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2014 Commission Summary for ScottsBluff County

Residential Real Property - Current

Number of Sales	1040	Median	92.64
Total Sales Price	\$123,283,064	Mean	95.26
Total Adj. Sales Price	\$123,283,064	Wgt. Mean	91.66
Total Assessed Value	\$113,003,352	Average Assessed Value of the Base	\$83,465
Avg. Adj. Sales Price	\$118,541	Avg. Assessed Value	\$108,657

Confidence Interval - Current

95% Median C.I	91.93 to 93.73
95% Wgt. Mean C.I	90.56 to 92.76
95% Mean C.I	93.67 to 96.85
% of Value of the Class of all Real Property Value in the	54.26
% of Records Sold in the Study Period	7.26
% of Value Sold in the Study Period	9.45

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	979	93	93.49
2012	896	94	94.26
2011	938	95	95
2010	1,021	95	95

2014 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	99	Median	93.67
Total Sales Price	\$17,335,090	Mean	95.30
Total Adj. Sales Price	\$17,335,090	Wgt. Mean	89.80
Total Assessed Value	\$15,567,626	Average Assessed Value of the Base	\$209,083
Avg. Adj. Sales Price	\$175,102	Avg. Assessed Value	\$157,249

Confidence Interval - Current

95% Median C.I	88.63 to 98.52
95% Wgt. Mean C.I	83.30 to 96.31
95% Mean C.I	88.21 to 102.39
% of Value of the Class of all Real Property Value in the County	20.47
% of Records Sold in the Study Period	4.59
% of Value Sold in the Study Period	3.45

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	100	96	96.44
2012	88	97	97.43
2011	120	98	98
2010	143	96	96

2014 Opinions of the Property Tax Administrator for Scotts Bluff 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	93	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Scotts Bluff County

Assessment actions taken to address the residential class of property consisted of the following: neighborhoods within Scottsbluff valuation groups 13 and 14 had improvements increased to match market; valuation group 20 (Gering) improvements received an increase to match market. Both valuation groups 40 (Mitchell) and 50 (Morrill) improvements were also raised to ensure compliance. The Rural residential valuation groups 81 and 82 improvements were also increased to ensure compliance.

2014 Residential Assessment Survey for ScottsBluff County

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2014 Residential Correlation Section for Scotts Bluff County

County Overview

Scotts Bluff County lies along the westernmost edge of Nebraska's Panhandle, and as of 2012 the population is listed as 36,964. Major occupations within the County are health care, services, finance, construction and agriculture. The cities of Scottsbluff and Gering probably have the most viable, competitive residential market, followed by the rural residential subclass. The Assessor has established thirteen unique valuation groupings—the city of Scottsbluff has four based on market and geographic location, and the rural residential has three groupings based on whether or not the parcels are within a subdivision, not in a subdivision or are IOLL.

Description of Analysis

The sample of 1,040 residential sales is adequate, and all thirteen valuation groups were represented. All three measures of central tendency are within acceptable range, and all valuation groupings have medians that also fall within acceptable range. Under the heading property type, it appears that the 07 Mobile Home designation is not equalized. However, this subclass is made up of fourteen sales occurring in five valuation groupings and therefore is not a homogenous subclass by valuation group.

Sales Qualification

Scotts Bluff County utilizes a consistent procedure for both residential sales qualification and verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County notes section to substantiate the reason for the exclusion from the qualified sales sample. Thus, all qualified residential sales are available for analysis. There is no evidence of excessive trimming in the 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. Scotts Bluff County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment of the residential property class.

Regarding the six-year physical review cycle of all property this was completed in assessment year 2013.

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Scotts Bluff County is 93%.

2014 Commercial Assessment Actions for Scotts Bluff County

The Scotts Bluff County Assessor took the following actions to address the commercial property class for the current assessment year: Scottsbluff valuation groups 12, 13 and 14 received increases to improvements only to bring these within acceptable range; commercial improvements in valuation group 40 (Mitchell) were raised to bring these closer to market value, and improvements in the valuation group 80 (Rural) were increased to closer match the market.

2014 Commercial Assessment Survey for ScottsBluff County

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	Sales of commercial vacant lots within each of the unique valuation groupings are reviewed and a market value is applied accordingly.																																																			
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	Note that with the exception of the "Rural" valuation grouping (80), the geographic descriptions of the commercial groups are virtually identical to the residential valuation groups.																																																			

2014 Commercial Correlation Section for Scotts Bluff County

County Overview

Scotts Bluff County with a listed 2012 population of 36,964 is the sixth largest Nebraska County (by population). Although named Scotts Bluff County, the County seat is actually the City of Gering, with the City of Scottsbluff being the largest in the County. Both cities have commercial activity, but perhaps Scottsbluff has the most viable, competitive commercial market. Commercial employers consist of retail, healthcare, service businesses and agriculture.

Description of Analysis

The sample obtained from the three-year timeframe of the sales study consists of ninety-nine qualified sales. Of these, forty seven occurred in the Scottsbluff valuation groupings and twenty-two occurred in the Gering valuation grouping (ten were in the rural commercial group). Two of the three overall measures of central tendency are within acceptable range, and all valuation groups with a significant number of sales have medians within acceptable range. Under the heading "Property Type," it would appear that range 02 (multi-family commercial) is outside of acceptable range. However, a closer examination of the eight sales that constitute this subclass shows that they fall within four valuation groupings and are therefore not a homogeneous subclass. Therefore, no non-binding recommendation will be made for an adjustment to any subclass.

Sales Qualification

The Scotts Bluff County Assessor has 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. The remaining commercial properties for the six-year physical review cycle were completed in 2013.

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. Scotts Bluff County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment of the commercial property class.

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Scotts Bluff County is 94%.

2014 Agricultural Assessment Actions for Scotts Bluff County

For assessment year 2014, the Assessor made overall adjustments to agricultural land to closer match 75% of market value: irrigated land received a 27% increase, dry was raised 25% and the grass land class was increased by 14%.

2014 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:								
	The Assessor's 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="text-align: center;"><u>Description of unique characteristics</u></th></tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td><td>The agricultural market area is geographically located around the cities of Svcottsbluff and Gering, and is influenced by non-agricultural market factors (such as land purchased for residential or cvommercial development or use), due to the two cities growing outside of their repective boundaries.</td></tr> <tr> <td style="text-align: center;">2</td><td>The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This area also includes any growth from the major small towns--Minatare, Mitchell and Morrill. Land around the river is influenced by non-agricvltural factors such as commercial use (e.g., sand and gravel operations) and also recreational use.</td></tr> <tr> <td style="text-align: center;">3</td><td>This market area consists of all the remaining agricultural land within Scotts Bluff County that is located North and South of the aforementioned two non-ag influenced market areas. This market area is truly agricultural and is non-influenced.</td></tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	The agricultural market area is geographically located around the cities of Svcottsbluff and Gering, and is influenced by non-agricultural market factors (such as land purchased for residential or cvommercial development or use), due to the two cities growing outside of their repective boundaries.	2	The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This area also includes any growth from the major small towns--Minatare, Mitchell and Morrill. Land around the river is influenced by non-agricvltural factors such as commercial use (e.g., sand and gravel operations) and also recreational use.	3	This market area consists of all the remaining agricultural land within Scotts Bluff County that is located North and South of the aforementioned two non-ag influenced market areas. This market area is truly agricultural and is non-influenced.
<u>Market Area</u>	<u>Description of unique characteristics</u>								
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3	This market area consists of all the remaining agricultural land within Scotts Bluff County that is located North and South of the aforementioned two non-ag influenced market areas. This market area is truly agricultural and is non-influenced.								
3.	Describe the process used to determine and monitor market areas.								
	The market activity occurring within all three areas is monitored to determine and/or confirm the currently drawn boundaries of the areas. Any questions regarding land use are ultimately answered by a physical inspection.								
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.								
	<p>The process used by the Assessor to determine whether or not land should be classified as rural residential rather than agricultural would include the following factors (but is not necessarily limited to only these):</p> <ol style="list-style-type: none"> 1. No agricultural/horticultural income is generated. 2. There is no participation in FSA programs. 3. The owner has no farm insurance policy. 4. If the majority of land use is for wildlife habitat. 5. If there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule. 								
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?								
	Yes, both agricultural and rural residential home and farm sites are valued the same--provided they have the same amenities: such as a well, septic system, electricity, etc.								
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.								
	This is done primarily through the mapping department information working on splits and creating routing slips for review. Agri-Data website information is consulted, and any FSA maps brought in by taxpayers are also utilized to monitor any non-ag influence.								

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.
	Scotts Bluff County has established special valuation areas and parcels that qualify for agricultural use in these areas are valued accordingly (see the 2014 Special Value Methodology section within this report).
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The values are the same as grassland values in the non-influenced Market Area three.

Scotts Bluff County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
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
Sioux	2	N/A	1,907	1,905	1,905	N/A	1,780	1,780	1,780	1,828
Box Butte	1	N/A	1,917	1,742	1,926	1,915	1,908	1,910	1,913	1,913
Morrill	2	N/A	1,525	1,525	1,525	N/A	1,525	1,525	1,525	1,525
Morrill	3	N/A	2,300	2,300	2,300	2,195	2,195	2,195	2,195	2,251
Morrill	4	N/A	2,250	2,250	2,246	1,895	1,895	1,753	1,542	1,938
Banner	1	N/A	1,500	1,400	1,300	1,300	1,300	1,300	1,011	1,303

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
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
Sioux	2	N/A	N/A	340	340	N/A	300	300	275	320
Box Butte	1	N/A	380	N/A	350	290	290	290	290	334
Morrill	2	N/A	435	N/A	400	N/A	385	385	385	396
Morrill	3	N/A	455	455	410	410	410	410	410	420
Morrill	4	N/A	530	530	530	N/A	470	470	470	479
Banner	1	N/A	430	430	430	410	360	355	310	406

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
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
Sioux	2	N/A	300	275	275	260	250	250	250	252
Box Butte	1	N/A	297	285	292	293	287	286	285	286
Morrill	2	N/A	255	255	255	N/A	255	255	255	255
Morrill	3	N/A	325	300	275	255	255	255	255	258
Morrill	4	N/A	400	400	400	350	350	350	355	356
Banner	1	N/A	370	350	350	340	320	250	232	275

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

Amy Ramos
SCOTTS BLUFF COUNTY ASSESSOR
Gering, Ne. 69361
308-436-6627
aramos@scottsbuffcounty.org

Ruth A. Sorensen
Dept of Revenue, Property Assessment Division
1033 O St. Ste 600
Lincoln, Ne. 68508

February 20, 2014

Dear Ms Sorensen:

Below is the information regarding special valuation in Scotts Bluff County as per PAT Regulation-11-005.04

Market area I for 2014 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2014 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2014 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation for 2014.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2014. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through each Ag parcel individually to correct any inconsistencies and clean up problems for the future.

Sincerely,

Amy Ramos
Scotts Bluff County Assessor

2014 Agricultural Correlation Section for Scotts Bluff County

County Overview

Scotts Bluff County contains a total land area of 746 square miles, and the agricultural land within the County is comprised (by Majority Land Use) of approximately 48% grass, 8% dry land and about 43% irrigated land. The remaining one percent consists of waste and exempt land. Counties bordering Scotts Bluff are Sioux to the north (with a tiny portion of Box Butte touching the very northeast); Morrill lies to the east and Banner County to the south. The western part of the County borders the State of Wyoming.

The County developed three clearly defined agricultural market areas based on topography, soil type and proximity to the cities of Scottsbluff, Gering and the North Platte River. Market Area One is located around the cities of Scottsbluff and Gering and land values are influenced by buyers purchasing the land for site use (residential and commercial) rather than agricultural use. Market Area One qualifies for special value. Market Area Two runs diagonally through the County and encompasses the North Platte River, accretion land and also any growth from the small towns. Non-agricultural influences include not only residential sites, but commercial and recreational use. Therefore, Market Area Two also qualifies for special value. Agricultural Market Area Three represents the non-influenced agricultural land within the County, and consists of all land not included in Market Areas One and Two. This market area will be used to describe the level of value for both agricultural land and special value land, since the non-influenced land is utilized to determine the values set for special valuation.

The County lies within the North Platte NRD that instituted a moratorium on new water well drilling twelve years previously in 2001. “In 2007-08 the NRD worked with landowners to certify all ground water uses within the District. The NPNRD needs its surface irrigation system in order to maintain a sustainable ground water mound and is working to encourage irrigators to use their surface water first before tapping the ground water supply” (material taken from the NPNRD web site). Since the agricultural land in the County is comprised of 43% irrigated, and its value is 84% of all agricultural land value, the water supply and its regulation are of paramount importance.

Description of Analysis

Initial analysis of the three-year sample of Scotts Bluff County sales indicated that the sample was time disproportionate in the middle year (there were fewer sales in this year, than in the other two). The sample was expanded with comparable sales from Scotts Bluff’s neighboring counties to ensure time proportionality while maintaining representativeness by Majority Land Use.

A total of sixty-one sales were used in the agricultural analysis of Scotts Bluff County, and with the Assessor’s actions addressing the three agricultural land classes it is believed that the current values reflect the general agricultural economic conditions in the region. Two of the three measures of central tendency are within acceptable range and the largest Majority Land Use sales—irrigated—has a median within acceptable range. It may appear that the grass land class is in the range of 66-72% (when both the 95% and 80% MLU’s are reviewed), but if one sale

2014 Agricultural Correlation Section for Scotts Bluff County

added to the mix can drop the median by six points, it may suggest that the sale is an outlier. Further, by comparing Scotts Bluff County's average abstract grass values per acre with its neighbors, it can be seen that Scotts Bluff is within the general grass conditions within the region: Scotts Bluff \$252; Sioux \$261; Morrill overall \$263; Box Butte Area One \$286; Banner \$275.

Sales Qualification

The Scotts Bluff 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.

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. Scotts Bluff County was selected for review in 2012. It has been confirmed that the assessment actions are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the agricultural property class.

Level of Value

Based on analysis of all available information, the level of value for agricultural land is 73% of market value.

Special Valuation

Based on analysis of all available information, the level of value for special value land in Scotts Bluff County is 73% of market value.

79 Scottsbluff**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 : 1,040	MEDIAN : 93	COV : 27.46	95% Median C.I. : 91.93 to 93.73
Total Sales Price : 123,283,064	WGT. MEAN : 92	STD : 26.16	95% Wgt. Mean C.I. : 90.56 to 92.76
Total Adj. Sales Price : 123,283,064	MEAN : 95	Avg. Abs. Dev : 16.89	95% Mean C.I. : 93.67 to 96.85
Total Assessed Value : 113,003,352			
Avg. Adj. Sales Price : 118,541	COD : 18.23	MAX Sales Ratio : 358.61	
Avg. Assessed Value : 108,657	PRD : 103.93	MIN Sales Ratio : 33.93	

*Printed:4/2/2014 9:55:08AM***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	116	96.07	100.83	96.87	17.34	104.09	45.61	243.57	92.01 to 100.00	117,682	113,999
01-JAN-12 To 31-MAR-12	103	93.04	92.70	91.96	14.24	100.80	50.60	198.67	89.48 to 97.85	113,463	104,342
01-APR-12 To 30-JUN-12	147	91.78	93.41	90.61	16.90	103.09	42.55	208.02	87.71 to 94.35	109,707	99,405
01-JUL-12 To 30-SEP-12	149	94.70	95.14	91.58	18.93	103.89	40.08	209.46	91.99 to 97.82	117,667	107,762
01-OCT-12 To 31-DEC-12	126	92.37	97.63	92.76	19.65	105.25	33.93	358.61	89.17 to 95.49	117,889	109,350
01-JAN-13 To 31-MAR-13	104	94.23	97.06	93.49	19.94	103.82	37.23	196.08	90.86 to 98.66	117,931	110,251
01-APR-13 To 30-JUN-13	177	92.27	94.76	89.40	18.72	106.00	35.57	223.44	88.95 to 94.68	127,348	113,844
01-JUL-13 To 30-SEP-13	118	89.76	91.08	88.67	18.20	102.72	35.35	183.68	83.24 to 92.41	123,953	109,904
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	515	93.47	95.44	92.61	17.24	103.06	40.08	243.57	91.96 to 95.27	114,558	106,097
01-OCT-12 To 30-SEP-13	525	92.33	95.08	90.79	19.11	104.73	33.93	358.61	90.20 to 93.25	122,449	111,168
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	525	92.52	94.77	91.68	17.77	103.37	33.93	358.61	91.33 to 94.18	114,667	105,132
<u>ALL</u>	1,040	92.64	95.26	91.66	18.23	103.93	33.93	358.61	91.93 to 93.73	118,541	108,657

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	140	94.74	94.30	94.29	10.11	100.01	65.95	152.21	92.02 to 98.49	175,256	165,244
12	114	93.95	94.87	92.45	14.45	102.62	63.94	146.61	89.59 to 96.91	112,725	104,216
13	114	92.05	96.70	91.79	20.03	105.35	41.18	196.08	86.51 to 95.93	84,964	77,991
14	103	92.33	101.86	95.28	28.44	106.91	37.23	358.61	89.24 to 96.05	62,917	59,950
20	260	92.34	92.48	91.22	16.54	101.38	37.30	223.44	89.40 to 93.83	128,647	117,349
30	17	92.32	109.83	90.54	33.16	121.31	45.61	198.67	85.68 to 158.10	31,318	28,354
40	40	92.77	99.60	94.08	21.93	105.87	54.48	202.31	85.80 to 102.75	82,294	77,421
50	19	92.10	98.36	94.55	27.02	104.03	40.08	210.52	73.65 to 118.76	74,795	70,722
60	21	94.18	100.90	91.87	23.18	109.83	35.35	163.51	88.43 to 122.18	45,277	41,594
70	26	95.14	99.39	95.93	15.20	103.61	74.23	154.76	86.33 to 107.36	73,200	70,219
81	54	92.34	93.32	90.66	14.32	102.93	51.04	174.19	85.82 to 93.89	144,297	130,826
82	122	91.84	90.26	86.81	19.94	103.97	33.93	184.14	84.89 to 95.50	163,672	142,076
83	10	99.32	101.48	92.84	26.71	109.31	40.37	209.46	70.27 to 119.85	42,264	39,237
<u>ALL</u>	1,040	92.64	95.26	91.66	18.23	103.93	33.93	358.61	91.93 to 93.73	118,541	108,657

79 Scottsbluff**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 : 1,040	MEDIAN : 93	COV : 27.46	95% Median C.I. : 91.93 to 93.73
Total Sales Price : 123,283,064	WGT. MEAN : 92	STD : 26.16	95% Wgt. Mean C.I. : 90.56 to 92.76
Total Adj. Sales Price : 123,283,064	MEAN : 95	Avg. Abs. Dev : 16.89	95% Mean C.I. : 93.67 to 96.85
Total Assessed Value : 113,003,352			
Avg. Adj. Sales Price : 118,541	COD : 18.23	MAX Sales Ratio : 358.61	
Avg. Assessed Value : 108,657	PRD : 103.93	MIN Sales Ratio : 33.93	

*Printed: 4/2/2014 9:55:08AM***PROPERTY TYPE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,025	92.58	95.09	91.62	18.10	103.79	33.93	358.61	91.85 to 93.58	119,763	109,723
06	1	40.37	40.37	40.37	00.00	100.00	40.37	40.37	N/A	64,900	26,198
07	14	104.07	111.29	110.80	19.07	100.44	70.27	196.08	88.03 to 119.85	32,946	36,503
<u>ALL</u>	<u>1,040</u>	92.64	95.26	91.66	18.23	103.93	33.93	358.61	91.93 to 93.73	118,541	108,657

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	4	107.25	139.71	138.97	35.23	100.53	100.78	243.57	N/A	3,600	5,003
Less Than 15,000	24	107.75	125.19	127.85	38.67	97.92	41.18	243.57	93.33 to 158.10	9,248	11,823
Less Than 30,000	76	103.60	119.06	118.15	34.58	100.77	37.23	243.57	95.50 to 125.09	17,761	20,985
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,036	92.62	95.09	91.66	18.12	103.74	33.93	358.61	91.86 to 93.63	118,985	109,057
Greater Than 14,999	1,016	92.52	94.55	91.60	17.53	103.22	33.93	358.61	91.83 to 93.51	121,123	110,944
Greater Than 29,999	964	92.36	93.38	91.37	16.52	102.20	33.93	358.61	91.54 to 93.25	126,487	115,569
<u>Incremental Ranges</u>											
0 TO 4,999	4	107.25	139.71	138.97	35.23	100.53	100.78	243.57	N/A	3,600	5,003
5,000 TO 14,999	20	109.19	122.28	127.08	38.88	96.22	41.18	223.44	89.34 to 158.10	10,377	13,188
15,000 TO 29,999	52	101.05	116.23	116.24	32.72	99.99	37.23	209.46	92.33 to 125.19	21,691	25,213
30,000 TO 59,999	147	104.04	110.84	109.93	25.52	100.83	40.08	358.61	100.80 to 110.47	44,704	49,144
60,000 TO 99,999	250	92.02	91.37	91.18	17.64	100.21	35.35	166.60	89.22 to 94.01	79,007	72,038
100,000 TO 149,999	300	88.64	88.33	88.35	12.87	99.98	33.93	140.35	86.02 to 90.32	123,820	109,401
150,000 TO 249,999	209	92.74	90.75	90.69	12.43	100.07	35.57	152.21	90.40 to 95.00	188,407	170,864
250,000 TO 499,999	53	94.68	94.15	93.65	07.85	100.53	70.67	114.47	92.17 to 96.99	306,717	287,236
500,000 TO 999,999	5	90.20	85.56	85.50	08.16	100.07	71.51	95.23	N/A	566,200	484,100
1,000,000 +											
<u>ALL</u>	<u>1,040</u>	92.64	95.26	91.66	18.23	103.93	33.93	358.61	91.93 to 93.73	118,541	108,657

79 Scottsbluff**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 : 99
 Total Sales Price : 17,335,090
 Total Adj. Sales Price : 17,335,090
 Total Assessed Value : 15,567,626
 Avg. Adj. Sales Price : 175,102
 Avg. Assessed Value : 157,249

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 95
 COD : 27.45
 PRD : 106.12

COV : 37.75
 STD : 35.98
 Avg. Abs. Dev : 25.71
 MAX Sales Ratio : 243.70
 MIN Sales Ratio : 13.23

95% Median C.I. : 88.63 to 98.52
 95% Wgt. Mean C.I. : 83.30 to 96.31
 95% Mean C.I. : 88.21 to 102.39

*Printed:4/2/2014 9:55:09AM***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	90.45	90.45	93.12	03.56	97.13	87.23	93.67	N/A	495,500	461,413
01-JAN-11 To 31-MAR-11	6	92.80	83.59	75.68	21.23	110.45	42.01	104.92	42.01 to 104.92	400,000	302,707
01-APR-11 To 30-JUN-11	7	100.00	94.47	92.75	31.60	101.85	33.63	151.14	33.63 to 151.14	141,786	131,500
01-JUL-11 To 30-SEP-11	7	97.61	93.65	95.86	06.97	97.69	70.68	102.66	70.68 to 102.66	93,857	89,974
01-OCT-11 To 31-DEC-11	8	91.51	89.43	88.01	23.29	101.61	50.37	132.72	50.37 to 132.72	342,250	301,215
01-JAN-12 To 31-MAR-12	9	105.93	112.26	85.09	32.12	131.93	42.17	243.70	68.29 to 140.17	79,010	67,231
01-APR-12 To 30-JUN-12	7	79.89	80.86	86.30	27.76	93.70	20.78	140.98	20.78 to 140.98	124,571	107,503
01-JUL-12 To 30-SEP-12	9	90.04	88.68	81.93	23.49	108.24	57.80	141.56	59.61 to 109.96	178,106	145,925
01-OCT-12 To 31-DEC-12	11	107.15	104.03	103.26	36.87	100.75	13.23	178.15	55.15 to 156.13	103,277	106,643
01-JAN-13 To 31-MAR-13	3	88.63	90.40	88.40	12.92	102.26	74.10	108.46	N/A	57,000	50,386
01-APR-13 To 30-JUN-13	18	97.74	102.51	103.41	25.73	99.13	46.24	204.06	83.13 to 121.45	168,667	174,425
01-JUL-13 To 30-SEP-13	12	81.25	90.44	85.51	29.71	105.77	48.37	149.54	62.16 to 118.73	168,958	144,476
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	22	95.64	90.88	85.10	19.19	106.79	33.63	151.14	84.71 to 102.66	229,114	194,972
01-OCT-11 To 30-SEP-12	33	92.16	93.64	85.76	28.78	109.19	20.78	243.70	73.27 to 105.93	179,516	153,959
01-OCT-12 To 30-SEP-13	44	94.59	98.77	97.29	30.39	101.52	13.23	204.06	80.57 to 108.58	144,785	140,854
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	28	97.33	90.49	85.10	20.58	106.33	33.63	151.14	84.71 to 102.66	242,411	206,296
01-JAN-12 To 31-DEC-12	36	94.40	97.75	88.94	33.96	109.91	13.23	243.70	73.27 to 108.58	120,058	106,778
<u>ALL</u>	99	93.67	95.30	89.80	27.45	106.12	13.23	243.70	88.63 to 98.52	175,102	157,249

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
12	11	100.00	102.92	101.44	09.67	101.46	84.19	147.65	84.68 to 111.01	174,000	176,502
13	19	93.37	97.91	82.31	22.80	118.95	57.80	178.15	77.01 to 109.96	193,484	159,248
14	17	95.52	96.44	95.35	29.44	101.14	44.65	204.06	62.16 to 118.73	261,270	249,129
20	22	99.25	94.80	88.17	25.71	107.52	20.78	156.13	70.06 to 108.58	185,718	163,743
30	2	40.61	40.61	36.50	17.19	111.26	33.63	47.58	N/A	53,500	19,526
40	8	92.20	103.97	102.83	26.95	101.11	71.39	146.38	71.39 to 146.38	62,438	64,202
50	3	110.85	98.19	64.73	29.89	151.69	42.17	141.56	N/A	97,833	63,324
60	5	62.42	96.01	92.43	93.05	103.87	13.23	243.70	N/A	26,500	24,493
70	2	69.02	69.02	73.24	33.00	94.24	46.24	91.80	N/A	202,500	148,311
80	10	92.92	89.22	89.95	17.13	99.19	58.17	121.45	60.44 to 110.59	178,000	160,115
<u>ALL</u>	99	93.67	95.30	89.80	27.45	106.12	13.23	243.70	88.63 to 98.52	175,102	157,249

79 Scottsbluff**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 : 99
 Total Sales Price : 17,335,090
 Total Adj. Sales Price : 17,335,090
 Total Assessed Value : 15,567,626
 Avg. Adj. Sales Price : 175,102
 Avg. Assessed Value : 157,249

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 95
 COD : 27.45
 PRD : 106.12

COV : 37.75
 STD : 35.98
 Avg. Abs. Dev : 25.71
 MAX Sales Ratio : 243.70
 MIN Sales Ratio : 13.23

95% Median C.I. : 88.63 to 98.52
 95% Wgt. Mean C.I. : 83.30 to 96.31
 95% Mean C.I. : 88.21 to 102.39

*Printed:4/2/2014 9:55:09AM***PROPERTY TYPE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	8	87.36	83.95	80.96	14.21	103.69	55.15	107.15	55.15 to 107.15	192,788	156,088
03	90	95.54	96.31	90.53	28.24	106.38	13.23	243.70	88.63 to 101.58	170,809	154,641
04	1	95.52	95.52	95.52	00.00	100.00	95.52	95.52	N/A	420,000	401,193
<u>ALL</u>	99	93.67	95.30	89.80	27.45	106.12	13.23	243.70	88.63 to 98.52	175,102	157,249

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	1	50.37	50.37	50.37	00.00	100.00	50.37	50.37	N/A	3,000	1,511
Less Than 15,000	2	147.04	147.04	206.28	65.74	71.28	50.37	243.70	N/A	7,750	15,987
Less Than 30,000	5	50.37	96.93	93.09	124.14	104.13	13.23	243.70	N/A	16,100	14,987
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	98	94.51	95.76	89.81	27.01	106.63	13.23	243.70	88.63 to 100.00	176,858	158,838
Greater Than 14,999	97	93.67	94.24	89.70	25.89	105.06	13.23	204.06	88.63 to 98.52	178,552	160,161
Greater Than 29,999	94	94.51	95.22	89.79	24.64	106.05	20.78	204.06	88.63 to 100.00	183,559	164,816
<u>Incremental Ranges</u>											
0 TO 4,999	1	50.37	50.37	50.37	00.00	100.00	50.37	50.37	N/A	3,000	1,511
5,000 TO 14,999	1	243.70	243.70	243.70	00.00	100.00	243.70	243.70	N/A	12,500	30,462
15,000 TO 29,999	3	47.58	63.53	66.09	81.65	96.13	13.23	129.77	N/A	21,667	14,320
30,000 TO 59,999	18	107.81	112.58	111.46	20.68	101.00	62.42	178.15	91.13 to 135.45	43,767	48,780
60,000 TO 99,999	25	93.27	92.76	92.79	24.51	99.97	20.78	147.65	77.75 to 105.93	78,514	72,855
100,000 TO 149,999	13	90.82	90.91	89.74	25.85	101.30	42.01	149.54	60.44 to 104.77	117,650	105,575
150,000 TO 249,999	22	96.58	91.73	92.00	26.38	99.71	42.17	204.06	58.17 to 104.06	193,091	177,642
250,000 TO 499,999	11	90.04	91.89	91.40	18.19	100.54	59.61	132.26	62.16 to 118.73	359,773	328,817
500,000 TO 999,999	3	80.57	77.47	80.92	14.68	95.74	58.17	93.67	N/A	635,333	514,130
1,000,000 +	2	81.00	81.00	82.20	19.80	98.54	64.96	97.04	N/A	1,431,500	1,176,642
<u>ALL</u>	99	93.67	95.30	89.80	27.45	106.12	13.23	243.70	88.63 to 98.52	175,102	157,249

79 Scottsbluff**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 : 99	MEDIAN : 94	COV : 37.75	95% Median C.I. : 88.63 to 98.52
Total Sales Price : 17,335,090	WGT. MEAN : 90	STD : 35.98	95% Wgt. Mean C.I. : 83.30 to 96.31
Total Adj. Sales Price : 17,335,090	MEAN : 95	Avg. Abs. Dev : 25.71	95% Mean C.I. : 88.21 to 102.39
Total Assessed Value : 15,567,626			
Avg. Adj. Sales Price : 175,102	COD : 27.45	MAX Sales Ratio : 243.70	
Avg. Assessed Value : 157,249	PRD : 106.12	MIN Sales Ratio : 13.23	

*Printed: 4/2/2014 9:55:09AM***OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	3	97.43	99.32	98.75	04.71	100.58	93.37	107.15	N/A	91,433	90,291
304	1	110.32	110.32	110.32	00.00	100.00	110.32	110.32	N/A	57,000	62,881
306	3	151.14	157.98	150.45	18.82	105.00	118.73	204.06	N/A	215,000	323,466
341	1	125.62	125.62	125.62	00.00	100.00	125.62	125.62	N/A	76,000	95,470
342	1	110.85	110.85	110.85	00.00	100.00	110.85	110.85	N/A	38,500	42,678
343	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	1,538,000	1,492,547
344	14	97.02	104.54	81.88	25.88	127.67	64.96	178.15	71.42 to 140.17	243,746	199,584
349	3	104.06	103.29	79.55	28.67	129.84	58.17	147.65	N/A	261,667	208,158
350	5	96.52	100.40	95.52	15.27	105.11	74.10	141.56	N/A	123,518	117,980
351	1	243.70	243.70	243.70	00.00	100.00	243.70	243.70	N/A	12,500	30,462
352	13	90.82	86.23	85.01	16.41	101.44	42.01	106.44	62.16 to 102.35	181,192	154,039
353	11	83.13	88.71	84.17	21.08	105.39	46.24	140.98	73.27 to 108.46	88,455	74,451
384	1	93.45	93.45	93.45	00.00	100.00	93.45	93.45	N/A	72,250	67,521
386	4	74.79	75.69	79.21	34.36	95.56	42.17	111.01	N/A	201,875	159,897
407	4	101.38	95.65	118.26	25.43	80.88	47.58	132.26	N/A	126,750	149,899
423	1	116.25	116.25	116.25	00.00	100.00	116.25	116.25	N/A	190,000	220,876
426	3	88.63	80.71	65.78	42.10	122.70	20.78	132.72	N/A	50,000	32,892
441	2	91.59	91.59	96.28	63.28	95.13	33.63	149.54	N/A	92,500	89,062
444	1	85.97	85.97	85.97	00.00	100.00	85.97	85.97	N/A	475,000	408,354
459	1	71.39	71.39	71.39	00.00	100.00	71.39	71.39	N/A	67,000	47,828
470	3	77.75	76.53	87.83	15.22	87.13	58.17	93.67	N/A	379,833	333,623
471	9	70.06	73.04	86.50	38.45	84.44	13.23	121.45	48.37 to 108.58	128,667	111,301
490	1	105.93	105.93	105.93	00.00	100.00	105.93	105.93	N/A	79,000	83,684
493	1	145.36	145.36	145.36	00.00	100.00	145.36	145.36	N/A	100,000	145,363
494	2	91.62	91.62	83.78	12.06	109.36	80.57	102.66	N/A	292,500	245,059
511	1	135.45	135.45	135.45	00.00	100.00	135.45	135.45	N/A	50,000	67,723
528	5	97.34	100.47	99.04	22.13	101.44	70.68	146.38	N/A	84,100	83,289
531	3	59.61	55.56	54.18	09.93	102.55	44.65	62.42	N/A	188,167	101,941
<u>ALL</u>	<u>99</u>	<u>93.67</u>	<u>95.30</u>	<u>89.80</u>	<u>27.45</u>	<u>106.12</u>	<u>13.23</u>	<u>243.70</u>	<u>88.63 to 98.52</u>	<u>175,102</u>	<u>157,249</u>

79 Scottsbluff**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 : 61
 Total Sales Price : 21,352,661
 Total Adj. Sales Price : 21,272,661
 Total Assessed Value : 13,452,685
 Avg. Adj. Sales Price : 348,732
 Avg. Assessed Value : 220,536

MEDIAN : 73
 WGT. MEAN : 63
 MEAN : 76
 COD : 26.43
 PRD : 120.05

COV : 37.68
 STD : 28.61
 Avg. Abs. Dev : 19.37
 MAX Sales Ratio : 193.67
 MIN Sales Ratio : 33.10

95% Median C.I. : 65.59 to 79.74
 95% Wgt. Mean C.I. : 55.86 to 70.62
 95% Mean C.I. : 68.74 to 83.10

*Printed:4/2/2014 9:55:10AM***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	3	91.94	84.77	75.24	15.83	112.67	59.36	103.02	N/A	356,567	268,275
01-JAN-11 To 31-MAR-11	8	92.87	100.23	85.41	27.19	117.35	60.66	163.92	60.66 to 163.92	401,063	342,547
01-APR-11 To 30-JUN-11	8	87.58	89.32	87.06	15.41	102.60	65.49	138.59	65.49 to 138.59	200,000	174,125
01-JUL-11 To 30-SEP-11	3	81.45	111.75	66.37	54.66	168.37	60.12	193.67	N/A	572,701	380,115
01-OCT-11 To 31-DEC-11	4	58.65	56.05	45.55	29.84	123.05	33.10	73.81	N/A	1,203,972	548,382
01-JAN-12 To 31-MAR-12	6	51.60	56.05	51.20	18.31	109.47	40.62	83.48	40.62 to 83.48	210,417	107,723
01-APR-12 To 30-JUN-12	4	67.97	73.55	65.63	18.13	112.07	59.07	99.20	N/A	278,000	182,463
01-JUL-12 To 30-SEP-12	3	67.67	71.17	69.80	06.72	101.96	66.10	79.74	N/A	83,933	58,586
01-OCT-12 To 31-DEC-12	11	73.66	67.12	56.13	19.43	119.58	34.96	88.37	40.57 to 87.76	319,925	179,568
01-JAN-13 To 31-MAR-13	3	69.33	66.20	55.96	15.78	118.30	48.23	81.05	N/A	314,167	175,801
01-APR-13 To 30-JUN-13	7	62.92	64.61	62.99	22.35	102.57	34.50	91.61	34.50 to 91.61	224,643	141,512
01-JUL-13 To 30-SEP-13	1	67.72	67.72	67.72	00.00	100.00	67.72	67.72	N/A	200,000	135,430
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	22	90.35	95.72	80.02	25.31	119.62	59.36	193.67	73.80 to 103.02	345,287	276,297
01-OCT-11 To 30-SEP-12	17	63.39	62.84	50.33	21.04	124.86	33.10	99.20	47.99 to 73.81	437,776	220,322
01-OCT-12 To 30-SEP-13	22	69.67	66.23	58.21	19.72	113.78	34.50	91.61	53.99 to 79.52	283,371	164,939
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	23	81.45	90.25	65.83	30.69	137.10	33.10	193.67	73.28 to 92.26	493,152	324,663
01-JAN-12 To 31-DEC-12	24	66.89	65.93	57.40	20.71	114.86	34.96	99.20	51.98 to 77.78	256,061	146,967
<u>ALL</u>	61	73.28	75.92	63.24	26.43	120.05	33.10	193.67	65.59 to 79.74	348,732	220,536

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	61	73.28	75.92	63.24	26.43	120.05	33.10	193.67	65.59 to 79.74	348,732	220,536
<u>ALL</u>	61	73.28	75.92	63.24	26.43	120.05	33.10	193.67	65.59 to 79.74	348,732	220,536

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>Irrigated</u>											
County	27	70.00	70.13	62.51	21.36	112.19	34.96	103.02	59.36 to 81.40	425,452	265,952
3	27	70.00	70.13	62.51	21.36	112.19	34.96	103.02	59.36 to 81.40	425,452	265,952
<u>Grass</u>											
County	6	72.25	67.54	60.70	16.87	111.27	47.99	81.05	47.99 to 81.05	96,883	58,813
3	6	72.25	67.54	60.70	16.87	111.27	47.99	81.05	47.99 to 81.05	96,883	58,813
<u>ALL</u>	61	73.28	75.92	63.24	26.43	120.05	33.10	193.67	65.59 to 79.74	348,732	220,536

79 Scottsbluff
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 : 61	MEDIAN : 73	COV : 37.68	95% Median C.I. : 65.59 to 79.74
Total Sales Price : 21,352,661	WGT. MEAN : 63	STD : 28.61	95% Wgt. Mean C.I. : 55.86 to 70.62
Total Adj. Sales Price : 21,272,661	MEAN : 76	Avg. Abs. Dev : 19.37	95% Mean C.I. : 68.74 to 83.10
Total Assessed Value : 13,452,685			
Avg. Adj. Sales Price : 348,732	COD : 26.43	MAX Sales Ratio : 193.67	
Avg. Assessed Value : 220,536	PRD : 120.05	MIN Sales Ratio : 33.10	

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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	40	73.17	75.60	65.23	25.13	115.90	34.96	163.92	65.49 to 81.40	377,055	245,938
3	40	73.17	75.60	65.23	25.13	115.90	34.96	163.92	65.49 to 81.40	377,055	245,938
<u> Dry </u>											
County	1	73.66	73.66	73.66	00.00	100.00	73.66	73.66	N/A	75,000	55,246
3	1	73.66	73.66	73.66	00.00	100.00	73.66	73.66	N/A	75,000	55,246
<u> Grass </u>											
County	7	66.10	66.48	60.29	17.10	110.27	47.99	81.05	47.99 to 81.05	289,986	174,826
3	7	66.10	66.48	60.29	17.10	110.27	47.99	81.05	47.99 to 81.05	289,986	174,826
<u> ALL </u>	61	73.28	75.92	63.24	26.43	120.05	33.10	193.67	65.59 to 79.74	348,732	220,536

Total Real Property
Sum Lines 17, 25, & 30

Records : 20,480

Value : 2,204,395,398

Growth 11,291,867

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	960	6,344,567	1	0	455	3,228,928	1,416	9,573,495	
02. Res Improve Land	9,712	108,343,498	0	0	2,270	34,902,055	11,982	143,245,553	
03. Res Improvements	10,240	770,419,041	8	87,822	2,667	272,804,845	12,915	1,043,311,708	
04. Res Total	11,200	885,107,106	9	87,822	3,122	310,935,828	14,331	1,196,130,756	4,293,925
% of Res Total	78.15	74.00	0.06	0.01	21.78	26.00	69.98	54.26	38.03
05. Com UnImp Land	368	10,175,331	0	0	80	3,352,296	448	13,527,627	
06. Com Improve Land	1,484	60,206,808	0	0	133	6,267,858	1,617	66,474,666	
07. Com Improvements	1,505	303,250,853	0	0	144	40,359,069	1,649	343,609,922	
08. Com Total	1,873	373,632,992	0	0	224	49,979,223	2,097	423,612,215	4,808,410
% of Com Total	89.32	88.20	0.00	0.00	10.68	11.80	10.24	19.22	42.58
09. Ind UnImp Land	11	782,755	0	0	3	77,811	14	860,566	
10. Ind Improve Land	35	2,102,134	0	0	11	1,636,048	46	3,738,182	
11. Ind Improvements	35	8,612,884	0	0	12	14,376,906	47	22,989,790	
12. Ind Total	46	11,497,773	0	0	15	16,090,765	61	27,588,538	0
% of Ind Total	75.41	41.68	0.00	0.00	24.59	58.32	0.30	1.25	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	11,200	885,107,106	9	87,822	3,122	310,935,828	14,331	1,196,130,756	4,293,925
% of Res & Rec Total	78.15	74.00	0.06	0.01	21.78	26.00	69.98	54.26	38.03
Com & Ind Total	1,919	385,130,765	0	0	239	66,069,988	2,158	451,200,753	4,808,410
% of Com & Ind Total	88.92	85.36	0.00	0.00	11.08	14.64	10.54	20.47	42.58
17. Taxable Total	13,119	1,270,237,871	9	87,822	3,361	377,005,816	16,489	1,647,331,509	9,102,335
% of Taxable Total	79.56	77.11	0.05	0.01	20.38	22.89	80.51	74.73	80.61

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	54	1,879,239	16,487,332		0	0	0
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	1	6,753	30,933		55	1,885,992	16,518,265
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					55	1,885,992	16,518,265

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	6	4,060	6	4,060	0
24. Non-Producing	0	0	0	0	36	5,123,500	36	5,123,500	0
25. Total	0	0	0	0	42	5,127,560	42	5,127,560	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	680	0	643	1,323

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	24	740,663	0	0	2,574	226,347,690	2,598	227,088,353
28. Ag-Improved Land	29	335,008	0	0	2,555	223,186,025	2,584	223,521,033
29. Ag Improvements	0	0	0	0	1,351	101,326,943	1,351	101,326,943
30. Ag Total							3,949	551,936,329

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.58	0	0	0.00	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	57	61.72	781,476	57	61.72	781,476	
32. HomeSite Improv Land	1,089	1,255.00	16,796,200	1,089	1,255.00	16,796,200	
33. HomeSite Improvements	1,109	0.00	77,518,766	1,109	0.00	77,518,766	0
34. HomeSite Total				1,166	1,316.72	95,096,442	
35. FarmSite UnImp Land	41	40.26	120,780	41	40.26	120,780	
36. FarmSite Improv Land	1,182	1,188.78	3,566,340	1,182	1,188.78	3,566,340	
37. FarmSite Improvements	1,240	0.00	23,808,177	1,240	0.00	23,808,177	2,189,532
38. FarmSite Total				1,281	1,229.04	27,495,297	
39. Road & Ditches	2,403	6,219.77	0	2,404	6,220.35	0	
40. Other- Non Ag Use	1	3.00	30,000	1	3.00	30,000	
41. Total Section VI				2,447	8,769.11	122,621,739	2,189,532

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	21	5,312.60	1,700,589	21	5,312.60	1,700,589

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	46	471.75	970,093	0	0.00	0
44. Recapture Value N/A	46	471.75	972,682	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,891	407,657.30	407,695,189	4,937	408,129.05	408,665,282
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	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,362.81	52.51%	15,143,491	57.27%	2,380.00
48. 2A	2,540.94	20.97%	6,047,437	22.87%	2,380.00
49. 3A1	1,440.25	11.89%	2,678,867	10.13%	1,860.00
50. 3A	555.37	4.58%	805,294	3.05%	1,450.01
51. 4A1	796.37	6.57%	1,154,742	4.37%	1,450.01
52. 4A	421.77	3.48%	611,570	2.31%	1,450.01
53. Total	12,117.51	100.00%	26,441,401	100.00%	2,182.08
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	19.61	15.07%	7,354	16.85%	375.01
57. 2D	26.76	20.57%	10,036	22.99%	375.04
58. 3D1	31.66	24.33%	10,448	23.93%	330.01
59. 3D	38.00	29.20%	11,780	26.99%	310.00
60. 4D1	3.00	2.31%	930	2.13%	310.00
61. 4D	11.09	8.52%	3,105	7.11%	279.98
62. Total	130.12	100.00%	43,653	100.00%	335.48
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	197.01	7.35%	53,195	7.77%	270.01
66. 2G	297.99	11.12%	80,458	11.75%	270.00
67. 3G1	204.86	7.64%	53,264	7.78%	260.00
68. 3G	255.98	9.55%	66,555	9.72%	260.00
69. 4G1	873.39	32.58%	227,082	33.15%	260.00
70. 4G	851.54	31.76%	204,370	29.84%	240.00
71. Total	2,680.77	100.00%	684,924	100.00%	255.50
Irrigated Total	12,117.51	77.53%	26,441,401	97.13%	2,182.08
Dry Total	130.12	0.83%	43,653	0.16%	335.48
Grass Total	2,680.77	17.15%	684,924	2.52%	255.50
72. Waste	700.28	4.48%	52,525	0.19%	75.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	15,628.68	100.00%	27,222,503	100.00%	1,741.83

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,588.27	17.56%	8,540,086	21.36%	2,380.00
48. 2A	7,448.74	36.45%	17,728,001	44.33%	2,380.00
49. 3A1	236.42	1.16%	439,741	1.10%	1,860.00
50. 3A	3,354.07	16.41%	4,863,415	12.16%	1,450.00
51. 4A1	3,890.66	19.04%	5,641,472	14.11%	1,450.00
52. 4A	1,914.82	9.37%	2,776,501	6.94%	1,450.01
53. Total	20,432.98	100.00%	39,989,216	100.00%	1,957.09
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.57	0.28%	214	0.33%	375.44
57. 2D	29.73	14.38%	11,149	17.24%	375.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	43.53	21.05%	13,495	20.87%	310.02
60. 4D1	86.35	41.76%	26,769	41.39%	310.01
61. 4D	46.59	22.53%	13,045	20.17%	280.00
62. Total	206.77	100.00%	64,672	100.00%	312.77
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	188.03	0.86%	50,768	0.93%	270.00
66. 2G	867.35	3.98%	234,187	4.31%	270.00
67. 3G1	100.42	0.46%	26,109	0.48%	260.00
68. 3G	1,442.63	6.63%	375,083	6.90%	260.00
69. 4G1	7,367.42	33.83%	1,915,529	35.24%	260.00
70. 4G	11,809.56	54.23%	2,834,297	52.14%	240.00
71. Total	21,775.41	100.00%	5,435,973	100.00%	249.64
Irrigated Total	20,432.98	46.85%	39,989,216	87.20%	1,957.09
Dry Total	206.77	0.47%	64,672	0.14%	312.77
Grass Total	21,775.41	49.93%	5,435,973	11.85%	249.64
72. Waste	999.93	2.29%	75,001	0.16%	75.01
73. Other	195.53	0.45%	293,295	0.64%	1,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	43,610.62	100.00%	45,858,157	100.00%	1,051.54

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	44,523.92	31.47%	105,966,934	36.65%	2,380.00
48. 2A	34,295.84	24.24%	81,624,101	28.23%	2,380.00
49. 3A1	26,114.23	18.46%	48,572,472	16.80%	1,860.00
50. 3A	16,005.07	11.31%	23,207,446	8.03%	1,450.01
51. 4A1	13,760.80	9.73%	19,953,246	6.90%	1,450.01
52. 4A	6,767.96	4.78%	9,813,586	3.39%	1,450.01
53. Total	141,467.82	100.00%	289,137,785	100.00%	2,043.84
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3,340.40	9.77%	1,252,656	10.69%	375.00
57. 2D	12,299.15	35.97%	4,612,208	39.35%	375.00
58. 3D1	8,566.54	25.05%	2,826,998	24.12%	330.00
59. 3D	1,082.71	3.17%	335,647	2.86%	310.01
60. 4D1	6,651.73	19.45%	2,062,057	17.59%	310.00
61. 4D	2,252.02	6.59%	630,566	5.38%	280.00
62. Total	34,192.55	100.00%	11,720,132	100.00%	342.77
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	4,363.39	2.64%	1,178,136	2.83%	270.00
66. 2G	16,534.23	10.01%	4,464,286	10.72%	270.00
67. 3G1	17,468.33	10.58%	4,541,763	10.91%	260.00
68. 3G	19,325.27	11.70%	5,024,573	12.07%	260.00
69. 4G1	31,760.21	19.23%	8,257,654	19.83%	260.00
70. 4G	75,730.98	45.85%	18,175,428	43.65%	240.00
71. Total	165,182.41	100.00%	41,641,840	100.00%	252.10
Irrigated Total	141,467.82	40.16%	289,137,785	84.01%	2,043.84
Dry Total	34,192.55	9.71%	11,720,132	3.41%	342.77
Grass Total	165,182.41	46.89%	41,641,840	12.10%	252.10
72. Waste	10,879.94	3.09%	816,041	0.24%	75.00
73. Other	556.70	0.16%	835,050	0.24%	1,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	352,279.42	100.00%	344,150,848	100.00%	976.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4501

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	380.80	34.19%	1,132,888	38.05%	2,975.02
48. 2A	206.19	18.51%	613,422	20.60%	2,975.03
49. 3A1	284.84	25.58%	712,100	23.92%	2,500.00
50. 3A	105.19	9.45%	262,975	8.83%	2,500.00
51. 4A1	82.61	7.42%	154,894	5.20%	1,875.00
52. 4A	54.03	4.85%	101,309	3.40%	1,875.05
53. Total	1,113.66	100.00%	2,977,588	100.00%	2,673.70
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	6.45	13.34%	4,231	13.34%	655.97
57. 2D	12.07	24.97%	7,918	24.97%	656.01
58. 3D1	0.84	1.74%	551	1.74%	655.95
59. 3D	0.89	1.84%	584	1.84%	656.18
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	28.09	58.11%	18,428	58.11%	656.03
62. Total	48.34	100.00%	31,712	100.00%	656.02
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	160.63	19.14%	333,311	20.98%	2,075.02
66. 2G	258.78	30.84%	536,975	33.81%	2,075.03
67. 3G1	36.49	4.35%	67,287	4.24%	1,843.98
68. 3G	24.42	2.91%	45,031	2.84%	1,844.02
69. 4G1	216.67	25.82%	365,740	23.03%	1,688.00
70. 4G	142.21	16.95%	240,050	15.11%	1,688.00
71. Total	839.20	100.00%	1,588,394	100.00%	1,892.75
Irrigated Total	1,113.66	55.07%	2,977,588	64.73%	2,673.70
Dry Total	48.34	2.39%	31,712	0.69%	656.02
Grass Total	839.20	41.50%	1,588,394	34.53%	1,892.75
72. Waste	21.02	1.04%	1,976	0.04%	94.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,022.22	100.00%	4,599,670	100.00%	2,274.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4502

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	17.49	2.82%	52,035	3.81%	2,975.13
48. 2A	183.97	29.61%	547,315	40.10%	2,975.02
49. 3A1	8.68	1.40%	20,182	1.48%	2,325.12
50. 3A	173.05	27.86%	313,740	22.99%	1,813.00
51. 4A1	168.11	27.06%	304,783	22.33%	1,813.00
52. 4A	69.92	11.26%	126,765	9.29%	1,813.00
53. Total	621.22	100.00%	1,364,820	100.00%	2,197.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	3.00	35.25%	1,407	39.69%	469.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	2.51	29.49%	974	27.48%	388.05
60. 4D1	3.00	35.25%	1,164	32.83%	388.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	8.51	100.00%	3,545	100.00%	416.57
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	73.46	6.45%	78,087	7.34%	1,062.99
66. 2G	319.19	28.04%	319,192	29.99%	1,000.01
67. 3G1	3.21	0.28%	2,950	0.28%	919.00
68. 3G	296.47	26.05%	270,679	25.43%	913.01
69. 4G1	239.46	21.04%	212,643	19.98%	888.01
70. 4G	206.46	18.14%	180,658	16.98%	875.03
71. Total	1,138.25	100.00%	1,064,209	100.00%	934.95
Irrigated Total	621.22	34.83%	1,364,820	56.07%	2,197.00
Dry Total	8.51	0.48%	3,545	0.15%	416.57
Grass Total	1,138.25	63.83%	1,064,209	43.72%	934.95
72. Waste	15.38	0.86%	1,446	0.06%	94.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,783.36	100.00%	2,434,020	100.00%	1,364.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4503

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	292.57	20.31%	870,404	25.62%	2,975.03
48. 2A	247.83	17.20%	737,301	21.70%	2,975.03
49. 3A1	307.59	21.35%	715,154	21.05%	2,325.02
50. 3A	331.23	22.99%	600,521	17.68%	1,813.00
51. 4A1	74.49	5.17%	135,053	3.98%	1,813.04
52. 4A	187.04	12.98%	339,106	9.98%	1,813.01
53. Total	1,440.75	100.00%	3,397,539	100.00%	2,358.17
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	12.03	11.62%	5,642	12.80%	468.99
57. 2D	33.97	32.80%	15,932	36.14%	469.00
58. 3D1	28.44	27.46%	11,746	26.64%	413.01
59. 3D	9.31	8.99%	3,612	8.19%	387.97
60. 4D1	5.90	5.70%	2,289	5.19%	387.97
61. 4D	13.91	13.43%	4,869	11.04%	350.04
62. Total	103.56	100.00%	44,090	100.00%	425.74
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	332.85	6.66%	112,175	7.02%	337.01
66. 2G	812.14	16.24%	274,506	17.18%	338.00
67. 3G1	479.35	9.59%	155,798	9.75%	325.02
68. 3G	952.96	19.06%	309,733	19.39%	325.02
69. 4G1	734.07	14.68%	238,585	14.93%	325.02
70. 4G	1,689.45	33.78%	506,835	31.72%	300.00
71. Total	5,000.82	100.00%	1,597,632	100.00%	319.47
Irrigated Total	1,440.75	21.66%	3,397,539	67.29%	2,358.17
Dry Total	103.56	1.56%	44,090	0.87%	425.74
Grass Total	5,000.82	75.17%	1,597,632	31.64%	319.47
72. Waste	107.78	1.62%	10,131	0.20%	94.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	6,652.91	100.00%	5,049,392	100.00%	758.97

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9998

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9999

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	335.69	849,121	0.00	0	176,858.25	362,459,228	177,193.94	363,308,349
77. Dry Land	13.90	9,119	0.00	0	34,675.95	11,898,685	34,689.85	11,907,804
78. Grass	162.24	217,431	0.00	0	196,454.62	51,795,541	196,616.86	52,012,972
79. Waste	0.00	0	0.00	0	12,724.33	957,120	12,724.33	957,120
80. Other	0.00	0	0.00	0	752.23	1,128,345	752.23	1,128,345
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	511.83	1,075,671	0.00	0	421,465.38	428,238,919	421,977.21	429,314,590

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	177,193.94	41.99%	363,308,349	84.63%	2,050.34
Dry Land	34,689.85	8.22%	11,907,804	2.77%	343.26
Grass	196,616.86	46.59%	52,012,972	12.12%	264.54
Waste	12,724.33	3.02%	957,120	0.22%	75.22
Other	752.23	0.18%	1,128,345	0.26%	1,500.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	421,977.21	100.00%	429,314,590	100.00%	1,017.39

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

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	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	1,159,935,620	1,196,130,756	36,195,136	3.12%	4,293,925	2.75%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	94,746,427	95,096,442	350,015	0.37%	0	0.37%
04. Total Residential (sum lines 1-3)	1,254,682,047	1,291,227,198	36,545,151	2.91%	4,293,925	2.57%
05. Commercial	416,743,411	423,612,215	6,868,804	1.65%	4,808,410	0.49%
06. Industrial	27,315,372	27,588,538	273,166	1.00%	0	1.00%
07. Ag-Farmsite Land, Outbuildings	26,615,080	27,495,297	880,217	3.31%	2,189,532	-4.92%
08. Minerals	5,456,380	5,127,560	-328,820	-6.03	0	-6.03
09. Total Commercial (sum lines 5-8)	476,130,243	483,823,610	7,693,367	1.62%	6,997,942	0.15%
10. Total Non-Agland Real Property	1,730,812,290	1,775,080,808	44,268,518	2.56%	11,291,867	1.91%
11. Irrigated	286,262,612	363,308,349	77,045,737	26.91%		
12. Dryland	9,547,267	11,907,804	2,360,537	24.72%		
13. Grassland	45,569,804	52,012,972	6,443,168	14.14%		
14. Wasteland	957,649	957,120	-529	-0.06%		
15. Other Agland	1,128,345	1,128,345	0	0.00%		
16. Total Agricultural Land	343,465,677	429,314,590	85,848,913	24.99%		
17. Total Value of all Real Property (Locally Assessed)	2,074,277,967	2,204,395,398	130,117,431	6.27%	11,291,867	5.73%

2014 Plan of Assessment for Scotts Bluff County
Assessment Years 2014, 2015, 2016
Date November 8, 2013

2013 STATISTICS

	Median	COD	PRD
Residential	93%	17.68	104.25
Commercial	96%	26.70	105.75
Agriculture	70%	28.28	125.06

ASSESSMENT ACTIONS PLANNED

2013-2014

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We have been working toward cleaning up conversion issues and rebuilding user defined tables. As we learn how the MIPS system works differently from the old system, we have to figure out ways to data enter our information so that it is in a useable format.

The county has moved forward with the Pictometry product and flights will be flown March of 2014. This is just in time for the mapping department to complete their integration to the BeeHive product. We hope to use both to make our office more efficient.

We are researching our cap rate for LURA properties. We will use this information to determine if the income approach adequately reflects market value or if the cost approach should be used.

We had completed our 6 year cycle and queried the system to make sure there were no dates that were older than 2007 that might have been missed. We started the cycle over by reviewing Gering, then moved into Rural Subdivisions and we are currently working with the Ag parcels.

All building permits will be visited semi annually in 2013 and we will continue this process in the future.

We are not yet confident in our appraisal data with the conversion errors. There is no plan to "roll" any values over with the exception of Ag Land until the errors have been cleaned up. If any neighborhood is not within its required range, it will receive percent change.

2014-2015

We will continue to correct conversion errors and rebuild tables. We will begin using the Change Finder product from Pictometry to verify that we have every structure picked up on the tax rolls. If the mapping department's BeeHive product is available and working,

we will begin using the soil calculator to begin verifying our information is correct. With this product, we also hope to be able to start researching market area boundaries. We will finish reviewing the Ag parcels and move into the Residential parcels. If the appraisal files are cleaned up to a point we can run statistical analysis on the data and provide good information, we will begin “rolling” over our values. If not, any neighborhoods that are not within their required range will receive a percent change, with the exception of Ag Land which will be researched and “rolled” over.

2015-2016

We will continue to correct conversion errors, rebuild tables and implement Pictometry and BeeHive into our system. We will test our data for accuracy and begin to “roll” as many values over as possible using the most current Marshall and Swift cost tables. The Ag land will be reviewed and rolled based on the current sales information. As with all years, we will check building permits, partial assessments, and mobile homes.

Projected 6 year cycle:

Finishing Gering Residential – 6 months
Suburban Residential (8000 nbhd’s) – 2 months
Farms and Rural Residential – 1 year
Residential – 2 years
Scottsbluff
Mitchell
Morrill
Lyman
Henry
Minatare
McGrew
Melbeta
Terrytown
IOLL’s – 2 months
Commercial – 2 years

OFFICE STAFF

I have a total of 10 employees including myself.

I have 4 data collectors. These data collectors go out individually in separate cars. By doing this we have increased efficiency in this office. They continuously review the county. We are looking into online training to cut down on mileage and hotel costs.

I have 4 office clerks (one who is only part time) who process the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, and 521’s. When time allows, they also help with projects we have for that year.

My Deputy specializes in personal property but assists me in my work including splits, plats, reports, and personnel issues.

I process splits and plats that come in. I complete all required reports such as the Abstracts, the School District Report, and CTL. I handle the Centrally Assessed Property and the Oil and Gas Interest. I oversee the office to make sure all projects or tasks are completed efficiently and correctly. I also handle all personnel issues, claims, payroll and budget.

BUDGET

My 2013 budget has been approved in the amount of \$434,470.57.

VALUATION

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$2,418,161,022.

COMPUTER RECORDS

We converted to the V2 MIPS System early in 2013. On top of correcting conversion errors, we have worked closely with MIPS to include different functions in their system. They have been welcoming of our suggestions and have implemented several of them. We recently just completed a system where we can scan in our 521 Real Estate Transfer Statements and send them electronically. We took it a step further to link the Deeds, Treasurer and Assessor Office together on the website using parcel number.

We are still using cadastral maps and soil survey books but we are also utilizing the computer version of both along with the online FSA records and a program called AgriData. The mapping department has come a long way and are beginning to provide useful information. We have created a “route log” that accompanies deeds and plats where we can electronically share information to split or plat our parcels as accurately as possible.

We hope to implement Pictometry and BeeHive in the very near future.

COUNTY BOARD OF EQUALIZATION

I have kept the County Board informed on changing laws, and invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

CONCLUSION

Our office has been evolving slowly but surely into the 21st century. This past year alone we have received new computers with an updated operating system. We have gone to a windows based CAMA system that provides excellent support, and we are beginning to implement other programs like Pictometry and BeeHive to help ensure accuracy and efficiency. All of this will help our office be the best it can be. Although we are not able to roll all property appraisal types over for 2014, we will be confident that when we do roll over the information, it will be as accurate and consistent as possible.

Respectfully submitted:

Amy Ramos

Amy Ramos
Scotts Bluff County Assessor
November 8, 2013

2014 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Five
4.	Other part-time employees:
	One
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$405,114.91
7.	Adopted budget, or granted budget if different from above:
	\$360,348.57
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$125,599.16
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:
	None--the computer system and software are part of the County IT budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$9,000
12.	Other miscellaneous funds:
	None
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, but the Surveyor's office may start new cadastral maps in March, 2014.
4.	If so, who maintains the Cadastral Maps?
	The separate mapping department.
5.	Does the county have GIS software?
	No, the County Assessor's office uses Pictometry. The mapping department in the Surveyor's office has GIS.
6.	Is GIS available to the public? If so, what is the web address?
	The GIS from the separate Surveyor's office is not online. The Assessor's office uses NACO's online site. The address is http://www.nebraskaassessorsonline.us/
7.	Who maintains the GIS software and maps?
	The County Surveyor and the mapping department.
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?
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown.
4.	When was zoning implemented?

	1976
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D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for all oil, gas and mineral valuation. Stanard Appraisal has been contracted for 35 days to do residential work and residential modeling.
2.	GIS Services:
	None.
3.	Other services:
	MIPS for CAMA and administrative software.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	The County utilizes the Assessor's staff. Pritchard & Abbott for oil, gas and minerals; Stanard Appraisal for aforementioned residential.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	That the Appraisal firm be certified.
4.	Have the existing contracts been approved by the PTA?
	Yes, the Stanard Appraisal contract was sent to the PTA.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Just Pritchard & Abbott for the oil, gas and mineral values.

2014 Certification for Scotts Bluff 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 Scotts Bluff 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

