to unique commercial properties. | | | | | | | | | | | | | | | | | | | | | | | |
| 4. | For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? | | | | | | | | | | | | | | | | | | | | | | | |
| | The county assessor uses the tables provided by the CAMA vendor. | | | | | | | | | | | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. | | | | | | | | | | | | | | | | | | | | | | | |
| | No. | | | | | | | | | | | | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the commercial lot values. | | | | | | | | | | | | | | | | | | | | | | | |
| | A study of the market (via qualified sales) is used to establish lot values on a square foot basis. | | | | | | | | | | | | | | | | | | | | | | | |
| 7. | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">30</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">40</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table> | | | | <u>Valuation Group</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> | 10 | 2019 | 2019 | 2021 | 2019 | 30 | 2019 | 2019 | 2021 | 2019 | 40 | 2019 | 2019 | 2021 | 2019 |
| <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 | 2021 | 2019 | | | | | | | | | | | | | | | | | | | | |
| 30 | 2019 | 2019 | 2021 | 2019 | | | | | | | | | | | | | | | | | | | | |
| 40 | 2019 | 2019 | 2021 | 2019 | | | | | | | | | | | | | | | | | | | | |

| | |
|--|--|
| | |
|--|--|

2024 Agricultural Assessment Survey for Cheyenne County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | |
|--------------------|--|--------------------------------|--------------------|--|--------------------------------|---|---|------|---|--|------|---|---|------|
| | The assessor and her staff. | | | | | | | | | | | | | |
| 2. | List each market area, and describe the location and the specific characteristics that make each unique. | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>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 pastureland 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 pastureland 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 |
| <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 pastureland 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 | | | | | | | | | | | | |
| | Also, Cheyenne County has noted land enrolled in CRP native grass. The payments received for these acres are substantially lower than for CRP crop land. | | | | | | | | | | | | | |
| 3. | Describe the process used to determine and monitor market areas. | | | | | | | | | | | | | |
| | The assessor reviews the geography, topography, soil production capability, annual rainfall and the market (via sales) to determine the unique agricultural market areas. | | | | | | | | | | | | | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | | | | | | | | | | | | | |
| | 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. | | | | | | | | | | | | | |
| 5. | Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value? | | | | | | | | | | | | | |
| | Yes, both home sites carry the same value. | | | | | | | | | | | | | |
| 6. | What separate market analysis has been conducted where intensive use is identified in the county? | | | | | | | | | | | | | |
| | Cheyenne County has identified feedlots but currently does not value them as intensive use. | | | | | | | | | | | | | |
| 7. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. | | | | | | | | | | | | | |
| | The assessor has no knowledge of land enrolled in the Wetland Reserve Program within the County. | | | | | | | | | | | | | |

| | |
|------------|--|
| 7a. | Are any other agricultural subclasses used? If yes, please explain. |
| | Market Area 1 has subclasses for dry and irrigated. This is an area that historically gets less rainfall and has lower productivity. |
| | <i><u>If your county has special value applications, please answer the following</u></i> |
| 8a. | How many parcels have a special valuation application on file? |
| | N/A |
| 8b. | What process was used to determine if non-agricultural influences exist in the county? |
| | Survey information provided by the parcel's property owner. |
| | <i><u>If your county recognizes a special value, please answer the following</u></i> |
| 8c. | Describe the non-agricultural influences recognized within the county. |
| | N/A |
| 8d. | Where is the influenced area located within the county? |
| | N/A |
| 8e. | Describe in detail how the special values were arrived at in the influenced area(s). |
| | N/A |

THE OFFICE OF THE CHEYENNE COUNTY ASSESSOR

JORDAN HAJEK - ASSESSOR

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2024 plan of Assessment for Cheyenne County

Assessment Years 2024, 2025 and 2026

Date: April 18, 2023

Amended October 12th, 2023

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat 77-1311.02 (2007), on or before June 15th each year, the assessor shall prepare a plan of assessment (hereinafter referred to as the "plan") which describes the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31st each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board of commissioners. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31st each year.

General Description of Real Property in Cheyenne County from the Abstract:

| Base | Parcels | % of Total Parcels | % of Total Value | 2023 Abstract Values |
|---------------|---------|--------------------|------------------|----------------------|
| Residential | 4925 | 48.83% | 36.41% | \$ 453,159,515.00 |
| Commercial | 761 | 7.55% | 14.23% | \$ 177,143,751.00 |
| Industrial | 86 | 0.85% | 1.43% | \$ 17,801,151.00 |
| Recreational | 1 | 0.01% | 0.00% | \$ 37,270.00 |
| Producing | 368 | 3.6% | 0.81% | \$ 10,138,900.00 |
| Non-Producing | 493 | 4.89% | 0.02% | \$ 279,484.00 |
| Agricultural | 3452 | 34.23% | 47.09% | \$ 586,071,005.00 |
| Total | 10086 | 100.00% | 100.00% | \$ 1,244,631,076.00 |

The above table does not include Exempt or State Assessed Parcels

| Percent of county breakdown | | | | |
|-----------------------------|-------------|--------|-------|--|
| Commercial | Residential | Ag | Other | |
| 16.00% | 40.00% | 41.00% | 3.00% | |

| Percent of total agricultural breakdown | | | | |
|---|--------|-------|-------|-------|
| Irrigated | Dry | Grass | Waste | Other |
| 14.00% | 19.00% | 8.00% | 0.00% | 0.00% |

THE OFFICE OF THE CHEYENNE COUNTY ASSESSOR

New Property

For assessment year 2023, new city building permits and/or Information Statements that are filed for new property construction/additions in the county. Our yearly pickup work will incorporate these permits and Information Statements which will include newly constructed buildings, improvements, remodeled or deteriorated improvements, updated any new change in land use, etc.

Assessment Actions Planned for Assessment Year 2024

Residential: The northside of Sidney will have the 6-year review completed. We will continue to create and implement a depreciation table for the remaining villages and Sidney. We will conduct another Lot Study for residential lands based off of sectioning Sidney out into 4 different assessment groups. We will also be reevaluating the user defined codes to Marshall and Swift codes. We will be sectioning off Rural Residential properties based on locations.

Commercial: The 6-year review was completed for the commercial parcels in 2019. Pick-up work for new permits and/or Information Statements will be completed and evaluate the user defined codes to Marshall and Swift codes along with conducting another Lot Study for commercial lands.

Agricultural: Letters will be mailed to all CRP owners in October that have expiring CRP.

Assessment Actions Planned for Assessment Year 2025

Residential: Pick-up work for new permits and/or Information Statements will be completed.

Commercial: The 6-year review will be completed for all of commercial.

Agricultural: Letters will be mailed to all CRP owners in October that have expiring CRP.

Assessment Actions Planned for Assessment Year 2026

Residential: Majority of Sidney, will have the 6-year review completed.

Commercial: The 6-year review was completed for commercial parcels in 2025. Pick-up work for new permits and/or Information Statements will be completed.

Agricultural: Letters will be mailed to all CRP owners in October that have expiring CRP.

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

- The Assessor's office maintains 10,672 real property parcel cards. Each card is annually updated with new values. Data sheets as well as an explanation as to any changes that took place for that valuation year are no longer put in each card. These are saved electronically to each parcel's data file in an effort to cut down on paper and printing cost. Gworks is continuously updated 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.

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- **Three-year plan of assessment-** Each year on or before June 15, each Assessor must outline what they are planning to focus on for the following 3 valuation years. This plan of action must be presented before the Board of Equalization before July 31st of each year. The Property Assessment Division, receives a copy of this report on or before October 31st of each year.
- **Assessment Survey-** This survey is a report of information regarding each Assessor's office staff, budget, 6-year schedule of assessment, assessment practices etc.
- **Sales information to PAD rosters & annual Assessed Value Update with abstract-** Sales information is reviewed and qualified as either an arm's length sale or a disqualified sale for specific reasons. For commercial, residential and agricultural sales, an attempt to verify purchase prices and what portion of it may pertain to personal property takes place.
- **Change of Value Notices-** On or before June 1st of each year the County Assessor must send out Change of Value Notices to all property owners whose taxable value changed from the previous year's taxable values. These are printed by MIPS on yellow postcards and sent to the Assessor's Office for sorting, posting and mailing.
- **Certification of value to political Subdivision-** By August 20th 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 with the treasurer)-** Filed on or before November 30th 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. This revenue is reimbursed to the county by the State of Nebraska.
- **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 the 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 is within the constitutional, statutory, and administrative guidelines as set forth in Nebraska law.
- **Personal Property-** Approximately 1,600 personal property schedules are processed each year. Personal property schedules are mailed out the first week of January. Prepare notices for failure to file, penalties, unsigned returns, etc. as required.
- **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 1st 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 550 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 2nd of each year. Every application is examined by the Deputy Assessor and except for the income requirements, it is determined whether or not such application should be approved or rejected. 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 no later than July 31st of each year except in cases of a change in ownership or occupancy from January 1st through August 15th or a late application authorized by the County Board. The Assessor's Office is then notified in October of homestead percentages. The Assessor's Office then must enter the homestead "credits" into the MIPS computer system so as to properly apply the exemptions to the tax rolls.

THE OFFICE OF THE CHEYENNE COUNTY ASSESSOR

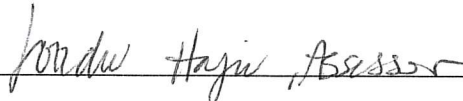
- **Centrally assessed-** All valuations certified by PAD for railroads and public service entities are reviewed, and assessment and tax billing records are established. If any new tax districts or sanitary tax districts have been established, new boundary maps are sent to the central assessed companies. 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 eleven (11) Tax Increment Financing projects.
- **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. 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 22nd 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 a tax list correction document 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.
- **TERC appeals-** The Assessor prepares information to defend their valuation and attends taxpayer appeal hearings before TERC.
- **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 in a four-year period, to be eligible to receive approval by the Property Tax Administrator for re-certification. These hours are obtained through workshops, educational classes, and Assessor meetings. Whenever possible training will be done via zoom or webinar to save the county money on travel, hotels and food.

Conclusion

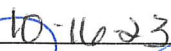
The 2023-2024 budget request for the Assessor's Office is \$311,614.60. The appraisal budget will also include \$30,000 on a separate line for G-works, the online data system available to the public. Also included is Pritchard & Abbott for the working and royalty appraisals at \$15,880. Training will continue for the Assessor and staff members both in person and online. If online training is feasible, this will be the choice to save the county money for meals and hotels. 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 pending from the 2019-2022 tax years so that expense as well as any 2023 TERC cases will also need to come from County General.

Respectfully submitted,
Jordan Hajek, Cheyenne County Assessor

Signature of the Assessor and seal: _____



Date submitted: _____



Signature of County Board: _____

