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DEPARTMENT OF REVENUE

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

NANCE COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Nance 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 Nance County.

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

For the Tax Commissioner

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

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

cc: Megan Zoucha, Nance County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

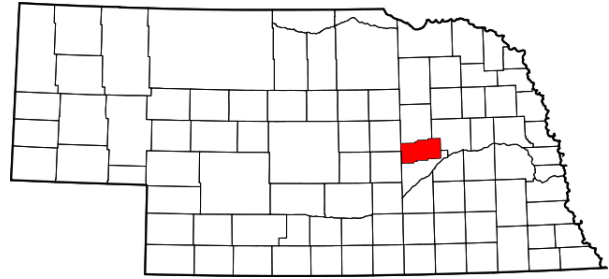
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

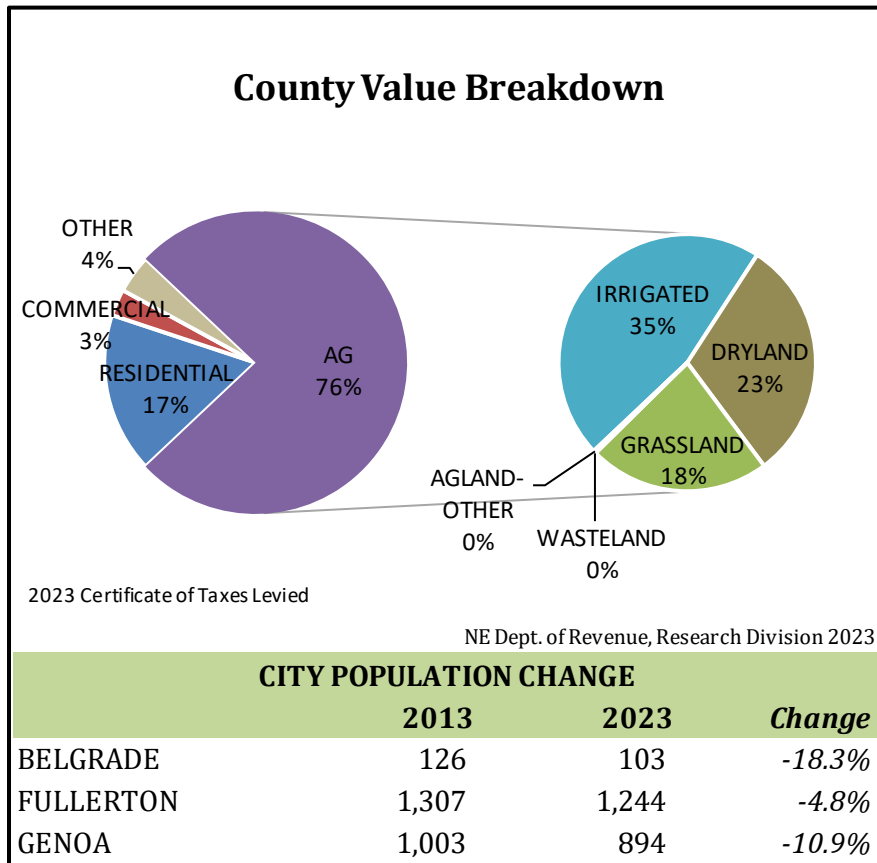
**Further information may be found in Exhibit 94*

County Overview

With a total area of 442 square miles, Nance County has 3,326 residents, per the Census Bureau Quick Facts for 2024, a 2% population decrease from the 2023 U.S. Census. Reports indicate that 83% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$105,378 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



There is not a commercial hub in Nance County; rather, the commercial properties are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there are 90 employer establishments with total employment of 425, for a 9% decrease in employment since 2019.



Agricultural land is the single largest contributor to the valuation base of the county by an overwhelming majority. A mix of grass and irrigated land makes up the majority of the land in the county. Nance County is included in both the Lower Loup and Central Platte Natural Resources Districts (NRD).

2024 Residential Correlation for Nance County

Assessment Actions

For the 2024 assessment year the lot values were addressed in each of the valuation groups. All lots were increased in each one except Belgrade. The rural home site acre is now \$22,000 and the farm site is \$3,250. The one-story homes in Fullerton were increased 15% and the one-story homes in Genoa were increased 15%. All pick-up work 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 sales qualification and verification processes are reviewed to determine if all arm's-length transactions are used. The county assessor qualified sales near the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for measurement purposes.

The lot values are analyzed reviewing the land to building ratio for the residential class. The percentage was low, and the county was advised to revisit the lot study again for the 2024 assessment year. The review was completed as detailed in the assessment actions.

The costing and depreciation tables for the rural residential parcels and the agricultural dwellings and outbuildings were completed in 2021. The residential costing and depreciation tables are dated 2022.

There are four residential valuation groups defined in the county that follow the county assessor locations. Valuation Group 1 is the largest of the groups and identified as the county seat. Valuation Group 2 is the second largest town in Nance County and like Valuation Group 1. Valuation Group 3 is a small village with less than 100 parcels and the remainder is described as the rural residential.

When completing the inspection and review process the assessor compares the physical characteristics with the current property record card, new photos are taken. The county also uses tools available to them including aerial photography, zoning, and building permits, improvement statements, depreciation schedules and sales questionnaires. The date range of the process is between 2020 through 2022 and in compliance.

The Nance County assessor developed a valuation methodology during 2023. A copy can be found in the office.

2024 Residential Correlation for Nance County

Description of Analysis

There are four valuation groups identified which mirror the assessor locations.

Valuation Group	Description
1	Fullerton
2	Belgrade
3	Genoa and Suburban Genoa
4	Rural

The analysis of the residential statistical profile indicates that the median is the only measure of central tendency within the acceptable range. The weighted mean and mean are below the acceptable range. The COD and PRD are slightly outside of the acceptable range.

Most of the sales in Nance County occur in Valuation Groups 1 and 3, with medians in the acceptable range.

The 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales along with all other information, and the assessment practices suggest the assessments within the county are valued within the acceptable range, and therefore considered equalized. The quality of assessment of the residential class of property in Nance County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	37	96.74	96.27	91.74	19.64	104.94
2	4	56.60	55.76	55.64	08.16	100.22
3	23	92.56	89.31	83.17	20.93	107.38
4	2	53.10	53.10	55.36	06.78	95.92
____ ALL ____	66	91.94	90.08	85.86	22.75	104.91

Level of Value

Based on analysis of all available information, the level of value for the residential property in Nance County is 92%.

2024 Commercial Correlation for Nance County

Assessment Actions

The county assessor completed a commercial reappraisal for 2024. This included inspection and review of the parcels. New lot values were implemented and 2023 costing and depreciation analysis completed. All pick-up work 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 sales qualification and verification processes are reviewed to determine if all arm's length transactions are used. The county assessor mails questionnaires for the verification process. Further review of the disqualified sales indicates family transactions, partial interest sales and splits are the reason for most of the disqualified sales. The county assessor qualified a lower portion of sales in comparison to the statewide average. Further review of the disqualified sales support that all arm's-length transactions have been made available for the measurement of the commercial class.

The lot value study was completed during 2023 and new values were updated in 2024. The appraisal tables and depreciation analysis were updated in 2023 for the 2024 assessment year.

There are four commercial valuation groups defined in the county that follow the county assessor locations. Most of the commercial population is in Valuation Group 1.

The county follows the six-year inspection and review cycle and completed the review during the 2023 year for the commercial and industrial parcels. The parcels were physically inspected, and new photos taken.

Description of Analysis

There are four valuation groups identified which mirror the county assessor locations.

Valuation Group	Description
1	Fullerton
2	Belgrade
3	Genoa and Suburban Genoa
4	Rural

The sample size is small for the commercial statistical profile with nine sales. The median and mean are the two measures of central tendency within range and the weighted mean is slightly

2024 Commercial Correlation for Nance County

low. The COD is within the recommended range and the PRD high and indicating regressivity; however, the sample is too small to make a reliable statistical conclusion.

The 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

The statistical sample is unreliable for measurement purposes; the review of the assessment practices suggests the assessments within the county are uniform and equalized. The qualify of assessment of the commercial class of property in Nance County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	97.29	97.29	74.59	40.30	130.43
3	7	97.84	96.83	89.40	14.56	108.31
____ALL____	9	97.84	96.93	87.82	20.24	110.37

Level of Value

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

2024 Agricultural Correlation for Nance County

Assessment Actions

Following market analysis, the Nance County Assessor adjusted values to reflect current market conditions, leading to specific percentage changes in different market areas. Market Area 1 had no increase to the irrigated land, a decrease of 4% to the dryland and an increase of 11% for the grass and 9% to the Conservation Reserve Program (CRP) acres. Market Area 2 had an increase of 5% to the irrigated land, dryland increased 5% and grassland increased an average of 7%. Pick-up work was completed in the agricultural class of property and placed on the assessment roll.

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 qualification and verification processes are reviewed to determine if all arm's length transactions are used. The county assessor qualified a lower portion of sales in comparison to the statewide average. Further review of the disqualified sales indicates family transactions, partial interest filings and splits are the reasons for most of the disqualified sales. All arm's-length transactions have been made available for the measurement of the agricultural class.

Two market areas are currently defined. The areas are defined based on the soil characteristics and the topography in each area.

Agricultural homes and improvements are valued using the same practices as the rural residential homes. Reappraisal of agricultural homes was last done in 2021 and rural residential in 2021. Costing and depreciation tables utilized are dated 2021. The land use review as last completed in 2020 and is within the six-year inspection and review requirement. The Conservation Reserve Program (CRP) acres are identified. The intensive land use associated with chicken, hog and cattle parcels is identified.

Description of Analysis

The analysis is conducted on the agricultural statistics and indicated that the median and mean measures of central tendency are within the acceptable range. The weighted mean is below the acceptable range. The low COD is supportive of the use of the median as an indicator of the level of value.

Review of each class by the 80% Majority Land Use (MLU) substrata, has limited sales dispersed among the irrigated, dryland or grassland, however, the irrigated and grassland

2024 Agricultural Correlation for Nance County

statistics are within the acceptable range. The Nance County Average Acre Value Comparison supports that the values in Nance County are comparable to surrounding counties.

The 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Nance County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	9	74.08	69.29	59.47	20.64	116.51
1	4	64.43	62.56	50.02	24.31	125.07
2	5	74.08	74.67	68.09	20.23	109.66
<u> Dry </u>						
County	1	77.70	77.70	77.70	00.00	100.00
1	1	77.70	77.70	77.70	00.00	100.00
<u> Grass </u>						
County	3	71.08	68.75	63.87	11.16	107.64
1	3	71.08	68.75	63.87	11.16	107.64
<u> ALL </u>	25	74.08	70.00	63.67	16.58	109.94

Level of Value

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

2024 Opinions of the Property Tax Administrator for Nance County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary

for Nance County

Residential Real Property - Current

Number of Sales	66	Median	91.94
Total Sales Price	\$9,146,956	Mean	90.08
Total Adj. Sales Price	\$9,146,956	Wgt. Mean	85.86
Total Assessed Value	\$7,853,615	Average Assessed Value of the Base	\$89,596
Avg. Adj. Sales Price	\$138,590	Avg. Assessed Value	\$118,994

Confidence Interval - Current

95% Median C.I	81.47 to 98.49
95% Wgt. Mean C.I	79.73 to 91.99
95% Mean C.I	83.75 to 96.41
% of Value of the Class of all Real Property Value in the County	15.00
% of Records Sold in the Study Period	3.60
% of Value Sold in the Study Period	4.78

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	84	94	94.47
2022	79	95	95.32
2021	85	100	90.39
2020	72	98	98.27

2024 Commission Summary for Nance County

Commercial Real Property - Current

Number of Sales	9	Median	97.84
Total Sales Price	\$444,500	Mean	96.93
Total Adj. Sales Price	\$444,500	Wgt. Mean	87.82
Total Assessed Value	\$390,355	Average Assessed Value of the Base	\$132,732
Avg. Adj. Sales Price	\$49,389	Avg. Assessed Value	\$43,373

Confidence Interval - Current

95% Median C.I	74.43 to 135.01
95% Wgt. Mean C.I	68.60 to 107.04
95% Mean C.I	76.61 to 117.25
% of Value of the Class of all Real Property Value in the County	2.70
% of Records Sold in the Study Period	4.04
% of Value Sold in the Study Period	1.32

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	11	100	96.91
2022	14	100	97.84
2021	9	100	100.28
2020	9	100	99.66

63 Nance
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 66
Total Sales Price : 9,146,956
Total Adj. Sales Price : 9,146,956
Total Assessed Value : 7,853,615
Avg. Adj. Sales Price : 138,590
Avg. Assessed Value : 118,994

MEDIAN : 92
WGT. MEAN : 86
MEAN : 90
COD : 22.75
PRD : 104.91

COV : 29.13
STD : 26.24
Avg. Abs. Dev : 20.92
MAX Sales Ratio : 154.58
MIN Sales Ratio : 31.59

95% Median C.I. : 81.47 to 98.49
95% Wgt. Mean C.I. : 79.73 to 91.99
95% Mean C.I. : 83.75 to 96.41

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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-21 To 31-DEC-21	10	104.72	100.15	97.63	13.60	102.58	73.35	122.94	74.07 to 119.04	120,140	117,293
01-JAN-22 To 31-MAR-22	6	91.47	86.81	88.73	18.79	97.84	58.08	125.53	58.08 to 125.53	123,667	109,730
01-APR-22 To 30-JUN-22	10	101.23	100.67	92.65	14.94	108.66	69.28	126.91	80.28 to 118.06	124,250	115,112
01-JUL-22 To 30-SEP-22	6	94.37	97.65	98.48	21.03	99.16	61.70	144.51	61.70 to 144.51	150,050	147,773
01-OCT-22 To 31-DEC-22	4	99.10	90.28	95.90	19.19	94.14	49.50	113.43	N/A	144,750	138,814
01-JAN-23 To 31-MAR-23	2	75.44	75.44	86.20	28.23	87.52	54.14	96.73	N/A	106,250	91,593
01-APR-23 To 30-JUN-23	12	91.68	88.88	83.48	20.88	106.47	37.24	124.62	77.35 to 112.45	124,146	103,632
01-JUL-23 To 30-SEP-23	16	71.52	78.25	72.05	33.86	108.61	31.59	154.58	54.57 to 101.73	173,719	125,158
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	32	97.52	97.34	94.69	17.47	102.80	58.08	144.51	88.22 to 109.51	127,694	120,908
01-OCT-22 To 30-SEP-23	34	82.23	83.25	78.73	28.53	105.74	31.59	154.58	62.31 to 96.73	148,846	117,193
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	26	93.41	95.18	93.87	18.97	101.40	49.50	144.51	88.22 to 109.51	133,223	125,053
<u>ALL</u>	66	91.94	90.08	85.86	22.75	104.91	31.59	154.58	81.47 to 98.49	138,590	118,994

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	37	96.74	96.27	91.74	19.64	104.94	37.24	154.58	88.22 to 105.18	138,222	126,798
2	4	56.60	55.76	55.64	08.16	100.22	48.13	61.70	N/A	51,625	28,723
3	23	92.56	89.31	83.17	20.93	107.38	31.59	124.62	73.25 to 106.50	145,229	120,789
4	2	53.10	53.10	55.36	06.78	95.92	49.50	56.69	N/A	243,000	134,530
<u>ALL</u>	66	91.94	90.08	85.86	22.75	104.91	31.59	154.58	81.47 to 98.49	138,590	118,994

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	66	91.94	90.08	85.86	22.75	104.91	31.59	154.58	81.47 to 98.49	138,590	118,994
06											
07											
<u>ALL</u>	66	91.94	90.08	85.86	22.75	104.91	31.59	154.58	81.47 to 98.49	138,590	118,994

63 Nance
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 66	MEDIAN : 92	COV : 29.13	95% Median C.I. : 81.47 to 98.49
Total Sales Price : 9,146,956	WGT. MEAN : 86	STD : 26.24	95% Wgt. Mean C.I. : 79.73 to 91.99
Total Adj. Sales Price : 9,146,956	MEAN : 90	Avg. Abs. Dev : 20.92	95% Mean C.I. : 83.75 to 96.41
Total Assessed Value : 7,853,615			
Avg. Adj. Sales Price : 138,590	COD : 22.75	MAX Sales Ratio : 154.58	
Avg. Assessed Value : 118,994	PRD : 104.91	MIN Sales Ratio : 31.59	

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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
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	66	91.94	90.08	85.86	22.75	104.91	31.59	154.58	81.47 to 98.49	138,590	118,994
Greater Than 14,999	66	91.94	90.08	85.86	22.75	104.91	31.59	154.58	81.47 to 98.49	138,590	118,994
Greater Than 29,999	66	91.94	90.08	85.86	22.75	104.91	31.59	154.58	81.47 to 98.49	138,590	118,994
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	11	96.74	93.85	91.87	28.11	102.16	48.13	154.58	54.14 to 126.91	43,773	40,213
60,000 TO 99,999	17	105.69	103.61	103.21	17.42	100.39	49.50	144.51	82.46 to 122.94	80,862	83,455
100,000 TO 149,999	10	89.59	82.21	81.83	17.08	100.46	37.24	119.04	54.25 to 93.02	131,290	107,432
150,000 TO 249,999	22	82.91	84.24	83.97	21.36	100.32	31.59	125.53	69.79 to 105.18	189,586	159,187
250,000 TO 499,999	6	82.48	79.41	78.37	21.70	101.33	54.57	101.73	54.57 to 101.73	301,167	236,021
500,000 TO 999,999											
1,000,000 +											
ALL	66	91.94	90.08	85.86	22.75	104.91	31.59	154.58	81.47 to 98.49	138,590	118,994

63 Nance
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 9
Total Sales Price : 444,500
Total Adj. Sales Price : 444,500
Total Assessed Value : 390,355
Avg. Adj. Sales Price : 49,389
Avg. Assessed Value : 43,373

MEDIAN : 98
WGT. MEAN : 88
MEAN : 97
COD : 20.24
PRD : 110.37

COV : 27.28
STD : 26.44
Avg. Abs. Dev : 19.80
MAX Sales Ratio : 136.50
MIN Sales Ratio : 58.08

95% Median C.I. : 74.43 to 135.01
95% Wgt. Mean C.I. : 68.60 to 107.04
95% Mean C.I. : 76.61 to 117.25

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	1	74.43	74.43	74.43	00.00	100.00	74.43	74.43	N/A	160,000	119,095
01-JAN-21 To 31-MAR-21	2	78.08	78.08	74.08	25.61	105.40	58.08	98.08	N/A	31,250	23,150
01-APR-21 To 30-JUN-21	1	136.50	136.50	136.50	00.00	100.00	136.50	136.50	N/A	10,000	13,650
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	2	116.43	116.43	118.96	15.97	97.87	97.84	135.01	N/A	44,000	52,343
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	77.20	77.20	77.20	00.00	100.00	77.20	77.20	N/A	50,000	38,600
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	2	97.61	97.61	91.93	09.36	106.18	88.47	106.75	N/A	37,000	34,013
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	4	86.26	91.77	77.01	29.58	119.17	58.08	136.50	N/A	58,125	44,761
01-OCT-21 To 30-SEP-22	2	116.43	116.43	118.96	15.97	97.87	97.84	135.01	N/A	44,000	52,343
01-OCT-22 To 30-SEP-23	3	88.47	90.81	85.99	11.13	105.61	77.20	106.75	N/A	41,333	35,542
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	5	98.08	105.10	102.58	23.57	102.46	58.08	136.50	N/A	32,100	32,927
01-JAN-22 To 31-DEC-22											
<u>ALL</u>	9	97.84	96.93	87.82	20.24	110.37	58.08	136.50	74.43 to 135.01	49,389	43,373

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	2	97.29	97.29	74.59	40.30	130.43	58.08	136.50	N/A	23,750	17,715
3	7	97.84	96.83	89.40	14.56	108.31	74.43	135.01	74.43 to 135.01	56,714	50,704
<u>ALL</u>	9	97.84	96.93	87.82	20.24	110.37	58.08	136.50	74.43 to 135.01	49,389	43,373

63 Nance
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

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MEDIAN : 98
 WGT. MEAN : 88
 MEAN : 97
 COD : 20.24
 PRD : 110.37

COV : 27.28
 STD : 26.44
 Avg. Abs. Dev : 19.80
 MAX Sales Ratio : 136.50
 MIN Sales Ratio : 58.08

95% Median C.I. : 74.43 to 135.01
 95% Wgt. Mean C.I. : 68.60 to 107.04
 95% Mean C.I. : 76.61 to 117.25

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	9	97.84	96.93	87.82	20.24	110.37	58.08	136.50	74.43 to 135.01	49,389	43,373
04											
<u>ALL</u>	<u>9</u>	<u>97.84</u>	<u>96.93</u>	<u>87.82</u>	<u>20.24</u>	<u>110.37</u>	<u>58.08</u>	<u>136.50</u>	<u>74.43 to 135.01</u>	<u>49,389</u>	<u>43,373</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	121.63	121.63	119.15	12.23	102.08	106.75	136.50	N/A	12,000	14,298
Less Than 30,000	3	106.75	113.78	108.40	12.00	104.96	98.08	136.50	N/A	16,333	17,705
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	9	97.84	96.93	87.82	20.24	110.37	58.08	136.50	74.43 to 135.01	49,389	43,373
Greater Than 14,999	7	88.47	89.87	86.03	19.58	104.46	58.08	135.01	58.08 to 135.01	60,071	51,680
Greater Than 29,999	6	82.84	88.51	85.27	22.45	103.80	58.08	135.01	58.08 to 135.01	65,917	56,207
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	121.63	121.63	119.15	12.23	102.08	106.75	136.50	N/A	12,000	14,298
15,000 TO 29,999	1	98.08	98.08	98.08	00.00	100.00	98.08	98.08	N/A	25,000	24,520
30,000 TO 59,999	4	87.52	92.03	94.05	27.87	97.85	58.08	135.01	N/A	43,875	41,266
60,000 TO 99,999	1	88.47	88.47	88.47	00.00	100.00	88.47	88.47	N/A	60,000	53,080
100,000 TO 149,999											
150,000 TO 249,999	1	74.43	74.43	74.43	00.00	100.00	74.43	74.43	N/A	160,000	119,095
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 +											
<u>ALL</u>	<u>9</u>	<u>97.84</u>	<u>96.93</u>	<u>87.82</u>	<u>20.24</u>	<u>110.37</u>	<u>58.08</u>	<u>136.50</u>	<u>74.43 to 135.01</u>	<u>49,389</u>	<u>43,373</u>

63 Nance
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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 MEAN : 97
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 PRD : 110.37

COV : 27.28
 STD : 26.44
 Avg. Abs. Dev : 19.80
 MAX Sales Ratio : 136.50
 MIN Sales Ratio : 58.08

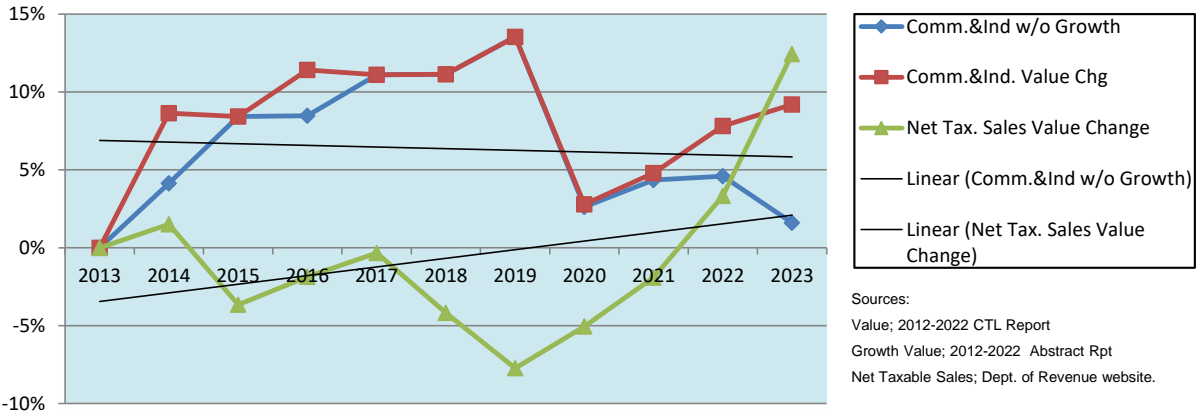
95% Median C.I. : 74.43 to 135.01
 95% Wgt. Mean C.I. : 68.60 to 107.04
 95% Mean C.I. : 76.61 to 117.25

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	1	77.20	77.20	77.20	00.00	100.00	77.20	77.20	N/A	50,000	38,600
350	2	97.96	97.96	97.94	00.12	100.02	97.84	98.08	N/A	31,500	30,850
406	2	82.42	82.42	71.31	29.53	115.58	58.08	106.75	N/A	25,750	18,363
419	1	135.01	135.01	135.01	00.00	100.00	135.01	135.01	N/A	50,000	67,505
434	1	74.43	74.43	74.43	00.00	100.00	74.43	74.43	N/A	160,000	119,095
472	1	136.50	136.50	136.50	00.00	100.00	136.50	136.50	N/A	10,000	13,650
528	1	88.47	88.47	88.47	00.00	100.00	88.47	88.47	N/A	60,000	53,080
<u>ALL</u>	<u>9</u>	97.84	96.93	87.82	20.24	110.37	58.08	136.50	74.43 to 135.01	49,389	43,373

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 26,067,375	\$ 8,609,865	33.03%	\$ 17,457,510		\$ 17,339,101	
2013	\$ 28,319,865	\$ 1,176,135	4.15%	\$ 27,143,730	4.13%	\$ 17,598,929	1.50%
2014	\$ 28,262,120	\$ -	0.00%	\$ 28,262,120	-0.20%	\$ 16,706,008	-5.07%
2015	\$ 29,043,470	\$ 769,060	2.65%	\$ 28,274,410	0.04%	\$ 17,014,459	1.85%
2016	\$ 28,962,520	\$ -	0.00%	\$ 28,962,520	-0.28%	\$ 17,280,867	1.57%
2017	\$ 28,972,340	\$ -	0.00%	\$ 28,972,340	0.03%	\$ 16,613,699	-3.86%
2018	\$ 29,597,840	\$ -	0.00%	\$ 29,597,840	2.16%	\$ 15,997,934	-3.71%
2019	\$ 26,794,695	\$ 45,635	0.17%	\$ 26,749,060	-9.62%	\$ 16,462,797	2.91%
2020	\$ 27,318,540	\$ 115,780	0.42%	\$ 27,202,760	1.52%	\$ 17,006,689	3.30%
2021	\$ 28,106,675	\$ 842,065	3.00%	\$ 27,264,610	-0.20%	\$ 17,916,459	5.35%
2022	\$ 28,465,985	\$ 1,981,620	6.96%	\$ 26,484,365	-5.77%	\$ 19,495,806	8.82%
2023	\$ 29,828,070	\$ 21,550	0.07%	\$ 29,806,520	4.71%	\$ 19,844,440	1.79%
Ann %chg	0.52%			Average	-0.32%	1.21%	1.31%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	4.13%	8.64%	1.50%
2014	8.42%	8.42%	-3.65%
2015	8.47%	11.42%	-1.87%
2016	11.11%	11.11%	-0.34%
2017	11.14%	11.14%	-4.18%
2018	13.54%	13.54%	-7.73%
2019	2.62%	2.79%	-5.05%
2020	4.36%	4.80%	-1.92%
2021	4.59%	7.82%	3.33%
2022	1.60%	9.20%	12.44%
2023	14.34%	14.43%	14.45%

County Number	63
County Name	Nance

63 Nance
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 25
Total Sales Price : 20,287,731
Total Adj. Sales Price : 20,287,731
Total Assessed Value : 12,930,830
Avg. Adj. Sales Price : 811,509
Avg. Assessed Value : 517,233

MEDIAN : 74
WGT. MEAN : 64
MEAN : 70
COD : 15.93
PRD : 109.43

COV : 20.39
STD : 14.22
Avg. Abs. Dev : 11.80
MAX Sales Ratio : 95.33
MIN Sales Ratio : 42.80

95% Median C.I. : 61.84 to 78.32
95% Wgt. Mean C.I. : 55.06 to 72.42
95% Mean C.I. : 63.88 to 75.62

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	3	77.54	72.57	67.38	07.08	107.70	61.84	78.32	N/A	749,965	505,297
01-JAN-21 To 31-MAR-21	3	75.26	75.59	72.28	09.93	104.58	64.55	86.95	N/A	311,123	224,877
01-APR-21 To 30-JUN-21	3	92.50	90.13	88.98	04.59	101.29	82.57	95.33	N/A	736,667	655,467
01-JUL-21 To 30-SEP-21	1	80.45	80.45	80.45	00.00	100.00	80.45	80.45	N/A	700,000	563,160
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22	6	74.06	70.32	67.92	12.76	103.53	51.00	82.77	51.00 to 82.77	439,950	298,796
01-APR-22 To 30-JUN-22	2	74.10	74.10	74.10	00.04	100.00	74.07	74.13	N/A	1,050,000	778,065
01-JUL-22 To 30-SEP-22	1	51.01	51.01	51.01	00.00	100.00	51.01	51.01	N/A	1,674,647	854,235
01-OCT-22 To 31-DEC-22	1	63.28	63.28	63.28	00.00	100.00	63.28	63.28	N/A	1,422,500	900,125
01-JAN-23 To 31-MAR-23	1	63.58	63.58	63.58	00.00	100.00	63.58	63.58	N/A	820,000	521,390
01-APR-23 To 30-JUN-23	3	50.72	49.74	45.98	08.48	108.18	42.80	55.69	N/A	1,595,873	733,768
01-JUL-23 To 30-SEP-23	1	51.31	51.31	51.31	00.00	100.00	51.31	51.31	N/A	750,000	384,790
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	10	79.39	79.53	77.46	10.11	102.67	61.84	95.33	64.55 to 92.50	609,326	472,008
01-OCT-21 To 30-SEP-22	9	74.07	69.01	65.53	11.98	105.31	51.00	82.77	51.01 to 79.49	712,705	467,016
01-OCT-22 To 30-SEP-23	6	53.50	54.56	51.51	11.76	105.92	42.80	63.58	42.80 to 63.58	1,296,687	667,935
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	7	82.57	82.52	83.37	09.43	98.98	64.55	95.33	64.55 to 95.33	549,053	457,741
01-JAN-22 To 31-DEC-22	10	72.58	68.44	65.12	12.48	105.10	51.00	82.77	51.01 to 79.49	783,685	510,327
<u>ALL</u>	25	74.07	69.75	63.74	15.93	109.43	42.80	95.33	61.84 to 78.32	811,509	517,233

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	17	74.07	68.93	60.95	14.12	113.09	42.80	86.95	55.69 to 79.49	688,517	419,663
2	8	68.71	71.50	67.54	21.31	105.86	51.01	95.33	51.01 to 95.33	1,072,868	724,571
<u>ALL</u>	25	74.07	69.75	63.74	15.93	109.43	42.80	95.33	61.84 to 78.32	811,509	517,233

63 Nance
AGRICULTURAL LAND

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Qualified

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 Avg. Assessed Value : 517,233

MEDIAN : 74
 WGT. MEAN : 64
 MEAN : 70
 COD : 15.93
 PRD : 109.43

COV : 20.39
 STD : 14.22
 Avg. Abs. Dev : 11.80
 MAX Sales Ratio : 95.33
 MIN Sales Ratio : 42.80

95% Median C.I. : 61.84 to 78.32
 95% Wgt. Mean C.I. : 55.06 to 72.42
 95% Mean C.I. : 63.88 to 75.62

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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
Irrigated											
County	2	84.73	84.73	80.08	12.51	105.81	74.13	95.33	N/A	730,000	584,613
2	2	84.73	84.73	80.08	12.51	105.81	74.13	95.33	N/A	730,000	584,613
Dry											
County	1	75.26	75.26	75.26	00.00	100.00	75.26	75.26	N/A	257,700	193,955
1	1	75.26	75.26	75.26	00.00	100.00	75.26	75.26	N/A	257,700	193,955
Grass											
County	3	71.08	68.75	63.87	11.16	107.64	55.69	79.49	N/A	314,401	200,810
1	3	71.08	68.75	63.87	11.16	107.64	55.69	79.49	N/A	314,401	200,810
ALL	25	74.07	69.75	63.74	15.93	109.43	42.80	95.33	61.84 to 78.32	811,509	517,233

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	9	74.13	69.35	59.55	20.59	116.46	42.80	95.33	50.72 to 92.50	1,171,054	697,384
1	4	64.13	62.35	49.87	24.31	125.03	42.80	78.32	N/A	1,257,261	626,976
2	5	74.13	74.96	68.39	20.23	109.61	51.01	95.33	N/A	1,102,089	753,711
Dry											
County	1	75.26	75.26	75.26	00.00	100.00	75.26	75.26	N/A	257,700	193,955
1	1	75.26	75.26	75.26	00.00	100.00	75.26	75.26	N/A	257,700	193,955
Grass											
County	3	71.08	68.75	63.87	11.16	107.64	55.69	79.49	N/A	314,401	200,810
1	3	71.08	68.75	63.87	11.16	107.64	55.69	79.49	N/A	314,401	200,810
ALL	25	74.07	69.75	63.74	15.93	109.43	42.80	95.33	61.84 to 78.32	811,509	517,233

Nance County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nance	1	4,094	3,989	3,989	3,985	3,980	3,899	3,900	3,797	3,997
Antelope	1	5,400	5,200	5,200	5,075	4,600	4,400	4,400	4,200	4,898
Merrick	1	5,400	5,200	5,200	4,900	4,600	4,500	4,200	3,620	5,053
Howard	7300	4,700	4,300	4,300	4,200	3,800	3,700	3,500	3,400	4,277
Greeley	1	4,070	4,060	4,060	4,015	3,990	3,990	3,940	3,940	3,971
Nance	2	5,565	5,565	5,565	5,515	5,515	5,515	5,460	5,460	5,528
Platte	3	7,015	6,664	6,664	6,154	5,875	5,260	4,500	4,000	6,151
Platte	6	9,520	8,585	8,585	8,381	7,590	7,190	6,900	6,479	8,154
Merrick	1	5,400	5,200	5,200	4,900	4,600	4,500	4,200	3,620	5,053

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nance	1	2,399	2,400	2,333	2,343	2,313	2,266	2,220	2,200	2,313
Antelope	1	3,500	3,350	3,050	3,050	2,500	2,500	2,300	2,100	2,928
Merrick	1	2,800	2,575	2,475	2,400	2,175	2,075	1,900	1,840	2,315
Howard	7300	2,500	2,500	2,400	2,400	2,300	2,100	2,000	1,996	2,251
Greeley	1	n/a	1,930	1,915	1,890	1,880	1,860	1,650	1,490	1,710
Nance	2	4,595	4,560	4,535	4,535	4,480	4,450	4,390	4,390	4,500
Platte	3	5,200	5,050	4,783	4,700	4,304	3,871	3,300	2,800	4,439
Platte	6	7,841	7,350	6,729	6,639	6,347	5,938	4,900	3,724	6,461
Merrick	1	2,800	2,575	2,475	2,400	2,175	2,075	1,900	1,840	2,315

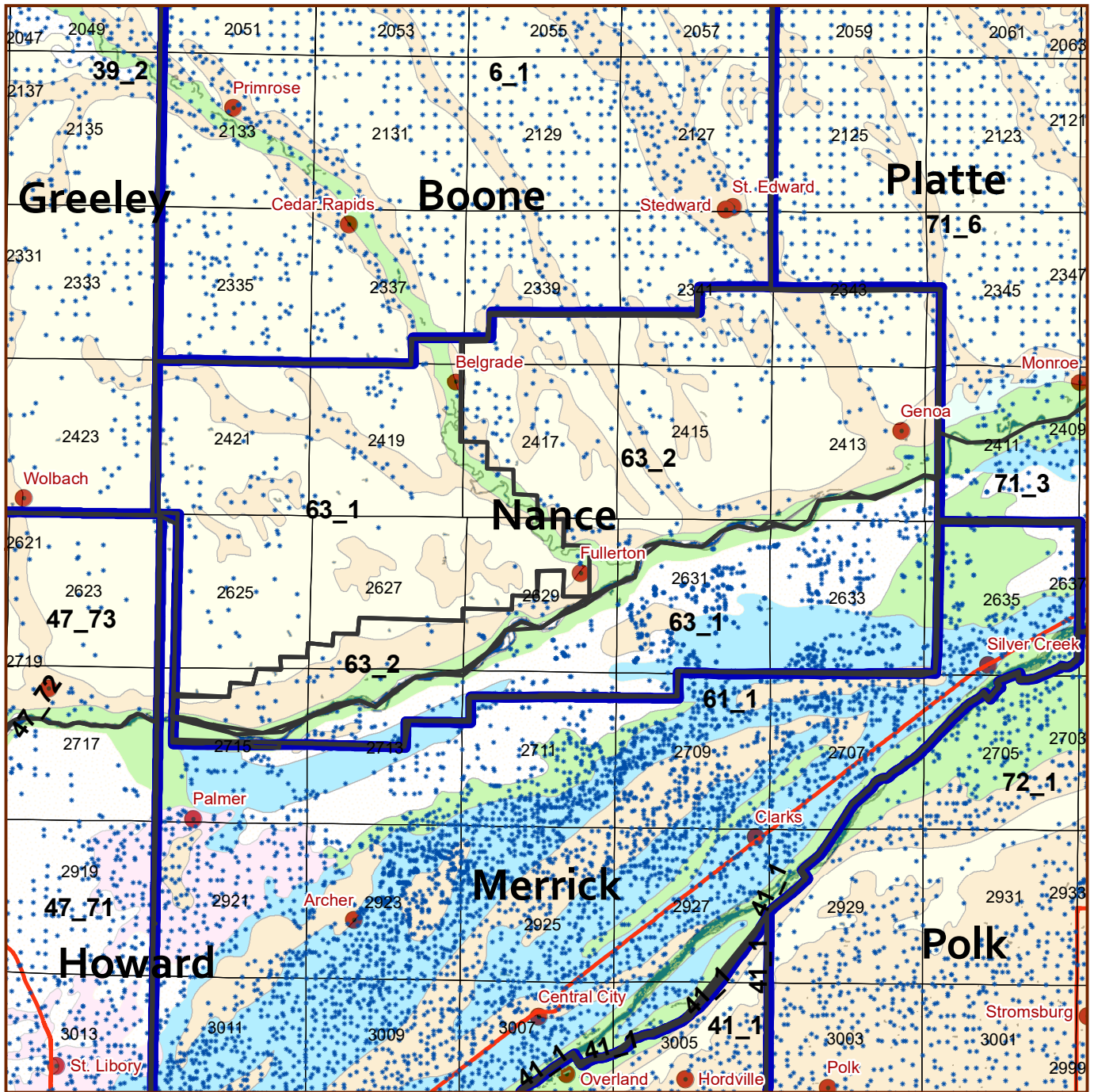
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nance	1	2,001	2,000	1,991	1,880	1,852	1,834	1,825	1,780	1,932
Antelope	1	1,400	1,400	1,400	1,394	1,395	1,395	1,375	1,375	1,397
Merrick	1	1,886	1,750	1,777	1,703	1,616	n/a	1,415	1,200	1,796
Howard	7300	2,000	2,000	1,175	1,175	1,175	1,175	1,175	n/a	1,237
Greeley	1	1,100	1,100	1,100	1,090	1,075	1,075	n/a	1,077	1,080
Nance	2	1,816	1,817	1,792	1,790	1,720	1,720	n/a	1,675	1,799
Platte	3	2,003	1,924	1,905	1,512	1,735	1,566	1,562	1,442	1,876
Platte	6	2,434	2,456	2,273	2,287	n/a	1,490	2,040	1,948	2,389
Merrick	1	1,886	1,750	1,777	1,703	1,616	n/a	1,415	1,200	1,796

County	Mkt Area	CRP	TIMBER	WASTE
Nance	1	2,103	1,300	265
Antelope	1	1,800	500	182
Merrick	1	1,583	500	550
Howard	7300	1,430	n/a	780
Greeley	1	1,217	n/a	400
Nance	2	2,300	1,600	263
Platte	3	1,933	1,674	200
Platte	6	2,443	2,064	200
Merrick	1	1,583	500	550

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

NANCE COUNTY



Legend

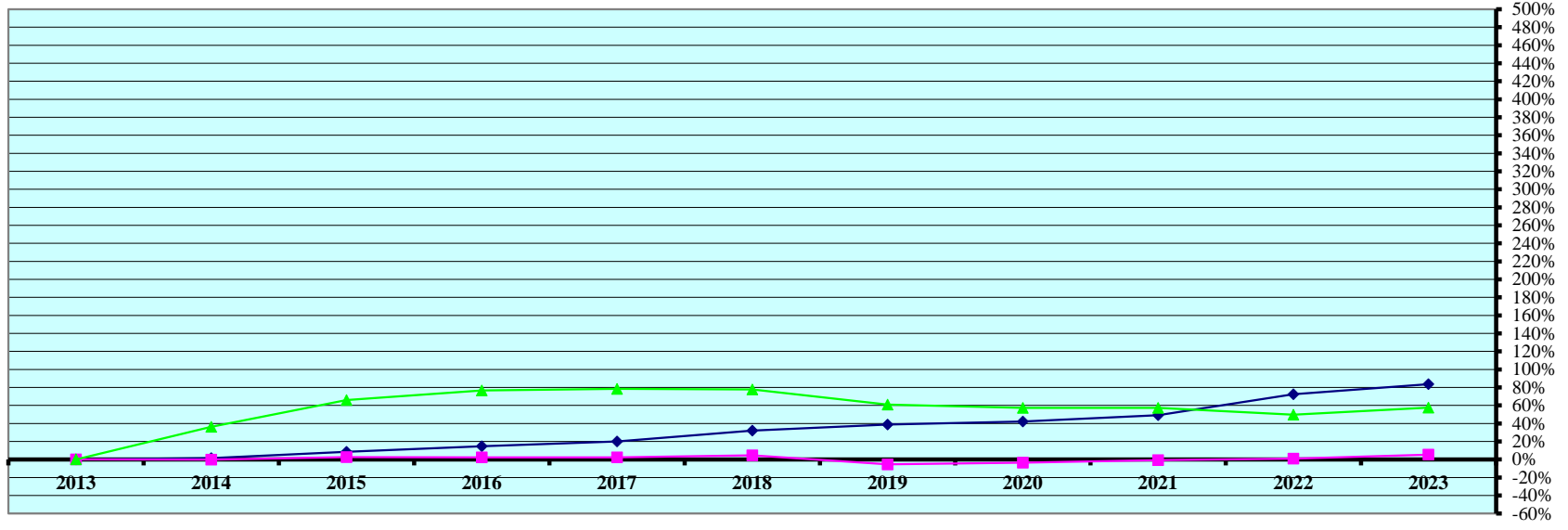
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023

ResRec
Comm&Indust
Total Agland



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	79,875,061	-	-	-	28,319,865	-	-	-	502,842,238	-	-	-
2014	81,143,600	1,268,539	1.59%	1.59%	28,262,120	-57,745	-0.20%	-0.20%	684,631,188	181,788,950	36.15%	36.15%
2015	86,595,530	5,451,930	6.72%	8.41%	29,043,470	781,350	2.76%	2.56%	834,214,078	149,582,890	21.85%	65.90%
2016	91,570,013	4,974,483	5.74%	14.64%	28,962,520	-80,950	-0.28%	2.27%	888,572,173	54,358,095	6.52%	76.71%
2017	95,858,338	4,288,325	4.68%	20.01%	28,972,340	9,820	0.03%	2.30%	897,230,318	8,658,145	0.97%	78.43%
2018	105,477,630	9,619,292	10.03%	32.05%	29,597,840	625,500	2.16%	4.51%	894,164,028	-3,066,290	-0.34%	77.82%
2019	110,861,305	5,383,675	5.10%	38.79%	26,794,695	-2,803,145	-9.47%	-5.39%	809,882,148	-84,281,880	-9.43%	61.06%
2020	113,543,525	2,682,220	2.42%	42.15%	27,318,540	523,845	1.96%	-3.54%	790,534,230	-19,347,918	-2.39%	57.21%
2021	119,242,410	5,698,885	5.02%	49.29%	28,106,675	788,135	2.88%	-0.75%	791,122,830	588,600	0.07%	57.33%
2022	137,827,820	18,585,410	15.59%	72.55%	28,620,900	514,225	1.83%	1.06%	752,336,710	-38,786,120	-4.90%	49.62%
2023	146,662,175	8,834,355	6.41%	83.61%	29,825,570	1,204,670	4.21%	5.32%	792,355,150	40,018,440	5.32%	57.58%

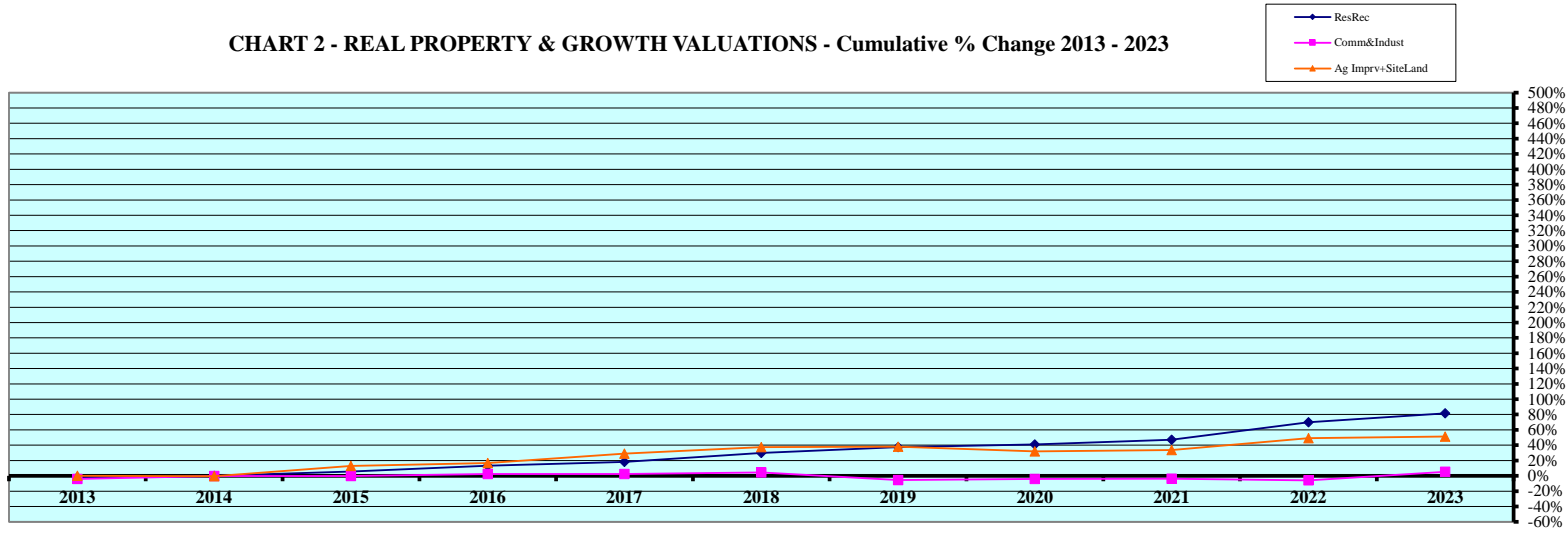
Rate Annual %chg: Residential & Recreational **6.27%** Commercial & Industrial **0.52%** Agricultural Land **4.65%**

Cnty# **63**
County **NANCE**

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	79,875,061	1,700,500	2.13%	78,174,561	-	-2.13%	28,319,865	1,176,135	4.15%	27,143,730	-	-4.15%
2014	81,143,600	1,261,780	1.55%	79,881,820	0.01%	0.01%	28,262,120	0	0.00%	28,262,120	-0.20%	-0.20%
2015	86,595,530	2,148,710	2.48%	84,446,820	4.07%	5.72%	29,043,470	769,060	2.65%	28,274,410	0.04%	-0.16%
2016	91,570,013	1,205,339	1.32%	90,364,674	4.35%	13.13%	28,962,520	0	0.00%	28,962,520	-0.28%	2.27%
2017	95,858,338	1,380,775	1.44%	94,477,563	3.18%	18.28%	28,972,340	0	0.00%	28,972,340	0.03%	2.30%
2018	105,477,630	1,813,205	1.72%	103,664,425	8.14%	29.78%	29,597,840	0	0.00%	29,597,840	2.16%	4.51%
2019	110,861,305	1,038,145	0.94%	109,823,160	4.12%	37.49%	26,794,695	45,635	0.17%	26,749,060	-9.62%	-5.55%
2020	113,543,525	895,135	0.79%	112,648,390	1.61%	41.03%	27,318,540	115,780	0.42%	27,202,760	1.52%	-3.94%
2021	119,242,410	1,796,660	1.51%	117,445,750	3.44%	47.04%	28,106,675	842,065	3.00%	27,264,610	-0.20%	-3.73%
2022	137,827,820	2,135,380	1.55%	135,692,440	13.80%	69.88%	28,620,900	1,981,620	6.92%	26,639,280	-5.22%	-5.93%
2023	146,662,175	1,674,630	1.14%	144,987,545	5.19%	81.52%	29,825,570	21,550	0.07%	29,804,020	4.13%	5.24%
Rate Ann%chg	6.27%			Resid & Recreat w/o growth 4.79%			0.52%			C & I w/o growth -0.76%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	21,068,015	27,614,101	48,682,116	1,504,390	3.09%	47,177,726	-	-
2014	22,181,800	28,029,530	50,211,330	1,771,545	3.53%	48,439,785	-0.50%	-0.50%
2015	25,900,845	31,432,407	57,333,252	2,432,290	4.24%	54,900,962	9.34%	12.77%
2016	26,522,860	33,070,287	59,593,147	2,740,335	4.60%	56,852,812	-0.84%	16.78%
2017	28,606,720	36,794,700	65,401,420	2,588,254	3.96%	62,813,166	5.40%	29.03%
2018	28,884,415	39,302,840	68,187,255	1,215,130	1.78%	66,972,125	2.40%	37.57%
2019	28,798,400	39,276,915	68,075,315	878,005	1.29%	67,197,310	-1.45%	38.03%
2020	28,013,870	37,867,235	65,881,105	1,657,035	2.52%	64,224,070	-5.66%	31.93%
2021	27,898,575	40,162,845	68,061,420	3,016,495	4.43%	65,044,925	-1.27%	33.61%
2022	31,540,420	42,591,110	74,131,530	1,526,400	2.06%	72,605,130	6.68%	49.14%
2023	32,301,725	42,702,705	75,004,430	1,346,510	1.80%	73,657,920	-0.64%	51.30%
Rate Ann%chg	4.37%	4.46%	4.42%	Ag Imprv+Site w/o growth			1.35%	

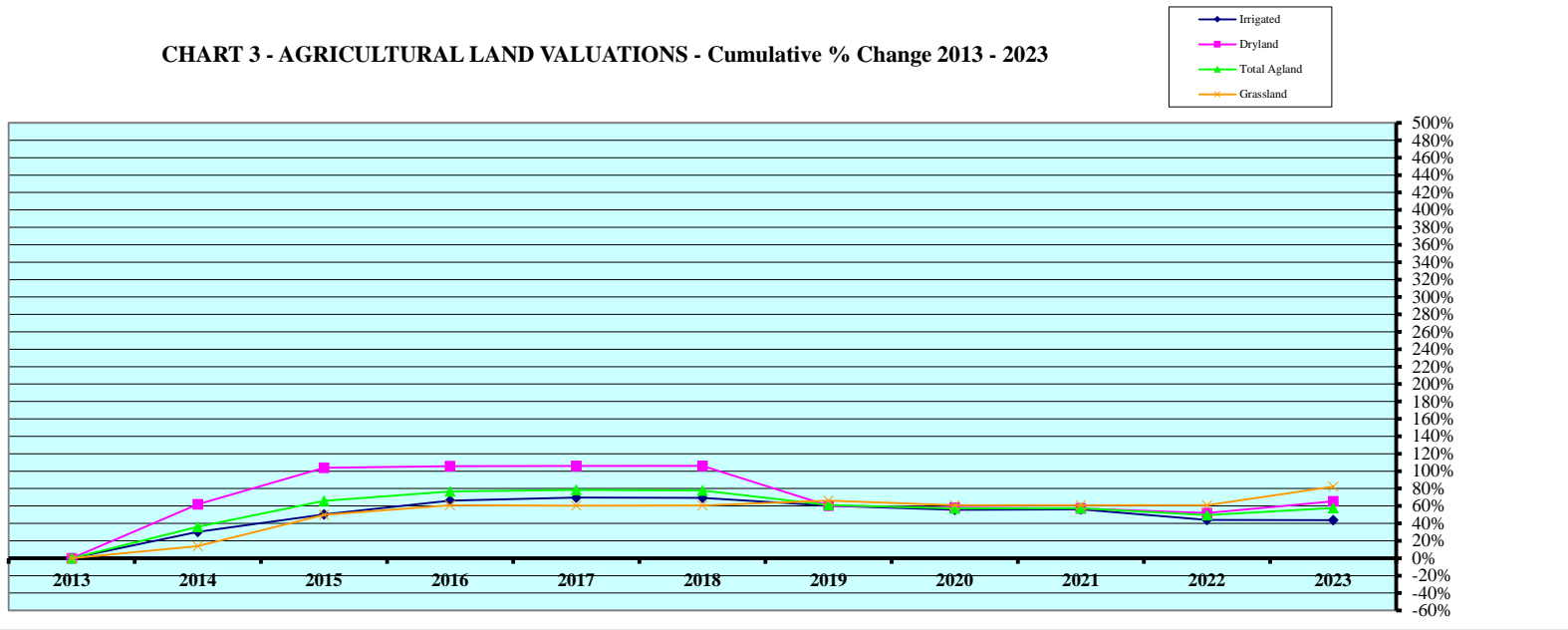
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 63
County NANCE

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	254,596,520	-	-	-	146,981,335	-	-	-	99,049,530	-	-	-
2014	331,592,020	76,995,500	30.24%	30.24%	237,817,450	90,836,115	61.80%	61.80%	112,949,520	13,899,990	14.03%	14.03%
2015	382,644,960	51,052,940	15.40%	50.29%	299,466,895	61,649,445	25.92%	103.74%	148,477,545	35,528,025	31.45%	49.90%
2016	423,083,425	40,438,465	10.57%	66.18%	302,417,935	2,951,040	0.99%	105.75%	159,422,505	10,944,960	7.37%	60.95%
2017	431,992,335	8,908,910	2.11%	69.68%	302,708,290	290,355	0.10%	105.95%	158,884,215	-538,290	-0.34%	60.41%
2018	430,848,470	-1,143,865	-0.26%	69.23%	302,879,330	171,040	0.06%	106.07%	158,980,620	96,405	0.06%	60.51%
2019	408,094,070	-22,754,400	-5.28%	60.29%	235,862,080	-67,017,250	-22.13%	60.47%	164,486,440	5,505,820	3.46%	66.06%
2020	395,833,365	-12,260,705	-3.00%	55.47%	232,116,115	-3,745,965	-1.59%	57.92%	159,246,505	-5,239,935	-3.19%	60.77%
2021	397,545,685	1,712,320	0.43%	56.15%	231,027,545	-1,088,570	-0.47%	57.18%	159,228,200	-18,305	-0.01%	60.76%
2022	366,525,305	-31,020,380	-7.80%	43.96%	223,259,400	-7,768,145	-3.36%	51.90%	159,235,160	6,960	0.00%	60.76%
2023	366,102,335	-422,970	-0.12%	43.80%	242,903,695	19,644,295	8.80%	65.26%	180,523,595	21,288,435	13.37%	82.26%

Rate Ann.%chg: Irrigated **3.70%** Dryland **5.15%** Grassland **6.19%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	404,700	-	-	-	1,810,153	-	-	-	502,842,238	-	-	-
2014	400,185	-4,515	-1.12%	-1.12%	1,872,013	61,860	3.42%	3.42%	684,631,188	181,788,950	36.15%	36.15%
2015	428,995	28,810	7.20%	6.00%	3,195,683	1,323,670	70.71%	76.54%	834,214,078	149,582,890	21.85%	65.90%
2016	222,975	-206,020	-48.02%	-44.90%	3,425,333	229,650	7.19%	89.23%	888,572,173	54,358,095	6.52%	76.71%
2017	216,360	-6,615	-2.97%	-46.54%	3,429,118	3,785	0.11%	89.44%	897,230,318	8,658,145	0.97%	78.43%
2018	231,720	15,360	7.10%	-42.74%	1,223,888	-2,205,230	-64.31%	-32.39%	894,164,028	-3,066,290	-0.34%	77.82%
2019	261,040	29,320	12.65%	-35.50%	1,178,518	-45,370	-3.71%	-34.89%	809,882,148	-84,281,880	-9.43%	61.06%
2020	2,094,480	1,833,440	702.36%	417.54%	1,243,765	65,247	5.54%	-31.29%	790,534,230	-19,347,918	-2.39%	57.21%
2021	2,082,140	-12,340	-0.59%	414.49%	1,239,260	-4,505	-0.36%	-31.54%	791,122,830	588,600	0.07%	57.33%
2022	2,081,135	-1,005	-0.05%	414.24%	1,235,710	-3,550	-0.29%	-31.73%	752,336,710	-38,786,120	-4.90%	49.62%
2023	1,599,320	-481,815	-23.15%	295.19%	1,226,205	-9,505	-0.77%	-32.26%	792,355,150	40,018,440	5.32%	57.58%

Cnty# **63**
County **NANCE**

Rate Ann.%chg: Total Agric Land **4.65%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	254,747,445	77,675	3,280			147,032,385	70,486	2,086			99,005,190	114,680	863		
2014	332,067,000	77,844	4,266	30.07%	30.07%	237,575,680	70,655	3,362	61.20%	61.20%	112,906,420	114,338	987	14.38%	14.38%
2015	382,951,920	77,446	4,945	15.92%	50.77%	299,347,455	72,301	4,140	23.13%	98.48%	148,578,745	112,622	1,319	33.60%	52.81%
2016	423,522,325	77,893	5,437	9.96%	65.79%	303,494,035	73,074	4,153	0.31%	99.10%	158,989,705	111,912	1,421	7.69%	64.56%
2017	432,184,145	78,163	5,529	1.69%	68.59%	302,671,485	72,738	4,161	0.19%	99.48%	158,836,630	111,881	1,420	-0.07%	64.45%
2018	431,115,135	77,960	5,530	0.01%	68.61%	302,650,255	72,697	4,163	0.05%	99.58%	159,087,760	112,042	1,420	0.01%	64.47%
2019	412,716,670	78,251	5,274	-4.62%	60.82%	236,836,160	72,215	3,280	-21.22%	57.22%	166,252,935	112,214	1,482	4.34%	71.61%
2020	396,187,550	77,988	5,080	-3.68%	54.90%	232,204,065	73,078	3,177	-3.11%	52.33%	159,196,555	106,202	1,499	1.18%	73.63%
2021	397,644,400	78,338	5,076	-0.08%	54.77%	230,970,170	72,715	3,176	-0.04%	52.27%	159,217,875	106,212	1,499	0.00%	73.64%
2022	366,433,625	78,602	4,662	-8.16%	42.14%	223,317,650	72,470	3,082	-2.99%	47.73%	159,234,950	106,215	1,499	0.01%	73.65%
2023	365,950,210	78,736	4,648	-0.30%	41.72%	242,930,225	73,013	3,327	7.97%	59.50%	180,589,275	107,037	1,687	12.54%	95.43%

Rate Annual %chg Average Value/Acre: 3.55%

4.78%

6.93%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	403,450	1,358	297			1,788,763	2,519	710			502,977,233	266,719	1,886		
2014	404,235	1,361	297	0.01%	0.01%	1,808,268	2,534	714	0.51%	0.51%	684,761,603	266,731	2,567	36.14%	36.14%
2015	406,345	1,369	297	-0.07%	-0.06%	3,168,523	2,886	1,098	53.85%	54.64%	834,452,988	266,625	3,130	21.91%	65.96%
2016	218,670	1,046	209	-29.58%	-29.62%	3,425,333	3,208	1,068	-2.76%	50.37%	889,650,068	267,133	3,330	6.41%	76.60%
2017	214,475	1,085	198	-5.42%	-33.43%	3,429,118	3,211	1,068	0.04%	50.43%	897,335,853	267,077	3,360	0.89%	78.17%
2018	231,720	1,144	203	2.46%	-31.80%	1,223,888	1,373	891	-16.53%	25.56%	894,308,758	265,216	3,372	0.36%	78.81%
2019	232,220	1,146	203	0.07%	-31.75%	1,223,083	1,372	892	0.00%	25.57%	817,261,068	265,198	3,082	-8.61%	63.42%
2020	2,092,690	7,547	277	36.82%	-6.63%	1,243,770	1,100	1,131	26.82%	59.24%	790,924,630	265,914	2,974	-3.48%	57.72%
2021	2,082,145	7,516	277	-0.10%	-6.72%	1,240,500	1,097	1,131	0.06%	59.33%	791,155,090	265,879	2,976	0.04%	57.79%
2022	2,079,745	7,509	277	-0.02%	-6.74%	1,235,710	1,091	1,132	0.08%	59.46%	752,301,680	265,887	2,829	-4.91%	50.04%
2023	1,599,390	6,023	266	-4.13%	-10.59%	1,226,990	1,084	1,132	0.02%	59.49%	792,296,090	265,893	2,980	5.31%	58.01%

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NANCE

Rate Annual %chg Average Value/Acre: 4.68%

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

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,380	NANCE	48,640,368	5,807,321	27,817,267	144,538,310	23,202,025	6,623,545	2,123,865	792,355,150	32,301,725	42,702,705	0	1,126,112,281
cnty sectorvalue % of total value:		4.32%	0.52%	2.47%	12.84%	2.06%	0.59%	0.19%	70.36%	2.87%	3.79%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
103	BELGRADE	318,871	81,498	10,227	3,460,995	324,175	0	0	4,820	0	29,560	0	4,230,146
3.05%	%sector of county sector	0.66%	1.40%	0.04%	2.39%	1.40%			0.00%		0.07%		0.38%
	%sector of municipality	7.54%	1.93%	0.24%	81.82%	7.66%			0.11%		0.70%		100.00%
1,244	FULLERTON	7,055,054	815,729	739,148	57,135,525	12,719,995	51,630	0	163,910	175,925	1,415	0	78,858,331
36.80%	%sector of county sector	14.50%	14.05%	2.66%	39.53%	54.82%	0.78%		0.02%	0.54%	0.00%		7.00%
	%sector of municipality	8.95%	1.03%	0.94%	72.45%	16.13%	0.07%		0.21%	0.22%	0.00%		100.00%
894	GENOA	1,331,476	592,546	1,928,941	37,710,495	3,791,860	0	0	201,140	0	52,885	0	45,609,343
26.45%	%sector of county sector	2.74%	10.20%	6.93%	26.09%	16.34%			0.03%		0.12%		4.05%
	%sector of municipality	2.92%	1.30%	4.23%	82.68%	8.31%			0.44%		0.12%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
2,242	Total Municipalities	8,705,401	1,489,773	2,678,316	98,307,018	16,836,031	51,630	0	369,870	175,925	83,860	0	128,697,823
66.32%	%all municip.sectors of cnty	17.90%	25.65%	9.63%	68.01%	72.56%	0.78%		0.05%	0.54%	0.20%		11.43%

63 NANCE

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,461	Value : 1,095,644,375	Growth 4,640,283	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	143	1,111,135	96	1,221,270	208	3,685,360	447	6,017,765	
02. Res Improve Land	1,059	8,613,335	65	1,430,000	190	4,203,760	1,314	14,247,095	
03. Res Improvements	1,068	102,833,670	78	10,309,810	202	28,678,425	1,348	141,821,905	
04. Res Total	1,211	112,558,140	174	12,961,080	410	36,567,545	1,795	162,086,765	1,428,268
% of Res Total	67.47	69.44	9.69	8.00	22.84	22.56	40.24	14.79	30.78
05. Com UnImp Land	20	172,425	4	80,540	3	21,525	27	274,490	
06. Com Improve Land	168	997,535	13	579,345	0	0	181	1,576,880	
07. Com Improvements	175	15,078,295	14	6,471,765	4	24,795	193	21,574,855	
08. Com Total	195	16,248,255	18	7,131,650	7	46,320	220	23,426,225	1,744,830
% of Com Total	88.64	69.36	8.18	30.44	3.18	0.20	4.93	2.14	37.60
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	51,630	0	0	2	916,575	3	968,205	
11. Ind Improvements	0	0	0	0	3	5,204,715	3	5,204,715	
12. Ind Total	0	51,630	0	0	3	6,121,290	3	6,172,920	0
% of Ind Total	0.00	0.84	0.00	0.00	100.00	99.16	0.07	0.56	0.00
13. Rec UnImp Land	0	0	6	313,270	10	432,345	16	745,615	
14. Rec Improve Land	0	0	2	89,085	9	518,830	11	607,915	
15. Rec Improvements	0	0	2	18,470	21	860,600	23	879,070	
16. Rec Total	0	0	8	420,825	31	1,811,775	39	2,232,600	0
% of Rec Total	0.00	0.00	20.51	18.85	79.49	81.15	0.87	0.20	0.00
Res & Rec Total	1,211	112,558,140	182	13,381,905	441	38,379,320	1,834	164,319,365	1,428,268
% of Res & Rec Total	66.03	68.50	9.92	8.14	24.05	23.36	41.11	15.00	30.78
Com & Ind Total	195	16,299,885	18	7,131,650	10	6,167,610	223	29,599,145	1,744,830
% of Com & Ind Total	87.44	55.07	8.07	24.09	4.48	20.84	5.00	2.70	37.60
17. Taxable Total	1,406	128,858,025	200	20,513,555	451	44,546,930	2,057	193,918,510	3,173,098
% of Taxable Total	68.35	66.45	9.72	10.58	21.93	22.97	46.11	17.70	68.38

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	2	27,820	877,760	0	0	0
19. Commercial	2	56,190	2,610,095	0	0	0
20. Industrial	1	51,630	3,895,670	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	2	27,820	877,760
19. Commercial	0	0	0	2	56,190	2,610,095
20. Industrial	0	0	0	1	51,630	3,895,670
21. Other	0	0	0	0	0	0
22. Total Sch II				5	135,640	7,383,525

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	159	13	306	478

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	123,520	36	6,788,855	1,785	608,680,535	1,827	615,592,910
28. Ag-Improved Land	3	313,625	23	5,278,615	511	215,285,475	537	220,877,715
29. Ag Improvements	3	234,695	24	4,437,695	550	60,582,850	577	65,255,240

30. Ag Total				2,404	901,725,865
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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	3	3.00	66,000	
32. HomeSite Improv Land	1	2.00	44,000	13	13.00	286,000	
33. HomeSite Improvements	1	0.00	160,915	14	0.00	2,118,630	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.50	1,625	3	3.02	9,815	
36. FarmSite Improv Land	2	2.86	9,295	21	40.55	131,805	
37. FarmSite Improvements	3	0.00	73,780	24	0.00	2,319,065	
38. FarmSite Total							
39. Road & Ditches	2	3.09	0	29	49.02	0	
40. Other- Non Ag Use	0	0.00	0	1	9.21	11,050	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	31	31.00	682,000	34	34.00	748,000	
32. HomeSite Improv Land	262	269.23	5,923,060	276	284.23	6,253,060	
33. HomeSite Improvements	271	0.00	24,506,640	286	0.00	26,786,185	668,500
34. HomeSite Total				320	318.23	33,787,245	
35. FarmSite UnImp Land	35	71.37	231,995	39	74.89	243,435	
36. FarmSite Improv Land	441	734.92	2,388,975	464	778.33	2,530,075	
37. FarmSite Improvements	523	0.00	36,076,210	550	0.00	38,469,055	798,685
38. FarmSite Total				589	853.22	41,242,565	
39. Road & Ditches	1,743	4,317.67	0	1,774	4,369.78	0	
40. Other- Non Ag Use	24	1,908.71	2,194,060	25	1,917.92	2,205,110	
41. Total Section VI				909	7,459.15	77,234,920	1,467,185

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	9	1,123.70	2,118,195	9	1,123.70	2,118,195

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	6,601.02	17.23%	27,055,450	17.67%	4,098.68
46. 1A	8,332.20	21.75%	34,113,690	22.28%	4,094.20
47. 2A1	7,114.16	18.57%	28,380,960	18.54%	3,989.36
48. 2A	4,935.41	12.88%	19,666,715	12.85%	3,984.82
49. 3A1	1,374.55	3.59%	5,470,140	3.57%	3,979.59
50. 3A	1,622.78	4.24%	6,326,895	4.13%	3,898.80
51. 4A1	4,500.83	11.75%	17,553,240	11.47%	3,900.00
52. 4A	3,826.83	9.99%	14,531,115	9.49%	3,797.17
53. Total	38,307.78	100.00%	153,098,205	100.00%	3,996.53
Dry					
54. 1D1	3,198.89	8.54%	7,673,875	8.86%	2,398.92
55. 1D	11,283.86	30.14%	27,076,185	31.27%	2,399.55
56. 2D1	5,244.64	14.01%	12,236,895	14.13%	2,333.22
57. 2D	1,854.09	4.95%	4,344,495	5.02%	2,343.20
58. 3D1	1,838.04	4.91%	4,251,065	4.91%	2,312.83
59. 3D	239.28	0.64%	542,190	0.63%	2,265.92
60. 4D1	8,013.55	21.40%	17,788,590	20.54%	2,219.81
61. 4D	5,767.28	15.40%	12,686,950	14.65%	2,199.82
62. Total	37,439.63	100.00%	86,600,245	100.00%	2,313.06
Grass					
63. 1G1	11,130.92	14.67%	21,821,130	15.30%	1,960.41
64. 1G	8,963.84	11.81%	17,102,005	11.99%	1,907.89
65. 2G1	21,683.44	28.57%	42,867,195	30.06%	1,976.96
66. 2G	20,536.72	27.06%	36,257,640	25.42%	1,765.50
67. 3G1	2,813.46	3.71%	5,178,610	3.63%	1,840.66
68. 3G	4,376.18	5.77%	7,992,880	5.60%	1,826.45
69. 4G1	202.42	0.27%	368,685	0.26%	1,821.39
70. 4G	6,193.88	8.16%	11,025,205	7.73%	1,780.02
71. Total	75,900.86	100.00%	142,613,350	100.00%	1,878.94
Irrigated Total					
Irrigated Total	38,307.78	24.59%	153,098,205	39.87%	3,996.53
Dry Total					
Dry Total	37,439.63	24.03%	86,600,245	22.56%	2,313.06
Grass Total					
Grass Total	75,900.86	48.72%	142,613,350	37.14%	1,878.94
72. Waste	3,409.33	2.19%	902,920	0.24%	264.84
73. Other	738.51	0.47%	736,410	0.19%	997.16
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	155,796.11	100.00%	383,951,130	100.00%	2,464.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	14,734.68	36.41%	81,998,465	36.65%	5,565.00
46. 1A	6,506.53	16.08%	36,208,850	16.18%	5,565.00
47. 2A1	3,527.65	8.72%	19,631,340	8.77%	5,564.99
48. 2A	2,159.00	5.33%	11,906,900	5.32%	5,515.01
49. 3A1	194.70	0.48%	1,073,770	0.48%	5,515.00
50. 3A	124.47	0.31%	686,435	0.31%	5,514.86
51. 4A1	8,537.88	21.09%	46,616,860	20.84%	5,460.00
52. 4A	4,689.19	11.59%	25,602,955	11.44%	5,460.00
53. Total	40,474.10	100.00%	223,725,575	100.00%	5,527.62
Dry					
54. 1D1	8,000.91	22.48%	36,764,215	22.95%	4,595.00
55. 1D	6,831.08	19.19%	31,149,680	19.45%	4,559.99
56. 2D1	2,600.22	7.30%	11,792,015	7.36%	4,535.01
57. 2D	543.94	1.53%	2,466,760	1.54%	4,534.99
58. 3D1	379.88	1.07%	1,701,870	1.06%	4,480.02
59. 3D	10,131.85	28.46%	45,086,935	28.15%	4,450.02
60. 4D1	880.85	2.47%	3,866,945	2.41%	4,390.02
61. 4D	6,228.54	17.50%	27,343,410	17.07%	4,390.02
62. Total	35,597.27	100.00%	160,171,830	100.00%	4,499.55
Grass					
63. 1G1	8,751.41	28.18%	16,058,900	28.95%	1,835.01
64. 1G	2,990.60	9.63%	5,357,325	9.66%	1,791.39
65. 2G1	6,246.00	20.11%	11,228,245	20.24%	1,797.67
66. 2G	12,535.24	40.36%	21,925,030	39.52%	1,749.07
67. 3G1	26.85	0.09%	45,890	0.08%	1,709.12
68. 3G	145.75	0.47%	250,965	0.45%	1,721.89
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	363.87	1.17%	607,775	1.10%	1,670.31
71. Total	31,059.72	100.00%	55,474,130	100.00%	1,786.05
Irrigated Total					
	40,474.10	36.77%	223,725,575	50.78%	5,527.62
Dry Total					
	35,597.27	32.34%	160,171,830	36.36%	4,499.55
Grass Total					
	31,059.72	28.22%	55,474,130	12.59%	1,786.05
72. Waste	2,614.71	2.38%	688,665	0.16%	263.38
73. Other	333.27	0.30%	479,615	0.11%	1,439.12
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	110,079.07	100.00%	440,539,815	100.00%	4,002.03

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.05	323,985	1,253.36	6,461,735	77,461.47	370,038,060	78,781.88	376,823,780
77. Dry Land	6.00	27,570	645.10	2,805,905	72,385.80	243,938,600	73,036.90	246,772,075
78. Grass	16.58	30,355	1,275.69	2,232,215	105,668.31	195,824,910	106,960.58	198,087,480
79. Waste	1.32	315	211.40	59,565	5,811.32	1,531,705	6,024.04	1,591,585
80. Other	0.00	0	3.45	3,380	1,068.33	1,212,645	1,071.78	1,216,025
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	90.95	382,225	3,389.00	11,562,800	262,395.23	812,545,920	265,875.18	824,490,945

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	78,781.88	29.63%	376,823,780	45.70%	4,783.13
Dry Land	73,036.90	27.47%	246,772,075	29.93%	3,378.73
Grass	106,960.58	40.23%	198,087,480	24.03%	1,851.97
Waste	6,024.04	2.27%	1,591,585	0.19%	264.21
Other	1,071.78	0.40%	1,216,025	0.15%	1,134.58
Exempt	0.00	0.00%	0	0.00%	0.00
Total	265,875.18	100.00%	824,490,945	100.00%	3,101.05

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 N/a Or Error	2	24,215	1	22,000	1	175,680	3	221,895	0
83.2 Belgrade	36	166,575	90	451,700	92	2,908,005	128	3,526,280	79,350
83.3 Fullerton	58	516,810	582	4,760,945	586	58,852,905	644	64,130,660	456,565
83.4 Genoa	51	437,370	387	3,400,690	390	41,072,760	441	44,910,820	314,758
83.5 Rural	316	5,618,410	265	6,219,675	302	39,691,625	618	51,529,710	577,595
84 Residential Total	463	6,763,380	1,325	14,855,010	1,371	142,700,975	1,834	164,319,365	1,428,268

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	Belgrade	1	3,515	17	46,700	17	294,710	18	344,925	0
85.2	Fullerton	14	105,040	99	637,865	99	11,764,795	113	12,507,700	805,075
85.3	Genoa	5	63,870	52	316,835	59	3,018,790	64	3,399,495	11,190
85.4	Rural	7	102,065	16	1,543,685	21	11,701,275	28	13,347,025	928,565
86	Commercial Total	27	274,490	184	2,545,085	196	26,779,570	223	29,599,145	1,744,830

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	9,966.49	15.33%	19,942,135	15.87%	2,000.92
88. 1G	7,689.82	11.83%	15,382,925	12.24%	2,000.43
89. 2G1	19,138.04	29.43%	38,110,855	30.33%	1,991.37
90. 2G	15,547.65	23.91%	29,237,310	23.27%	1,880.50
91. 3G1	2,750.14	4.23%	5,092,135	4.05%	1,851.59
92. 3G	3,755.55	5.78%	6,886,675	5.48%	1,833.73
93. 4G1	201.03	0.31%	366,880	0.29%	1,825.00
94. 4G	5,981.30	9.20%	10,646,720	8.47%	1,780.00
95. Total	65,030.02	100.00%	125,665,635	100.00%	1,932.42
CRP					
96. 1C1	445.48	12.71%	944,385	12.81%	2,119.93
97. 1C	78.45	2.24%	164,865	2.24%	2,101.53
98. 2C1	1,806.99	51.54%	3,796,385	51.49%	2,100.94
99. 2C	668.16	19.06%	1,403,145	19.03%	2,100.01
100. 3C1	5.21	0.15%	10,940	0.15%	2,099.81
101. 3C	374.25	10.67%	785,920	10.66%	2,099.99
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	127.67	3.64%	268,105	3.64%	2,099.98
104. Total	3,506.21	100.00%	7,373,745	100.00%	2,103.05
Timber					
105. 1T1	718.95	9.76%	934,610	9.76%	1,299.97
106. 1T	1,195.57	16.23%	1,554,215	16.23%	1,299.98
107. 2T1	738.41	10.03%	959,955	10.03%	1,300.03
108. 2T	4,320.91	58.67%	5,617,185	58.67%	1,300.00
109. 3T1	58.11	0.79%	75,535	0.79%	1,299.86
110. 3T	246.38	3.35%	320,285	3.35%	1,299.96
111. 4T1	1.39	0.02%	1,805	0.02%	1,298.56
112. 4T	84.91	1.15%	110,380	1.15%	1,299.96
113. Total	7,364.63	100.00%	9,573,970	100.00%	1,299.99
<hr/>					
Grass Total	65,030.02	85.68%	125,665,635	88.12%	1,932.42
CRP Total	3,506.21	4.62%	7,373,745	5.17%	2,103.05
Timber Total	7,364.63	9.70%	9,573,970	6.71%	1,299.99
<hr/>					
114. Market Area Total	75,900.86	100.00%	142,613,350	100.00%	1,878.94

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	7,144.51	30.33%	12,977,540	30.62%	1,816.44
88. 1G	1,956.33	8.30%	3,555,315	8.39%	1,817.34
89. 2G1	5,316.01	22.56%	9,525,000	22.48%	1,791.76
90. 2G	8,641.90	36.68%	15,473,085	36.51%	1,790.47
91. 3G1	24.35	0.10%	41,890	0.10%	1,720.33
92. 3G	134.76	0.57%	231,830	0.55%	1,720.32
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	341.13	1.45%	571,390	1.35%	1,674.99
95. Total	23,558.99	100.00%	42,376,050	100.00%	1,798.72
CRP					
96. 1C1	729.13	46.55%	1,677,015	46.54%	2,300.02
97. 1C	210.29	13.42%	483,670	13.42%	2,300.01
98. 2C1	307.24	19.61%	706,860	19.62%	2,300.68
99. 2C	317.59	20.27%	730,700	20.28%	2,300.77
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	2.21	0.14%	5,085	0.14%	2,300.90
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,566.46	100.00%	3,603,330	100.00%	2,300.30
Timber					
105. 1T1	877.77	14.79%	1,404,345	14.79%	1,599.90
106. 1T	823.98	13.89%	1,318,340	13.88%	1,599.97
107. 2T1	622.75	10.49%	996,385	10.49%	1,599.98
108. 2T	3,575.75	60.26%	5,721,245	60.26%	1,600.01
109. 3T1	2.50	0.04%	4,000	0.04%	1,600.00
110. 3T	8.78	0.15%	14,050	0.15%	1,600.23
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	22.74	0.38%	36,385	0.38%	1,600.04
113. Total	5,934.27	100.00%	9,494,750	100.00%	1,599.99
<hr/>					
Grass Total	23,558.99	75.85%	42,376,050	76.39%	1,798.72
CRP Total	1,566.46	5.04%	3,603,330	6.50%	2,300.30
Timber Total	5,934.27	19.11%	9,494,750	17.12%	1,599.99
<hr/>					
114. Market Area Total	31,059.72	100.00%	55,474,130	100.00%	1,786.05

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

63 Nance

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	144,538,310	162,086,765	17,548,455	12.14%	1,428,268	11.15%
02. Recreational	2,123,865	2,232,600	108,735	5.12%	0	5.12%
03. Ag-Homesite Land, Ag-Res Dwelling	32,301,725	33,787,245	1,485,520	4.60%	668,500	2.53%
04. Total Residential (sum lines 1-3)	178,963,900	198,106,610	19,142,710	10.70%	2,096,768	9.52%
05. Commercial	23,202,025	23,426,225	224,200	0.97%	1,744,830	-6.55%
06. Industrial	6,623,545	6,172,920	-450,625	-6.80%	0	-6.80%
07. Total Commercial (sum lines 5-6)	29,825,570	29,599,145	-226,425	-0.76%	1,744,830	-6.61%
08. Ag-Farmsite Land, Outbuildings	40,497,595	41,242,565	744,970	1.84%	798,685	-0.13%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,205,110	2,205,110	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	42,702,705	43,447,675	744,970	1.74%	798,685	-0.13%
12. Irrigated	366,102,335	376,823,780	10,721,445	2.93%		
13. Dryland	242,903,695	246,772,075	3,868,380	1.59%		
14. Grassland	180,523,595	198,087,480	17,563,885	9.73%		
15. Wasteland	1,599,320	1,591,585	-7,735	-0.48%		
16. Other Agland	1,226,205	1,216,025	-10,180	-0.83%		
17. Total Agricultural Land	792,355,150	824,490,945	32,135,795	4.06%		
18. Total Value of all Real Property (Locally Assessed)	1,043,847,325	1,095,644,375	51,797,050	4.96%	4,640,283	4.52%

2024 Assessment Survey for Nance County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1 (part-time)
3.	Other full-time employees:
	N/A
4.	Other part-time employees:
	0
5.	Number of shared employees:
	1 (part time appraiser listed above)
6.	Assessor's requested budget for current fiscal year:
	\$175,164.00
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$17,834.85
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	0, paid out of the county's general fund
11.	Amount of the assessor's budget set aside for education/workshops:
	\$780.00
12.	Amount of last year's assessor's budget not used:
	\$19,456.19

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	County assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes beacon.schneidercorp.com
8.	Who maintains the GIS software and maps?
	Beacon Schneider, the assessor and staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	FSA flown imagery that is flown every two years
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	County wide except the village of Belgrade

3.	What municipalities in the county are zoned?
	All except the village of Belgrade
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	Beacon Schneider (Changed in January 2024)
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2024 Residential Assessment Survey for Nance County

1.	Valuation data collection done by:														
	County assessor and staff														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Fullerton - County seat and largest city in the county located on State Highways 14 & 22; population of about 1,300; K-12 public school system; active trade center. The residential housing market is active and stable.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Belgrade - Village located 12 miles north of Fullerton on NE Highway 52; population of about 120; limited trade. The residential housing market is limited.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Genoa and Suburban Genoa - Village located 20 miles west of Columbus; population of about 1,000; K-12 public school system; active trade center. The housing market is active and stable.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - All residential properties not within the boundaries of a municipality or subdivision</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	Fullerton - County seat and largest city in the county located on State Highways 14 & 22; population of about 1,300; K-12 public school system; active trade center. The residential housing market is active and stable.	2	Belgrade - Village located 12 miles north of Fullerton on NE Highway 52; population of about 120; limited trade. The residential housing market is limited.	3	Genoa and Suburban Genoa - Village located 20 miles west of Columbus; population of about 1,000; K-12 public school system; active trade center. The housing market is active and stable.	4	Rural - All residential properties not within the boundaries of a municipality or subdivision	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
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AG DW	Agricultural Dwellings														
AG OB	Agricultural Outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Cost and sales comparison approaches are used to estimate the market value of residential property in the county. Also, look at surrounding county sales for similar property characteristics.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	The depreciation tables are developed by the CAMA vendor and then depreciation is adjusted based on local market information.														
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.														
	Yes														
6.	Describe the methodology used to determine the residential lot values?														
	Sales and size comparison of value in each town. Also research sales in neighboring counties for addition information.														
7.	How are rural residential site values developed?														
	The sales are used and the cost to develop the vacant land as well as surrounding counties values for the first acre.														

8. Are there form 191 applications on file?

N/A

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

All lots are treated the same; no applications to combine lots have been received.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2022	2022	2023	2020
2	2022	2022	2023	2020
3	2022	2022	2023	2020
4	2021	2021	2023	2022
AG DW	2021	2021	2023	2022
AG OB	2021	2021	2023	2022

2024 Commercial Assessment Survey for Nance County

1.	Valuation data collection done by:																												
	County assessor and staff																												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																												
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	Cost approach less depreciation derived from market determines the market value of commercial properties. Also look at surrounding counties commercial sales for similar property characteristics.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	On staff appraiser uses cost and sales comparison approaches; state sales file query looking for sales similar in adjoining counties.																												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																												
	Yes, depreciation tables are developed based on local market information.																												
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	Yes																												
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2	2023	2023	2024	2023																									
3	2023	2023	2024	2023																									
4	2023	2023	2024	2023																									

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2024 Agricultural Assessment Survey for Nance County

1.	Valuation data collection done by:										
	Assessor and staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area includes all the area south of the Loup River and the area in the northwest portion of the county which is north of the Twin Loups Reclamation District and west of the Cedar River. The area south of the Loup River contains more sandy and alkali soils. The topography tends to be very flat and wet. The area north of the Twin Loups Reclamation District and West of the Cedar River contains more silty soils. The topography tends to have steep hills with valleys and gullies.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This area includes those parcels in the Twin Loups Reclamation District and the area located in the northeast portion of the county all lying north of the Loup River. The area located in the Twin Loups Reclamation District contains more fertile, rich soils. The topography tends to be mostly flat with few gradual hills. The area located east of the Cedar River and north of the Loup River tends to have more fertile soil. The topography tends to have rolling and gradual hills with few areas of steep hills, valleys and gullies. This market area includes the area located in the northeast portion of the county (Beaver, Genoa and Council Creek Townships), all lying north of the Loup River. This portion of the county has outside market influences from Platte County to the east and Boone County to the north which both have higher valued agricultural lands. Area 2 includes the higher quality market value lands in Nance County.</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 area includes all the area south of the Loup River and the area in the northwest portion of the county which is north of the Twin Loups Reclamation District and west of the Cedar River. The area south of the Loup River contains more sandy and alkali soils. The topography tends to be very flat and wet. The area north of the Twin Loups Reclamation District and West of the Cedar River contains more silty soils. The topography tends to have steep hills with valleys and gullies.	2020	02	This area includes those parcels in the Twin Loups Reclamation District and the area located in the northeast portion of the county all lying north of the Loup River. The area located in the Twin Loups Reclamation District contains more fertile, rich soils. The topography tends to be mostly flat with few gradual hills. The area located east of the Cedar River and north of the Loup River tends to have more fertile soil. The topography tends to have rolling and gradual hills with few areas of steep hills, valleys and gullies. This market area includes the area located in the northeast portion of the county (Beaver, Genoa and Council Creek Townships), all lying north of the Loup River. This portion of the county has outside market influences from Platte County to the east and Boone County to the north which both have higher valued agricultural lands. Area 2 includes the higher quality market value lands in Nance County.	2020
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3.	Describe the process used to determine and monitor market areas.										
	Common geographic characteristics, topography, and market characteristics are reviewed.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Questionnaires from buyer/seller; interviews, and inspections. Realtor sale bills are kept and attached to Form 521's for future reference.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	New in 2020, market analysis is conducted using studied data from neighboring counties with similar characteristics.										

7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Questionnaires, buyer/seller interviews by phone or correspondence, and location. \$1200 per acre
7a.	Are any other agricultural subclasses used? If yes, please explain.
	N/A
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Nance County
3-Year Plan of Assessment
2024-2026

Introduction

Pursuant to Neb. Revised Statute 77-1311.02, on or before June 15th each year the county assessor shall prepare a plan of assessment. It is to be submitted to the Nance County Board of Equalization on or before July 31st, and a copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31st. The assessor shall update the plan yearly between the adoptions of each three-year plan. The plan and any updates will describe all the duties of the Nance County Assessor. It shall indicate the classes or subclasses of real property that the Nance 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 of quality of assessment practices required by law and the resources necessary to complete those actions.

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 laws 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.
3. 75% of special value for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

General Description of Real Property in Nance County

As reported on the 2023 County Abstract, Nance County has a total of 4,437 real property parcels. The residential parcel count (1,781) is approximately 40% of the total; the commercial parcel count (214) is approximately 5% of the total; the industrial parcel count (3) is less than 0.1% of the total; and the recreational parcel count (39) is less than 1% of the total. Agriculture parcels (2,400) account for about 54% of the total. The remainder of parcels are a combination of centrally assessed, tax exempt and Games & Parks properties. The total Nance County real estate valuation as reported on the 2023 Abstract of Assessment, excluding centrally assessed property, is \$1,043,907,565.

Budget

2022/2023 Assessor’s Proposed Budget \$174,201

2022/2023 Appraisal Proposed Budget \$19,277

2023/2024 Assessor’s Proposed Budget \$175,654

Staff/Training

The staff of the Nance County Assessor's Office consists of the Assessor and one full-time Deputy Assessor. The Assessor compiles all reports, values all real property, inspects real property, maintains the sales file, makes corrections to the property record cards as dictated by Form 521 Real Estate Transfer Statements, death certificates, and court judgments, prices all improvements, updates cadastral maps, manages office finances, compiles and reports office inventory and supervises all other duties with the assistance of the deputy assessor. The assessor and deputy manage personal property files, oversee the homestead exemption program, and handle the permissive exemptions. All staff are responsible for the operation and maintenance of the Nance County GIS database, which includes the digitizing of parcels, the application of current land use layers and the calculation of agricultural land use acres.

The Assessor and Deputy Assessor hold the assessor's certification and are required to complete 60 hours of continuing education every 4-year term to maintain certification. Education is obtained by attending and participating in annual P.A.D. workshops, meetings and classes. The assessor also holds the required certification for IAAO Course 101-Fundamentals in Real Property Appraisal and IAAO Course 300-Fundamentals of Mass Appraisal.

3-YEAR APPRAISAL PLAN

2024

Residential

A statistical analysis will be done for Nance County's residential properties to determine if an adjustment is necessary to comply with the statistical measures required by NE law. Pick-up work will be completed on all residential properties in the county.

Commercial

Review of commercial and industrial properties will begin in 2023 to be completed for year 2024 to stay in compliance with the 6-year review cycle. New costing and depreciation will be used. New photos will be taken and a physical inspection of all commercial properties will take place. Nance County has 214 commercial parcels, of which 186 are improved parcels.

Agricultural

The assessor will continue to monitor the Market Areas to ensure boundary lines coincide with the current sales period. The sales will also be analyzed by land classification groups to maintain statistical compliance. Land use changes will be monitored using GIS, FSA records, the Lower Loup and Central Platte NRDs, and as necessary, property inspections. Sales review and pick-up work will be completed.

2025

Residential

A statistical analysis will be done for Nance County's residential properties to determine if an adjustment is necessary to comply with the statistical measures required by NE law. Pick-up work will be completed on all residential properties in the county.

Commercial

A statistical analysis will be done for Nance County's commercial and industrial properties to determine if an adjustment is necessary to comply with the statistical measures required by NE law. Pick-up work will be completed on all commercial properties in the county.

Agricultural

All agricultural land use will be reviewed in 2024 and completed for 2025 valuation using GIS, FSA records, and the Lower Loup & Central Platte NRDs. The assessor will continue to monitor the Market Areas to ensure boundary lines coincide with the current sales period. The sales will also be analyzed by land classification groups to maintain statistical compliance.

2026

Residential

Nance County will review Fullerton, Genoa and Belgrade residential properties in the fall of 2025 to be completed for year 2026. New costing and depreciation will be used. New photos will be taken and a physical inspection of Fullerton, Genoa and Belgrade properties will take place. All other residential

properties will be maintained using statistical and sales review. Pick-up work will be completed on all residential properties in the county.

Commercial

A statistical analysis will be done for Nance County's commercial and industrial properties to determine if an adjustment is necessary to comply with the statistical measures required by NE law. Pick-up work will be completed on all commercial properties in the county.

Agricultural

The assessor will continue to monitor the Market Areas to ensure boundary lines coincide with the current sales period. The sales will also be analyzed by land classification groups to maintain statistical compliance. Land use changes will be monitored using GIS, FSA records, the Lower Loup and Central Platte NRDs, and as necessary, property inspections. Sales review and pick-up work will be completed.

Conclusion

I reserve the right to make changes and adjustments to my projected plan due to budget constraints, time or other outside forces. However, be assured that any additional changes or inclusions will be performed to comply with all regulations and correct values.



Megan Zoucha
Nance County Assessor