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2014 Commission Summary for Box Butte County

Residential Real Property - Current

Number of Sales	305	Median	98.14
Total Sales Price	\$29,121,118	Mean	98.67
Total Adj. Sales Price	\$29,090,118	Wgt. Mean	96.60
Total Assessed Value	\$28,102,208	Average Assessed Value of the Base	\$71,378
Avg. Adj. Sales Price	\$95,377	Avg. Assessed Value	\$92,138

Confidence Interval - Current

95% Median C.I	97.52 to 98.56
95% Wgt. Mean C.I	95.40 to 97.81
95% Mean C.I	96.68 to 100.66
% of Value of the Class of all Real Property Value in the	32.29
% of Records Sold in the Study Period	6.91
% of Value Sold in the Study Period	8.92

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	244	94	94.34
2012	177	96	95.63
2011	205	96	96
2010	305	97	97

2014 Commission Summary for Box Butte County

Commercial Real Property - Current

Number of Sales	24	Median	95.81
Total Sales Price	\$5,203,888	Mean	101.00
Total Adj. Sales Price	\$5,183,888	Wgt. Mean	92.73
Total Assessed Value	\$4,807,133	Average Assessed Value of the Base	\$145,481
Avg. Adj. Sales Price	\$215,995	Avg. Assessed Value	\$200,297

Confidence Interval - Current

95% Median C.I	92.25 to 99.10
95% Wgt. Mean C.I	88.37 to 97.10
95% Mean C.I	87.84 to 114.16
% of Value of the Class of all Real Property Value in the County	12.19
% of Records Sold in the Study Period	2.94
% of Value Sold in the Study Period	4.04

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	23	98	97.62
2012	21	93	92.57
2011	15	93	93
2010	48	95	95

2014 Opinions of the Property Tax Administrator for Box Butte County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	Does not meet generally accepted mass appraisal practices.	MrktArea:3; Irrigated; +40%

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

Dated this 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Box Butte County

For assessment year 2014 the County completed the physical review of Alliance residential property. A new (2013) cost index was implemented, as well as a CAMA-derived depreciation schedule.

2014 Residential Assessment Survey for Box Butte County

1.	Valuation data collection done by:												
	Stanard Appraisal, the Assessor and her staff.												
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Alliance: this valuation group includes residential properties within the city of Alliance and what would be technically classified as suburban (since there is no separate suburban residential market within the County).</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Hemingford: residential properties within the town of Hemingford and the immediate area surrounding it.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Residential 1: all rural residential properties that are close in proximity and have ready access to the paved roads within the County (Hwy 385, Hwy 2, Hwy 87, Hwy 71 , 10th Street West and County Road 70).</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Residential 2: the rural residential properties that do not meet the geographic criteria of the above valuation grouping, nor lie within any of the "Rainbow Acres" subdivisions.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rainbow Acres: Only those rural residential properties that are within the "Rainbow Acres" subdivisions.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Alliance: this valuation group includes residential properties within the city of Alliance and what would be technically classified as suburban (since there is no separate suburban residential market within the County).	20	Hemingford: residential properties within the town of Hemingford and the immediate area surrounding it.	81	Rural Residential 1: all rural residential properties that are close in proximity and have ready access to the paved roads within the County (Hwy 385, Hwy 2, Hwy 87, Hwy 71 , 10th Street West and County Road 70).	82	Rural Residential 2: the rural residential properties that do not meet the geographic criteria of the above valuation grouping, nor lie within any of the "Rainbow Acres" subdivisions.	83	Rainbow Acres: Only those rural residential properties that are within the "Rainbow Acres" subdivisions.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Replacement cost new, minus depreciation.												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?												
	The County utilizes both, but adjusts the CAMA tables by local market information.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	Yes												
6.	Describe the methodology used to determine the residential lot values?												
	The market approach is the methodology used to determine residential lot values, and then the lots are valued by the square foot method.												

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	10	2013	2013	2013
	20	2009	2009	2009
	81	2008	2008	2008
	82	2008	2008	2008
	83	2008	2008	2008

2014 Residential Correlation Section for Box Butte County

County Overview

Box Butte County is located in the northern region of Nebraska's Panhandle. As of 2012, Box Butte County had a population of 11,317, and the major occupations are found in transportation (the BNSF railroad), education, finance and agriculture. Alliance as the County seat probably has a realistic competitive residential market—but can be highly influenced by the financial health of the railroad. Hemingford residential value constitutes only about 7% of the entire County, and would not exhibit a viable competitive residential market. The County has established five valuation groupings for residential property in the County: 10 (Alliance), 20 (Hemingford), 81 (Rural Res 1—those rural properties close to paved roads), 82 (Rural Res 2—those rural properties not close to paved roads) and 83 (Rainbow Acres—the rural properties within the Rainbow subdivisions).

Description of Analysis

The residential sample contains 305 sales, with the bulk of them occurring in valuation group 10 (Alliance). This would tend to confirm that Alliance truly has a realistic, competitive residential market. All three measures of central tendency are within acceptable range, and both qualitative statistics are well within their prescribed parameters. This is due to the fact that the Box Butte County Assessor completed the six-year residential review for this assessment year, and implemented a new cost index and a depreciation schedule. The remaining valuation groupings that have significant numbers in the subclass samples have medians that are within acceptable range. It is believed that all residential property is equalized.

Sales Qualification

The Department conducted a review of Box Butte County's sales qualification process. This included a review of the sales deemed non-qualified as well as the County's sales verification documentation. The review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the residential property class.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Box Butte County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property in Box Butte County is treated in a uniform and proportionate manner.

Further, the County completed the six-year physical review of residential property in the current assessment year (2014).

2014 Residential Correlation Section for Box Butte County

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Box Butte County is 98%.

2014 Commercial Assessment Actions for Box Butte County

For assessment year 2014, the Assessor completed all of the commercial pick-up work.

2014 Commercial Assessment Survey for Box Butte County

1.	Valuation data collection done by:																
	Stanard Appraisal.																
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																
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<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																
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20	Hemingford: all commercial properties within the town of Hemingford and the immediate area surrounding the town (since there is no suburban commercial market).																
80	Rural Commercial: all rural commercial properties.																
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																
	The County uses all three approaches to estimate the value of commercial property (cost, market and income approaches).																
3a.	Describe the process used to determine the value of unique commercial properties.																
	The Assessor does not know of any unique commercial properties within Box Butte County.																
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																
	The County relies upon the tables provided by the CAMA vendor.																
5.	Are individual depreciation tables developed for each valuation grouping?																
	Yes																
6.	Describe the methodology used to determine the commercial lot values.																
	The market approach is used to determine vacant commercial lot values, and the lots are then valued by the square foot method.																
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="width: 25%; text-align: center;"><u>Date of Depreciation Tables</u></th><th style="width: 25%; text-align: center;"><u>Date of Costing</u></th><th style="width: 35%; text-align: center;"><u>Date of Lot Value Study</u></th></tr> <tr> <td style="text-align: center;">10</td><td style="text-align: center;">2013</td><td style="text-align: center;">2013</td><td style="text-align: center;">2013</td></tr> <tr> <td style="text-align: center;">20</td><td style="text-align: center;">2012</td><td style="text-align: center;">2012</td><td style="text-align: center;">2012</td></tr> <tr> <td style="text-align: center;">80</td><td style="text-align: center;">2008</td><td style="text-align: center;">2008</td><td style="text-align: center;">2008</td></tr> </table>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	10	2013	2013	2013	20	2012	2012	2012	80	2008	2008	2008
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10	2013	2013	2013														
20	2012	2012	2012														
80	2008	2008	2008														

2014 Commercial Correlation Section for Box Butte County

County Overview

Box Butte County as of 2012 had a listed population of 11,317. The County seat is the City of Alliance that is the primary center of commercial activity within the County. Alliance is the western Nebraska hub of the BNSF railroad and has retail trade, health care and service businesses. The village of Hemingford has a limited amount of commercial activity and does not exhibit a viable, competitive commercial market. The remainder of the county is agricultural in nature. The Assessor has developed three commercial valuation groupings that pretty much follow Assessor Location: 10 (Alliance), 20 (Hemingford) and 80 (all rural commercial properties).

Description of Analysis

Twenty-four qualified commercial sales occurred during the three-year period of the sales study. Of these, nineteen are found in the valuation group 10 (Alliance). This is realistic, since the sales study is quite close to the percentage of improved commercial property found within the Box Butte commercial base (79% study vs 82% population). Two of the three measures of central tendency are within acceptable range, and the coefficient of dispersion is within its prescribed parameters, and confirms the overall median measure of central tendency (both overall and for the valuation group as well).

Sales Qualification

The Box Butte County Assessor has developed a consistent procedure for both sales qualification and verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for exclusion from the sales file. It is believed that all truly qualified commercial sales are available for analysis, and there is no evidence of excessive trimming in the sales file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Box Butte County was selected for review in assessment year 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that commercial property is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Box Butte County is 96%.

2014 Agricultural Assessment Actions for Box Butte County

Assessment actions taken to address the agricultural land in Box Butte County for assessment year 2014 included the following overall adjustments: irrigated land was raised 27%, as well as dry land. The grass land class was also raised approximately 16%.

2014 Agricultural Assessment Survey for Box Butte County

1.	Valuation data collection done by:								
	The Assessor.								
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: 15%; text-align: center;"><u>Market Area</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td><td>This agricultural market area consists of land located primarily in the southern part of the County that consists mostly of sandhills; the majority land use is grass, that is used for grzing cattle.</td></tr> <tr> <td style="text-align: center;">2</td><td>This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.</td></tr> <tr> <td style="text-align: center;">3</td><td>Agricultural market area three is located in the northern portion of the County and has more rolling to steep hilly land in its uppermost portion, and wells found within this area are deeper than those in market area 2.</td></tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	This agricultural market area consists of land located primarily in the southern part of the County that consists mostly of sandhills; the majority land use is grass, that is used for grzing cattle.	2	This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.	3	Agricultural market area three is located in the northern portion of the County and has more rolling to steep hilly land in its uppermost portion, and wells found within this area are deeper than those in market area 2.
<u>Market Area</u>	<u>Description of unique characteristics</u>								
1	This agricultural market area consists of land located primarily in the southern part of the County that consists mostly of sandhills; the majority land use is grass, that is used for grzing cattle.								
2	This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.								
3	Agricultural market area three is located in the northern portion of the County and has more rolling to steep hilly land in its uppermost portion, and wells found within this area are deeper than those in market area 2.								
3.	Describe the process used to determine and monitor market areas.								
	The process used by the Box Butte Assessor consists of a review of comparable sales within each market area, with special attention paid to those that border its adjacent neighbor area. Land use is also monitored in each agricultural market area.								
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.								
	The primary use of the land is the major factor utilized to identify rural residential and recreational land apart from agricultural land. Land that has no primary residential use and no agricultural use would be considered recreational. Recreational use shall be considered when land use is primarily for the preservation of land for the purposes of recreation and/or hunting.								
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?								
	Yes, but within the respective three market areas. There are also differences in well depth that are taken into account when the sites in these areas are valued.								
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.								
	The process used is the systematic review of agricultural sales questionnaires that are returned--and these are examined for any possible non-agricultural use.								
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.								
	No.								
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.								
	There are no parcels currently enrolled in the WRP in Box Butte County.								

Box Butte County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Box Butte	1	N/A	1,917	1,742	1,926	1,915	1,908	1,910	1,913	1,913
Box Butte	2	N/A	1,979	1,980	1,973	1,500	1,483	1,463	1,491	1,897
Box Butte	3	N/A	1,310	1,300	1,257	1,000	976	979	996	1,265
Dawes	4	N/A	1,500	N/A	1,400	1,200	1,200	1,100	1,100	1,325
Sheridan	1	N/A	1,350	1,300	1,200	1,195	1,185	1,175	1,150	1,244
Morrill	2	N/A	1,525	1,525	1,525	N/A	1,525	1,525	1,525	1,525
ScottsBluff	3	N/A	N/A	2,380	2,380	1,860	1,450	1,450	1,450	2,044
Sioux	1	N/A	880	750	750	740	740	700	700	746

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Box Butte	1	N/A	380	N/A	350	290	290	290	290	334
Box Butte	2	N/A	605	605	605	405	405	405	405	571
Box Butte	3	N/A	670	650	650	415	415	415	415	630
Dawes	4	N/A	518	N/A	475	450	450	425	425	488
Sheridan	1	N/A	550	525	500	490	465	455	450	497
Morrill	2	N/A	435	N/A	400	N/A	385	385	385	396
ScottsBluff	3	N/A	N/A	375	375	330	310	310	280	343
Sioux	1	N/A	510	390	370	365	365	355	335	377

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Box Butte	1	N/A	297	285	292	293	287	286	285	286
Box Butte	2	N/A	314	315	310	309	311	310	310	311
Box Butte	3	N/A	353	346	323	319	325	300	300	313
Dawes	4	N/A	400	375	375	325	325	300	300	320
Sheridan	1	N/A	375	375	365	355	355	290	260	290
Morrill	2	N/A	255	255	255	N/A	255	255	255	255
ScottsBluff	3	N/A	N/A	270	270	260	260	260	240	252
Sioux	1	N/A	305	290	290	280	280	250	256	261

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Box Butte County

County Overview

Box Butte County encompasses a total of 1,078 square miles of land, and agricultural land by majority land use is approximately 47% grass 28% dry land and about 23% irrigated. The remaining two percent is classified as waste and other. Dawes County borders Box Butte to the north, Sheridan County to the east, Morrill County to the south (with a very small portion of Scotts Bluff County touching the southwest corner), and Sioux County is to the west.

The County has defined three agricultural market areas based on topography, soil type and availability of water. Agricultural Market Area One is located primarily in the southern part of the County and consists mostly sand hills and the majority use of the land is grass for grazing cattle. Market Area Two agricultural land comprises the central portion of the County that has richer soils and a fairly level to slightly rolling topography. Agricultural Market Area Three has more rolling to steep, hilly land, and irrigation wells found in this northern area are necessarily deeper than those in Market Area 2.

Box Butte County lies within the Upper Niobrara White NRD. “In 2003, the UNWNRD [Upper Niobrara White NRD] established a stay on new high capacity wells to prevent the over-appropriation of the water supply. Working with Nebraska Department of Natural Resources (DNR), the UNWNRD strives to maintain a balance of supply and demand for ground and surface water. Currently, DNR has determined that the majority of the UNWNRD is fully appropriated. Fully appropriated means the balance between the water supply and demand has been reached...no new high capacity wells or surface water rights are allowed in this area” (taken from the UNWNRD website).

Description of Analysis

Initial analysis of the Box Butte County agricultural sales indicated that it was time disproportionate. The original sample was expanded with comparable sales from Box Butte’s neighboring counties to ensure time proportionality while maintaining representativeness by Majority Land Use. This produced a sample containing seventy-three sales for the three-year time period of the sales study.

For assessment year 2014, the Assessor made the following overall increases to the three land classes: irrigated and dry land was raised 27%, and grass was raised approximately 16%. Analysis of the grass values indicates assessment levels are within acceptable range, and are similar to adjoining counties. Although it appears that the dry class of land in Market Areas Two and Three are between 67-69% (using both the 95% and 80% MLU’s), it should be noted that the values established by the Assessor are determined to be acceptable (all three measures of central tendency in Area Three are within acceptable range—at the 95% MLU level) and both areas are significantly above the average abstract range of dry values per acre compared with its neighbors: Box Butte Area 2 \$571; Box Butte Area 3 \$630; Dawes Area 4 \$488; Morrill Area 2 \$396; Sioux Area 1 \$377 and Sheridan \$497.

2014 Agricultural Correlation Section for Box Butte County

However, the irrigated land class in agricultural Market Area Three does not appear to be equalized with either of its southern counterparts, Market Areas One and Two, since irrigated assessments increased 23-50% in areas One and Two this year, but only 5% in Area Three. A chart demonstrating that the irrigated values in Market Area Three have not kept pace with the other two areas for longer than this assessment year follows:

	Abstract Avg Irrigated Values % Change Calculations			
	2008	2014	Total	Avg Yearly
Box Butte 1	429	1913	346%	49%
Box Butte 2	546	1897	247%	35%
Box Butte 3	588	1265	115%	16%

While the Assessor has established the market areas based on well depths and topography, well maps and crop maps indicate that most irrigated parcels are in the area just north of the Market Area Two boundary, where physical characteristics appear to be very similar to Area Two. Further, while irrigated assessments have been held back in Area Three over time, comparing dry and grass values in Areas Two and Three supports that the market is very similar.

Because there has historically been a shortage of irrigated sales in Area Three and analysis supports the market is similar, sales analysis was conducted combining irrigated sales in Areas Two and Three, keeping the same dry and grass values for Area Three. If 80% MLU irrigated sales occurring in both Market Areas Two and Three were combined, and Market Area Three irrigated values were applied, the following would be the level of value of irrigated land:

Median	51.47%	AAD	12.75%
Mean	59.54%	PRD	106.92%
W/ Mean	55.69%	COD	24.76%

Therefore, a non-binding recommendation for increase to irrigated land in Area Three will be made.

Sales Qualification

The Box Butte County Assessor has developed consistent procedures that are utilized for sales verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for the exclusion from the qualified sales sample. All qualified agricultural sales are available for analysis and review. There is no evidence of excessive trimming in the file.

2014 Agricultural Correlation Section for Box Butte County

Equalization and Quality of Assessment

It is determined that while grass and dry values are equalized within the County, the irrigated class of land in agricultural Market Area Three is not equalized with its neighboring market area to the south—Area Two.

Level of Value

The recommendation of the Property Tax Administrator is to increase irrigated land in Box Butte Market Area Three by 40% to bring the area's irrigated subclass level of value to the midpoint of the acceptable ranges. The resulting increase would not adversely affect the overall level of value of agricultural land within the County.

07 Box Butte**RESIDENTIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 305
 Total Sales Price : 29,121,118
 Total Adj. Sales Price : 29,090,118
 Total Assessed Value : 28,102,208
 Avg. Adj. Sales Price : 95,377
 Avg. Assessed Value : 92,138

MEDIAN : 98
 WGT. MEAN : 97
 MEAN : 99
 COD : 07.00
 PRD : 102.14

COV : 17.96
 STD : 17.72
 Avg. Abs. Dev : 06.87
 MAX Sales Ratio : 262.83
 MIN Sales Ratio : 21.84

95% Median C.I. : 97.52 to 98.56
 95% Wgt. Mean C.I. : 95.40 to 97.81
 95% Mean C.I. : 96.68 to 100.66

*Printed: 4/2/2014 2:26:48PM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	32	98.97	103.37	99.27	09.02	104.13	58.26	205.40	97.93 to 101.10	96,308	95,606
01-JAN-12 To 31-MAR-12	29	98.63	101.19	97.45	07.94	103.84	68.65	211.06	96.94 to 99.85	112,069	109,216
01-APR-12 To 30-JUN-12	38	98.40	96.55	97.93	06.18	98.59	44.61	143.08	97.52 to 99.30	83,169	81,444
01-JUL-12 To 30-SEP-12	32	97.90	95.41	94.83	03.98	100.61	65.79	101.69	95.99 to 98.70	103,532	98,177
01-OCT-12 To 31-DEC-12	42	95.80	95.83	94.94	04.55	100.94	68.91	138.67	94.63 to 97.24	88,681	84,193
01-JAN-13 To 31-MAR-13	25	98.66	99.33	98.27	03.55	101.08	92.69	140.34	96.58 to 99.31	92,176	90,586
01-APR-13 To 30-JUN-13	46	97.65	96.90	94.18	07.08	102.89	55.46	141.37	94.27 to 99.68	113,007	106,425
01-JUL-13 To 30-SEP-13	61	98.07	101.08	97.73	10.01	103.43	21.84	262.83	96.09 to 99.12	82,910	81,027
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	131	98.40	98.96	97.33	06.77	101.67	44.61	211.06	98.02 to 98.77	97,750	95,139
01-OCT-12 To 30-SEP-13	174	97.26	98.45	96.03	07.16	102.52	21.84	262.83	96.02 to 98.55	93,591	89,879
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	141	97.73	97.03	96.22	05.77	100.84	44.61	211.06	96.94 to 98.24	95,376	91,773
<u>ALL</u>	305	98.14	98.67	96.60	07.00	102.14	21.84	262.83	97.52 to 98.56	95,377	92,138

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	256	98.16	97.99	97.34	03.04	100.67	87.32	143.08	97.63 to 98.59	94,115	91,610
20	28	97.40	111.30	100.29	33.32	110.98	44.61	262.83	85.74 to 111.17	71,171	71,378
81	8	92.14	84.89	84.20	17.68	100.82	55.46	116.94	55.46 to 116.94	180,250	151,779
82	12	98.24	88.45	89.83	18.85	98.46	21.84	115.21	68.65 to 112.79	125,583	112,810
83	1	151.68	151.68	151.68	00.00	100.00	151.68	151.68	N/A	55,000	83,424
<u>ALL</u>	305	98.14	98.67	96.60	07.00	102.14	21.84	262.83	97.52 to 98.56	95,377	92,138

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	303	98.14	98.75	96.68	06.97	102.14	21.84	262.83	97.52 to 98.59	95,248	92,090
06											
07	2	87.51	87.51	86.55	12.51	101.11	76.56	98.45	N/A	115,000	99,534
<u>ALL</u>	305	98.14	98.67	96.60	07.00	102.14	21.84	262.83	97.52 to 98.56	95,377	92,138

07 Box Butte**RESIDENTIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 305	MEDIAN : 98	COV : 17.96	95% Median C.I. : 97.52 to 98.56
Total Sales Price : 29,121,118	WGT. MEAN : 97	STD : 17.72	95% Wgt. Mean C.I. : 95.40 to 97.81
Total Adj. Sales Price : 29,090,118	MEAN : 99	Avg. Abs. Dev : 06.87	95% Mean C.I. : 96.68 to 100.66
Total Assessed Value : 28,102,208			
Avg. Adj. Sales Price : 95,377	COD : 07.00	MAX Sales Ratio : 262.83	
Avg. Assessed Value : 92,138	PRD : 102.14	MIN Sales Ratio : 21.84	

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	6	100.30	82.83	84.26	19.42	98.30	44.61	104.43	44.61 to 104.43	10,188	8,585
Less Than 30,000	24	100.80	112.83	117.66	23.16	95.89	44.61	262.83	98.66 to 103.50	19,568	23,024
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	305	98.14	98.67	96.60	07.00	102.14	21.84	262.83	97.52 to 98.56	95,377	92,138
Greater Than 14,999	299	98.09	98.99	96.63	06.74	102.44	21.84	262.83	97.52 to 98.46	97,087	93,815
Greater Than 29,999	281	97.92	97.46	96.26	05.49	101.25	21.84	205.40	97.18 to 98.38	101,852	98,041
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	6	100.30	82.83	84.26	19.42	98.30	44.61	104.43	44.61 to 104.43	10,188	8,585
15,000 TO 29,999	18	100.87	122.83	122.66	24.43	100.14	92.47	262.83	98.66 to 132.34	22,694	27,837
30,000 TO 59,999	56	98.49	103.02	102.82	10.72	100.19	21.84	205.40	97.72 to 100.24	44,326	45,577
60,000 TO 99,999	97	98.32	97.69	97.64	03.42	100.05	81.30	124.22	97.35 to 99.12	79,296	77,427
100,000 TO 149,999	88	96.14	94.85	94.74	04.09	100.12	58.26	101.35	94.92 to 97.75	122,670	116,222
150,000 TO 249,999	37	97.52	94.72	94.66	06.07	100.06	55.46	116.94	95.76 to 98.88	178,797	169,256
250,000 TO 499,999	3	98.02	96.66	96.22	01.78	100.46	93.38	98.59	N/A	345,333	332,294
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	305	98.14	98.67	96.60	07.00	102.14	21.84	262.83	97.52 to 98.56	95,377	92,138

07 Box Butte**COMMERCIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 24
 Total Sales Price : 5,203,888
 Total Adj. Sales Price : 5,183,888
 Total Assessed Value : 4,807,133
 Avg. Adj. Sales Price : 215,995
 Avg. Assessed Value : 200,297

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 101
 COD : 17.72
 PRD : 108.92

COV : 30.84
 STD : 31.15
 Avg. Abs. Dev : 16.98
 MAX Sales Ratio : 205.18
 MIN Sales Ratio : 49.03

95% Median C.I. : 92.25 to 99.10
 95% Wgt. Mean C.I. : 88.37 to 97.10
 95% Mean C.I. : 87.84 to 114.16

*Printed:4/2/2014 2:26:49PM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	2	113.75	113.75	122.48	28.70	92.87	81.10	146.39	N/A	35,500	43,481
01-JAN-11 To 31-MAR-11	2	93.61	93.61	93.63	01.43	99.98	92.27	94.95	N/A	75,750	70,929
01-APR-11 To 30-JUN-11	2	97.30	97.30	98.03	01.86	99.26	95.49	99.10	N/A	89,000	87,244
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	1	96.13	96.13	96.13	00.00	100.00	96.13	96.13	N/A	35,000	33,647
01-JAN-12 To 31-MAR-12	4	100.65	126.00	102.51	27.25	122.91	97.52	205.18	N/A	104,500	107,120
01-APR-12 To 30-JUN-12	1	94.11	94.11	94.11	00.00	100.00	94.11	94.11	N/A	70,000	65,876
01-JUL-12 To 30-SEP-12	3	96.51	90.99	90.51	06.92	100.53	78.21	98.24	N/A	111,667	101,067
01-OCT-12 To 31-DEC-12	3	95.14	94.76	93.69	01.96	101.14	91.78	97.35	N/A	182,500	170,984
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	94.63	94.63	82.88	44.08	114.18	52.92	136.33	N/A	26,444	21,918
01-JUL-13 To 30-SEP-13	4	91.60	93.48	90.70	25.64	103.07	49.03	141.69	N/A	831,250	753,960
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	6	95.22	101.55	100.70	12.72	100.84	81.10	146.39	81.10 to 146.39	66,750	67,218
01-OCT-11 To 30-SEP-12	9	97.52	107.47	96.88	15.92	110.93	78.21	205.18	94.11 to 101.67	95,333	92,356
01-OCT-12 To 30-SEP-13	9	92.25	94.16	91.01	22.38	103.46	49.03	141.69	52.92 to 136.33	436,154	396,958
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	5	95.49	95.59	96.02	01.68	99.55	92.27	99.10	N/A	72,900	69,998
01-JAN-12 To 31-DEC-12	11	97.35	105.03	95.62	13.68	109.84	78.21	205.18	91.78 to 101.67	124,591	119,137
<u>ALL</u>	24	95.81	101.00	92.73	17.72	108.92	49.03	205.18	92.25 to 99.10	215,995	200,297

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	19	96.13	98.64	94.40	09.76	104.49	52.92	146.39	92.27 to 99.10	252,415	238,284
20	4	108.72	125.21	96.64	41.90	129.56	78.21	205.18	N/A	47,000	45,419
80	1	49.03	49.03	49.03	00.00	100.00	49.03	49.03	N/A	200,000	98,058
<u>ALL</u>	24	95.81	101.00	92.73	17.72	108.92	49.03	205.18	92.25 to 99.10	215,995	200,297

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	99.62	99.62	99.62	00.00	100.00	99.62	99.62	N/A	30,000	29,886
03	23	95.49	101.06	92.69	18.37	109.03	49.03	205.18	92.25 to 98.24	224,082	207,706
04											
<u>ALL</u>	24	95.81	101.00	92.73	17.72	108.92	49.03	205.18	92.25 to 99.10	215,995	200,297

07 Box Butte**COMMERCIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 24
 Total Sales Price : 5,203,888
 Total Adj. Sales Price : 5,183,888
 Total Assessed Value : 4,807,133
 Avg. Adj. Sales Price : 215,995
 Avg. Assessed Value : 200,297

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 101
 COD : 17.72
 PRD : 108.92

COV : 30.84
 STD : 31.15
 Avg. Abs. Dev : 16.98
 MAX Sales Ratio : 205.18
 MIN Sales Ratio : 49.03

95% Median C.I. : 92.25 to 99.10
 95% Wgt. Mean C.I. : 88.37 to 97.10
 95% Mean C.I. : 87.84 to 114.16

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	119.00	131.07	125.61	33.35	104.35	81.10	205.18	N/A	20,750	26,063
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	24	95.81	101.00	92.73	17.72	108.92	49.03	205.18	92.25 to 99.10	215,995	200,297
Greater Than 14,999	24	95.81	101.00	92.73	17.72	108.92	49.03	205.18	92.25 to 99.10	215,995	200,297
Greater Than 29,999	20	95.32	94.98	92.20	12.40	103.02	49.03	146.39	92.25 to 97.52	255,044	235,144
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	119.00	131.07	125.61	33.35	104.35	81.10	205.18	N/A	20,750	26,063
30,000 TO 59,999	6	96.32	97.84	99.72	16.95	98.11	52.92	146.39	52.92 to 146.39	41,148	41,035
60,000 TO 99,999	4	94.53	105.76	106.50	13.30	99.31	92.27	141.69	N/A	75,375	80,272
100,000 TO 149,999	4	96.25	92.45	92.33	06.01	100.13	78.21	99.10	N/A	119,375	110,224
150,000 TO 249,999	2	73.64	73.64	70.90	33.42	103.86	49.03	98.24	N/A	180,000	127,622
250,000 TO 499,999	3	91.78	93.42	93.44	02.39	99.98	90.95	97.52	N/A	343,333	320,809
500,000 TO 999,999											
1,000,000 +	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	2,685,000	2,477,015
<u>ALL</u>	24	95.81	101.00	92.73	17.72	108.92	49.03	205.18	92.25 to 99.10	215,995	200,297

07 Box Butte**COMMERCIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 24	MEDIAN : 96	COV : 30.84	95% Median C.I. : 92.25 to 99.10
Total Sales Price : 5,203,888	WGT. MEAN : 93	STD : 31.15	95% Wgt. Mean C.I. : 88.37 to 97.10
Total Adj. Sales Price : 5,183,888	MEAN : 101	Avg. Abs. Dev : 16.98	95% Mean C.I. : 87.84 to 114.16
Total Assessed Value : 4,807,133			
Avg. Adj. Sales Price : 215,995	COD : 17.72	MAX Sales Ratio : 205.18	
Avg. Assessed Value : 200,297	PRD : 108.92	MIN Sales Ratio : 49.03	

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	136.33	136.33	136.33	00.00	100.00	136.33	136.33	N/A	19,000	25,902
326	1	52.92	52.92	52.92	00.00	100.00	52.92	52.92	N/A	33,888	17,934
330	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	2,685,000	2,477,015
343	1	97.52	97.52	97.52	00.00	100.00	97.52	97.52	N/A	350,000	341,327
344	8	96.32	108.79	100.67	17.47	108.07	81.10	205.18	81.10 to 205.18	53,375	53,735
349	1	146.39	146.39	146.39	00.00	100.00	146.39	146.39	N/A	45,000	65,876
350	2	117.90	117.90	119.49	20.18	98.67	94.11	141.69	N/A	75,000	89,616
352	1	99.62	99.62	99.62	00.00	100.00	99.62	99.62	N/A	30,000	29,886
353	1	97.35	97.35	97.35	00.00	100.00	97.35	97.35	N/A	127,500	124,122
386	1	94.95	94.95	94.95	00.00	100.00	94.95	94.95	N/A	77,000	73,115
406	1	98.24	98.24	98.24	00.00	100.00	98.24	98.24	N/A	160,000	157,186
470	1	78.21	78.21	78.21	00.00	100.00	78.21	78.21	N/A	125,000	97,758
477	2	70.41	70.41	75.34	30.37	93.46	49.03	91.78	N/A	260,000	195,874
494	1	90.95	90.95	90.95	00.00	100.00	90.95	90.95	N/A	360,000	327,410
528	1	92.27	92.27	92.27	00.00	100.00	92.27	92.27	N/A	74,500	68,742
<u>ALL</u>	<u>24</u>	95.81	101.00	92.73	17.72	108.92	49.03	205.18	92.25 to 99.10	215,995	200,297

07 Box Butte**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 73	MEDIAN : 71	COV : 25.07	95% Median C.I. : 66.85 to 74.71
Total Sales Price : 33,911,962	WGT. MEAN : 65	STD : 18.38	95% Wgt. Mean C.I. : 58.66 to 70.66
Total Adj. Sales Price : 33,655,362	MEAN : 73	Avg. Abs. Dev : 13.85	95% Mean C.I. : 69.09 to 77.53
Total Assessed Value : 21,761,149			
Avg. Adj. Sales Price : 461,032	COD : 19.64	MAX Sales Ratio : 126.55	
Avg. Assessed Value : 298,098	PRD : 113.38	MIN Sales Ratio : 35.24	

*Printed:4/2/2014 2:26:49PM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	10	89.87	86.48	84.35	16.38	102.53	53.65	113.79	68.60 to 111.24	364,973	307,864
01-JAN-11 To 31-MAR-11	7	91.38	91.35	81.86	14.04	111.59	66.78	126.55	66.78 to 126.55	264,935	216,872
01-APR-11 To 30-JUN-11	7	80.86	83.67	83.08	08.24	100.71	74.71	105.03	74.71 to 105.03	206,717	171,736
01-JUL-11 To 30-SEP-11	2	65.87	65.87	64.86	03.60	101.56	63.50	68.23	N/A	2,525,000	1,637,624
01-OCT-11 To 31-DEC-11	8	71.06	71.50	73.85	12.34	96.82	45.94	89.90	45.94 to 89.90	290,460	214,490
01-JAN-12 To 31-MAR-12	6	77.30	78.12	81.00	16.78	96.44	52.09	107.38	52.09 to 107.38	191,167	154,846
01-APR-12 To 30-JUN-12	4	59.08	61.34	59.57	06.14	102.97	56.69	70.53	N/A	952,125	567,155
01-JUL-12 To 30-SEP-12	3	71.96	76.22	75.57	07.42	100.86	70.34	86.36	N/A	60,600	45,797
01-OCT-12 To 31-DEC-12	8	65.68	60.84	56.64	13.26	107.42	35.24	73.51	35.24 to 73.51	458,318	259,594
01-JAN-13 To 31-MAR-13	3	61.57	62.61	66.62	07.31	93.98	56.37	69.88	N/A	323,875	215,751
01-APR-13 To 30-JUN-13	7	65.57	60.62	58.41	10.68	103.78	43.33	70.65	43.33 to 70.65	522,851	305,422
01-JUL-13 To 30-SEP-13	8	57.74	64.51	47.06	31.68	137.08	36.85	101.27	36.85 to 101.27	736,871	346,755
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	26	85.35	85.45	75.61	15.84	113.01	53.65	126.55	74.33 to 92.30	461,588	349,006
01-OCT-11 To 30-SEP-12	21	70.92	72.13	67.70	14.41	106.54	45.94	107.38	64.98 to 77.99	355,285	240,524
01-OCT-12 To 30-SEP-13	26	64.02	62.11	53.80	17.12	115.45	35.24	101.27	55.10 to 67.23	545,888	293,692
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	24	77.87	80.37	72.24	15.46	111.25	45.94	126.55	70.92 to 88.78	444,802	321,310
01-JAN-12 To 31-DEC-12	21	67.82	68.07	61.47	15.72	110.74	35.24	107.38	59.42 to 73.51	419,231	257,706
<u>ALL</u>	73	70.53	73.31	64.66	19.64	113.38	35.24	126.55	66.85 to 74.71	461,032	298,098

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	16	69.21	73.07	63.92	22.42	114.31	45.31	113.79	56.37 to 88.88	749,294	478,975
2	30	71.58	73.79	62.66	18.87	117.76	35.24	111.24	66.85 to 80.86	453,719	284,279
3	27	70.65	72.91	69.14	18.60	105.45	45.94	126.55	63.38 to 79.56	298,337	206,266
<u>ALL</u>	73	70.53	73.31	64.66	19.64	113.38	35.24	126.55	66.85 to 74.71	461,032	298,098

07 Box Butte**AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 73	MEDIAN : 71	COV : 25.07	95% Median C.I. : 66.85 to 74.71
Total Sales Price : 33,911,962	WGT. MEAN : 65	STD : 18.38	95% Wgt. Mean C.I. : 58.66 to 70.66
Total Adj. Sales Price : 33,655,362	MEAN : 73	Avg. Abs. Dev : 13.85	95% Mean C.I. : 69.09 to 77.53
Total Assessed Value : 21,761,149			
Avg. Adj. Sales Price : 461,032	COD : 19.64	MAX Sales Ratio : 126.55	
Avg. Assessed Value : 298,098	PRD : 113.38	MIN Sales Ratio : 35.24	

*Printed:4/2/2014 2:26:49PM***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
_____Irrigated_____											
County	3	61.57	55.78	50.20	19.10	111.12	35.24	70.53	N/A	493,000	247,494
2	3	61.57	55.78	50.20	19.10	111.12	35.24	70.53	N/A	493,000	247,494
_____Dry_____											
County	18	67.04	70.50	64.34	18.60	109.57	43.33	101.27	56.45 to 83.03	293,401	188,774
1	1	56.37	56.37	56.37	00.00	100.00	56.37	56.37	N/A	84,625	47,700
2	7	66.85	66.96	59.37	15.29	112.78	43.33	87.66	43.33 to 87.66	387,357	229,981
3	10	68.94	74.39	70.03	20.57	106.23	47.15	101.27	56.45 to 99.98	248,509	174,036
_____Grass_____											
County	17	70.92	75.25	67.42	16.10	111.61	52.09	126.55	66.70 to 86.36	306,380	206,547
1	7	70.34	77.08	70.31	18.54	109.63	52.09	105.03	52.09 to 105.03	289,621	203,620
2	3	71.19	71.53	70.68	01.70	101.20	69.88	73.51	N/A	394,604	278,893
3	7	70.92	75.02	62.55	19.83	119.94	52.09	126.55	52.09 to 126.55	285,329	178,470
_____ALL_____	73	70.53	73.31	64.66	19.64	113.38	35.24	126.55	66.85 to 74.71	461,032	298,098

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	15	70.53	72.73	65.60	23.66	110.87	35.24	113.79	58.73 to 89.90	626,115	410,743
1	4	61.83	70.69	59.52	38.23	118.77	45.31	113.79	N/A	890,807	530,176
2	10	69.57	73.48	69.14	21.99	106.28	35.24	111.24	58.73 to 91.38	557,250	385,269
3	1	73.34	73.34	73.34	00.00	100.00	73.34	73.34	N/A	256,000	187,752
_____Dry_____											
County	19	66.85	70.28	64.53	17.71	108.91	43.33	101.27	56.45 to 83.03	306,116	197,531
1	1	56.37	56.37	56.37	00.00	100.00	56.37	56.37	N/A	84,625	47,700
2	7	66.85	66.96	59.37	15.29	112.78	43.33	87.66	43.33 to 87.66	387,357	229,981
3	11	67.23	73.66	69.39	19.29	106.15	47.15	101.27	56.45 to 99.98	274,553	190,502
_____Grass_____											
County	21	70.92	75.62	69.18	16.62	109.31	52.09	126.55	68.23 to 86.36	417,753	288,995
1	9	70.19	74.14	66.94	16.48	110.76	52.09	105.03	59.42 to 88.88	514,383	344,340
2	4	72.35	75.84	72.37	07.34	104.79	69.88	88.78	N/A	326,515	236,302
3	8	72.26	77.18	71.36	20.73	108.16	52.09	126.55	52.09 to 126.55	354,663	253,077
_____ALL_____	73	70.53	73.31	64.66	19.64	113.38	35.24	126.55	66.85 to 74.71	461,032	298,098



2014 Analysis of Agricultural Land

What-if Box Butte Area Three Irrigated +40%

Ratio Study

Final Statistics

Confidence Intervals

County		Median	72.06%	AAD	21.25%	95% Median C.I.:	39.13%	to	102.50%
# sales	10	Mean	71.21%	COD	29.49%	95% Mean C.I.:	52.85%	to	89.57%
		Wt Mean	62.74%	PRD	113.50%	95% Wt Mean C.I.:	43.70%	to	81.78%

Total Real Property
Sum Lines 17, 25, & 30

Records : 8,185

Value : 975,333,213

Growth 2,996,485

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	282	1,676,456	26	226,620	45	397,192	353	2,300,268	
02. Res Improve Land	3,110	18,973,277	63	967,425	331	5,258,559	3,504	25,199,261	
03. Res Improvements	3,501	243,181,278	75	6,027,383	480	37,863,042	4,056	287,071,703	
04. Res Total	3,783	263,831,011	101	7,221,428	525	43,518,793	4,409	314,571,232	864,898
% of Res Total	85.80	83.87	2.29	2.30	11.91	13.83	53.87	32.25	28.86
05. Com UnImp Land	146	2,823,470	6	143,150	28	270,561	180	3,237,181	
06. Com Improve Land	496	10,006,308	21	1,006,411	32	2,412,062	549	13,424,781	
07. Com Improvements	519	71,401,579	23	9,045,704	86	10,034,437	628	90,481,720	
08. Com Total	665	84,231,357	29	10,195,265	114	12,717,060	808	107,143,682	783,255
% of Com Total	82.30	78.62	3.59	9.52	14.11	11.87	9.87	10.99	26.14
09. Ind UnImp Land	0	0	1	14,622	3	89,945	4	104,567	
10. Ind Improve Land	0	0	1	28,986	4	651,606	5	680,592	
11. Ind Improvements	0	0	1	3,532,792	4	7,396,392	5	10,929,184	
12. Ind Total	0	0	2	3,576,400	7	8,137,943	9	11,714,343	176,488
% of Ind Total	0.00	0.00	22.22	30.53	77.78	69.47	0.11	1.20	5.89
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	1	20,500	0	0	2	25,201	3	45,701	
15. Rec Improvements	1	28,650	0	0	2	272,019	3	300,669	
16. Rec Total	1	49,150	0	0	2	297,220	3	346,370	0
% of Rec Total	33.33	14.19	0.00	0.00	66.67	85.81	0.04	0.04	0.00
Res & Rec Total	3,784	263,880,161	101	7,221,428	527	43,816,013	4,412	314,917,602	864,898
% of Res & Rec Total	85.77	83.79	2.29	2.29	11.94	13.91	53.90	32.29	28.86
Com & Ind Total	665	84,231,357	31	13,771,665	121	20,855,003	817	118,858,025	959,743
% of Com & Ind Total	81.40	70.87	3.79	11.59	14.81	17.55	9.98	12.19	32.03
17. Taxable Total	4,449	348,111,518	132	20,993,093	648	64,671,016	5,229	433,775,627	1,824,641
% of Taxable Total	85.08	80.25	2.52	4.84	12.39	14.91	63.89	44.47	60.89

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	2	24,066	3,383,292		2	400,500	7,655,430
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		4	424,566	11,038,722
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					4	424,566	11,038,722

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	362	26	119	507

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	69	12,170,812	2,227	340,455,017	2,296	352,625,829
28. Ag-Improved Land	0	0	91	14,938,032	885	123,387,207	976	138,325,239
29. Ag Improvements	0	0	53	5,499,749	607	45,106,769	660	50,606,518
30. Ag Total							2,956	541,557,586

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	9	9.00	34,500	
32. HomeSite Improv Land	0	0.00	0	38	43.00	344,000	
33. HomeSite Improvements	0	0.00	0	39	0.00	4,367,127	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	5.58	12,256	
36. FarmSite Improv Land	0	0.00	0	44	159.84	312,878	
37. FarmSite Improvements	0	0.00	0	50	0.00	1,132,622	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	138	327.38	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	285	287.90	1,071,990	294	296.90	1,106,490	
32. HomeSite Improv Land	408	419.34	3,328,220	446	462.34	3,672,220	
33. HomeSite Improvements	358	0.00	30,313,878	397	0.00	34,681,005	323,639
34. HomeSite Total				691	759.24	39,459,715	
35. FarmSite UnImp Land	113	169.60	240,283	117	175.18	252,539	
36. FarmSite Improv Land	509	2,350.68	4,050,103	553	2,510.52	4,362,981	
37. FarmSite Improvements	575	0.00	14,792,891	625	0.00	15,925,513	848,205
38. FarmSite Total				742	2,685.70	20,541,033	
39. Road & Ditches	1,997	5,789.32	0	2,135	6,116.70	0	
40. Other- Non Ag Use	2	6.27	6,935	2	6.27	6,935	
41. Total Section VI				1,433	9,567.91	60,007,683	1,171,844

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	5,272.97	15.05%	10,106,353	15.08%	1,916.63
47. 2A1	67.18	0.19%	117,013	0.17%	1,741.78
48. 2A	5,937.28	16.95%	11,435,108	17.06%	1,925.98
49. 3A1	65.51	0.19%	125,452	0.19%	1,915.01
50. 3A	8,811.67	25.15%	16,812,889	25.08%	1,908.03
51. 4A1	10,534.44	30.07%	20,122,909	30.02%	1,910.20
52. 4A	4,343.50	12.40%	8,310,289	12.40%	1,913.27
53. Total	35,032.55	100.00%	67,030,013	100.00%	1,913.36
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,735.83	28.32%	1,039,618	32.19%	380.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	3,045.48	31.53%	1,065,965	33.00%	350.02
58. 3D1	24.71	0.26%	7,166	0.22%	290.00
59. 3D	1,240.98	12.85%	359,889	11.14%	290.00
60. 4D1	1,938.16	20.07%	562,075	17.40%	290.00
61. 4D	673.64	6.97%	195,361	6.05%	290.01
62. Total	9,658.80	100.00%	3,230,074	100.00%	334.42
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,832.43	3.00%	1,140,143	3.11%	297.50
65. 2G1	61.56	0.05%	17,544	0.05%	284.99
66. 2G	7,292.54	5.70%	2,130,102	5.81%	292.09
67. 3G1	127.28	0.10%	37,296	0.10%	293.02
68. 3G	16,519.70	12.92%	4,747,815	12.96%	287.40
69. 4G1	59,922.07	46.86%	17,114,793	46.72%	285.62
70. 4G	40,118.15	31.37%	11,444,568	31.24%	285.27
71. Total	127,873.73	100.00%	36,632,261	100.00%	286.47
Irrigated Total	35,032.55	20.02%	67,030,013	62.54%	1,913.36
Dry Total	9,658.80	5.52%	3,230,074	3.01%	334.42
Grass Total	127,873.73	73.06%	36,632,261	34.18%	286.47
72. Waste	1,515.99	0.87%	45,487	0.04%	30.00
73. Other	948.64	0.54%	234,160	0.22%	246.84
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	175,029.71	100.00%	107,171,995	100.00%	612.31

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	54,971.07	54.81%	108,763,867	57.18%	1,978.57
47. 2A1	4,164.78	4.15%	8,248,334	4.34%	1,980.50
48. 2A	25,174.99	25.10%	49,666,500	26.11%	1,972.85
49. 3A1	87.47	0.09%	131,205	0.07%	1,500.00
50. 3A	4,531.09	4.52%	6,719,155	3.53%	1,482.90
51. 4A1	9,501.88	9.47%	13,904,327	7.31%	1,463.32
52. 4A	1,854.67	1.85%	2,764,441	1.45%	1,490.53
53. Total	100,285.95	100.00%	190,197,829	100.00%	1,896.56
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	48,929.95	51.69%	29,602,696	54.81%	605.00
56. 2D1	3,266.92	3.45%	1,976,486	3.66%	605.00
57. 2D	26,170.52	27.65%	15,833,197	29.32%	605.00
58. 3D1	117.70	0.12%	47,668	0.09%	405.00
59. 3D	2,623.91	2.77%	1,062,692	1.97%	405.00
60. 4D1	12,354.79	13.05%	5,003,717	9.26%	405.00
61. 4D	1,189.97	1.26%	481,932	0.89%	405.00
62. Total	94,653.76	100.00%	54,008,388	100.00%	570.59
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	12,523.29	14.60%	3,935,966	14.77%	314.29
65. 2G1	446.14	0.52%	140,653	0.53%	315.27
66. 2G	19,127.85	22.30%	5,932,450	22.26%	310.15
67. 3G1	148.00	0.17%	45,704	0.17%	308.81
68. 3G	8,247.07	9.61%	2,561,668	9.61%	310.62
69. 4G1	29,596.08	34.50%	9,167,644	34.40%	309.76
70. 4G	15,697.74	18.30%	4,866,904	18.26%	310.04
71. Total	85,786.17	100.00%	26,650,989	100.00%	310.67
Irrigated Total	100,285.95	34.87%	190,197,829	69.89%	1,896.56
Dry Total	94,653.76	32.91%	54,008,388	19.85%	570.59
Grass Total	85,786.17	29.83%	26,650,989	9.79%	310.67
72. Waste	1,275.38	0.44%	38,268	0.01%	30.01
73. Other	5,624.14	1.96%	1,237,072	0.45%	219.96
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	287,625.40	100.00%	272,132,546	100.00%	946.14

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	9,799.21	63.19%	12,840,799	65.45%	1,310.39
47. 2A1	68.25	0.44%	88,725	0.45%	1,300.00
48. 2A	4,207.29	27.13%	5,286,858	26.95%	1,256.59
49. 3A1	4.37	0.03%	4,370	0.02%	1,000.00
50. 3A	456.79	2.95%	445,940	2.27%	976.25
51. 4A1	896.36	5.78%	877,871	4.47%	979.37
52. 4A	76.46	0.49%	76,180	0.39%	996.34
53. Total	15,508.73	100.00%	19,620,743	100.00%	1,265.14
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	50,095.75	60.62%	33,564,232	64.43%	670.00
56. 2D1	176.32	0.21%	114,612	0.22%	650.02
57. 2D	21,220.82	25.68%	13,793,900	26.48%	650.02
58. 3D1	141.75	0.17%	58,826	0.11%	415.00
59. 3D	3,420.92	4.14%	1,419,682	2.73%	415.00
60. 4D1	6,949.07	8.41%	2,883,890	5.54%	415.00
61. 4D	629.18	0.76%	261,112	0.50%	415.00
62. Total	82,633.81	100.00%	52,096,254	100.00%	630.45
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	11,306.12	11.89%	3,991,436	13.41%	353.03
65. 2G1	127.65	0.13%	44,120	0.15%	345.63
66. 2G	16,558.92	17.42%	5,352,094	17.98%	323.22
67. 3G1	114.55	0.12%	36,563	0.12%	319.19
68. 3G	9,354.25	9.84%	3,040,714	10.21%	325.06
69. 4G1	21,681.73	22.81%	6,513,145	21.88%	300.40
70. 4G	35,917.63	37.78%	10,789,145	36.25%	300.39
71. Total	95,060.85	100.00%	29,767,217	100.00%	313.14
Irrigated Total	15,508.73	7.85%	19,620,743	19.19%	1,265.14
Dry Total	82,633.81	41.82%	52,096,254	50.95%	630.45
Grass Total	95,060.85	48.10%	29,767,217	29.11%	313.14
72. Waste	1,210.68	0.61%	36,334	0.04%	30.01
73. Other	3,198.81	1.62%	724,814	0.71%	226.59
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	197,612.88	100.00%	102,245,362	100.00%	517.40

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	12,068.23	23,142,304	138,759.00	253,706,281	150,827.23	276,848,585
77. Dry Land	0.00	0	4,682.71	2,539,938	182,263.66	106,794,778	186,946.37	109,334,716
78. Grass	0.00	0	2,341.34	689,823	306,379.41	92,360,644	308,720.75	93,050,467
79. Waste	0.00	0	96.21	2,886	3,905.84	117,203	4,002.05	120,089
80. Other	0.00	0	157.66	30,259	9,613.93	2,165,787	9,771.59	2,196,046
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	19,346.15	26,405,210	640,921.84	455,144,693	660,267.99	481,549,903

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	150,827.23	22.84%	276,848,585	57.49%	1,835.53
Dry Land	186,946.37	28.31%	109,334,716	22.70%	584.85
Grass	308,720.75	46.76%	93,050,467	19.32%	301.41
Waste	4,002.05	0.61%	120,089	0.02%	30.01
Other	9,771.59	1.48%	2,196,046	0.46%	224.74
Exempt	0.00	0.00%	0	0.00%	0.00
Total	660,267.99	100.00%	481,549,903	100.00%	729.32

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

07 Box Butte

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	294,792,522	314,571,232	19,778,710	6.71%	864,898	6.42%
02. Recreational	50,099	346,370	296,271	591.37%	0	591.37%
03. Ag-Homesite Land, Ag-Res Dwelling	38,884,270	39,459,715	575,445	1.48%	323,639	0.65%
04. Total Residential (sum lines 1-3)	333,726,891	354,377,317	20,650,426	6.19%	1,188,537	5.83%
05. Commercial	104,295,325	107,143,682	2,848,357	2.73%	783,255	1.98%
06. Industrial	11,637,723	11,714,343	76,620	0.66%	176,488	-0.86%
07. Ag-Farmsite Land, Outbuildings	19,954,005	20,541,033	587,028	2.94%	848,205	-1.31%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	135,887,053	139,399,058	3,512,005	2.58%	1,807,948	1.25%
10. Total Non-Agland Real Property	469,613,944	493,783,310	24,169,366	5.15%	2,996,485	4.51%
11. Irrigated	217,262,784	276,848,585	59,585,801	27.43%		
12. Dryland	85,968,831	109,334,716	23,365,885	27.18%		
13. Grassland	80,453,867	93,050,467	12,596,600	15.66%		
14. Wasteland	120,079	120,089	10	0.01%		
15. Other Agland	2,193,228	2,196,046	2,818	0.13%		
16. Total Agricultural Land	385,998,789	481,549,903	95,551,114	24.75%		
17. Total Value of all Real Property (Locally Assessed)	855,612,733	975,333,213	119,720,480	13.99%	2,996,485	13.64%

**2014
BOX BUTTE COUNTY
THREE YEAR PLAN
OF ASSESSMENT**

Requirement

The assessor shall prepare a plan of assessment, pursuant to Neb. Laws 2005, LB 263 Section 9, on or before June 15 each year. The assessor shall present the plan to the county board of equalization on or before July 31 each year. A copy of the plan and any amendments made shall be sent to the Department of Revenue Property Assessment Division on or before October 31 each year.

General Description of Real Property in Box Butte County

Per 2012 County Abstract, Box Butte County consists of the following real property types:

	Parcels	% of Total	% of Taxable Value
Residential	4,488	55	35.38
Commercial	800	10	12.31
Industrial	6	<1	1.38
Recreational	2	<1	0
Agricultural	2,823	35	50.93
	-----	-----	-----
Totals	8,119	100	100

Current Resources

• Staff *

- Assessor with current certification and hours of continuing education
- Deputy with current certification and hours of continuing education
- Two full-time clerical employees
- Hired appraiser from Stanard Appraisal
 - Our lister is employed by Stanard Appraisal
 - Part-time, local

• Budget

- Our fiscal year is July 1-June 30 each year
 - The adopted budget for 2013-2014 year is \$243,990
 - \$65,000 is budgeted for reappraisal
 - \$5,000 is budgeted for pick up work & TERC

- Equipment
 - CAMA program with MIPS – converted in June 2013
 - Server 2013
 - Internet access with local provider
 - Four workstations
 - GIS contracted with GIS Workshop, Inc.

Current Assessment Procedures

- Update ownership by receipt of real estate transfers from register of deeds office
- Maintain sales file with monthly qualified sales
 - Conduct sales study
- Receive building permits from the City's Building and Zoning office
 - Review properties as "pick-up" work annually
- Zoning is county wide, however the county does not enforce building permits for rural improvements
 - Our pick-up work for rural is currently by discovery
 - The Assessor's office promotes rural property owners to complete an Information Statement Form in the office
- Data collection is only done as budget allows
 - Application for value change from discovery is applied annually between January 1 and March 19 each year
- Approaches to value are used in accordance with IAAO mass appraisal techniques
 - **Income approach** is applied to commercial properties
 - Collected income and expense data
 - Analyzed data with market depreciation
 - **Cost approach** is used for all improved parcels
 - Marshall & Swift pricing system is used
 - Market depreciation applied
 - **Market approach** is used on all properties in regard to market depreciation
- Agricultural land sales are studied and valuations adjusted accordingly in their respective market areas
 - Agricultural land has three market areas
- Change of value notices are sent pursuant state statute 77-1315
- Levels of value are published in local newspapers and delivered to local radio station pursuant state statute 77-1315

Level of Value, Quality, and Uniformity for 2013 Assessment

	Median	COD	PRD
Residential	94%	19.56	105.73
Commercial	98%	12.56	103.93
Agricultural land	69%	16.96	108.95

Assessment Actions Planned for Assessment Year 2014

- Residential
 - Alliance
 - Implement new cost index and apply reappraisal information to set new values with market depreciation
 - Hemingford
 - Study sales and adjust subclasses accordingly if needed
 - Rural Residential
 - **Enforce use of Improvement Information Statement in lieu of a building permit**
 - Study sales and adjust values accordingly
- Commercial
 - Alliance
 - Study sales and adjust values accordingly
 - Hemingford
 - Study sales and adjust values accordingly
 - Rural
 - **Enforce use of Improvement Information Statement in lieu of a building permit**
 - Study sales and adjust values accordingly
- Agricultural land
 - Study sales and make adjustments if necessary
 - GIS land use is complete until next update of fly-over

Assessment Actions Planned for Assessment Year 2015

- Residential
 - Alliance
 - Study sales and adjust if necessary
 - Inspect properties according to building permits and through discovery
 - Hemingford
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust accordingly
 - Rural Residential
 - Start the review process for rural properties
 - Inspect properties through Improvement Information Statement and through discovery
 - Study sales and make adjustments if necessary
- Commercial
 - Alliance
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust values accordingly
 - Hemingford
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust values accordingly
 - Rural
 - Start the review process for rural properties
 - Inspect properties through Improvement Information Statement and through discovery
 - Study sales and make adjustments if necessary
- Agricultural land
 - Study sales and make adjustments if necessary

Assessment Actions Planned for Assessment Year 2016

Residential

- Alliance
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
- Hemingford
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
- Rural Residential
 - Continue with review process
 - Study sales and adjust if necessary

Commercial

- Hemingford
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
- Alliance
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
- Rural
 - Continue with review process
 - Study sales and adjust if necessary

Agricultural land

- Study sales and make adjustments if necessary

2014 Assessment Survey for Box Butte County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$251,860
7.	Adopted budget, or granted budget if different from above:
	\$243,990
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$70,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$8,400
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500
12.	Other miscellaneous funds:
	\$500
13.	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.	Are cadastral maps currently being used?
	No, the County uses their GIS system.
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, both property record information and maps. The web address is http://boxbutte.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The Deputy Assessor.
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Alliance and Hemingford.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal
2.	GIS Services:
	GIS Workshop
3.	Other services:
	GIS Workshop, MIPS

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Occasionally, the County uses Stanard Appraisal.
2.	If so, is the appraisal or listing service performed under contract?
	Yes, when used.
3.	What appraisal certifications or qualifications does the County require?
	Stanard Appraisal has General Certified appraisers.
4.	Have the existing contracts been approved by the PTA?
	The Assessor is unsure.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes when used.

2014 Certification for Box Butte County

This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Box Butte County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

