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**2023 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**GREELEY COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Greeley County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Greeley County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Gerri Behnk, Greeley County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

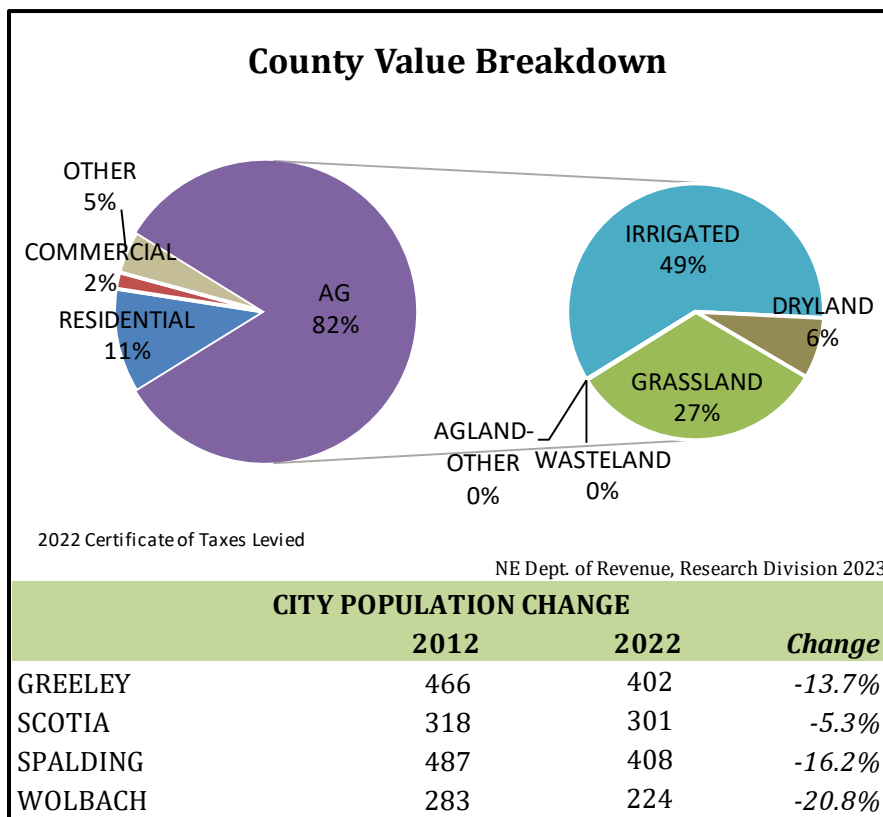
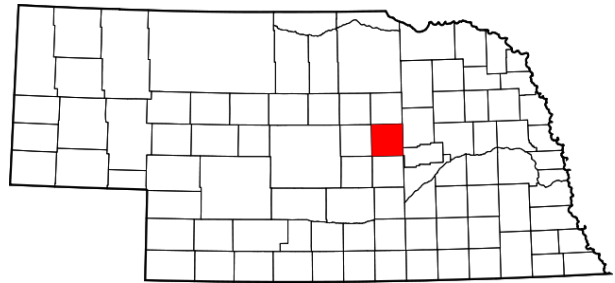
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 570 square miles, Greeley County has 2,169 residents, per the Census Bureau Quick Facts for 2021, a 1% population decline from the 2020 U.S. Census. Reports indicate that 83% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$87,838 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Greeley County are located in and around Greeley and Spalding. According to information available from the U.S. Census Bureau, there are 72 employer establishments with total employment of 336, a 4% increase since 2019.

Agricultural land accounts for the overwhelming majority of the county's valuation base. Irrigated land makes up a majority of the land in the county. Greeley County is

included in the Lower Loup Natural Resources District (NRD).

# 2023 Residential Correlation for Greeley County

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## *Assessment Actions*

For the residential class, the Village of Greeley and acreages in Logan, O'Connor, Center, and Wallace Creek townships were physically reviewed. A new depreciation table was created for the town of Spalding. A new outbuilding depreciation table was created and used for the areas that were physically reviewed and pick-up work. Pick-up work and general maintenance was completed for all residential.

## *Assessment Practice Review*

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

The Greeley County Assessor sends sales questionnaires to both the buyer and seller on all sales that are not obviously non-arm's-length. The sales usability rate is considerably lower than the state average rate. After reviewing the sales roster of qualified and non-qualified sales there are some sales that could potentially be used; however, there does not appear to be a bias in qualification. The Property Assessment Division (Division) will work with the newly elected county assessor to improve the sales qualifications.

There are three valuation groups identified in Greeley County that are based on assessor locations in the county. Valuation Group 1 is three small towns who have a consolidated school, Valuation Group 3 is the largest town in the county and Valuation Group 5 consists of the rural residential parcels.

The required six-year inspection and review cycle is current. The county assessor has a systematic review schedule where each town and several townships for rural residential are reviewed each year. Costing tables are dated 2021, depreciation tables are dated 2022 and 2023 and a lot study was completed in 2021 for the residential class.

The Greeley County Assessor has a written methodology on file.

## *Description of Analysis*

Residential parcels are analyzed utilizing three valuation groups and closely align with the assessor locations.

<b>Valuation Group</b>	<b>Description</b>
1	Greeley/Scotia/Wolbach
3	Spalding
5	Acreage

## 2023 Residential Correlation for Greeley County

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For the residential class, Greeley County has only one measure of central tendency within the acceptable range, while the weighted mean is low, and the mean is slightly high. The COD and PRD are also high. Analysis of the statistics shows that three low dollar sales greatly impact all measures of central tendency and the PRD.

The Greeley County Assessor has two valuation groups with an acceptable number of sales for analysis. Valuation Group 1 shows all three measures of central tendency within the acceptable range, while the COD and PRD are both slightly high. Valuation Group 3 only has one measure of central tendency within the acceptable range. Two of the three low dollar sales that affects the overall stats is the main influence on these measurements as well.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

### *Equalization and Quality of Assessment*

Although not every valuation group had enough sales in the study period for statistical measurement, all residential property in Greeley County is subject to the same appraisal techniques. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	29	93.18	97.00	92.47	15.22	104.90
3	14	96.82	111.18	88.92	34.52	125.03
5	1	89.72	89.72	89.72	00.00	100.00
____ALL____	44	93.57	101.35	91.08	21.60	111.28

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Greeley County is 94%.

## 2023 Commercial Correlation for Greeley County

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### *Assessment Actions*

For the commercial class only pick-up work and general maintenance was completed.

### *Assessment Practice Review*

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

The county assessor sends sales questionnaires to both the buyer and seller on all sales that are not obviously non-arm's-length. The usability rate is considerably lower than the state average commercial rate. A review of the sales roster shows a small number of total sales, and of those, several are substantially changed parcels and parcels with just a small building but no commercial business.

There is only one valuation group for all commercial properties in Greeley County. With the low number of sales in the county another valuation group would not be reasonable. The required six-year inspection and review cycle is current. The commercial parcels were all reviewed and a lot study completed in 2022. Costing tables are dated 2021 and depreciation tables are dated 2022.

### *Description of Analysis*

The commercial statistics consist of only two sales in the current study period, with the most recent one from 2021. All measures of central tendency are high while the COD and PRD are both low. With a small sample, and no viable commercial market in Greeley County, a review of the assessment practices will constitute the primary factor for determining statutory compliance.

Commercial parcels in Greeley County were last reappraised in 2022, receiving a 14% increase county wide and supporting that valuations have been adjusted to market value.

The 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows no increase in value in commercial which is consistent with the reported assessment actions of the county assessor.

### *Equalization and Quality of Assessment*

Based on the review of the county assessor's assessment practices for the commercial property in Greeley County the quality of assessment complies with generally accepted mass appraisal techniques.

## 2023 Commercial Correlation for Greeley County

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### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Greeley County is determined to be at the statutory level of 100% of market value.

## 2023 Agricultural Correlation for Greeley County

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### *Assessment Actions*

For the agricultural class the townships of Logan, O'Connor, Center, and Wallace Creek were physically inspected including farm homes and outbuildings. A new outbuilding depreciation table was created and used for the townships that were reviewed and pick-up work.

In Market Area 1 no adjustments to land values were made. Market Area 2 had increases to irrigated land from 2-18%, dryland increased 7-26% and grassland increased 5-13%.

### *Assessment Practice Review*

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

The sales usability rate is substantially below the state average agricultural rate. The county assessor sends sales questionnaires to both the buyer and seller on all good sales. A review of the qualified and non-qualified sales shows a large number of questionable disqualifications. The Property Assessment Division (Division) will work with the newly elected county assessor to improve the qualification of sales.

There are two agricultural market areas in Greeley County. Market Area 1 is in the northwest part of the county with sandy soils. Market Area 2 is all the rest of the county with the North Loup River valley and the Cedar River valley. Land use review was completed in 2020.

The county assessor reviews agricultural improvements in approximately four townships each year and is current on the required six-year inspection and review cycle. Agricultural homes, outbuildings and sites are valued using the same process as rural residential. Costing tables are dated 2021 and depreciation tables are dated 2022.

### *Description of Analysis*

The Greeley County Assessor had 15 sales for this study period in the agricultural class. Two measures of central tendency and the COD are within the acceptable range, while the weighted mean is low. One high dollar sale in the agricultural class impacts all measures of central tendency and the qualitative statistics.

A glance at the 80% Majority Land Used (MLU) by market areas shows us that the samples are insufficiently too small to be relied on for measurement. Grassland had the most sales during this study period in the 80% MLU and the Average Acre Value Comparison shows that in Market Area 1, the grassland values are toward the higher end of regional values, while Market Area 2 is comparable to all surrounding counties. Irrigated land and dryland are comparable in both market areas.

## 2023 Agricultural Correlation for Greeley County

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### *Equalization and Quality of Assessment*

An analysis of the available information indicates that agricultural land values in Greeley County are uniformly applied and in accordance with generally accepted mass appraisal techniques. Agricultural improvements are equalized and assessed at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	69.89	70.18	73.90	15.64	94.97
2	4	69.89	70.18	73.90	15.64	94.97
<u>Dry</u>						
County	1	69.61	69.61	69.61	00.00	100.00
2	1	69.61	69.61	69.61	00.00	100.00
<u>Grass</u>						
County	6	75.16	78.40	70.77	14.53	110.78
1	1	106.62	106.62	106.62	00.00	100.00
2	5	74.30	72.76	67.31	08.94	108.10
<u>ALL</u>	15	74.30	74.00	63.64	15.17	116.28

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Greeley County is 74%.

## 2023 Opinions of the Property Tax Administrator for Greeley County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2023 Commission Summary for Greeley County

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### Residential Real Property - Current

Number of Sales	44	Median	93.57
Total Sales Price	\$3,629,100	Mean	101.35
Total Adj. Sales Price	\$3,629,100	Wgt. Mean	91.08
Total Assessed Value	\$3,305,545	Average Assessed Value of the Base	\$70,719
Avg. Adj. Sales Price	\$82,480	Avg. Assessed Value	\$75,126

### Confidence Interval - Current

95% Median C.I	88.82 to 103.68
95% Wgt. Mean C.I	83.81 to 98.35
95% Mean C.I	91.36 to 111.34
% of Value of the Class of all Real Property Value in the County	7.87
% of Records Sold in the Study Period	3.96
% of Value Sold in the Study Period	4.21

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	32	94	94.05
2021	33	92	91.86
2020	34	93	92.84
2019	37	94	93.65

## 2023 Commission Summary for Greeley County

### Commercial Real Property - Current

Number of Sales	2	Median	103.43
Total Sales Price	\$183,500	Mean	103.43
Total Adj. Sales Price	\$183,500	Wgt. Mean	106.92
Total Assessed Value	\$196,195	Average Assessed Value of the Base	\$83,185
Avg. Adj. Sales Price	\$91,750	Avg. Assessed Value	\$98,098

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	34.16 to 172.70
% of Value of the Class of all Real Property Value in the County	1.80
% of Records Sold in the Study Period	0.93
% of Value Sold in the Study Period	1.09

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	4	100	111.00
2021	2	100	227.71
2020	4	100	70.12
2019	5	100	42.80

**39 Greeley  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 44  
 Total Sales Price : 3,629,100  
 Total Adj. Sales Price : 3,629,100  
 Total Assessed Value : 3,305,545  
 Avg. Adj. Sales Price : 82,480  
 Avg. Assessed Value : 75,126

MEDIAN : 94  
 WGT. MEAN : 91  
 MEAN : 101  
 COD : 21.60  
 PRD : 111.28

COV : 33.35  
 STD : 33.80  
 Avg. Abs. Dev : 20.21  
 MAX Sales Ratio : 268.75  
 MIN Sales Ratio : 53.01

95% Median C.I. : 88.82 to 103.68  
 95% Wgt. Mean C.I. : 83.81 to 98.35  
 95% Mean C.I. : 91.36 to 111.34

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	7	94.91	104.07	96.25	17.16	108.12	80.87	138.11	80.87 to 138.11	81,771	78,705
01-JAN-21 To 31-MAR-21	2	107.21	107.21	99.41	09.85	107.85	96.65	117.76	N/A	118,500	117,803
01-APR-21 To 30-JUN-21	6	89.74	91.44	89.75	11.82	101.88	66.63	123.65	66.63 to 123.65	64,750	58,116
01-JUL-21 To 30-SEP-21	4	105.43	104.86	100.34	13.86	104.50	87.31	121.26	N/A	74,000	74,251
01-OCT-21 To 31-DEC-21	10	101.61	102.92	93.01	14.97	110.65	68.23	145.27	83.85 to 127.43	86,900	80,823
01-JAN-22 To 31-MAR-22	5	89.28	130.55	90.45	51.97	144.33	76.93	268.75	N/A	101,600	91,897
01-APR-22 To 30-JUN-22	4	95.07	102.10	110.96	26.03	92.02	75.17	143.09	N/A	63,250	70,185
01-JUL-22 To 30-SEP-22	6	77.73	76.35	64.30	19.62	118.74	53.01	96.98	53.01 to 96.98	84,200	54,142
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	19	93.18	100.57	95.87	15.45	104.90	66.63	138.11	87.31 to 117.76	78,626	75,381
01-OCT-21 To 30-SEP-22	25	93.95	101.94	87.73	26.18	116.20	53.01	268.75	81.66 to 105.40	85,408	74,932
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	22	95.30	100.53	94.36	15.39	106.54	66.63	145.27	89.72 to 117.68	81,386	76,797
<u>ALL</u>	44	93.57	101.35	91.08	21.60	111.28	53.01	268.75	88.82 to 103.68	82,480	75,126

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	29	93.18	97.00	92.47	15.22	104.90	56.51	145.27	87.31 to 103.68	75,245	69,575
3	14	96.82	111.18	88.92	34.52	125.03	53.01	268.75	73.80 to 138.11	92,643	82,377
5	1	89.72	89.72	89.72	00.00	100.00	89.72	89.72	N/A	150,000	134,585
<u>ALL</u>	44	93.57	101.35	91.08	21.60	111.28	53.01	268.75	88.82 to 103.68	82,480	75,126

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	44	93.57	101.35	91.08	21.60	111.28	53.01	268.75	88.82 to 103.68	82,480	75,126
06											
07											
<u>ALL</u>	44	93.57	101.35	91.08	21.60	111.28	53.01	268.75	88.82 to 103.68	82,480	75,126

**39 Greeley  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 44  
 Total Sales Price : 3,629,100  
 Total Adj. Sales Price : 3,629,100  
 Total Assessed Value : 3,305,545  
 Avg. Adj. Sales Price : 82,480  
 Avg. Assessed Value : 75,126

MEDIAN : 94  
 WGT. MEAN : 91  
 MEAN : 101  
 COD : 21.60  
 PRD : 111.28

COV : 33.35  
 STD : 33.80  
 Avg. Abs. Dev : 20.21  
 MAX Sales Ratio : 268.75  
 MIN Sales Ratio : 53.01

95% Median C.I. : 88.82 to 103.68  
 95% Wgt. Mean C.I. : 83.81 to 98.35  
 95% Mean C.I. : 91.36 to 111.34

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	182.45	182.45	179.00	47.30	101.93	96.15	268.75	N/A	6,250	11,188
Less Than 30,000	6	119.02	139.55	124.81	29.83	111.81	96.15	268.75	96.15 to 268.75	16,083	20,073
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	44	93.57	101.35	91.08	21.60	111.28	53.01	268.75	88.82 to 103.68	82,480	75,126
Greater Than 14,999	42	93.08	97.49	90.78	18.18	107.39	53.01	145.27	88.82 to 101.60	86,110	78,171
Greater Than 29,999	38	92.62	95.32	90.16	17.33	105.72	53.01	145.27	86.41 to 96.98	92,963	83,819
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	182.45	182.45	179.00	47.30	101.93	96.15	268.75	N/A	6,250	11,188
15,000 TO 29,999	4	119.02	118.10	116.74	08.49	101.16	105.40	128.98	N/A	21,000	24,516
30,000 TO 59,999	15	94.91	100.15	96.29	19.80	104.01	66.63	145.27	81.66 to 121.26	43,567	41,949
60,000 TO 99,999	12	92.86	96.47	95.41	12.99	101.11	73.80	134.08	86.41 to 108.84	77,833	74,264
100,000 TO 149,999	4	92.84	96.32	94.89	23.50	101.51	56.51	143.09	N/A	126,025	119,583
150,000 TO 249,999	6	85.30	81.34	80.59	16.38	100.93	53.01	99.54	53.01 to 99.54	189,333	152,578
250,000 TO 499,999	1	88.82	88.82	88.82	00.00	100.00	88.82	88.82	N/A	305,000	270,900
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>44</b>	<b>93.57</b>	<b>101.35</b>	<b>91.08</b>	<b>21.60</b>	<b>111.28</b>	<b>53.01</b>	<b>268.75</b>	<b>88.82 to 103.68</b>	<b>82,480</b>	<b>75,126</b>

**39 Greeley  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 2  
 Total Sales Price : 183,500  
 Total Adj. Sales Price : 183,500  
 Total Assessed Value : 196,195  
 Avg. Adj. Sales Price : 91,750  
 Avg. Assessed Value : 98,098

MEDIAN : 103  
 WGT. MEAN : 107  
 MEAN : 103  
 COD : 05.28  
 PRD : 96.74

COV : 07.45  
 STD : 07.71  
 Avg. Abs. Dev : 05.46  
 MAX Sales Ratio : 108.88  
 MIN Sales Ratio : 97.97

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 34.16 to 172.70

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	1	108.88	108.88	108.88	00.00	100.00	108.88	108.88	N/A	150,500	163,865
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	1	97.97	97.97	97.97	00.00	100.00	97.97	97.97	N/A	33,000	32,330
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20											
01-OCT-20 To 30-SEP-21	2	103.43	103.43	106.92	05.28	96.74	97.97	108.88	N/A	91,750	98,098
01-OCT-21 To 30-SEP-22											
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	1	108.88	108.88	108.88	00.00	100.00	108.88	108.88	N/A	150,500	163,865
01-JAN-21 To 31-DEC-21	1	97.97	97.97	97.97	00.00	100.00	97.97	97.97	N/A	33,000	32,330
<u>ALL</u>	2	103.43	103.43	106.92	05.28	96.74	97.97	108.88	N/A	91,750	98,098

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	103.43	103.43	106.92	05.28	96.74	97.97	108.88	N/A	91,750	98,098
<u>ALL</u>	2	103.43	103.43	106.92	05.28	96.74	97.97	108.88	N/A	91,750	98,098

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	103.43	103.43	106.92	05.28	96.74	97.97	108.88	N/A	91,750	98,098
04											
<u>ALL</u>	2	103.43	103.43	106.92	05.28	96.74	97.97	108.88	N/A	91,750	98,098

**39 Greeley  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 2  
 Total Sales Price : 183,500  
 Total Adj. Sales Price : 183,500  
 Total Assessed Value : 196,195  
 Avg. Adj. Sales Price : 91,750  
 Avg. Assessed Value : 98,098

MEDIAN : 103  
 WGT. MEAN : 107  
 MEAN : 103  
 COD : 05.28  
 PRD : 96.74

COV : 07.45  
 STD : 07.71  
 Avg. Abs. Dev : 05.46  
 MAX Sales Ratio : 108.88  
 MIN Sales Ratio : 97.97

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 34.16 to 172.70

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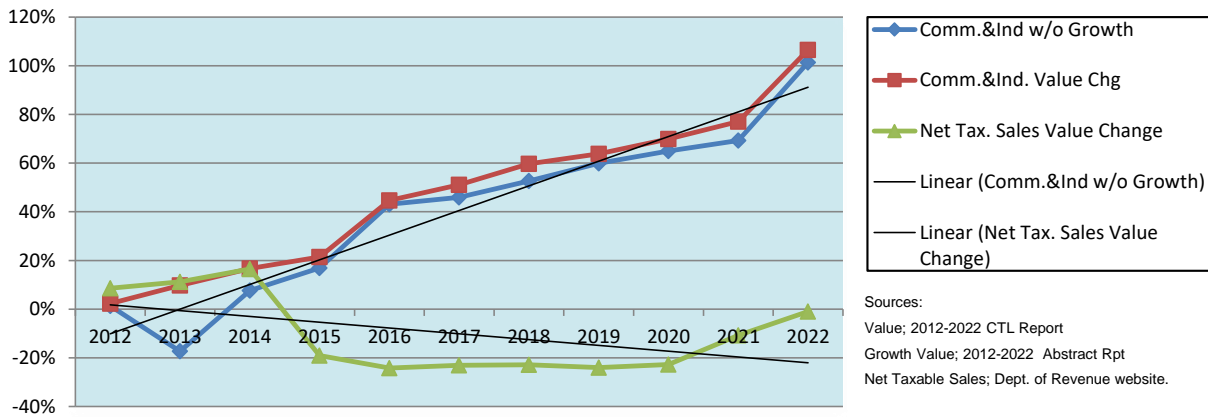
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	2	103.43	103.43	106.92	05.28	96.74	97.97	108.88	N/A	91,750	98,098
Greater Than 14,999	2	103.43	103.43	106.92	05.28	96.74	97.97	108.88	N/A	91,750	98,098
Greater Than 29,999	2	103.43	103.43	106.92	05.28	96.74	97.97	108.88	N/A	91,750	98,098
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	97.97	97.97	97.97	00.00	100.00	97.97	97.97	N/A	33,000	32,330
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	108.88	108.88	108.88	00.00	100.00	108.88	108.88	N/A	150,500	163,865
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>2</b>	<b>103.43</b>	<b>103.43</b>	<b>106.92</b>	<b>05.28</b>	<b>96.74</b>	<b>97.97</b>	<b>108.88</b>	<b>N/A</b>	<b>91,750</b>	<b>98,098</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
351	1	97.97	97.97	97.97	00.00	100.00	97.97	97.97	N/A	33,000	32,330
352	1	108.88	108.88	108.88	00.00	100.00	108.88	108.88	N/A	150,500	163,865
<b>ALL</b>	<b>2</b>	<b>103.43</b>	<b>103.43</b>	<b>106.92</b>	<b>05.28</b>	<b>96.74</b>	<b>97.97</b>	<b>108.88</b>	<b>N/A</b>	<b>91,750</b>	<b>98,098</b>

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 8,015,225	\$ 361,460	4.51%	\$ 7,653,765		\$ 12,792,426	
2012	\$ 8,199,665	\$ 81,085	0.99%	\$ 8,118,580	1.29%	\$ 13,887,702	8.56%
2013	\$ 8,796,390	\$ 2,169,420	24.66%	\$ 6,626,970	-19.18%	\$ 14,224,655	2.43%
2014	\$ 9,351,620	\$ 722,675	7.73%	\$ 8,628,945	-1.90%	\$ 14,903,633	4.77%
2015	\$ 9,730,860	\$ 364,510	3.75%	\$ 9,366,350	0.16%	\$ 10,349,314	-30.56%
2016	\$ 11,598,765	\$ 126,840	1.09%	\$ 11,471,925	17.89%	\$ 9,697,350	-6.30%
2017	\$ 12,111,985	\$ 412,555	3.41%	\$ 11,699,430	0.87%	\$ 9,847,629	1.55%
2018	\$ 12,805,930	\$ 569,125	4.44%	\$ 12,236,805	1.03%	\$ 9,862,998	0.16%
2019	\$ 13,132,090	\$ 311,055	2.37%	\$ 12,821,035	0.12%	\$ 9,719,619	-1.45%
2020	\$ 13,623,615	\$ 403,385	2.96%	\$ 13,220,230	0.67%	\$ 9,886,759	1.72%
2021	\$ 14,194,710	\$ 627,375	4.42%	\$ 13,567,335	-0.41%	\$ 11,417,171	15.48%
2022	\$ 16,554,665	\$ 412,927	2.49%	\$ 16,141,738	13.72%	\$ 12,662,045	10.90%
<b>Ann %chg</b>	<b>7.28%</b>			<b>Average</b>	<b>1.30%</b>	-0.92%	<b>0.66%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	1.29%	2.30%	8.56%
2013	-17.32%	9.75%	11.20%
2014	7.66%	16.67%	16.50%
2015	16.86%	21.40%	-19.10%
2016	43.13%	44.71%	-24.19%
2017	45.97%	51.11%	-23.02%
2018	52.67%	59.77%	-22.90%
2019	59.96%	63.84%	-24.02%
2020	64.94%	69.97%	-22.71%
2021	69.27%	77.10%	-10.75%
2022	101.39%	106.54%	-1.02%

County Number	39
County Name	Greeley



**39 Greeley**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 15  
Total Sales Price : 14,242,333  
Total Adj. Sales Price : 14,242,333  
Total Assessed Value : 9,063,810  
Avg. Adj. Sales Price : 949,489  
Avg. Assessed Value : 604,254

MEDIAN : 74  
WGT. MEAN : 64  
MEAN : 74  
COD : 15.17  
PRD : 116.28

COV : 19.82  
STD : 14.67  
Avg. Abs. Dev : 11.27  
MAX Sales Ratio : 106.62  
MIN Sales Ratio : 46.74

95% Median C.I. : 62.54 to 85.32  
95% Wgt. Mean C.I. : 51.76 to 75.52  
95% Mean C.I. : 65.88 to 82.12

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	2	75.16	75.16	75.15	01.14	100.01	74.30	76.02	N/A	294,868	221,598
01-APR-20 To 30-JUN-20	1	85.32	85.32	85.32	00.00	100.00	85.32	85.32	N/A	258,066	220,190
01-JUL-20 To 30-SEP-20	1	106.62	106.62	106.62	00.00	100.00	106.62	106.62	N/A	310,000	330,535
01-OCT-20 To 31-DEC-20	1	65.60	65.60	65.60	00.00	100.00	65.60	65.60	N/A	672,000	440,810
01-JAN-21 To 31-MAR-21	4	71.54	71.98	73.53	17.79	97.89	58.18	86.64	N/A	658,490	484,168
01-APR-21 To 30-JUN-21	3	79.46	78.21	77.40	06.68	101.05	69.61	85.55	N/A	581,667	450,218
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	2	58.53	58.53	51.77	20.14	113.06	46.74	70.31	N/A	3,166,786	1,639,300
01-JAN-22 To 31-MAR-22	1	62.54	62.54	62.54	00.00	100.00	62.54	62.54	N/A	1,700,000	1,063,155
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	4	80.67	85.57	85.85	12.90	99.67	74.30	106.62	N/A	289,450	248,480
01-OCT-20 To 30-SEP-21	8	74.54	73.52	73.81	13.54	99.61	58.18	86.64	58.18 to 86.64	631,370	466,017
01-OCT-21 To 30-SEP-22	3	62.54	59.86	54.05	12.57	110.75	46.74	70.31	N/A	2,677,857	1,447,252
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	5	76.02	81.57	78.41	13.69	104.03	65.60	106.62	N/A	365,960	286,946
01-JAN-21 To 31-DEC-21	9	70.31	71.06	61.29	15.73	115.94	46.74	86.64	58.18 to 85.55	1,190,281	729,547
<u>ALL</u>	15	74.30	74.00	63.64	15.17	116.28	46.74	106.62	62.54 to 85.32	949,489	604,254

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	96.09	96.09	97.54	10.97	98.51	85.55	106.62	N/A	272,500	265,793
2	13	70.31	70.60	62.29	13.30	113.34	46.74	86.64	60.32 to 82.76	1,053,641	656,325
<u>ALL</u>	15	74.30	74.00	63.64	15.17	116.28	46.74	106.62	62.54 to 85.32	949,489	604,254

**39 Greeley**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 15  
 Total Sales Price : 14,242,333  
 Total Adj. Sales Price : 14,242,333  
 Total Assessed Value : 9,063,810  
 Avg. Adj. Sales Price : 949,489  
 Avg. Assessed Value : 604,254

MEDIAN : 74  
 WGT. MEAN : 64  
 MEAN : 74  
 COD : 15.17  
 PRD : 116.28

COV : 19.82  
 STD : 14.67  
 Avg. Abs. Dev : 11.27  
 MAX Sales Ratio : 106.62  
 MIN Sales Ratio : 46.74

95% Median C.I. : 62.54 to 85.32  
 95% Wgt. Mean C.I. : 51.76 to 75.52  
 95% Mean C.I. : 65.88 to 82.12

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	1	79.46	79.46	79.46	00.00	100.00	79.46	79.46	N/A	1,000,000	794,595
2	1	79.46	79.46	79.46	00.00	100.00	79.46	79.46	N/A	1,000,000	794,595
<b>_____Dry_____</b>											
County	1	69.61	69.61	69.61	00.00	100.00	69.61	69.61	N/A	510,000	355,010
2	1	69.61	69.61	69.61	00.00	100.00	69.61	69.61	N/A	510,000	355,010
<b>_____Grass_____</b>											
County	5	76.02	81.57	78.41	13.69	104.03	65.60	106.62	N/A	365,960	286,946
1	1	106.62	106.62	106.62	00.00	100.00	106.62	106.62	N/A	310,000	330,535
2	4	75.16	75.31	72.65	07.13	103.66	65.60	85.32	N/A	379,950	276,049
<b>_____ALL_____</b>	<b>15</b>	<b>74.30</b>	<b>74.00</b>	<b>63.64</b>	<b>15.17</b>	<b>116.28</b>	<b>46.74</b>	<b>106.62</b>	<b>62.54 to 85.32</b>	<b>949,489</b>	<b>604,254</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	4	69.89	70.18	73.90	15.64	94.97	58.18	82.76	N/A	818,490	604,841
2	4	69.89	70.18	73.90	15.64	94.97	58.18	82.76	N/A	818,490	604,841
<b>_____Dry_____</b>											
County	1	69.61	69.61	69.61	00.00	100.00	69.61	69.61	N/A	510,000	355,010
2	1	69.61	69.61	69.61	00.00	100.00	69.61	69.61	N/A	510,000	355,010
<b>_____Grass_____</b>											
County	6	75.16	78.40	70.77	14.53	110.78	62.54	106.62	62.54 to 106.62	588,300	416,314
1	1	106.62	106.62	106.62	00.00	100.00	106.62	106.62	N/A	310,000	330,535
2	5	74.30	72.76	67.31	08.94	108.10	62.54	85.32	N/A	643,960	433,470
<b>_____ALL_____</b>	<b>15</b>	<b>74.30</b>	<b>74.00</b>	<b>63.64</b>	<b>15.17</b>	<b>116.28</b>	<b>46.74</b>	<b>106.62</b>	<b>62.54 to 85.32</b>	<b>949,489</b>	<b>604,254</b>

## Greeley County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Greeley	1	3,875	3,875	3,865	3,825	3,800	3,800	3,750	3,750	3,781
Wheeler	1	4,395	4,395	4,395	4,360	4,340	4,340	4,340	4,340	4,343
Garfield	1	3,475	3,475	3,475	2,950	2,950	2,625	2,625	2,250	3,021
Valley	1	3,960	3,960	3,960	3,405	3,220	3,220	2,835	2,835	3,584
Greeley	2	4,855	4,795	4,735	4,675	4,615	4,555	4,495	4,435	4,634
Valley	1	3,960	3,960	3,960	3,405	3,220	3,220	2,835	2,835	3,584
Sherman	1	3,670	3,670	3,540	3,540	3,415	3,415	3,340	3,337	3,472
Howard	7200	4,700	4,700	4,300	4,200	3,800	3,700	3,500	3,400	4,286
Howard	7300	4,700	4,700	4,300	4,200	3,800	3,700	3,500	3,400	4,277
Nance	1	4,099	4,094	3,989	3,985	3,980	3,899	3,900	3,797	3,997
Boone	1	5,460	5,436	5,460	5,433	4,425	5,430	5,444	5,443	5,446
Wheeler	1	4,395	4,395	4,395	4,360	4,340	4,340	4,340	4,340	4,343

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Greeley	1	n/a	1,835	1,825	1,800	1,790	1,770	1,575	1,415	1,628
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,608
Garfield	1	n/a	1,450	1,450	1,270	1,270	1,060	1,051	981	1,224
Valley	1	n/a	1,860	1,860	1,860	1,825	1,825	1,825	1,705	1,812
Greeley	2	n/a	2,400	2,360	2,320	2,280	2,240	2,200	2,160	2,272
Valley	1	n/a	1,860	1,860	1,860	1,825	1,825	1,825	1,705	1,812
Sherman	1	n/a	1,910	1,810	1,810	1,710	1,710	1,615	1,615	1,711
Howard	7200	2,500	2,500	2,400	2,400	2,300	2,100	2,000	2,000	2,194
Howard	7300	2,500	2,500	2,400	2,400	2,300	2,100	2,000	2,000	2,252
Nance	1	2,519	2,520	2,409	2,408	2,402	2,306	2,310	2,310	2,414
Boone	1	4,450	4,418	4,450	4,123	3,686	4,425	4,422	4,421	4,421
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,608

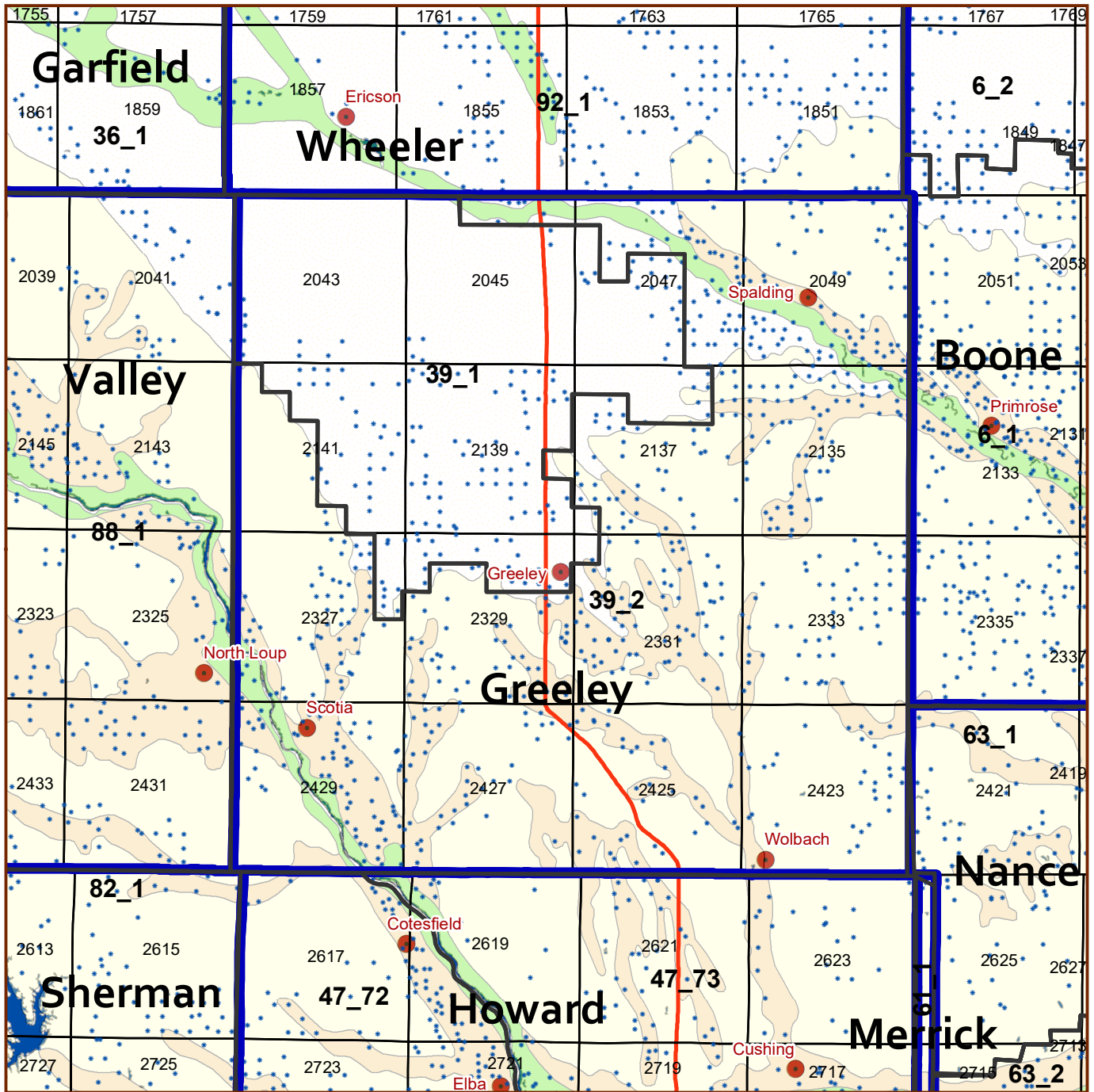
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Greeley	1	1,050	1,045	1,045	1,040	1,025	1,025	n/a	1,030	1,029
Wheeler	1	1,117	1,120	1,109	1,104	1,110	1,110	1,075	987	1,108
Garfield	1	850	n/a	808	850	740	740	841	741	770
Valley	1	1,200	1,200	1,090	1,085	1,090	1,087	690	723	1,080
Greeley	2	1,470	1,450	1,430	1,410	1,355	1,339	n/a	1,330	1,416
Valley	1	1,200	1,200	1,090	1,085	1,090	1,087	690	723	1,080
Sherman	1	1,395	1,395	1,345	1,345	1,220	n/a	n/a	1,061	1,337
Howard	7200	2,000	2,000	1,175	1,175	1,175	1,175	1,175	n/a	1,306
Howard	7300	2,000	2,000	1,175	1,175	1,175	1,175	1,175	n/a	1,237
Nance	1	1,741	1,740	1,731	1,710	1,682	1,664	1,660	1,620	1,712
Boone	1	1,786	1,781	1,782	1,795	1,272	1,422	n/a	n/a	1,781
Wheeler	1	1,117	1,120	1,109	1,104	1,110	1,110	1,075	987	1,108

County	Mkt Area	CRP	TIMBER	WASTE
Greeley	1	1,067	n/a	200
Wheeler	1	1,737	n/a	842
Garfield	1	826	n/a	191
Valley	1	1,100	1,141	270
Greeley	2	1,370	n/a	200
Valley	1	1,100	1,141	270
Sherman	1	1,430	n/a	90
Howard	7200	1,224	n/a	784
Howard	7300	1,430	n/a	781
Nance	1	1,923	1,300	267
Boone	1	2,439	714	487
Wheeler	1	1,737	n/a	842

Source: 2023 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# GREELEY COUNTY



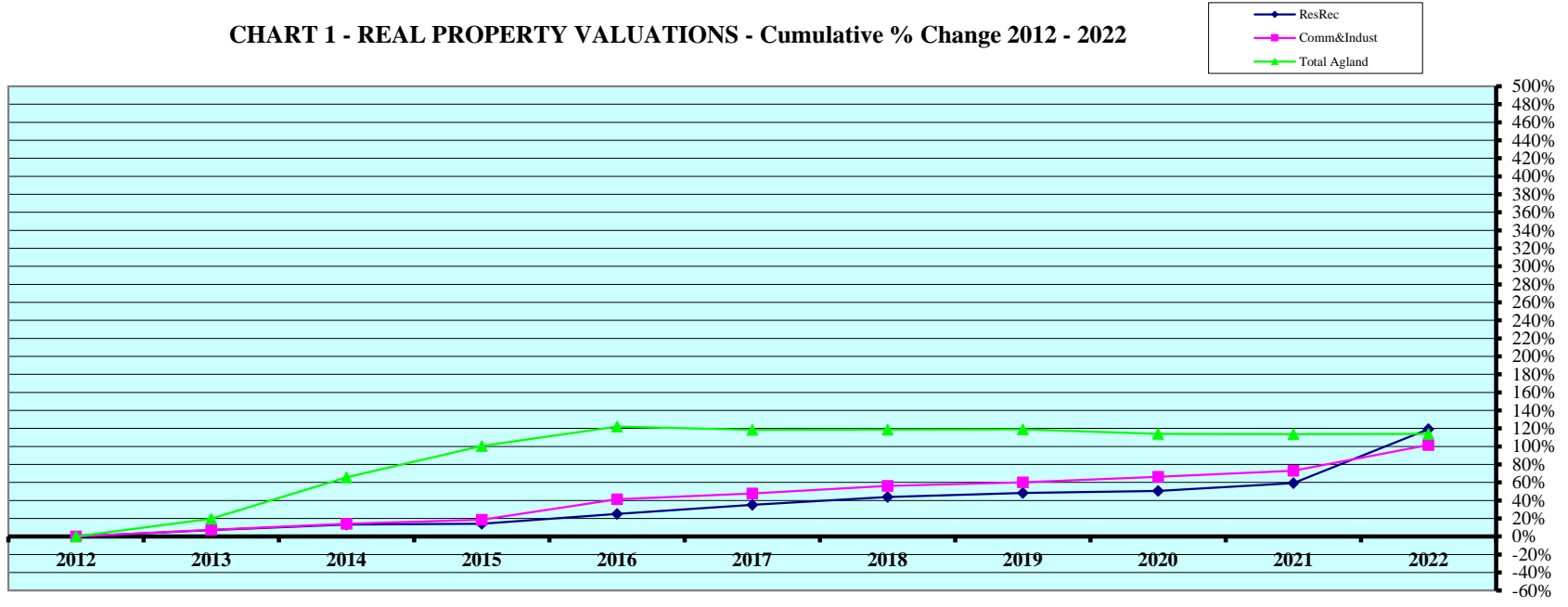
**Legend**

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

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	33,340,590	-	-	-	8,199,665	-	-	-	360,151,865	-	-	-
2013	35,709,785	2,369,195	7.11%	7.11%	8,796,390	596,725	7.28%	7.28%	430,748,585	70,596,720	19.60%	19.60%
2014	37,728,845	2,019,060	5.65%	13.16%	9,351,620	555,230	6.31%	14.05%	596,648,830	165,900,245	38.51%	65.67%
2015	38,081,765	352,920	0.94%	14.22%	9,730,860	379,240	4.06%	18.67%	721,977,390	125,328,560	21.01%	100.46%
2016	41,704,260	3,622,495	9.51%	25.09%	11,598,765	1,867,905	19.20%	41.45%	799,719,560	77,742,170	10.77%	122.05%
2017	45,101,875	3,397,615	8.15%	35.28%	12,111,985	513,220	4.42%	47.71%	786,745,030	-12,974,530	-1.62%	118.45%
2018	47,966,160	2,864,285	6.35%	43.87%	12,805,930	693,945	5.73%	56.18%	787,356,785	611,755	0.08%	118.62%
2019	49,411,735	1,445,575	3.01%	48.20%	13,132,090	326,160	2.55%	60.15%	788,610,440	1,253,655	0.16%	118.97%
2020	50,223,155	811,420	1.64%	50.64%	13,623,615	491,525	3.74%	66.15%	770,784,355	-17,826,085	-2.26%	114.02%
2021	53,075,650	2,852,495	5.68%	59.19%	14,194,710	571,095	4.19%	73.11%	769,955,900	-828,455	-0.11%	113.79%
2022	73,077,630	20,001,980	37.69%	119.19%	16,531,765	2,337,055	16.46%	101.62%	770,277,205	321,305	0.04%	113.88%

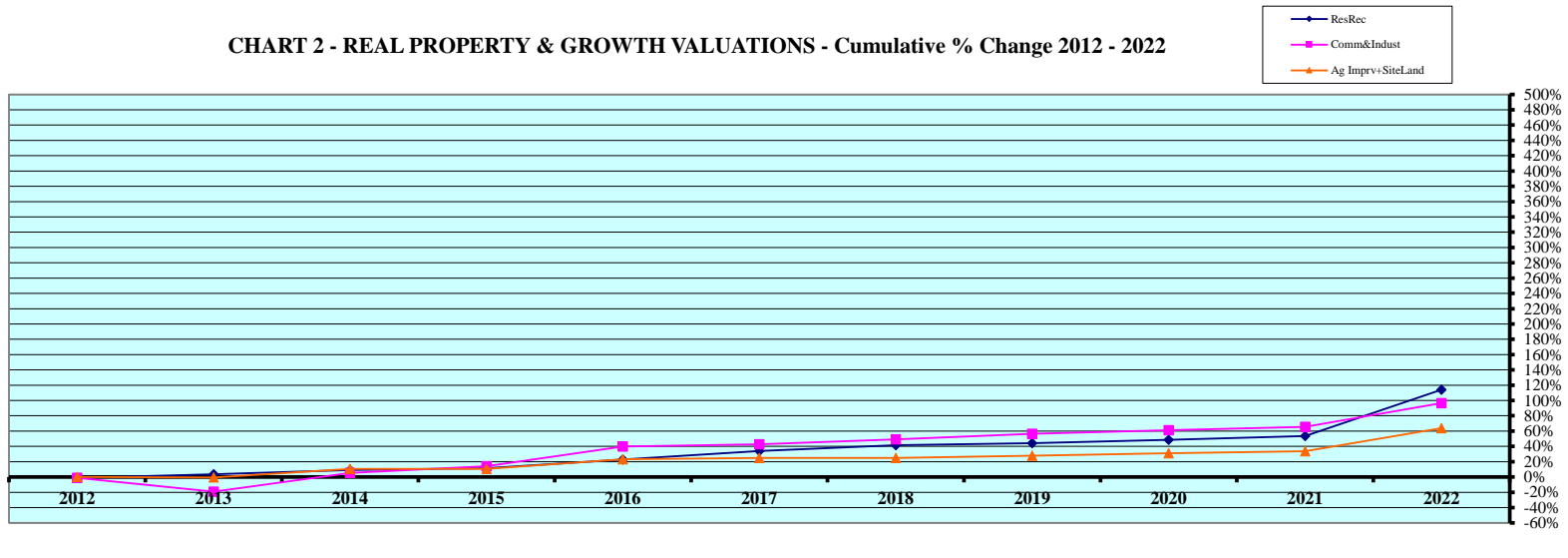
Rate Annual %chg: Residential & Recreational **8.16%** Commercial & Industrial **7.26%** Agricultural Land **7.90%**

Cnty# **39**  
County **GREELEY**

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2012	33,340,590	417,370	1.25%	32,923,220	-	-1.25%	8,199,665	81,085	0.99%	8,118,580	-	-0.99%	
2013	35,709,785	1,210,245	3.39%	34,499,540	3.48%	3.48%	8,796,390	2,169,420	24.66%	6,626,970	-19.18%	-19.18%	
2014	37,728,845	1,347,256	3.57%	36,381,589	1.88%	9.12%	9,351,620	722,675	7.73%	8,628,945	-1.90%	5.24%	
2015	38,081,765	957,162	2.51%	37,124,603	-1.60%	11.35%	9,730,860	364,510	3.75%	9,366,350	0.16%	14.23%	
2016	41,704,260	702,758	1.69%	41,001,502	7.67%	22.98%	11,598,765	126,840	1.09%	11,471,925	17.89%	39.91%	
2017	45,101,875	406,756	0.90%	44,695,119	7.17%	34.06%	12,111,985	412,555	3.41%	11,699,430	0.87%	42.68%	
2018	47,966,160	747,895	1.56%	47,218,265	4.69%	41.62%	12,805,930	569,125	4.44%	12,236,805	1.03%	49.24%	
2019	49,411,735	1,290,488	2.61%	48,121,247	0.32%	44.33%	13,132,090	311,055	2.37%	12,821,035	0.12%	56.36%	
2020	50,223,155	675,970	1.35%	49,547,185	0.27%	48.61%	13,623,615	403,385	2.96%	13,220,230	0.67%	61.23%	
2021	53,075,650	1,896,305	3.57%	51,179,345	1.90%	53.50%	14,194,710	627,375	4.42%	13,567,335	-0.41%	65.46%	
2022	73,077,630	1,693,855	2.32%	71,383,775	34.49%	114.10%	16,531,765	412,927	2.50%	16,118,838	13.56%	96.58%	
Rate Ann%chg	8.16%			Resid & Recreat w/o growth			7.26%			C & I w/o growth			1.28%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	26,364,395	19,088,945	45,453,340	923,260	2.03%	44,530,080	--	--
2013	17,547,560	28,538,240	46,085,800	926,865	2.01%	45,158,935	-0.65%	-0.65%
2014	18,722,435	32,716,040	51,438,475	1,160,582	2.26%	50,277,893	9.10%	10.61%
2015	18,560,275	33,700,340	52,260,615	1,966,565	3.76%	50,294,050	-2.22%	10.65%
2016	19,801,135	37,667,500	57,468,635	1,520,670	2.65%	55,947,965	7.06%	23.09%
2017	20,097,490	38,213,560	58,311,050	1,538,335	2.64%	56,772,715	-1.21%	24.90%
2018	20,388,450	37,830,905	58,219,355	1,493,560	2.57%	56,725,795	-2.72%	24.80%
2019	21,476,650	38,714,915	60,191,565	2,033,350	3.38%	58,158,215	-0.11%	27.95%
2020	21,673,800	39,226,140	60,899,940	1,278,719	2.10%	59,621,221	-0.95%	31.17%
2021	22,097,340	40,103,560	62,200,900	1,409,535	2.27%	60,791,365	-0.18%	33.74%
2022	32,282,070	42,908,765	75,190,835	720,550	0.96%	74,470,285	19.73%	63.84%
Rate Ann%chg	2.05%	8.44%	5.16%	Ag Imprv+Site w/o growth			2.78%	

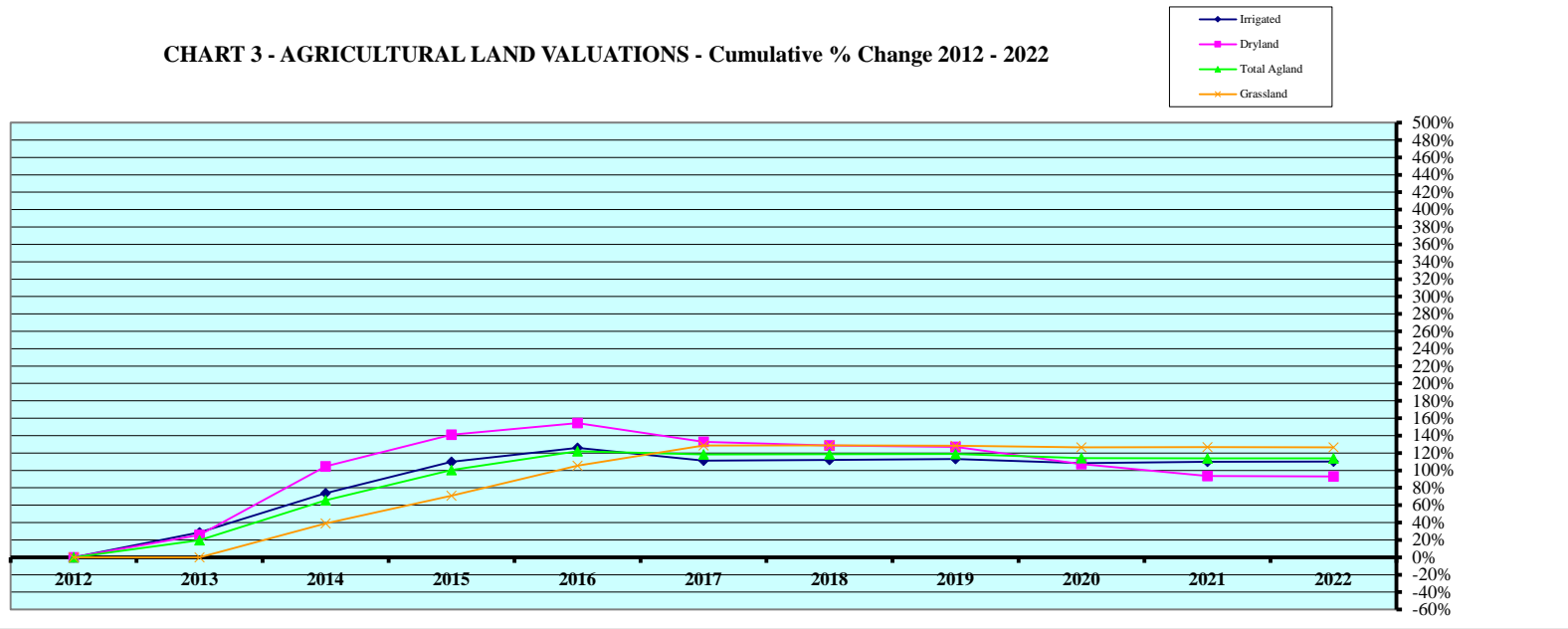
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 39  
County GREELEY

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	218,310,020	-	-	-	30,790,500	-	-	-	110,929,395	-	-	-
2013	280,869,715	62,559,695	28.66%	28.66%	38,689,980	7,899,480	25.66%	25.66%	110,916,340	-13,055	-0.01%	-0.01%
2014	379,435,195	98,565,480	35.09%	73.81%	63,035,675	24,345,695	62.93%	104.72%	154,063,680	43,147,340	38.90%	38.88%
2015	458,032,085	78,596,890	20.71%	109.81%	74,235,835	11,200,160	17.77%	141.10%	189,496,190	35,432,510	23.00%	70.83%
2016	493,257,135	35,225,050	7.69%	125.94%	78,333,640	4,097,805	5.52%	154.41%	227,919,350	38,423,160	20.28%	105.46%
2017	461,314,570	-31,942,565	-6.48%	111.31%	71,668,585	-6,665,055	-8.51%	132.76%	253,557,250	25,637,900	11.25%	128.58%
2018	462,896,125	1,581,555	0.34%	112.04%	70,442,420	-1,226,165	-1.71%	128.78%	253,814,060	256,810	0.10%	128.81%
2019	465,022,910	2,126,785	0.46%	113.01%	69,922,070	-520,350	-0.74%	127.09%	253,461,795	-352,265	-0.14%	128.49%
2020	454,981,695	-10,041,215	-2.16%	108.41%	63,809,945	-6,112,125	-8.74%	107.24%	251,379,800	-2,081,995	-0.82%	126.61%
2021	458,253,790	3,272,095	0.72%	109.91%	59,614,195	-4,195,750	-6.58%	93.61%	251,449,195	69,395	0.03%	126.67%
2022	458,921,815	668,025	0.15%	110.22%	59,432,920	-181,275	-0.30%	93.02%	251,280,905	-168,290	-0.07%	126.52%

Rate Ann.%chg: Irrigated **7.71%** Dryland **6.80%** Grassland **8.52%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	114,800	-	-	-	7,150	-	-	-	360,151,865	-	-	-
2013	272,550	157,750	137.41%	137.41%	0	-7,150	-100.00%	-100.00%	430,748,585	70,596,720	19.60%	19.60%
2014	114,280	-158,270	-58.07%	-0.45%	0	0	-	-100.00%	596,648,830	165,900,245	38.51%	65.67%
2015	213,280	99,000	86.63%	85.78%	0	0	-	-100.00%	721,977,390	125,328,560	21.01%	100.46%
2016	209,435	-3,845	-1.80%	82.43%	0	0	-	-100.00%	799,719,560	77,742,170	10.77%	122.05%
2017	0	-209,435	-100.00%	-100.00%	204,625	204,625	-	2761.89%	786,745,030	-12,974,530	-1.62%	118.45%
2018	0	0	-	-100.00%	204,180	-445	-0.22%	2755.66%	787,356,785	611,755	0.08%	118.62%
2019	0	0	-	-100.00%	203,665	-515	-0.25%	2748.46%	788,610,440	1,253,655	0.16%	118.97%
2020	141,790	141,790	-	23.51%	471,125	267,460	131.32%	6489.16%	770,784,355	-17,826,085	-2.26%	114.02%
2021	143,215	1,425	1.01%	24.75%	495,505	24,380	5.17%	6830.14%	769,955,900	-828,455	-0.11%	113.79%
2022	142,245	-970	-0.68%	23.91%	499,320	3,815	0.77%	6883.50%	770,277,205	321,305	0.04%	113.88%

Cnty# **39**  
County **GREELEY**

Rate Ann.%chg: Total Agric Land **7.90%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	216,709,510	103,286	2,098			30,865,430	33,495	921			110,940,780	214,197	518		
2013	280,734,845	105,494	2,661	26.83%	26.83%	38,749,775	33,235	1,166	26.53%	26.53%	110,890,580	213,123	520	0.46%	0.46%
2014	378,679,620	106,013	3,572	34.23%	70.25%	63,118,835	33,620	1,877	61.02%	103.74%	154,161,145	212,248	726	39.59%	40.23%
2015	458,087,455	106,626	4,296	20.27%	104.76%	74,524,215	34,241	2,176	15.93%	136.19%	189,306,320	211,836	894	23.04%	72.54%
2016	493,139,735	106,655	4,624	7.62%	120.37%	78,447,220	33,949	2,311	6.17%	150.76%	227,924,265	211,537	1,077	20.57%	108.03%
2017	461,481,415	106,697	4,325	-6.46%	106.14%	71,657,290	32,701	2,191	-5.17%	137.80%	253,491,840	212,100	1,195	10.92%	130.75%
2018	462,916,100	107,040	4,325	-0.01%	106.12%	70,408,810	31,998	2,200	0.42%	138.79%	253,813,680	212,375	1,195	0.00%	130.75%
2019	465,021,375	107,510	4,325	0.02%	106.15%	69,951,895	31,791	2,200	0.00%	138.79%	253,445,655	212,090	1,195	-0.01%	130.72%
2020	454,990,545	107,797	4,221	-2.42%	101.17%	63,826,610	31,534	2,024	-8.01%	119.65%	252,301,800	212,531	1,187	-0.66%	129.20%
2021	458,253,795	108,506	4,223	0.06%	101.29%	59,614,200	30,829	1,934	-4.46%	109.85%	251,449,155	211,199	1,191	0.29%	129.87%
2022	458,925,530	108,681	4,223	-0.01%	101.26%	59,432,920	30,729	1,934	0.02%	109.89%	251,280,905	211,077	1,190	-0.01%	129.85%

Rate Annual %chg Average Value/Acre: 7.24% 7.70% 8.68%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	79,120	793	100			0	0				358,594,840	351,771	1,019		
2013	277,150	1,150	241	141.56%	141.56%	7,150	13	550			430,659,500	353,014	1,220	19.67%	19.67%
2014	116,425	1,164	100	-58.51%	0.22%	0	0				596,076,025	353,045	1,688	38.40%	65.63%
2015	213,635	1,068	200	100.02%	100.45%	0	0				722,131,625	353,771	2,041	20.90%	100.24%
2016	208,895	1,044	200	0.00%	100.44%	0	0				799,720,115	353,186	2,264	10.93%	122.12%
2017	202,335	1,012	200	0.00%	100.45%	0	0				786,832,880	352,509	2,232	-1.42%	118.96%
2018	0	0				204,190	1,021	200			787,342,780	352,433	2,234	0.09%	119.15%
2019	0	0				203,835	1,019	200	0.00%		788,622,760	352,410	2,238	0.17%	119.52%
2020	715	4	201		101.84%	473,335	1,286	368	84.01%		771,593,005	353,152	2,185	-2.36%	114.33%
2021	143,225	716	200	-0.69%	100.45%	495,505	1,328	373	1.40%		769,955,880	352,577	2,184	-0.05%	114.22%
2022	142,245	711	200	-0.01%	100.44%	499,320	1,324	377	1.09%		770,280,920	352,521	2,185	0.06%	114.35%

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GREELEY

Rate Annual %chg Average Value/Acre: 7.92%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4



CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,188	GREELEY	36,864,210	5,436,375	9,568,890	73,077,630	16,531,765	0	0	770,277,205	32,282,070	42,908,765	0	986,946,910
cnty sectorvalue % of total value:		3.74%	0.55%	0.97%	7.40%	1.68%			78.05%	3.27%	4.35%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
466	GREELEY	1,605,624	282,317	33,455	15,579,090	2,825,275	0	0	79,885	0	0	0	20,405,646
21.30%	%sector of county sector	4.36%	5.19%	0.35%	21.32%	17.09%			0.01%				2.07%
	%sector of municipality	7.87%	1.38%	0.16%	76.35%	13.85%			0.39%				100.00%
318	SCOTIA	763,577	341,548	11,061	11,722,500	1,499,935	0	0	87,570	0	0	0	14,426,191
14.53%	%sector of county sector	2.07%	6.28%	0.12%	16.04%	9.07%			0.01%				1.46%
	%sector of municipality	5.29%	2.37%	0.08%	81.26%	10.40%			0.61%				100.00%
490	SPALDING	819,056	618,999	594,495	19,225,745	4,425,755	0	0	0	0	0	0	25,684,050
22.39%	%sector of county sector	2.22%	11.39%	6.21%	26.31%	26.77%							2.60%
	%sector of municipality	3.19%	2.41%	2.31%	74.85%	17.23%							100.00%
283	WOLBACH	363,080	381,564	53,033	9,039,775	985,660	0	0	2,785	0	2,000	0	10,827,897
12.93%	%sector of county sector	0.98%	7.02%	0.55%	12.37%	5.96%			0.00%		0.00%		1.10%
	%sector of municipality	3.35%	3.52%	0.49%	83.49%	9.10%			0.03%		0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
1,558	Total Municipalities	3,551,337	1,624,428	692,044	55,567,114	9,736,626	0	0	170,240	0	2,000	0	71,343,788
71.19%	%all municip.sectors of cnty	9.63%	29.88%	7.23%	76.04%	58.90%			0.02%		0.00%		7.23%

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Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,283</b>	<b>Value : 998,426,365</b>	<b>Growth 4,506,105</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	128	1,406,525	45	493,780	75	1,010,795	248	2,911,100	
<b>02. Res Improve Land</b>	747	5,072,160	34	516,050	61	948,180	842	6,536,390	
<b>03. Res Improvements</b>	752	53,244,370	41	6,309,820	70	9,567,345	863	69,121,535	
<b>04. Res Total</b>	880	59,723,055	86	7,319,650	145	11,526,320	1,111	78,569,025	1,580,910
<b>% of Res Total</b>	79.21	76.01	7.74	9.32	13.05	14.67	33.84	7.87	35.08
<b>05. Com UnImp Land</b>	30	117,290	7	52,645	1	21,070	38	191,005	
<b>06. Com Improve Land</b>	143	402,050	17	232,165	5	88,260	165	722,475	
<b>07. Com Improvements</b>	149	8,864,365	19	4,744,560	10	3,445,500	178	17,054,425	
<b>08. Com Total</b>	179	9,383,705	26	5,029,370	11	3,554,830	216	17,967,905	1,427,330
<b>% of Com Total</b>	82.87	52.22	12.04	27.99	5.09	19.78	6.58	1.80	31.68
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	880	59,723,055	86	7,319,650	145	11,526,320	1,111	78,569,025	1,580,910
<b>% of Res &amp; Rec Total</b>	79.21	76.01	7.74	9.32	13.05	14.67	33.84	7.87	35.08
<b>Com &amp; Ind Total</b>	179	9,383,705	26	5,029,370	11	3,554,830	216	17,967,905	1,427,330
<b>% of Com &amp; Ind Total</b>	82.87	52.22	12.04	27.99	5.09	19.78	6.58	1.80	31.68
<b>17. Taxable Total</b>	1,059	69,106,760	112	12,349,020	156	15,081,150	1,327	96,536,930	3,008,240
<b>% of Taxable Total</b>	79.80	71.59	8.44	12.79	11.76	15.62	40.42	9.67	66.76

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	222,140	1,988,475
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	222,140	1,988,475
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	222,140	1,988,475

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	134	28	189	351

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	166,365	48	10,631,450	1,309	516,626,645	1,360	527,424,460
28. Ag-Improved Land	1	4,085	30	10,322,775	513	296,182,760	544	306,509,620
29. Ag Improvements	1	1,000	32	3,525,190	563	64,429,165	596	67,955,355

30. Ag Total				1,956	901,889,435
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,000	
32. HomeSite Improv Land	0	0.00	0	16	17.03	244,395	
33. HomeSite Improvements	0	0.00	0	16	0.00	2,242,890	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	7.46	14,300	
36. FarmSite Improv Land	1	1.00	1,000	29	74.29	220,860	
37. FarmSite Improvements	1	0.00	1,000	32	0.00	1,282,300	
38. FarmSite Total							
39. Road & Ditches	1	0.48	0	48	132.55	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	16	16.00	240,000	17	17.00	255,000	
32. HomeSite Improv Land	278	296.38	4,329,330	294	313.41	4,573,725	
33. HomeSite Improvements	288	0.00	24,966,780	304	0.00	27,209,670	432,115
34. HomeSite Total				321	330.41	32,038,395	
35. FarmSite UnImp Land	70	176.91	375,190	76	184.37	389,490	
36. FarmSite Improv Land	486	1,696.07	5,138,490	516	1,771.36	5,360,350	
37. FarmSite Improvements	538	0.00	39,462,385	571	0.00	40,745,685	1,065,750
38. FarmSite Total				647	1,955.73	46,495,525	
39. Road & Ditches	1,308	4,084.85	0	1,357	4,217.88	0	
40. Other- Non Ag Use	12	585.42	889,835	12	585.42	889,835	
41. Total Section VI				968	7,089.44	79,423,755	1,497,865

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	453.45	2.00%	1,757,130	2.05%	3,875.02
46. 1A	2,031.32	8.94%	7,871,445	9.17%	3,875.04
47. 2A1	547.80	2.41%	2,117,255	2.47%	3,865.01
48. 2A	2,767.19	12.18%	10,584,530	12.32%	3,825.01
49. 3A1	2,195.37	9.66%	8,342,390	9.71%	3,799.99
50. 3A	143.99	0.63%	547,165	0.64%	3,800.02
51. 4A1	8,936.40	39.34%	33,511,840	39.02%	3,750.04
52. 4A	5,639.80	24.83%	21,149,580	24.63%	3,750.06
53. Total	22,715.32	100.00%	85,881,335	100.00%	3,780.77
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	483.39	9.89%	887,035	11.15%	1,835.03
56. 2D1	156.71	3.21%	285,990	3.60%	1,824.96
57. 2D	1,139.59	23.33%	2,051,280	25.80%	1,800.02
58. 3D1	490.66	10.04%	878,285	11.04%	1,790.01
59. 3D	77.63	1.59%	137,405	1.73%	1,770.00
60. 4D1	757.89	15.51%	1,193,685	15.01%	1,575.01
61. 4D	1,779.80	36.43%	2,518,375	31.67%	1,414.98
62. Total	4,885.67	100.00%	7,952,055	100.00%	1,627.63
<b>Grass</b>					
63. 1G1	336.03	0.46%	352,945	0.47%	1,050.34
64. 1G	1,660.08	2.28%	1,735,625	2.32%	1,045.51
65. 2G1	11,793.53	16.20%	12,326,430	16.44%	1,045.19
66. 2G	2,397.53	3.29%	2,496,010	3.33%	1,041.08
67. 3G1	20,009.81	27.48%	20,515,630	27.37%	1,025.28
68. 3G	36,621.37	50.29%	37,537,015	50.07%	1,025.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.84	0.00%	865	0.00%	1,029.76
71. Total	72,819.19	100.00%	74,964,520	100.00%	1,029.46
<b>Irrigated Total</b>					
	22,715.32	22.60%	85,881,335	50.85%	3,780.77
<b>Dry Total</b>					
	4,885.67	4.86%	7,952,055	4.71%	1,627.63
<b>Grass Total</b>					
	72,819.19	72.44%	74,964,520	44.39%	1,029.46
72. Waste	23.76	0.02%	4,755	0.00%	200.13
73. Other	82.05	0.08%	77,120	0.05%	939.91
74. Exempt	15.37	0.02%	69,460	0.04%	4,519.19
75. Market Area Total	100,525.99	100.00%	168,879,785	100.00%	1,679.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,986.76	12.77%	53,340,730	13.37%	4,855.00
46. 1A	13,547.27	15.74%	64,959,195	16.29%	4,795.00
47. 2A1	8,979.04	10.43%	42,515,775	10.66%	4,735.00
48. 2A	11,931.72	13.86%	55,780,855	13.99%	4,675.01
49. 3A1	1,717.05	2.00%	7,924,190	1.99%	4,615.00
50. 3A	12,599.57	14.64%	57,391,080	14.39%	4,555.00
51. 4A1	4,430.47	5.15%	19,914,970	4.99%	4,495.00
52. 4A	21,875.46	25.42%	97,017,725	24.32%	4,435.00
53. Total	86,067.34	100.00%	398,844,520	100.00%	4,634.10
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,236.37	20.31%	12,567,305	21.45%	2,400.00
56. 2D1	2,542.77	9.86%	6,000,920	10.24%	2,359.99
57. 2D	3,926.03	15.23%	9,108,345	15.55%	2,319.99
58. 3D1	447.75	1.74%	1,020,865	1.74%	2,279.99
59. 3D	4,977.33	19.31%	11,149,220	19.03%	2,240.00
60. 4D1	1,017.66	3.95%	2,238,825	3.82%	2,199.97
61. 4D	7,634.41	29.61%	16,490,365	28.15%	2,160.01
62. Total	25,782.32	100.00%	58,575,845	100.00%	2,271.94
<b>Grass</b>					
63. 1G1	11,527.79	8.34%	16,932,580	8.66%	1,468.85
64. 1G	1,448.53	1.05%	2,097,400	1.07%	1,447.95
65. 2G1	61,974.51	44.84%	88,546,790	45.27%	1,428.76
66. 2G	44,568.65	32.25%	62,835,730	32.13%	1,409.86
67. 3G1	10,347.50	7.49%	14,023,275	7.17%	1,355.23
68. 3G	7,896.04	5.71%	10,575,035	5.41%	1,339.28
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	440.16	0.32%	584,970	0.30%	1,328.99
71. Total	138,203.18	100.00%	195,595,780	100.00%	1,415.28
<b>Irrigated Total</b>					
	86,067.34	34.15%	398,844,520	61.02%	4,634.10
<b>Dry Total</b>					
	25,782.32	10.23%	58,575,845	8.96%	2,271.94
<b>Grass Total</b>					
	138,203.18	54.84%	195,595,780	29.93%	1,415.28
72. Waste	687.46	0.27%	137,545	0.02%	200.08
73. Other	1,251.48	0.50%	432,205	0.07%	345.36
74. Exempt	1,455.21	0.58%	9,210	0.00%	6.33
75. Market Area Total	251,991.78	100.00%	653,585,895	100.00%	2,593.68

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	35.80	153,155	2,946.37	13,061,510	105,800.49	471,511,190	108,782.66	484,725,855
<b>77. Dry Land</b>	1.09	2,605	631.91	1,359,470	30,034.99	65,165,825	30,667.99	66,527,900
<b>78. Grass</b>	11.61	13,690	4,585.00	5,995,475	206,425.76	264,551,135	211,022.37	270,560,300
<b>79. Waste</b>	0.00	0	17.10	3,425	694.12	138,875	711.22	142,300
<b>80. Other</b>	0.00	0	134.62	39,790	1,198.91	469,535	1,333.53	509,325
<b>81. Exempt</b>	11.88	65,885	59.39	9,210	1,399.31	3,575	1,470.58	78,670
<b>82. Total</b>	<b>48.50</b>	<b>169,450</b>	<b>8,315.00</b>	<b>20,459,670</b>	<b>344,154.27</b>	<b>801,836,560</b>	<b>352,517.77</b>	<b>822,465,680</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	108,782.66	30.86%	484,725,855	58.94%	4,455.91
<b>Dry Land</b>	30,667.99	8.70%	66,527,900	8.09%	2,169.29
<b>Grass</b>	211,022.37	59.86%	270,560,300	32.90%	1,282.14
<b>Waste</b>	711.22	0.20%	142,300	0.02%	200.08
<b>Other</b>	1,333.53	0.38%	509,325	0.06%	381.94
<b>Exempt</b>	1,470.58	0.42%	78,670	0.01%	53.50
<b>Total</b>	<b>352,517.77</b>	<b>100.00%</b>	<b>822,465,680</b>	<b>100.00%</b>	<b>2,333.12</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Greeley Residential	39	409,795	216	1,470,715	216	14,841,370	255	16,721,880	502,380
83.2 Market Area 2	3	29,775	1	15,000	1	211,265	4	256,040	3,985
83.3 Rural Res	70	862,655	49	742,650	62	8,086,250	132	9,691,555	143,125
83.4 Rural Res	47	612,145	42	657,030	45	7,169,425	92	8,438,600	264,385
83.5 Scotia Residential	30	233,770	157	1,051,665	158	10,749,370	188	12,034,805	298,450
83.6 Spalding Residential	33	177,245	233	1,733,830	234	20,334,510	267	22,245,585	282,285
83.7 Wolbach Res	26	585,715	144	865,500	147	7,729,345	173	9,180,560	86,300
84 Residential Total	248	2,911,100	842	6,536,390	863	69,121,535	1,111	78,569,025	1,580,910

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Greeley Commercial	10	34,850	44	183,035	44	2,607,390	54	2,825,275	0
85.2	Greeley Residential	0	0	1	1,690	1	33,570	1	35,260	0
85.3	Market Area 2	1	3,545	1	21,335	1	716,010	2	740,890	12,035
85.4	Rural Commercial	7	70,170	19	264,375	26	7,159,905	33	7,494,450	1,415,295
85.5	Scotia Commercial	3	2,335	21	23,045	22	1,475,460	25	1,500,840	0
85.6	Spalding Commercial	10	68,665	48	181,225	51	3,737,530	61	3,987,420	0
85.7	Spalding Residential	0	0	0	0	1	398,110	1	398,110	0
85.8	Wolbach Commercial	7	11,440	31	47,770	32	926,450	39	985,660	0
86	Commercial Total	38	191,005	165	722,475	178	17,054,425	216	17,967,905	1,427,330

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	332.05	0.46%	348,665	0.47%	1,050.04
88. 1G	1,625.00	2.24%	1,698,090	2.28%	1,044.98
89. 2G1	11,702.99	16.15%	12,229,550	16.39%	1,044.99
90. 2G	2,294.14	3.17%	2,385,900	3.20%	1,040.00
91. 3G1	19,907.96	27.47%	20,407,155	27.35%	1,025.08
92. 3G	36,618.86	50.52%	37,534,340	50.31%	1,025.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.84	0.00%	865	0.00%	1,029.76
95. Total	72,481.84	100.00%	74,604,565	100.00%	1,029.29
<b>CRP</b>					
96. 1C1	3.98	1.18%	4,280	1.19%	1,075.38
97. 1C	35.08	10.40%	37,535	10.43%	1,069.98
98. 2C1	90.54	26.84%	96,880	26.91%	1,070.02
99. 2C	103.39	30.65%	110,110	30.59%	1,065.00
100. 3C1	101.85	30.19%	108,475	30.14%	1,065.05
101. 3C	2.51	0.74%	2,675	0.74%	1,065.74
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	337.35	100.00%	359,955	100.00%	1,067.01
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	72,481.84	99.54%	74,604,565	99.52%	1,029.29
CRP Total	337.35	0.46%	359,955	0.48%	1,067.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	72,819.19	100.00%	74,964,520	100.00%	1,029.46

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	11,360.09	8.32%	16,699,485	8.64%	1,470.01
88. 1G	1,405.33	1.03%	2,037,780	1.05%	1,450.04
89. 2G1	60,692.42	44.45%	86,790,350	44.90%	1,430.00
90. 2G	44,447.26	32.55%	62,670,645	32.42%	1,410.00
91. 3G1	10,337.30	7.57%	14,009,515	7.25%	1,355.24
92. 3G	7,896.04	5.78%	10,575,035	5.47%	1,339.28
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	397.34	0.29%	528,450	0.27%	1,329.97
95. Total	136,535.78	100.00%	193,311,260	100.00%	1,415.83
<b>CRP</b>					
96. 1C1	167.70	10.06%	233,095	10.20%	1,389.95
97. 1C	43.20	2.59%	59,620	2.61%	1,380.09
98. 2C1	1,282.09	76.89%	1,756,440	76.88%	1,369.98
99. 2C	121.39	7.28%	165,085	7.23%	1,359.96
100. 3C1	10.20	0.61%	13,760	0.60%	1,349.02
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	42.82	2.57%	56,520	2.47%	1,319.94
104. Total	1,667.40	100.00%	2,284,520	100.00%	1,370.11
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
Grass Total	136,535.78	98.79%	193,311,260	98.83%	1,415.83
<b>CRP Total</b>					
CRP Total	1,667.40	1.21%	2,284,520	1.17%	1,370.11
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	138,203.18	100.00%	195,595,780	100.00%	1,415.28

**2023 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

39 Greeley

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	73,077,630	78,569,025	5,491,395	7.51%	1,580,910	5.35%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	32,282,070	32,038,395	-243,675	-0.75%	432,115	-2.09%
<b>04. Total Residential (sum lines 1-3)</b>	<b>105,359,700</b>	<b>110,607,420</b>	<b>5,247,720</b>	<b>4.98%</b>	<b>2,013,025</b>	<b>3.07%</b>
05. Commercial	16,531,765	17,967,905	1,436,140	8.69%	1,427,330	0.05%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>16,531,765</b>	<b>17,967,905</b>	<b>1,436,140</b>	<b>8.69%</b>	<b>1,427,330</b>	<b>0.05%</b>
08. Ag-Farmsite Land, Outbuildings	42,018,930	46,495,525	4,476,595	10.65%	1,065,750	8.12%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	889,835	889,835	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>42,908,765</b>	<b>47,385,360</b>	<b>4,476,595</b>	<b>10.43%</b>	<b>1,065,750</b>	<b>7.95%</b>
12. Irrigated	458,921,815	484,725,855	25,804,040	5.62%		
13. Dryland	59,432,920	66,527,900	7,094,980	11.94%		
14. Grassland	251,280,905	270,560,300	19,279,395	7.67%		
15. Wasteland	142,245	142,300	55	0.04%		
16. Other Agland	499,320	509,325	10,005	2.00%		
<b>17. Total Agricultural Land</b>	<b>770,277,205</b>	<b>822,465,680</b>	<b>52,188,475</b>	<b>6.78%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>935,077,435</b>	<b>998,426,365</b>	<b>63,348,930</b>	<b>6.77%</b>	<b>4,506,105</b>	<b>6.29%</b>

## 2023 Assessment Survey for Greeley County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$166,170
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$166,170
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	31,670
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$24,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$1,073.81

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes for now but will just use gWorks in the future.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor office
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="https://greeley.gworks.com/">https://greeley.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gworks and google
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Scotia, Spalding, Greeley, and Wolbach are zoned
<b>4.</b>	<b>When was zoning implemented?</b>
	Spalding - 1998; Scotia and Greeley - 1999; Wolbach - 2008

#### **D. Contracted Services**

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

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Lake Mac Assessment, LLC contract for all residential and rural improved parcels within the 6-year review and pick up work for all classes.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Licensed-Bonded
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, Values for the contracted work subject to the county assessor's opinion.



## 2023 Residential Assessment Survey for Greeley County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Lake Mac Assessments, LLC												
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Acreage - All rural residential properties located outside the villages.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.	3	Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes	5	Acreage - All rural residential properties located outside the villages.	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.												
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5	Acreage - All rural residential properties located outside the villages.												
AG DW	Agricultural Dwellings												
AG OB	Agricultural Outbuildings												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	The cost approach is applied using depreciation from CAMA tables. The sales comparison approach is also utilized through unit of comparison studies.												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	Created depreciation tables based on local market information												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>												
	Depreciation table developed & used for outbuildings of townships within the 6-year review. Developed a table for the Village of Spalding with a little less depreciation as compared to the rest of the county based on sales.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Sales comparison; lots are analyzed by the square foot.												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	Sales of acreages and cost to install the well, septic and electric at the time.												
<b>8.</b>	<b>Are there form 191 applications on file?</b>												

	No																																		
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																		
	All lots are treated the same; no applications to combine lots have been received.																																		
10.	<table border="1"> <thead> <tr> <th data-bbox="203 289 365 373"><u>Valuation Group</u></th> <th data-bbox="365 289 651 373"><u>Date of Depreciation Tables</u></th> <th data-bbox="651 289 906 373"><u>Date of Costing</u></th> <th data-bbox="906 289 1177 373"><u>Date of Lot Value Study</u></th> <th data-bbox="1177 289 1482 373"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 373 365 430">1</td> <td data-bbox="365 373 651 430">2022</td> <td data-bbox="651 373 906 430">2021</td> <td data-bbox="906 373 1177 430">2021</td> <td data-bbox="1177 373 1482 430">2017-2022</td> </tr> <tr> <td data-bbox="203 430 365 487">3</td> <td data-bbox="365 430 651 487">2023</td> <td data-bbox="651 430 906 487">2021</td> <td data-bbox="906 430 1177 487">2021</td> <td data-bbox="1177 430 1482 487">2018</td> </tr> <tr> <td data-bbox="203 487 365 543">5</td> <td data-bbox="365 487 651 543">2022-2023</td> <td data-bbox="651 487 906 543">2021</td> <td data-bbox="906 487 1177 543">2021</td> <td data-bbox="1177 487 1482 543">2017-2022</td> </tr> <tr> <td data-bbox="203 543 365 600">AG DW</td> <td data-bbox="365 543 651 600">2022-2023</td> <td data-bbox="651 543 906 600">2021</td> <td data-bbox="906 543 1177 600">2021</td> <td data-bbox="1177 543 1482 600">2017-2022</td> </tr> <tr> <td data-bbox="203 600 365 657">AG OB</td> <td data-bbox="365 600 651 657">2022-2023</td> <td data-bbox="651 600 906 657">2021</td> <td data-bbox="906 600 1177 657">2021</td> <td data-bbox="1177 600 1482 657">2017-2022</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2021	2021	2017-2022	3	2023	2021	2021	2018	5	2022-2023	2021	2021	2017-2022	AG DW	2022-2023	2021	2021	2017-2022	AG OB	2022-2023	2021	2021	2017-2022
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																															
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5	2022-2023	2021	2021	2017-2022																															
AG DW	2022-2023	2021	2021	2017-2022																															
AG OB	2022-2023	2021	2021	2017-2022																															
	The acreages, AG OB & AG DW in the four townships that were reviewed got new depreciation.																																		

## 2023 Commercial Assessment Survey for Greeley County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Lake Mac Assessments, LLC did pick up work - no reviews were done.													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial parcels within Greeley County</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial parcels within Greeley County						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial parcels within Greeley County													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	The cost approach is applied using Marshall & Swift with depreciation tables supplied by the CAMA vendor, adjusted as needed. The sales comparison approach is also utilized through unit of comparison studies.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	Utilization of the state sales file query function and work through the liaisons.													
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>													
	Tables provided by the CAMA vendor are utilized and are adjusted as needed.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>													
	No, one depreciation table is done for entire commercial class.													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	Sales comparison; lots are analyzed by the square foot.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2021	2022	2022
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## 2023 Agricultural Assessment Survey for Greeley County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor staff & Lake Mac Assessments, LLC										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.	2020	02	This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.	2020
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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	The market areas are developed by topography, similar soil characteristics, and geographic characteristics.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Rural residential/recreational land is identified by size of parcel, residence, and non-agricultural influences in the market. Questionnaires from buyers/owners are also used to determine the purpose of their land. Value is then based upon selling prices of vacant land.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	Yes										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										
	The only intensive use in the county is feedlots. This was set by the previous assessor.										
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	WRP is flat valued at \$1,520 per acre based on a sales study of the surrounding area.										
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>										
	Yes, sandy grass (3Gs & 3G1S) and land enrolled in CRP.										
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>										

<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	N/A
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**2022 PLAN OF ASSESSMENT FOR GREELEY COUNTY**  
**Assessment Years 2023, 2024 and 2025**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after any changes are made by either the appraiser or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Greeley County:

Per the 2022 County Abstract, Greeley County consists of 3,263 parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1,100	33.71%	7.89%
Commercial	214	6.56%	1.77%
Industrial	NA	NA	NA
Recreational	NA	NA	NA
Agricultural	1,949	59.73%	90.34%
Special Value	NA	NA	NA

Agricultural land - taxable acres: 352,521.38

Other pertinent facts: Approximately 93% acres of the county is agricultural land and of that 60% is grassland, 31% is irrigated cropland and 9% consists of dry cropland and waste.

Current Resources:

- A. Staff –one Assessor, one Deputy Assessor, and one Staff Assistant. The assessor is required to obtain 60 hours of continuing education every 4 years. The Deputy is also required to meet the same required education. Both attend workshops and meetings to further their knowledge of the assessment field.

The Assessor is also licensed with the Nebraska Real Property Appraiser Board and is required to obtain 28 hours of continuing education every two years.

- B. Cadastral Maps –  
The Greeley County cadastral maps were originally done in 1969. The assessment staff maintains the cadastral maps. All changes such as annexation and parcel splits are kept up to date, as well as ownership transfers.
- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.  
Greeley County Assessor Office went on-line June, 2006 with the property record information.
- D. Software for CAMA, Assessment Administration.  
Greeley County uses the MIPS software for CAMA and Assessment Administration. Greeley County does have a GIS system.
- E. Web based – property record information access – Property record information is available at: <http://greeley.gworks.com> and [www.nebraskaassessoronline.us](http://www.nebraskaassessoronline.us)

- F. GIS software is used to measure rural parcels to aid the conversion from old alpha soil symbols to new numeric symbols in tax year 2010. This software program is also beneficial in processing splits of property. These were updated again in 2019 per Property Assessment Division.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, and checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions with each Assessor Location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary, a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agricultural property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. For each assessor location and market area consideration is given to the number of sales in the study and the time frames of the parcel data. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.
- D. Approaches to Value
  - 1) Market Approach; sales comparisons – Similar properties are studied to determine if and what actions will be necessary for the upcoming year



- 2) Cost Approach; cost manual used & date of manual and latest depreciation study—

The MIPS CAMA system is used for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

- 3) Income Approach; income and expense data collection/analysis from the market –

Gather income information as available on commercial properties. Rental income has been requested from residential rental property owners. The income approach generally is not used since income/expense data is not readily available.

- 4) Land valuation studies, establish market areas, special value for agricultural land -

Sales are plotted on a map indicate to the land use at 80% of each class i.e., irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, time frame of sales, and number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to value with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions - Sales assessment ratios are reviewed after final values are applied to the sales base within all sub-classes and classes of properties and then applied to the entire population of properties within the sub-classes and classes within the county. Finally, a unit of comparison analysis is completed to insure uniformity with the class or sub-class.
- G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1<sup>st</sup> of each year. These are mailed to the last known address of property owner of record as of May 20th. The assessor staff is available to answer any questions or concerns from the taxpayer. The office also publishes in the local papers informing the owners of what area of the county will be reviewed, and a reminder of the zoning requirements and removal of buildings.

**Level of Value, Quality, and Uniformity for assessment year 2022:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	94%	16.33	107.35
Commercial	111	NEI	NEI
Agricultural Land	74%	19.96	102.58
Special Value Agland	N/A	N\A	N\A

\*COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2022 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2023:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. The Village of Greeley will be reviewed for the six-year review. Check data on the CAMA system to correct errors or omissions and review all data on file.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires. Doing annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors or omission and review all data on file.

Agricultural Land (and/or subclass): Update sales to the current study period for the current assessment year. Review statistics for any needed changes to remain in compliance for the year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Check data on the CAMA system to correct errors or omissions and review all data on file. Continue with the six-year reviews which will include the precincts of Logan-O’Connor-Center-Wallace Creek.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none in Greeley County at this time.

### **Assessment Actions Planned for Assessment Year 2024:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review, which will be the Village of Wolbach. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. We intend to keep up to date with market study on areas of each town to determine proper assessment figures.

Commercial (and/or subclasses): Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Dates and new photos and current information are listed in the computer system.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County, which will include the precincts of Scotia-Fish Creek-Brayton-Spring Creek. This includes reviewing the GIS Maps and comparing information currently on parcel and sending questioners if we are not matching information for current assessment year. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County

## **Assessment Actions Planned for Assessment Year 2025:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review process for Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstract of Real Property
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
10. Tax List Corrections – prepare tax list correction documents for county board approval.

11. County Board of Equalization-attend County board of equalization meetings for valuation protests – assemble and provide information
12. Tax Equalization and Review Commission Appeals – appraiser prepares information and attends taxpayer appeal hearings before the Commission, defend valuation.
13. Tax Equalization and Review Commission Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the Commission.
14. Education: Assessor/ Deputy Assessor and/or Appraiser Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the Assessor and Deputy Assessor Certification requires 60 hours of approved continuing education every four years. Retention of the Appraiser license requires 28 hours of continuing education every two years.

Conclusion:

With all the entities of county government that utilize the assessment records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Joan M Goodrich  
Assessor  
For Greeley County