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DEPARTMENT OF REVENUE

**2018 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

NUCKOLLS COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Nuckolls 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 Nuckolls County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Susan Rogers, Nuckolls County Assessor

Table of Contents

2018 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- PTA's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 professionally accepted mass appraisal methods 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 on 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.

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 value 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. 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 Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do 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 reliability of the COD can be directly affected by extreme ratios.

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 IAAO’s recognition 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.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor’s effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in 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 Section 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 county's sales verification and qualification procedures 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.

Valuation groupings and market areas are also examined to identify whether the groupings 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'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 professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

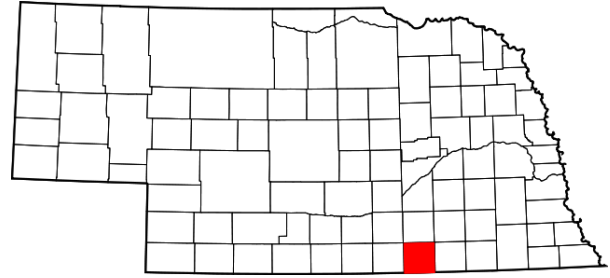
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

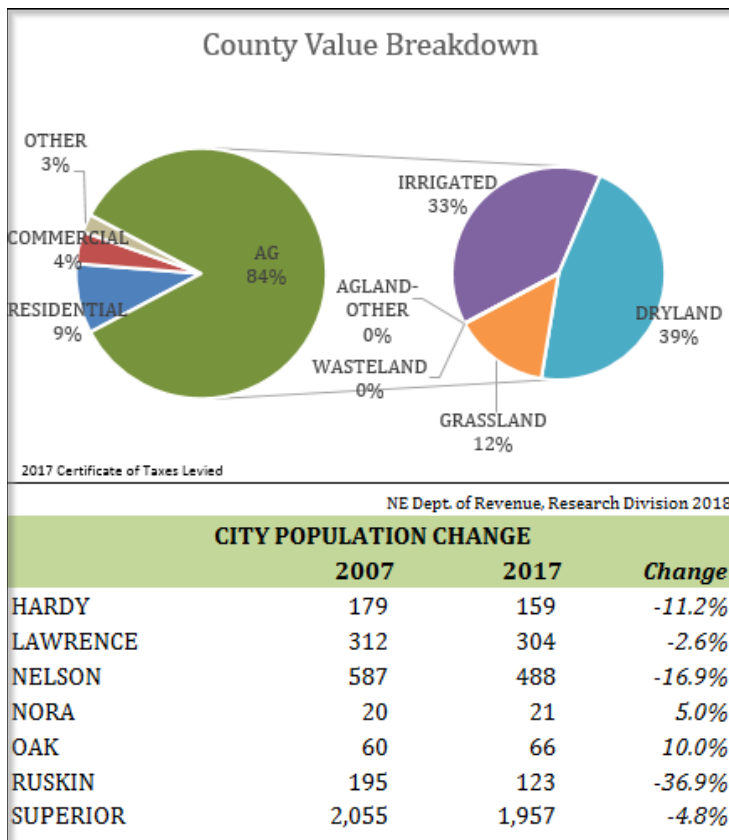
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 miles, Nuckolls County had 4,265 residents, per the Census Bureau Quick Facts for 2016, a 5% population decline from the 2010 U.S. Census. Reports indicated that 74% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Nuckolls County are located in and around Superior, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there were 182 employer establishments with total employment of 1,105.



Agricultural land is the single largest contributor to the county's overall valuation base by an overwhelming majority. A mix of dry and grass land makes up the majority of the land in the county. Nuckolls County is included in both the Little Blue and Lower Republican Natural Resource Districts (NRD).

2018 Residential Correlation for Nuckolls County

Assessment Actions

Within the residential class of Nuckolls County, physical inspections and reappraisals of residential improvements take place over a five-year period. For the current assessment year, the county physically inspected residential parcels in Hardy, Nora, Oak and Ruskin. Additionally, all residential pick-up work was completed by the county, as were onsite inspections of any remodeling and new additions. A sales analysis was done for all residential valuation groups to determine whether further adjustments or studies were warranted. Overall movement in the residential class shows less than 2% change excluding growth.

Description of Analysis

Nuckolls County contains approximately 1,700 improved residential parcels. There are eight valuation groups in Nuckolls County. Superior, is the most populous town in the county, while Nelson is the county seat.

Valuation Grouping	Description
1	Nelson
2	Hardy
3	Lawrence
4	Nora
5	Oak
6	Ruskin
7	Superior
8	Rural Acreages

A review of the county's statistical analysis showed 113 residential sales, representing seven of the eight valuation groups.

When reviewing the strata by each year current study period, the sample contains roughly the same number of sales for each year of the study. The statistics indicate a relatively stable market.

An analysis of the sample shows that two of the three measures of central tendency are within the acceptable range for the residential class as a whole, with the mean being above the range by six points. This relationship shows moderate support for each other. The mean is impacted by the low dollar sales representation in the file. The qualitative measures are slightly above the recommended range.

2018 Residential Correlation for Nuckolls County

There are only two value groups with an adequate number of sales for any meaningful analysis, both display-calculated medians within the acceptable range. Valuation Group 3, which represents Lawrence has a calculated median of 127 but with a limited sample size. The wide range as seen in the median confidence interval demonstrates the disparity in this small sample.

Assessment Practice Review

Annually, a comprehensive review of the assessment practices is conducted for all counties. The purpose of the review is to examine the assessment practices of the county to determine whether the valuation processes result in uniform and proportionate values in the county. Reviewed items include the county's sales verification and qualification process, the valuation groups of the county, and the county's inspection and review processes.

The county assessor's office reviews all sales onsite. During that time, if no one is home a callback is left at the property and follow-up phone calls are made. A questionnaire is sent to the buyer, if the questionnaire is not timely received by the county assessor's office, a questionnaire is then sent to the seller. Once the seller and/or buyer return the questionnaire to the county assessor's office, it is used during the verification process to make a qualification determination. The Division evaluated those qualification determinations to confirm that sales were properly vetted and given a determination. The county assessor's office offered descriptions of the sales that explained the qualification determination reached.

Valuation groups were also examined to ensure that the area or group defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The county also uses these as their appraisal and inspection cycle. Currently, the county has worked to expand the descriptions of the valuation groups in an effort to demonstrate the differences that exist between them.

The county has had a self-imposed 5 year cycle of inspection and review in place for a number of years. The inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation group; the county performs onsite physical review and interior inspections when permitted. As inspections are completed, property records are updated, as is depreciation. Costing is updated during review cycle. The county has shared their systematic schedule of inspections with the Division.

2018 Residential Correlation for Nuckolls County

Equalization and Quality of Assessment

A review of both the statistics and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	28	96.02	112.24	98.86	28.45	113.53
02	3	92.40	93.74	94.50	01.73	99.20
03	9	126.94	113.85	102.50	18.78	111.07
05	2	131.16	131.16	131.67	00.50	99.61
06	3	93.87	93.26	92.94	01.42	100.34
07	67	96.78	102.50	99.09	12.47	103.44
08	1	101.88	101.88	101.88	00.00	100.00
____ALL____	113	96.72	105.84	99.05	17.49	106.86

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Nuckolls County is 97%.

2018 Commercial Correlation for Nuckolls County

Assessment Actions

Within the commercial class of Nuckolls County, physical inspections and reappraisals of commercial improvements take place over a one-year period of the six-year inspection cycle. Additionally, all commercial pick-up work is completed every year by the county, as are onsite inspections of any remodeling and new additions. A sales analysis was done for the commercial valuation groups to determine whether adjustments or further studies were warranted. Overall, commercial value increased less than one percent but excluding growth there was a decrease of over two percent.

Description of Analysis

Nuckolls County contains almost 300 improved commercial parcels. There are five valuation groups in Nuckolls County, consisting of the three largest communities, plus the combined smaller villages and one for those commercial parcels located in the rural areas of the county. Superior is the commercial hub of the county, while Nelson is the county seat.

Valuation Grouping	Description
1	Nelson
2	Hardy, Nora, Oak and Ruskin
3	Lawrence
7	Superior
8	Rural

There are 21 commercial sales represented in the five valuation groups, 15 of the 21 sales are located in either Nelson or Superior. Two of the three measures of central tendency are within the acceptable range with the mean being above the range by ten points demonstrating moderate support. While the calculated median of the overall sample of commercial sales fall within the acceptable measurement range, the sample cannot be relied upon with confidence due to the low number of sales available.

Assessment Practice Review

Annually, a comprehensive review of the assessment practices is conducted for all counties. The purpose of the review is to examine the assessment practices of the county to determine whether the valuation processes result in uniform and proportionate values in the county. Reviewed items may include the county's sales verification and qualification process, the valuation groups of the county, and the county's inspection and review processes.

2018 Commercial Correlation for Nuckolls County

The county assessor's office reviews all sales onsite. During that time, a note is left at the property if no one is available and follow-up phone calls are made. A questionnaire is sent to the buyer. If the questionnaire is not timely received by the assessor's office, a questionnaire is then sent to the seller. Once the seller and/or buyer return the questionnaire to the county assessor's office, it is used during the verification process to make a qualification determination. The Division evaluated those qualification determinations to confirm that sales were properly vetted and given a determination.

The valuation groups in the county align with the county's inspection and review plan. The county has the same valuation groups for both residential and commercial. Currently, the county has worked to expand the descriptions of the valuation groups in an effort to demonstrate the economic differences that exist between them. In the future, those valuation groups may change.

The county has had a self-imposed cycle of inspection and review in place for a number of years. The inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation group; the county performs both exterior and interior reviews, as permitted. As inspections are completed, property records are updated, as are depreciation tables. Costing is done on a county-wide basis. The county has a systematic schedule for inspection and review.

Equalization and Quality of Assessment

With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner. For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole or by substrata.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	5	113.04	125.27	145.36	36.14	86.18
02	3	99.07	132.06	98.17	34.62	134.52
03	2	89.75	89.75	91.75	05.78	97.82
07	10	97.14	101.17	93.15	18.47	108.61
08	1	100.12	100.12	100.12	00.00	100.00
____ALL____	21	98.56	110.18	95.68	25.31	115.15

Level of Value

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

2018 Agricultural Correlation for Nuckolls County

Assessor Actions

The county continually updates land use information as it becomes available by correlating with reports from the Little Blue Natural Resources District (LBNRD), Universal Commercial Code (UCC) filings for pivots for irrigation, and the latest soil conversion, along with any other observed changes or property owner updates.

The county conducted a sales analysis and adjusted values by Land Capability Group (LCG) within the majority land uses. In comparing the abstract of assessment with the previous year's certificate of taxes levied, these adjustments by land use included a 15% decrease for dry cropland and almost a 6% decrease for grassland. Irrigated land was decreased less than 1%.

Description of Analysis

There are 44 sales in the statistical profile of the county; two of the three measures of central tendency are within the acceptable range for the overall sample. With only the mean being slightly above the range, these measures provide moderate support for each other.

The breakdown by land use for Nuckolls County agricultural land is approximately 46% dryland, 33% grassland and the balance is irrigated land. The largest representation of cropland is in LCG 1 soils, while for grassland the majority is in LCG 4. The entire county is considered as one market area.

In comparing the statistical median by study year, a large increase in the median for the most recent year of the period supports the assessment actions taken by the county assessor. The agricultural land market for the area is demonstrating a downturn in the market.

Study Yrs						
01-OCT-14 To 30-SEP-15	16	72.72	76.49	73.22	22.03	104.47
01-OCT-15 To 30-SEP-16	19	70.22	73.57	68.54	17.87	107.34
01-OCT-16 To 30-SEP-17	9	84.79	88.28	83.79	18.36	105.36

A comparison of the assessed values in adjoining counties provides additional support for the assessment actions taken in the county. The values established by the county are similar to neighboring counties with similar markets. The Average Acre Value Comparison chart demonstrates a strong comparability with Webster County. Using values established by the county against sales in adjoining counties similar statistical results were noted further substantiating the actions of the county.

A review of the calculated medians by majority land use in the county are not conclusive but lend support for the assessment actions of the county even with the limited number of sales in the majority land uses.

2018 Agricultural Correlation for Nuckolls County

Assessment Practice Review

Annually, a comprehensive review of the assessment practices is conducted for all counties. The purpose of the review is to examine the assessment practices of the county to determine whether the valuation processes result in uniform and proportionate values in the county. Reviewed items may include the county's sales verification and qualification process, the market areas of the county, and the county's inspection and review processes

The county assessor's office reviews all sales onsite. During that time, a note is left at the property and follow-up phone calls are made. A questionnaire is sent to the buyer. If the buyer does not return the questionnaire on a timely basis, a questionnaire is then sent to the seller. The return rate on questionnaires is not adequate and the county is exploring ways to increase that return rate. Once the seller and/or buyer returns the questionnaire to the county assessor's office, it is used during the verification process to make a qualification determination. The Division evaluated those qualification determinations to confirm that sales were properly vetted and given a determination.

In addition to the normal review of sales and qualification determinations, the Division also performed additional analyses of non-agricultural production influences on agricultural sales. The county assessor's office offered detailed descriptions for sales requiring them that thoroughly explained the qualification determination reached.

After an annual examination of the county's agricultural land, the county concluded that there would remain a single market area within the county. The Division worked with the county assessor to ensure that sales with non-agricultural influences were not used to establish agricultural land values.

The county has created a six-year inspection and review cycle plan. Within the class, the review work is typically completed in a two-year window. The inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation group; the county performs both exterior and interior reviews, as permitted. Among other ways to gather information, aerial imagery is a tool utilized to better identify parcels that require further inspection, for both changes to improvements on agricultural parcels as well as vacant agricultural land use changes. All parcels are reviewed for primary use during this time. The county has shared their systematic schedule of inspections with the Division and the Division has found that the county continues to follow the schedule of inspections.

2018 Agricultural Correlation for Nuckolls County

Equalization

All dwellings located on both agricultural and residential use land are valued using the same cost index and depreciation schedule. Farm home sites carry the same value as rural residential home sites.

Agricultural land values appear to be equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Nuckolls County complies with professionally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	4	69.81	69.24	66.72	12.41	103.78
1	4	69.81	69.24	66.72	12.41	103.78
<u> Dry </u>						
County	6	73.98	84.91	77.70	29.29	109.28
1	6	73.98	84.91	77.70	29.29	109.28
<u> Grass </u>						
County	8	76.43	81.19	78.26	12.85	103.74
1	8	76.43	81.19	78.26	12.85	103.74
<u> ALL </u>						
	44	72.62	77.64	73.01	21.12	106.34

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Nuckolls County is 73%.

2018 Opinions of the Property Tax Administrator for Nuckolls 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 (Cum. Supp. 2016). 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	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 6th day of April, 2018.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2018 Commission Summary for Nuckolls County

Residential Real Property - Current

Number of Sales	113	Median	96.72
Total Sales Price	\$5,231,551	Mean	105.84
Total Adj. Sales Price	\$5,231,551	Wgt. Mean	99.05
Total Assessed Value	\$5,181,760	Average Assessed Value of the Base	\$31,117
Avg. Adj. Sales Price	\$46,297	Avg. Assessed Value	\$45,856

Confidence Interval - Current

95% Median C.I	95.29 to 97.55
95% Wgt. Mean C.I	96.04 to 102.05
95% Mean C.I	99.64 to 112.04
% of Value of the Class of all Real Property Value in the County	5.64
% of Records Sold in the Study Period	5.39
% of Value Sold in the Study Period	7.94

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	100	96	96.23
2016	82	96	96.10
2015	72	97	96.65
2014	97	97	97.47

2018 Commission Summary for Nuckolls County

Commercial Real Property - Current

Number of Sales	21	Median	98.56
Total Sales Price	\$3,621,250	Mean	110.18
Total Adj. Sales Price	\$3,621,250	Wgt. Mean	95.68
Total Assessed Value	\$3,464,825	Average Assessed Value of the Base	\$135,876
Avg. Adj. Sales Price	\$172,440	Avg. Assessed Value	\$164,992

Confidence Interval - Current

95% Median C.I	94.94 to 113.04
95% Wgt. Mean C.I	88.79 to 102.58
95% Mean C.I	91.77 to 128.59
% of Value of the Class of all Real Property Value in the County	4.48
% of Records Sold in the Study Period	5.50
% of Value Sold in the Study Period	6.68

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	12	100	99.60
2016	8	100	105.19
2015	13	100	98.85
2014	13	97	97.22

**65 Nuckolls
RESIDENTIAL**

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 113
 Total Sales Price : 5,231,551
 Total Adj. Sales Price : 5,231,551
 Total Assessed Value : 5,181,760
 Avg. Adj. Sales Price : 46,297
 Avg. Assessed Value : 45,856

MEDIAN : 97
 WGT. MEAN : 99
 MEAN : 106
 COD : 17.49
 PRD : 106.86

COV : 31.76
 STD : 33.61
 Avg. Abs. Dev : 16.92
 MAX Sales Ratio : 311.72
 MIN Sales Ratio : 43.96

95% Median C.I. : 95.29 to 97.55
 95% Wgt. Mean C.I. : 96.04 to 102.05
 95% Mean C.I. : 99.64 to 112.04

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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>Qtrts</u>											
01-OCT-15 To 31-DEC-15	9	96.18	100.05	98.68	04.52	101.39	95.29	127.62	95.50 to 99.90	77,389	76,364
01-JAN-16 To 31-MAR-16	6	95.05	99.58	101.42	08.53	98.19	89.00	125.05	89.00 to 125.05	26,822	27,202
01-APR-16 To 30-JUN-16	18	94.79	93.02	95.13	07.95	97.78	59.78	131.81	87.68 to 97.35	37,829	35,986
01-JUL-16 To 30-SEP-16	23	96.85	114.71	98.34	29.28	116.65	63.94	311.72	90.95 to 130.50	34,921	34,340
01-OCT-16 To 31-DEC-16	15	97.58	104.18	99.70	08.78	104.49	91.50	156.15	96.78 to 98.41	50,469	50,317
01-JAN-17 To 31-MAR-17	6	94.71	129.11	109.71	42.64	117.68	81.80	220.34	81.80 to 220.34	54,167	59,428
01-APR-17 To 30-JUN-17	23	96.81	101.55	96.21	16.37	105.55	43.96	186.30	92.74 to 101.88	52,608	50,615
01-JUL-17 To 30-SEP-17	13	103.63	113.57	103.38	20.40	109.86	81.12	217.95	91.63 to 122.89	46,000	47,556
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	56	95.59	103.76	97.72	16.52	106.18	59.78	311.72	94.78 to 97.35	41,813	40,858
01-OCT-16 To 30-SEP-17	57	97.37	107.89	100.13	18.36	107.75	43.96	220.34	95.32 to 99.37	50,702	50,767
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	62	96.68	104.40	98.06	16.38	106.47	59.78	311.72	94.78 to 97.58	38,743	37,993
<u>ALL</u>	113	96.72	105.84	99.05	17.49	106.86	43.96	311.72	95.29 to 97.55	46,297	45,856

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	28	96.02	112.24	98.86	28.45	113.53	59.78	311.72	90.46 to 102.88	33,629	33,246
02	3	92.40	93.74	94.50	01.73	99.20	92.01	96.81	N/A	12,422	11,738
03	9	126.94	113.85	102.50	18.78	111.07	75.00	153.31	87.17 to 142.25	40,278	41,283
05	2	131.16	131.16	131.67	00.50	99.61	130.50	131.81	N/A	4,500	5,925
06	3	93.87	93.26	92.94	01.42	100.34	90.95	94.95	N/A	75,000	69,707
07	67	96.78	102.50	99.09	12.47	103.44	43.96	217.95	95.33 to 97.85	54,451	53,955
08	1	101.88	101.88	101.88	00.00	100.00	101.88	101.88	N/A	8,000	8,150
<u>ALL</u>	113	96.72	105.84	99.05	17.49	106.86	43.96	311.72	95.29 to 97.55	46,297	45,856

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	113	96.72	105.84	99.05	17.49	106.86	43.96	311.72	95.29 to 97.55	46,297	45,856
06											
07											
<u>ALL</u>	113	96.72	105.84	99.05	17.49	106.86	43.96	311.72	95.29 to 97.55	46,297	45,856

**65 Nuckolls
RESIDENTIAL**

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 113
 Total Sales Price : 5,231,551
 Total Adj. Sales Price : 5,231,551
 Total Assessed Value : 5,181,760
 Avg. Adj. Sales Price : 46,297
 Avg. Assessed Value : 45,856

MEDIAN : 97
 WGT. MEAN : 99
 MEAN : 106
 COD : 17.49
 PRD : 106.86

COV : 31.76
 STD : 33.61
 Avg. Abs. Dev : 16.92
 MAX Sales Ratio : 311.72
 MIN Sales Ratio : 43.96

95% Median C.I. : 95.29 to 97.55
 95% Wgt. Mean C.I. : 96.04 to 102.05
 95% Mean C.I. : 99.64 to 112.04

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	6	102.40	104.25	91.17	26.12	114.35	59.78	156.75	59.78 to 156.75	2,767	2,523	
Less Than 15,000	25	96.20	120.08	122.45	38.26	98.06	58.85	311.72	88.70 to 131.81	7,731	9,466	
Less Than 30,000	52	96.86	115.11	113.53	27.30	101.39	58.85	311.72	94.78 to 105.75	14,033	15,931	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	107	96.61	105.93	99.07	16.90	106.92	43.96	311.72	95.14 to 97.45	48,738	48,286	
Greater Than 14,999	88	96.75	101.80	98.15	11.65	103.72	43.96	220.34	95.32 to 97.45	57,253	56,194	
Greater Than 29,999	61	96.57	97.94	96.70	09.11	101.28	43.96	191.40	94.91 to 97.55	73,800	71,366	
<u>Incremental Ranges</u>												
0 TO 4,999	6	102.40	104.25	91.17	26.12	114.35	59.78	156.75	59.78 to 156.75	2,767	2,523	
5,000 TO 14,999	19	94.95	125.09	125.38	41.73	99.77	58.85	311.72	87.68 to 156.15	9,298	11,658	
15,000 TO 29,999	27	96.90	110.50	110.31	17.36	100.17	89.00	220.34	94.78 to 125.05	19,869	21,918	
30,000 TO 59,999	25	96.18	100.28	98.29	15.09	102.02	43.96	191.40	92.26 to 99.37	43,675	42,930	
60,000 TO 99,999	23	97.28	96.43	96.32	06.70	100.11	63.94	122.89	94.07 to 98.41	76,780	73,957	
100,000 TO 149,999	12	96.46	96.17	96.11	01.83	100.06	91.70	98.95	94.75 to 98.37	124,167	119,335	
150,000 TO 249,999	1	95.50	95.50	95.50	00.00	100.00	95.50	95.50	N/A	154,000	147,075	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	113	96.72	105.84	99.05	17.49	106.86	43.96	311.72	95.29 to 97.55	46,297	45,856	

65 Nuckolls

PAD 2018 R&O Statistics (Using 2018 Values)

COMMERCIAL

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 21
 Total Sales Price : 3,621,250
 Total Adj. Sales Price : 3,621,250
 Total Assessed Value : 3,464,825
 Avg. Adj. Sales Price : 172,440
 Avg. Assessed Value : 164,992

MEDIAN : 99
 WGT. MEAN : 96
 MEAN : 110
 COD : 25.31
 PRD : 115.15

COV : 36.71
 STD : 40.45
 Avg. Abs. Dev : 24.95
 MAX Sales Ratio : 216.94
 MIN Sales Ratio : 54.53

95% Median C.I. : 94.94 to 113.04
 95% Wgt. Mean C.I. : 88.79 to 102.58
 95% Mean C.I. : 91.77 to 128.59

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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>Qtrrs</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	3	104.00	105.13	104.87	04.70	100.25	98.36	113.04	N/A	87,000	91,233
01-APR-15 To 30-JUN-15	3	92.43	90.97	92.53	04.09	98.31	84.56	95.91	N/A	936,000	866,077
01-JUL-15 To 30-SEP-15	2	108.20	108.20	69.06	40.79	156.68	64.06	152.33	N/A	26,500	18,300
01-OCT-15 To 31-DEC-15	2	81.41	81.41	74.84	16.62	108.78	67.88	94.94	N/A	35,000	26,195
01-JAN-16 To 31-MAR-16	2	98.09	98.09	97.63	01.01	100.47	97.10	99.07	N/A	93,500	91,283
01-APR-16 To 30-JUN-16	2	120.98	120.98	102.61	17.24	117.90	100.12	141.83	N/A	25,050	25,705
01-JUL-16 To 30-SEP-16	3	95.84	122.44	148.47	56.49	82.47	54.53	216.94	N/A	38,500	57,162
01-OCT-16 To 31-DEC-16	2	121.16	121.16	141.77	17.46	85.46	100.00	142.31	N/A	25,325	35,903
01-JAN-17 To 31-MAR-17	1	98.56	98.56	98.56	00.00	100.00	98.56	98.56	N/A	25,000	24,640
01-APR-17 To 30-JUN-17	1	200.00	200.00	200.00	00.00	100.00	200.00	200.00	N/A	1,000	2,000
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	8	97.14	100.59	93.16	16.83	107.98	64.06	152.33	64.06 to 152.33	390,250	363,566
01-OCT-15 To 30-SEP-16	9	97.10	107.58	108.34	28.01	99.30	54.53	216.94	67.88 to 141.83	46,956	50,872
01-OCT-16 To 30-SEP-17	4	121.16	135.22	128.43	29.66	105.29	98.56	200.00	N/A	19,163	24,611
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	10	95.43	96.75	92.76	16.75	104.30	64.06	152.33	67.88 to 113.04	319,200	296,092
01-JAN-16 To 31-DEC-16	9	100.00	116.42	118.35	28.30	98.37	54.53	216.94	95.84 to 142.31	44,806	53,029
<u>ALL</u>	21	98.56	110.18	95.68	25.31	115.15	54.53	216.94	94.94 to 113.04	172,440	164,992

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	5	113.04	125.27	145.36	36.14	86.18	54.53	216.94	N/A	30,330	44,088
02	3	99.07	132.06	98.17	34.62	134.52	97.10	200.00	N/A	62,667	61,522
03	2	89.75	89.75	91.75	05.78	97.82	84.56	94.94	N/A	13,000	11,928
07	10	97.14	101.17	93.15	18.47	108.61	64.06	152.33	67.88 to 142.31	320,850	298,881
08	1	100.12	100.12	100.12	00.00	100.00	100.12	100.12	N/A	47,100	47,155
<u>ALL</u>	21	98.56	110.18	95.68	25.31	115.15	54.53	216.94	94.94 to 113.04	172,440	164,992

65 Nuckolls
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 21
Total Sales Price : 3,621,250
Total Adj. Sales Price : 3,621,250
Total Assessed Value : 3,464,825
Avg. Adj. Sales Price : 172,440
Avg. Assessed Value : 164,992

MEDIAN : 99
WGT. MEAN : 96
MEAN : 110
COD : 25.31
PRD : 115.15

COV : 36.71
STD : 40.45
Avg. Abs. Dev : 24.95
MAX Sales Ratio : 216.94
MIN Sales Ratio : 54.53

95% Median C.I. : 94.94 to 113.04
95% Wgt. Mean C.I. : 88.79 to 102.58
95% Mean C.I. : 91.77 to 128.59

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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	21	98.56	110.18	95.68	25.31	115.15	54.53	216.94	94.94 to 113.04	172,440	164,992
04											
<u>ALL</u>	21	98.56	110.18	95.68	25.31	115.15	54.53	216.94	94.94 to 113.04	172,440	164,992

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	4	147.08	148.54	150.00	18.79	99.03	100.00	200.00	N/A	1,913	2,869
Less Than 15,000	5	141.83	135.74	116.55	23.66	116.47	84.56	200.00	N/A	3,130	3,648
Less Than 30,000	8	99.28	115.84	91.53	32.94	126.56	54.53	200.00	54.53 to 200.00	9,456	8,655
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	17	97.10	101.16	95.57	19.53	105.85	54.53	216.94	84.56 to 104.00	212,565	203,138
Greater Than 14,999	16	97.73	102.19	95.59	19.81	106.90	54.53	216.94	92.43 to 104.00	225,350	215,412
Greater Than 29,999	13	98.36	106.70	95.77	20.51	111.41	64.06	216.94	92.43 to 113.04	272,738	261,199
<u>Incremental Ranges</u>											
0 TO 4,999	4	147.08	148.54	150.00	18.79	99.03	100.00	200.00	N/A	1,913	2,869
5,000 TO 14,999	1	84.56	84.56	84.56	00.00	100.00	84.56	84.56	N/A	8,000	6,765
15,000 TO 29,999	3	94.94	82.68	85.00	15.46	97.27	54.53	98.56	N/A	20,000	17,000
30,000 TO 59,999	7	99.07	112.32	114.32	33.39	98.25	64.06	216.94	64.06 to 216.94	49,657	56,770
60,000 TO 99,999	2	105.70	105.70	105.46	06.94	100.23	98.36	113.04	N/A	77,500	81,733
100,000 TO 149,999	3	97.10	99.00	98.88	02.78	100.12	95.91	104.00	N/A	114,333	113,058
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	92.43	92.43	92.43	00.00	100.00	92.43	92.43	N/A	2,700,000	2,495,555
<u>ALL</u>	21	98.56	110.18	95.68	25.31	115.15	54.53	216.94	94.94 to 113.04	172,440	164,992

65 Nuckolls
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 21
Total Sales Price : 3,621,250
Total Adj. Sales Price : 3,621,250
Total Assessed Value : 3,464,825
Avg. Adj. Sales Price : 172,440
Avg. Assessed Value : 164,992

MEDIAN : 99
WGT. MEAN : 96
MEAN : 110
COD : 25.31
PRD : 115.15

COV : 36.71
STD : 40.45
Avg. Abs. Dev : 24.95
MAX Sales Ratio : 216.94
MIN Sales Ratio : 54.53

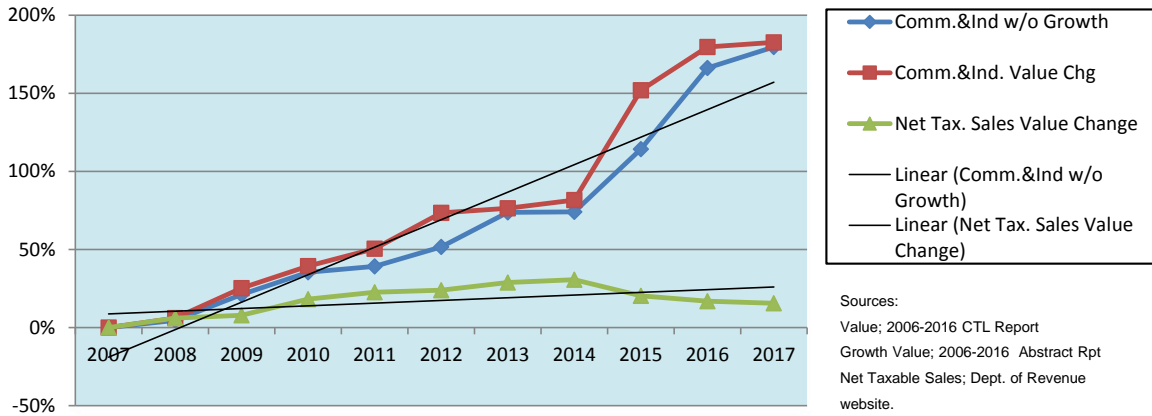
95% Median C.I. : 94.94 to 113.04
95% Wgt. Mean C.I. : 88.79 to 102.58
95% Mean C.I. : 91.77 to 128.59

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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
Blank	1	97.10	97.10	97.10	00.00	100.00	97.10	97.10	N/A	137,000	133,030
323	1	142.31	142.31	142.31	00.00	100.00	142.31	142.31	N/A	50,000	71,155
343	1	216.94	216.94	216.94	00.00	100.00	216.94	216.94	N/A	56,000	121,485
344	4	97.20	114.62	83.88	35.67	136.65	64.06	200.00	N/A	29,625	24,850
350	1	113.04	113.04	113.04	00.00	100.00	113.04	113.04	N/A	75,000	84,780
352	1	98.36	98.36	98.36	00.00	100.00	98.36	98.36	N/A	80,000	78,685
353	1	104.00	104.00	104.00	00.00	100.00	104.00	104.00	N/A	106,000	110,235
389	1	100.12	100.12	100.12	00.00	100.00	100.12	100.12	N/A	47,100	47,155
406	6	97.47	104.70	85.80	27.38	122.03	54.53	152.33	54.53 to 152.33	8,275	7,100
470	1	67.88	67.88	67.88	00.00	100.00	67.88	67.88	N/A	52,000	35,300
528	3	95.91	95.80	92.67	02.30	103.38	92.43	99.07	N/A	950,000	880,333
<u>ALL</u>	<u>21</u>	98.56	110.18	95.68	25.31	115.15	54.53	216.94	94.94 to 113.04	172,440	164,992

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
2007	\$ 18,276,075	\$ 675,390	3.70%	\$ 17,600,685	-	\$ 32,388,253	-
2008	\$ 19,376,405	\$ 275,610	1.42%	\$ 19,100,795	4.51%	\$ 34,332,402	6.00%
2009	\$ 22,898,930	\$ 768,420	3.36%	\$ 22,130,510	14.21%	\$ 34,930,321	1.74%
2010	\$ 25,480,350	\$ 725,485	2.85%	\$ 24,754,865	8.10%	\$ 38,290,720	9.62%
2011	\$ 27,490,175	\$ 2,062,595	7.50%	\$ 25,427,580	-0.21%	\$ 39,697,533	3.67%
2012	\$ 31,710,325	\$ 4,006,320	12.63%	\$ 27,704,005	0.78%	\$ 40,157,782	1.16%
2013	\$ 32,241,295	\$ 481,825	1.49%	\$ 31,759,470	0.15%	\$ 41,746,216	3.96%
2014	\$ 33,198,405	\$ 1,373,450	4.14%	\$ 31,824,955	-1.29%	\$ 42,314,180	1.36%
2015	\$ 46,056,625	\$ 6,888,530	14.96%	\$ 39,168,095	17.98%	\$ 38,960,859	-7.92%
2016	\$ 51,125,565	\$ 2,473,330	4.84%	\$ 48,652,235	5.64%	\$ 37,839,662	-2.88%
2017	\$ 51,653,715	\$ 541,480	1.05%	\$ 51,112,235	-0.03%	\$ 37,432,820	-1.08%
Ann %chg	10.95%			Average	4.99%	1.74%	1.56%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	4.51%	6.02%	6.00%
2009	21.09%	25.29%	7.85%
2010	35.45%	39.42%	18.22%
2011	39.13%	50.42%	22.57%
2012	51.59%	73.51%	23.99%
2013	73.78%	76.41%	28.89%
2014	74.13%	81.65%	30.65%
2015	114.31%	152.01%	20.29%
2016	166.21%	179.74%	16.83%
2017	179.67%	182.63%	15.58%

County Number	65
County Name	Nuckolls

65 Nuckolls

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

AGRICULTURAL LAND

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 44
 Total Sales Price : 23,192,228
 Total Adj. Sales Price : 23,192,228
 Total Assessed Value : 16,932,150
 Avg. Adj. Sales Price : 527,096
 Avg. Assessed Value : 384,822

MEDIAN : 73
 WGT. MEAN : 73
 MEAN : 78
 COD : 21.12
 PRD : 106.34

COV : 28.23
 STD : 21.92
 Avg. Abs. Dev : 15.34
 MAX Sales Ratio : 151.80
 MIN Sales Ratio : 50.48

95% Median C.I. : 64.78 to 81.78
 95% Wgt. Mean C.I. : 67.84 to 78.18
 95% Mean C.I. : 71.16 to 84.12

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-14 To 31-DEC-14	8	62.25	64.94	65.37	16.64	99.34	50.48	89.32	50.48 to 89.32	432,709	282,853	
01-JAN-15 To 31-MAR-15	3	78.12	78.41	76.10	03.17	103.04	74.83	82.28	N/A	501,520	381,675	
01-APR-15 To 30-JUN-15	3	109.34	111.23	108.06	19.54	102.93	80.14	144.21	N/A	318,467	344,145	
01-JUL-15 To 30-SEP-15	2	67.70	67.70	67.04	04.31	100.98	64.78	70.61	N/A	847,479	568,163	
01-OCT-15 To 31-DEC-15	7	70.22	78.95	73.00	20.56	108.15	59.85	121.57	59.85 to 121.57	493,794	360,476	
01-JAN-16 To 31-MAR-16	5	63.37	72.66	68.05	21.54	106.77	57.54	98.91	N/A	721,000	490,642	
01-APR-16 To 30-JUN-16	6	67.57	68.49	64.58	15.17	106.05	56.37	80.96	56.37 to 80.96	615,447	397,480	
01-JUL-16 To 30-SEP-16	1	71.04	71.04	71.04	00.00	100.00	71.04	71.04	N/A	360,000	255,760	
01-OCT-16 To 31-DEC-16	1	84.79	84.79	84.79	00.00	100.00	84.79	84.79	N/A	194,400	164,835	
01-JAN-17 To 31-MAR-17	5	86.60	95.82	85.06	23.04	112.65	63.63	151.80	N/A	604,639	514,305	
01-APR-17 To 30-JUN-17	2	78.70	78.70	82.22	17.14	95.72	65.21	92.19	N/A	507,500	417,288	
01-JUL-17 To 30-SEP-17	1	73.18	73.18	73.18	00.00	100.00	73.18	73.18	N/A	228,800	167,425	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	16	72.72	76.49	73.22	22.03	104.47	50.48	144.21	61.37 to 82.28	476,037	348,538	
01-OCT-15 To 30-SEP-16	19	70.22	73.57	68.54	17.87	107.34	56.37	121.57	59.85 to 80.96	584,960	400,904	
01-OCT-16 To 30-SEP-17	9	84.79	88.28	83.79	18.36	105.36	63.63	151.80	65.21 to 94.33	495,711	415,373	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	15	74.83	83.80	76.69	21.88	109.27	59.85	144.21	68.45 to 98.14	507,432	389,141	
01-JAN-16 To 31-DEC-16	13	71.04	71.54	66.97	16.37	106.82	56.37	98.91	57.94 to 84.79	604,006	404,514	
<u>ALL</u>	44	72.62	77.64	73.01	21.12	106.34	50.48	151.80	64.78 to 81.78	527,096	384,822	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	44	72.62	77.64	73.01	21.12	106.34	50.48	151.80	64.78 to 81.78	527,096	384,822	
<u>ALL</u>	44	72.62	77.64	73.01	21.12	106.34	50.48	151.80	64.78 to 81.78	527,096	384,822	

65 Nuckolls
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 44
Total Sales Price : 23,192,228
Total Adj. Sales Price : 23,192,228
Total Assessed Value : 16,932,150
Avg. Adj. Sales Price : 527,096
Avg. Assessed Value : 384,822

MEDIAN : 73
WGT. MEAN : 73
MEAN : 78
COD : 21.12
PRD : 106.34

COV : 28.23
STD : 21.92
Avg. Abs. Dev : 15.34
MAX Sales Ratio : 151.80
MIN Sales Ratio : 50.48

95% Median C.I. : 64.78 to 81.78
95% Wgt. Mean C.I. : 67.84 to 78.18
95% Mean C.I. : 71.16 to 84.12

Printed:3/16/2018 7:55:57AM

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	1	64.78	64.78	64.78	00.00	100.00	64.78	64.78	N/A	1,037,457	672,090
1	1	64.78	64.78	64.78	00.00	100.00	64.78	64.78	N/A	1,037,457	672,090
_____Dry_____											
County	3	82.75	77.02	74.34	08.88	103.61	63.12	85.18	N/A	448,817	333,652
1	3	82.75	77.02	74.34	08.88	103.61	63.12	85.18	N/A	448,817	333,652
_____Grass_____											
County	4	78.51	81.13	79.75	09.15	101.73	73.18	94.33	N/A	293,500	234,073
1	4	78.51	81.13	79.75	09.15	101.73	73.18	94.33	N/A	293,500	234,073
_____ALL_____	44	72.62	77.64	73.01	21.12	106.34	50.48	151.80	64.78 to 81.78	527,096	384,822

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	4	69.81	69.24	66.72	12.41	103.78	56.37	80.96	N/A	1,006,675	671,610
1	4	69.81	69.24	66.72	12.41	103.78	56.37	80.96	N/A	1,006,675	671,610
_____Dry_____											
County	6	73.98	84.91	77.70	29.29	109.28	61.37	151.80	61.37 to 151.80	414,513	322,066
1	6	73.98	84.91	77.70	29.29	109.28	61.37	151.80	61.37 to 151.80	414,513	322,066
_____Grass_____											
County	8	76.43	81.19	78.26	12.85	103.74	66.96	109.34	66.96 to 109.34	349,363	273,418
1	8	76.43	81.19	78.26	12.85	103.74	66.96	109.34	66.96 to 109.34	349,363	273,418
_____ALL_____	44	72.62	77.64	73.01	21.12	106.34	50.48	151.80	64.78 to 81.78	527,096	384,822

Nuckolls County 2018 Average Acre Value Comparison

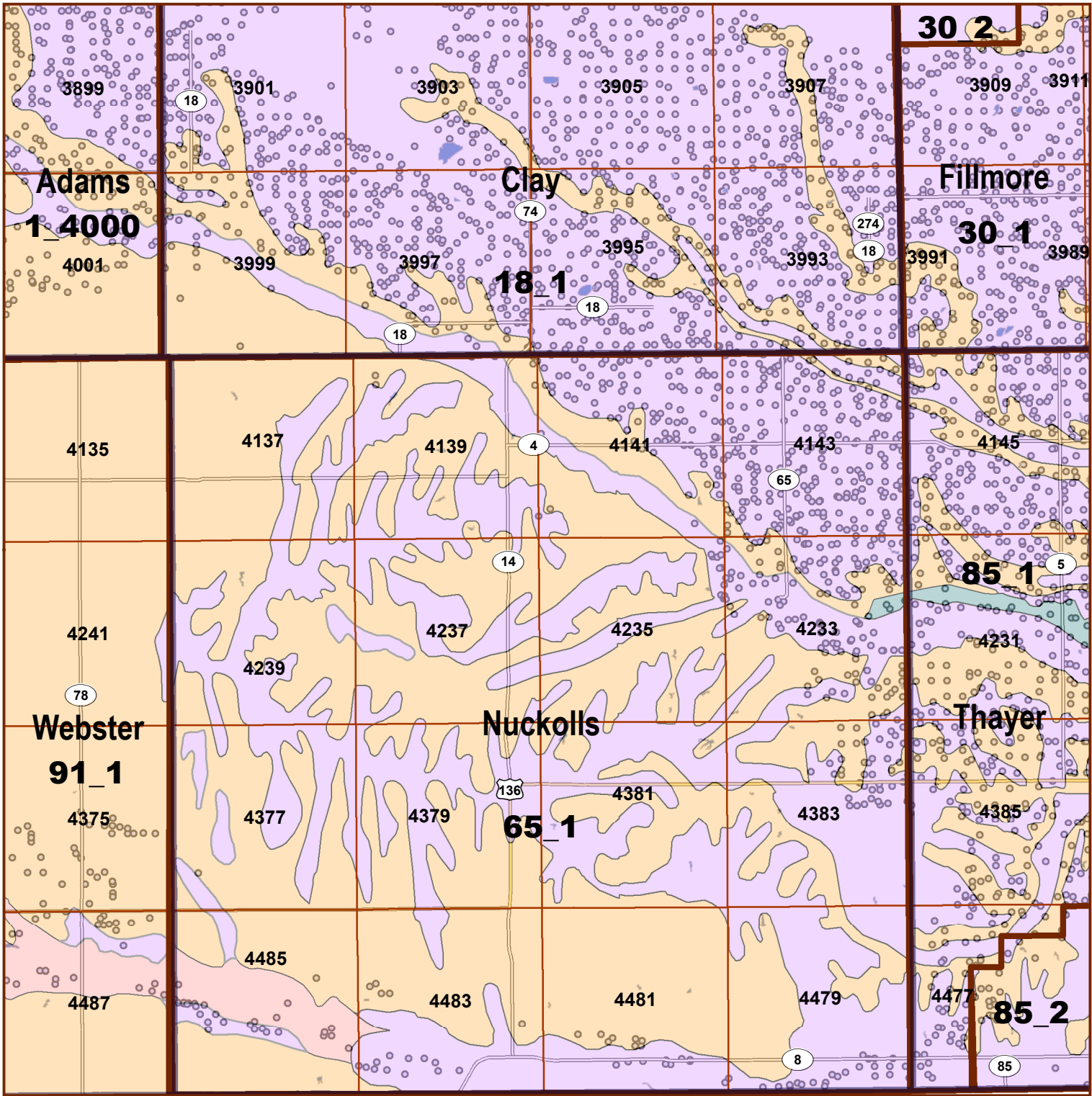
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	5900	5900	5200	5200	5000	5000	4850	4850	5619
Adams	4000	5965	5915	5770	5675	5575	5430	5335	5095	5815
Clay	1	6285	6285	6155	6155	5695	n/a	5560	5560	6148
Webster	1	4573	4704	4821	4273	4289	4670	4665	4673	4633
Thayer	1	6900	6800	6750	6450	6250	6050	6000	5900	6580

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	2650	2650	2550	2550	2400	2400	2300	2298	2576
Adams	4000	3397	3200	3005	2815	2825	2815	2620	2620	3096
Clay	1	3245	2970	2860	2775	2685	n/a	2600	2600	2922
Webster	1	2706	2706	2435	2265	2265	2265	2190	2190	2471
Thayer	1	4425	4425	4225	4225	3900	3850	3850	3850	4218

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1325	1325	1325	1325	1325	1325	1325	1325	1325
Adams	4000	1597	1595	1540	1485	1430	1405	1405	1405	1454
Clay	1	1455	1455	1455	1455	1380	n/a	1380	1235	1332
Webster	1	1425	1425	1425	1425	1425	1425	1425	1425	1425
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	1386

County	Mkt Area	CRP	TIMBER	WASTE
Nuckolls	1	n/a	115	123
Adams	4000	n/a	n/a	208
Clay	1	n/a	n/a	n/a
Webster	1	2005	180	179
Thayer	1	3024	500	200

Source: 2018 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.



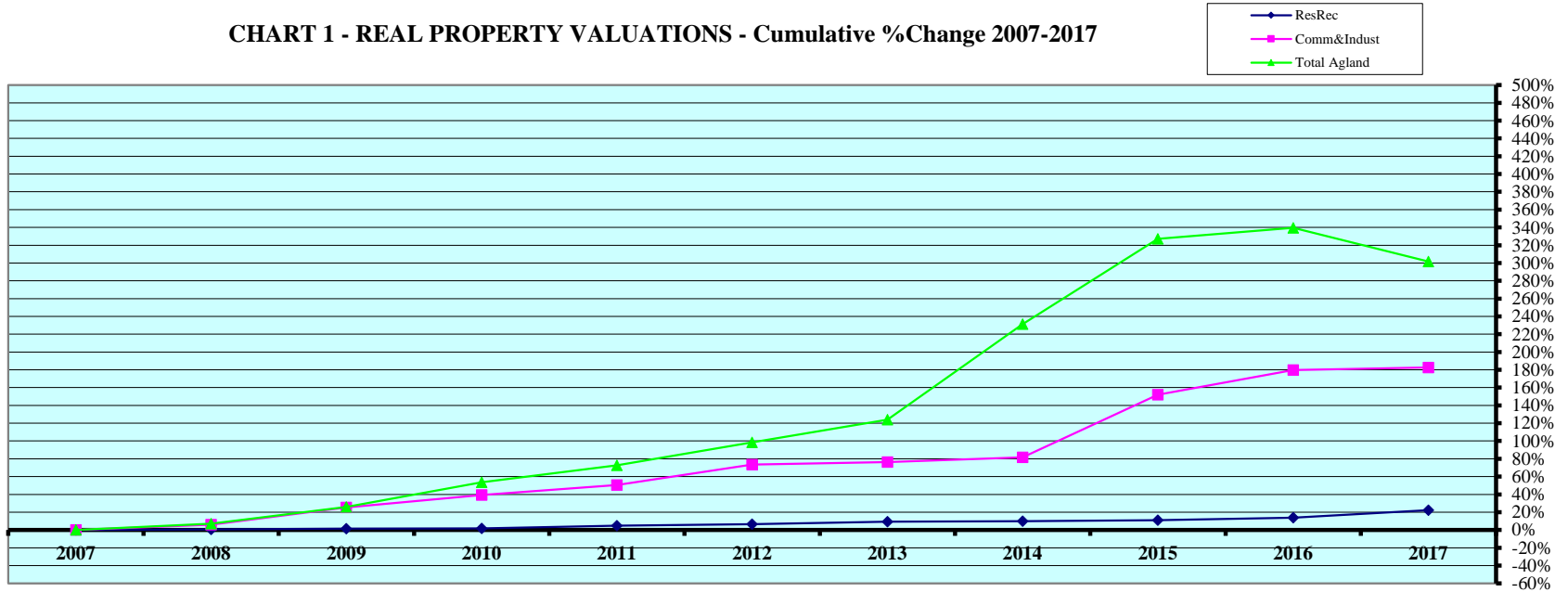
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Nuckolls County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



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
2007	52,391,220	--	--	--	18,276,075	--	--	--	260,681,465	--	--	--
2008	52,768,650	377,430	0.72%	0.72%	19,376,405	1,100,330	6.02%	6.02%	279,333,720	18,652,255	7.16%	7.16%
2009	53,096,150	327,500	0.62%	1.35%	22,898,930	3,522,525	18.18%	25.29%	327,929,375	48,595,655	17.40%	25.80%
2010	53,335,615	239,465	0.45%	1.80%	25,480,350	2,581,420	11.27%	39.42%	400,198,140	72,268,765	22.04%	53.52%
2011	54,941,130	1,605,515	3.01%	4.87%	27,490,175	2,009,825	7.89%	50.42%	450,163,306	49,965,166	12.49%	72.69%
2012	55,862,360	921,230	1.68%	6.63%	31,710,325	4,220,150	15.35%	73.51%	516,988,095	66,824,789	14.84%	98.32%
2013	57,216,435	1,354,075	2.42%	9.21%	32,241,295	530,970	1.67%	76.41%	584,129,885	67,141,790	12.99%	124.08%
2014	57,501,925	285,490	0.50%	9.75%	33,198,405	957,110	2.97%	81.65%	863,628,755	279,498,870	47.85%	231.30%
2015	58,214,845	712,920	1.24%	11.12%	46,056,625	12,858,220	38.73%	152.01%	1,113,523,870	249,895,115	28.94%	327.16%
2016	59,624,510	1,409,665	2.42%	13.81%	51,125,565	5,068,940	11.01%	179.74%	1,145,892,915	32,369,045	2.91%	339.58%
2017	64,057,650	4,433,140	7.44%	22.27%	51,653,715	528,150	1.03%	182.63%	1,046,938,515	-98,954,400	-8.64%	301.62%

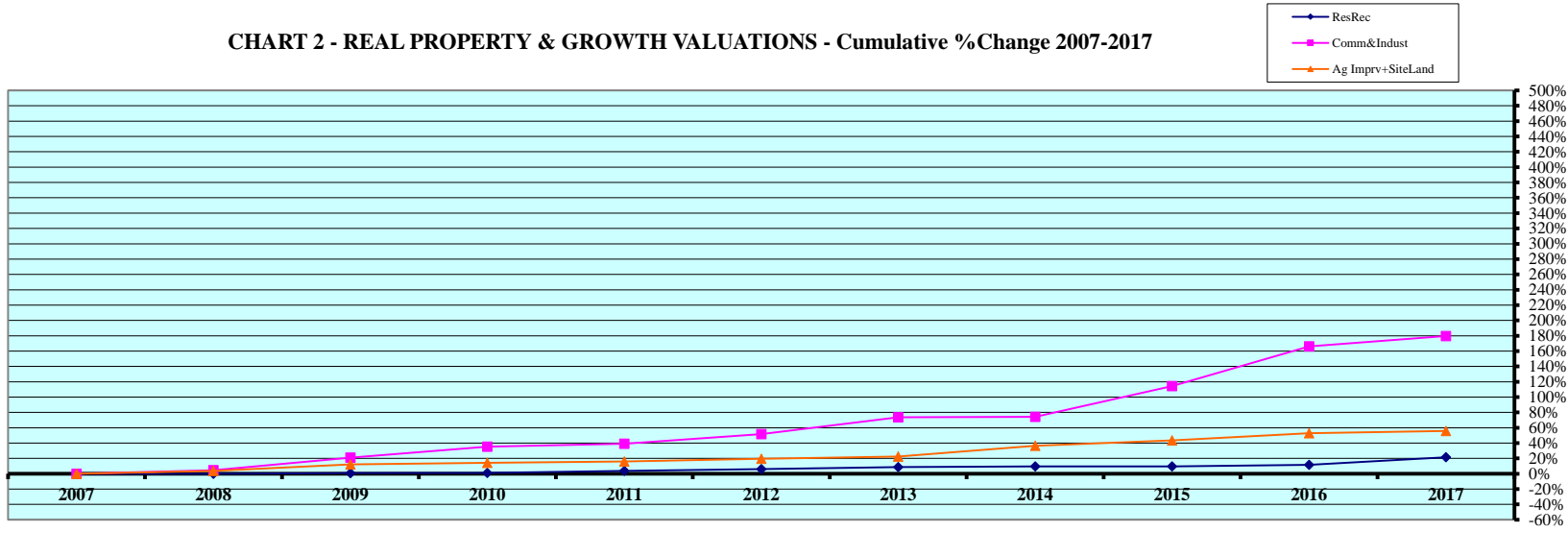
Rate Annual %chg: Residential & Recreational **2.03%** Commercial & Industrial **10.95%** Agricultural Land **14.92%**

Cnty# **65**
County **NUCKOLLS**

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 2007-2017



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	
2007	52,391,220	263,910	0.50%	52,127,310	--	--	18,276,075	675,390	3.70%	17,600,685	--	--	
2008	52,768,650	410,055	0.78%	52,358,595	-0.06%	-0.06%	19,376,405	275,610	1.42%	19,100,795	4.51%	4.51%	
2009	53,096,150	281,640	0.53%	52,814,510	0.09%	0.81%	22,898,930	768,420	3.36%	22,130,510	14.21%	21.09%	
2010	53,335,615	310,265	0.58%	53,025,350	-0.13%	1.21%	25,480,350	725,485	2.85%	24,754,865	8.10%	35.45%	
2011	54,941,130	536,520	0.98%	54,404,610	2.00%	3.84%	27,490,175	2,062,595	7.50%	25,427,580	-0.21%	39.13%	
2012	55,862,360	283,960	0.51%	55,578,400	1.16%	6.08%	31,710,325	4,006,320	12.63%	27,704,005	0.78%	51.59%	
2013	57,216,435	236,270	0.41%	56,980,165	2.00%	8.76%	32,241,295	481,825	1.49%	31,759,470	0.15%	73.78%	
2014	57,501,925	161,210	0.28%	57,340,715	0.22%	9.45%	33,198,405	1,373,450	4.14%	31,824,955	-1.29%	74.13%	
2015	58,214,845	850,955	1.46%	57,363,890	-0.24%	9.49%	46,056,625	6,888,530	14.96%	39,168,095	17.98%	114.31%	
2016	59,624,510	1,128,970	1.89%	58,495,540	0.48%	11.65%	51,125,565	2,473,330	4.84%	48,652,235	5.64%	166.21%	
2017	64,057,650	406,155	0.63%	63,651,495	6.75%	21.49%	51,653,715	541,480	1.05%	51,112,235	-0.03%	179.67%	
Rate Ann%chg	2.03%						10.95%						4.99%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	32,494,860	14,747,990	47,242,850	1,072,005	2.27%	46,170,845	--	--
2008	35,163,740	14,983,465	50,147,205	1,087,195	2.17%	49,060,010	3.85%	3.85%
2009	38,732,530	15,297,315	54,029,845	963,420	1.78%	53,066,425	5.82%	12.33%
2010	39,163,985	16,040,365	55,204,350	1,177,175	2.13%	54,027,175	0.00%	14.36%
2011	39,198,480	17,504,444	56,702,924	1,848,720	3.26%	54,854,204	-0.63%	16.11%
2012	39,454,570	18,263,885	57,718,455	1,213,985	2.10%	56,504,470	-0.35%	19.60%
2013	40,860,885	20,119,270	60,980,155	3,164,320	5.19%	57,815,835	0.17%	22.38%
2014	44,264,040	24,291,990	68,556,030	4,127,585	6.02%	64,428,445	5.65%	36.38%
2015	46,908,980	25,442,470	72,351,450	4,613,265	6.38%	67,738,185	-1.19%	43.38%
2016	47,554,630	26,309,675	73,864,305	1,611,040	2.18%	72,253,265	-0.14%	52.94%
2017	47,699,215	26,582,775	74,281,990	663,915	0.89%	73,618,075	-0.33%	55.83%
Rate Ann%chg	3.91%	6.07%	4.63%	Ag Imprv+Site w/o growth			1.28%	

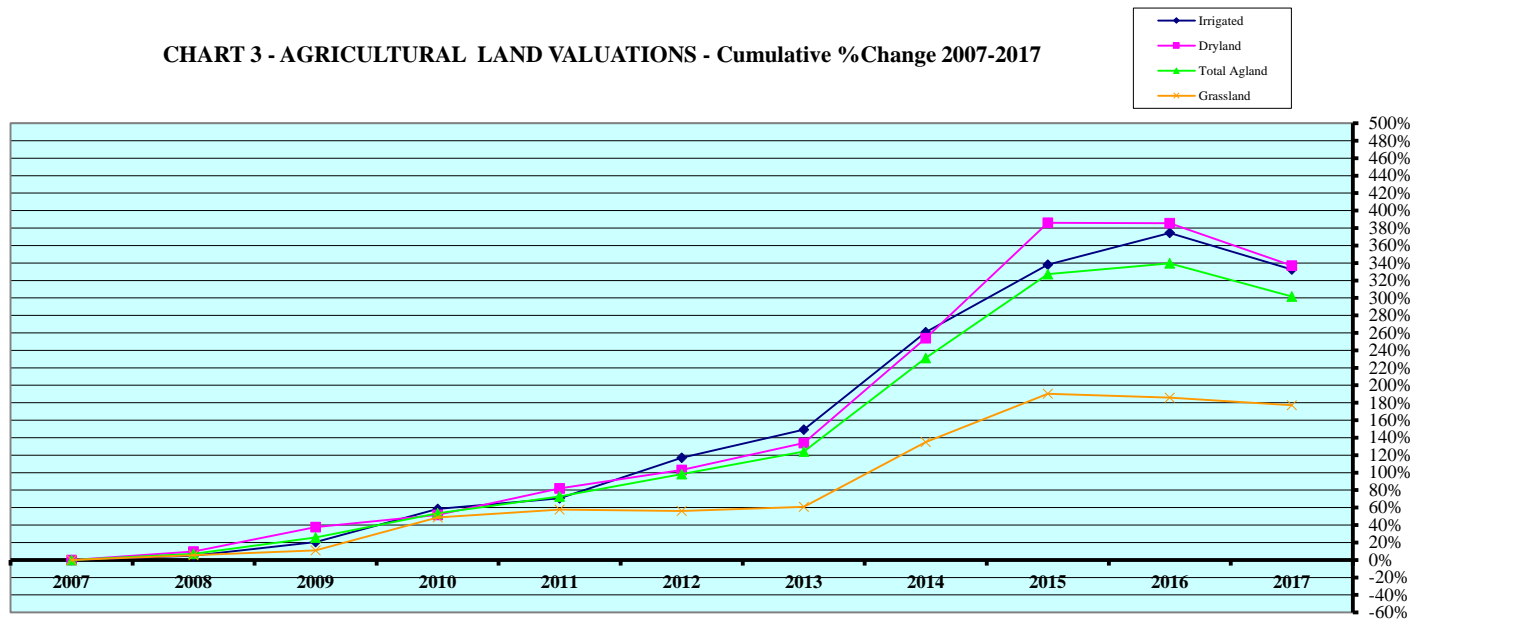
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2007 - 2017 CTL
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2018

Cnty# 65
County NUCKOLLS

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	94,869,055	--	--	--	110,635,410	--	--	--	55,150,395	--	--	--
2008	99,637,330	4,768,275	5.03%	5.03%	121,494,045	10,858,635	9.81%	9.81%	58,176,160	3,025,765	5.49%	5.49%
2009	114,302,485	14,665,155	14.72%	20.48%	152,409,810	30,915,765	25.45%	37.76%	61,190,975	3,014,815	5.18%	10.95%
2010	150,289,190	35,986,705	31.48%	58.42%	167,832,980	15,423,170	10.12%	51.70%	82,045,425	20,854,450	34.08%	48.77%
2011	161,875,195	11,586,005	7.71%	70.63%	201,236,662	33,403,682	19.90%	81.89%	86,967,539	4,922,114	6.00%	57.69%
2012	205,953,335	44,078,140	27.23%	117.09%	224,755,060	23,518,398	11.69%	103.15%	86,157,625	-809,914	-0.93%	56.22%
2013	236,549,730	30,596,395	14.86%	149.34%	258,740,260	33,985,200	15.12%	133.87%	88,709,535	2,551,910	2.96%	60.85%
2014	342,318,875	105,769,145	44.71%	260.83%	391,555,860	132,815,600	51.33%	253.92%	129,626,170	40,916,635	46.12%	135.04%
2015	415,644,725	73,325,850	21.42%	338.12%	537,688,605	146,132,745	37.32%	386.00%	160,095,790	30,469,620	23.51%	190.29%
2016	450,033,195	34,388,470	8.27%	374.37%	537,323,480	-365,125	-0.07%	385.67%	157,632,185	-2,463,605	-1.54%	185.82%
2017	410,263,055	-39,770,140	-8.84%	332.45%	483,389,795	-53,933,685	-10.04%	336.92%	152,883,725	-4,748,460	-3.01%	177.21%

Rate Ann.%chg: Irrigated **15.77%** Dryland **15.89%** Grassland **10.73%**

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
2007	26,605	--	--	--	0	--	--	--	260,681,465	--	--	--
2008	26,185	-420	-1.58%	-1.58%	0	0	--	--	279,333,720	18,652,255	7.16%	7.16%
2009	26,105	-80	-0.31%	-1.88%	0	0	--	--	327,929,375	48,595,655	17.40%	25.80%
2010	30,545	4,440	17.01%	14.81%	0	0	--	--	400,198,140	72,268,765	22.04%	53.52%
2011	28,205	-2,340	-7.66%	6.01%	55,705	55,705	--	--	450,163,306	49,965,166	12.49%	72.69%
2012	56,550	28,345	100.50%	112.55%	65,525	9,820	17.63%	--	516,988,095	66,824,789	14.84%	98.32%
2013	62,010	5,460	9.66%	133.08%	68,350	2,825	4.31%	--	584,129,885	67,141,790	12.99%	124.08%
2014	57,790	-4,220	-6.81%	117.21%	70,060	1,710	2.50%	--	863,628,755	279,498,870	47.85%	231.30%
2015	74,795	17,005	29.43%	181.13%	19,955	-50,105	-71.52%	--	1,113,523,870	249,895,115	28.94%	327.16%
2016	70,630	-4,165	-5.57%	165.48%	833,425	813,470	4076.52%	--	1,145,892,915	32,369,045	2.91%	339.58%
2017	102,135	31,505	44.61%	283.89%	299,805	-533,620	-64.03%	--	1,046,938,515	-98,954,400	-8.64%	301.62%

Cnty# **65**
County **NUCKOLLS**

Rate Ann.%chg: Total Agric Land **14.92%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017 (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
2007	94,301,615	60,337	1,563			110,822,275	159,704	694			55,235,060	128,104	431		
2008	99,404,385	60,794	1,635	4.62%	4.62%	121,677,485	159,442	763	9.98%	9.98%	58,183,120	127,916	455	5.49%	5.49%
2009	114,973,365	61,309	1,875	14.69%	19.99%	152,070,640	159,017	956	25.31%	37.81%	61,194,505	127,811	479	5.26%	11.04%
2010	150,403,250	62,082	2,423	29.19%	55.01%	167,703,170	159,062	1,054	10.25%	51.94%	82,040,835	127,023	646	34.90%	49.79%
2011	161,876,690	62,074	2,608	7.64%	66.86%	201,342,530	159,037	1,266	20.08%	82.44%	86,930,880	127,000	684	5.98%	58.75%
2012	206,026,320	63,222	3,259	24.96%	108.51%	224,678,585	159,273	1,411	11.42%	103.29%	86,158,635	125,646	686	0.18%	59.04%
2013	235,936,865	65,969	3,577	9.75%	128.84%	259,027,030	158,789	1,631	15.64%	135.08%	88,721,665	123,426	719	4.83%	66.71%
2014	341,955,385	67,070	5,098	42.55%	226.22%	391,480,090	160,291	2,442	49.72%	251.96%	129,838,050	120,874	1,074	49.43%	149.12%
2015	413,562,140	68,867	6,005	17.79%	284.24%	538,766,550	159,482	3,378	38.32%	386.83%	160,546,350	119,759	1,341	24.80%	210.91%
2016	449,567,130	70,416	6,384	6.31%	308.50%	537,167,365	158,893	3,381	0.07%	387.18%	157,849,790	117,907	1,339	-0.14%	210.49%
2017	410,375,150	71,948	5,704	-10.66%	264.95%	483,549,110	160,180	3,019	-10.70%	335.03%	152,779,380	115,285	1,325	-1.01%	207.36%

Rate Annual %chg Average Value/Acre: **13.82%**

15.84%

11.88%

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
2007	26,605	806	33			0	0				260,385,555	348,951	746		
2008	26,605	806	33	0.00%	0.00%	0	0				279,291,595	348,957	800	7.26%	7.26%
2009	26,185	792	33	0.16%	0.16%	0	0				328,264,695	348,929	941	17.54%	26.08%
2010	30,545	786	39	17.49%	17.68%	0	0				400,177,800	348,953	1,147	21.90%	53.69%
2011	40,510	771	53	35.20%	59.11%	0	0				450,190,610	348,881	1,290	12.52%	72.93%
2012	56,550	565	100	90.36%	202.88%	0	0				516,920,090	348,706	1,482	14.88%	98.66%
2013	62,010	539	115	15.08%	248.55%	0	0				583,747,570	348,722	1,674	12.92%	124.33%
2014	57,790	502	115	0.00%	248.55%	0	0				863,331,315	348,738	2,476	47.89%	231.76%
2015	55,610	483	115	0.00%	248.56%	0	0				1,112,930,650	348,591	3,193	28.97%	327.86%
2016	70,885	561	126	9.87%	282.98%	833,425	693	1,202			1,145,488,595	348,471	3,287	2.96%	340.53%
2017	102,135	832	123	-2.94%	271.71%	299,805	266	1,129	-6.11%		1,047,105,580	348,510	3,005	-8.60%	302.64%

65
NUCKOLLS

Rate Annual %chg Average Value/Acre: **14.95%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 4

CHART 5 - 2017 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
4,500	NUCKOLLS	47,179,197	30,398,493	25,741,673	64,057,650	49,637,480	2,016,235	0	1,046,938,515	47,699,215	26,582,775	0	1,340,251,233
cnty sectorvalue % of total value:		3.52%	2.27%	1.92%	4.78%	3.70%	0.15%		78.12%	3.56%	1.98%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
159	HARDY	178,461	44,710	5,641	921,200	2,006,480	3,320	0	759,295	21,680	3,985	0	3,944,772
3.53%	%sector of county sector	0.38%	0.15%	0.02%	1.44%	4.04%	0.16%		0.07%	0.05%	0.01%		0.29%
	%sector of municipality	4.52%	1.13%	0.14%	23.35%	50.86%	0.08%		19.25%	0.55%	0.10%		100.00%
304	LAWRENCE	293,358	101,971	9,344	6,673,660	875,280	0	0	150,205	0	8,340	0	8,112,158
6.76%	%sector of county sector	0.62%	0.34%	0.04%	10.42%	1.76%			0.01%		0.03%		0.61%
	%sector of municipality	3.62%	1.26%	0.12%	82.27%	10.79%			1.85%		0.10%		100.00%
488	NELSON	246,314	413,649	45,964	8,584,125	1,859,370	0	0	217,375	0	17,825	0	11,384,622
10.84%	%sector of county sector	0.52%	1.36%	0.18%	13.40%	3.75%			0.02%		0.07%		0.85%
	%sector of municipality	2.16%	3.63%	0.40%	75.40%	16.33%			1.91%		0.16%		100.00%
21	NORA	708	1,707	214	362,370	252,310	0	0	318,960	220	1,235	0	937,724
0.47%	%sector of county sector	0.00%	0.01%	0.00%	0.57%	0.51%			0.03%	0.00%	0.00%		0.07%
	%sector of municipality	0.08%	0.18%	0.02%	38.64%	26.91%			34.01%	0.02%	0.13%		100.00%
66	OAK	2,362	0	0	557,590	43,450	0	0	117,360	0	131,540	0	852,302
1.47%	%sector of county sector	0.01%			0.87%	0.09%			0.01%		0.49%		0.06%
	%sector of municipality	0.28%			65.42%	5.10%			13.77%		15.43%		100.00%
123	RUSKIN	588,296	91,364	10,013	2,645,360	2,554,145	0	0	227,570	0	70,070	0	6,186,818
2.73%	%sector of county sector	1.25%	0.30%	0.04%	4.13%	5.15%			0.02%		0.26%		0.46%
	%sector of municipality	9.51%	1.48%	0.16%	42.76%	41.28%			3.68%		1.13%		100.00%
1,957	SUPERIOR	4,056,075	657,938	1,268,475	43,638,495	22,820,325	227,180	0	71,940	0	51,610	0	72,792,038
43.49%	%sector of county sector	8.60%	2.16%	4.93%	68.12%	45.97%	11.27%		0.01%		0.19%		5.43%
	%sector of municipality	5.57%	0.90%	1.74%	59.95%	31.35%	0.31%		0.10%		0.07%		100.00%
3,118	Total Municipalities	5,365,574	1,311,339	1,339,651	63,382,800	30,411,360	230,500	0	1,862,705	21,900	284,605	0	104,210,434
69.29%	%all municip.sectors of cnty	11.37%	4.31%	5.20%	98.95%	61.27%	11.43%		0.18%	0.05%	1.07%		7.78%

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 5,593	Value : 1,157,484,415	Growth 3,260,235	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	334	868,050	0	0	75	19,020	409	887,070	
02. Res Improve Land	1,640	1,991,725	0	0	34	52,345	1,674	2,044,070	
03. Res Improvements	1,653	61,714,055	0	0	35	607,300	1,688	62,321,355	
04. Res Total	1,987	64,573,830	0	0	110	678,665	2,097	65,252,495	285,590
% of Res Total	94.75	98.96	0.00	0.00	5.25	1.04	37.49	5.64	8.76
05. Com UnImp Land	73	772,265	0	0	6	78,205	79	850,470	
06. Com Improve Land	265	856,485	0	0	18	675,985	283	1,532,470	
07. Com Improvements	270	28,901,345	0	0	24	18,487,360	294	47,388,705	
08. Com Total	343	30,530,095	0	0	30	19,241,550	373	49,771,645	1,481,045
% of Com Total	91.96	61.34	0.00	0.00	8.04	38.66	6.67	4.30	45.43
09. Ind UnImp Land	2	35,125	0	0	3	23,020	5	58,145	
10. Ind Improve Land	2	47,935	0	0	2	71,930	4	119,865	
11. Ind Improvements	2	272,510	0	0	2	1,682,345	4	1,954,855	
12. Ind Total	4	355,570	0	0	5	1,777,295	9	2,132,865	0
% of Ind Total	44.44	16.67	0.00	0.00	55.56	83.33	0.16	0.18	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,987	64,573,830	0	0	110	678,665	2,097	65,252,495	285,590
% of Res & Rec Total	94.75	98.96	0.00	0.00	5.25	1.04	37.49	5.64	8.76
Com & Ind Total	347	30,885,665	0	0	35	21,018,845	382	51,904,510	1,481,045
% of Com & Ind Total	90.84	59.50	0.00	0.00	9.16	40.50	6.83	4.48	45.43
17. Taxable Total	2,334	95,459,495	0	0	145	21,697,510	2,479	117,157,005	1,766,635
% of Taxable Total	94.15	81.48	0.00	0.00	5.85	18.52	44.32	10.12	54.19

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	717,840	14,042,500	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	717,840	14,042,500
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	717,840	14,042,500

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	247	0	636	883

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	80	1,404,175	0	0	1,980	673,308,765	2,060	674,712,940
28. Ag-Improved Land	11	93,890	0	0	959	295,643,935	970	295,737,825
29. Ag Improvements	11	266,050	0	0	1,043	69,610,595	1,054	69,876,645
30. Ag Total							3,114	1,040,327,410

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.81	760	0	0.00	0	
36. FarmSite Improv Land	3	4.78	9,175	0	0.00	0	
37. FarmSite Improvements	11	0.00	266,050	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	4.00	0	0	0.00	0	
40. Other- Non Ag Use	1	0.00	4,590	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	44	43.46	325,920	44	43.46	325,920	
32. HomeSite Improv Land	598	602.83	4,521,290	598	602.83	4,521,290	
33. HomeSite Improvements	636	0.00	44,304,975	636	0.00	44,304,975	299,785
34. HomeSite Total				680	646.29	49,152,185	
35. FarmSite UnImp Land	148	336.50	200,980	149	340.31	201,740	
36. FarmSite Improv Land	792	2,734.96	1,997,585	795	2,739.74	2,006,760	
37. FarmSite Improvements	995	0.00	25,305,620	1,006	0.00	25,571,670	1,193,815
38. FarmSite Total				1,155	3,080.05	27,780,170	
39. Road & Ditches	2,339	7,044.97	0	2,340	7,048.97	0	
40. Other- Non Ag Use	8	87.72	31,190	9	87.72	35,780	
41. Total Section VI				1,835	10,863.03	76,968,135	1,493,600

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	2	118.56	390,820	2	118.56	390,820

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	13,693.56	18.92%	80,791,915	19.86%	5,899.99
46. 1A	33,105.87	45.73%	195,324,590	48.02%	5,900.00
47. 2A1	6,621.86	9.15%	34,433,690	8.47%	5,200.00
48. 2A	10,971.34	15.16%	57,050,945	14.03%	5,200.00
49. 3A1	1,822.06	2.52%	9,110,320	2.24%	5,000.01
50. 3A	708.62	0.98%	3,543,100	0.87%	5,000.00
51. 4A1	2,089.20	2.89%	10,132,615	2.49%	4,850.00
52. 4A	3,377.50	4.67%	16,380,895	4.03%	4,850.01
53. Total	72,390.01	100.00%	406,768,070	100.00%	5,619.12
Dry					
54. 1D1	20,119.30	12.58%	53,316,125	12.95%	2,650.00
55. 1D	72,443.63	45.31%	191,975,720	46.62%	2,650.00
56. 2D1	5,711.57	3.57%	14,564,560	3.54%	2,550.01
57. 2D	39,424.05	24.66%	100,531,400	24.41%	2,550.00
58. 3D1	3,406.78	2.13%	8,176,265	1.99%	2,400.00
59. 3D	600.08	0.38%	1,440,190	0.35%	2,400.00
60. 4D1	11,597.64	7.25%	26,674,580	6.48%	2,300.00
61. 4D	6,573.29	4.11%	15,102,490	3.67%	2,297.55
62. Total	159,876.34	100.00%	411,781,330	100.00%	2,575.62
Grass					
63. 1G1	2,628.20	2.28%	3,325,770	2.30%	1,265.42
64. 1G	11,573.80	10.05%	14,896,930	10.32%	1,287.13
65. 2G1	5,958.53	5.17%	6,423,310	4.45%	1,078.00
66. 2G	30,293.70	26.31%	39,637,435	27.45%	1,308.44
67. 3G1	1,001.63	0.87%	1,326,780	0.92%	1,324.62
68. 3G	846.84	0.74%	274,340	0.19%	323.96
69. 4G1	12,671.16	11.00%	16,685,575	11.55%	1,316.82
70. 4G	50,176.05	43.57%	61,837,870	42.82%	1,232.42
71. Total	115,149.91	100.00%	144,408,010	100.00%	1,254.09
Irrigated Total					
Irrigated Total	72,390.01	20.77%	406,768,070	42.22%	5,619.12
Dry Total					
Dry Total	159,876.34	45.87%	411,781,330	42.74%	2,575.62
Grass Total					
Grass Total	115,149.91	33.04%	144,408,010	14.99%	1,254.09
72. Waste	831.54	0.24%	102,060	0.01%	122.74
73. Other	265.65	0.08%	299,805	0.03%	1,128.57
74. Exempt	42.65	0.01%	0	0.00%	0.00
75. Market Area Total	348,513.45	100.00%	963,359,275	100.00%	2,764.20

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	48.97	278,510	0.00	0	72,341.04	406,489,560	72,390.01	406,768,070
77. Dry Land	304.12	793,620	0.00	0	159,572.22	410,987,710	159,876.34	411,781,330
78. Grass	315.63	410,935	0.00	0	114,834.28	143,997,075	115,149.91	144,408,010
79. Waste	4.13	475	0.00	0	827.41	101,585	831.54	102,060
80. Other	0.00	0	0.00	0	265.65	299,805	265.65	299,805
81. Exempt	0.00	0	0.00	0	42.65	0	42.65	0
82. Total	672.85	1,483,540	0.00	0	347,840.60	961,875,735	348,513.45	963,359,275

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	72,390.01	20.77%	406,768,070	42.22%	5,619.12
Dry Land	159,876.34	45.87%	411,781,330	42.74%	2,575.62
Grass	115,149.91	33.04%	144,408,010	14.99%	1,254.09
Waste	831.54	0.24%	102,060	0.01%	122.74
Other	265.65	0.08%	299,805	0.03%	1,128.57
Exempt	42.65	0.01%	0	0.00%	0.00
Total	348,513.45	100.00%	963,359,275	100.00%	2,764.20

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 Hardy	53	645,910	77	30,500	81	804,150	134	1,480,560	3,715
83.2 Lawrence	21	21,130	174	164,835	174	6,575,170	195	6,761,135	18,570
83.3 Nelson	62	36,480	289	268,925	289	8,499,150	351	8,804,555	146,145
83.4 Nora	18	17,930	14	4,505	15	404,015	33	426,450	39,695
83.5 Oak	19	1,745	39	6,180	40	584,580	59	592,505	21,410
83.6 Rural	5	1,355	11	2,880	12	72,910	17	77,145	0
83.7 Rural Acg	71	18,465	22	49,365	22	522,780	93	590,610	0
83.8 Ruskin	33	18,855	83	68,570	85	2,571,465	118	2,658,890	20,650
83.9 Superior	127	125,200	965	1,448,310	970	42,287,135	1,097	43,860,645	35,405
84 Residential Total	409	887,070	1,674	2,044,070	1,688	62,321,355	2,097	65,252,495	285,590

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	Hardy	9	5,975	18	22,135	19	1,981,360	28	2,009,470	0
85.2	Lawrence	8	17,025	25	10,870	25	847,125	33	875,020	0
85.3	Nelson	11	2,175	38	19,605	39	1,803,340	50	1,825,120	0
85.4	Nora	5	10,630	1	1,960	1	245,235	6	257,825	0
85.5	Oak	2	320	5	1,170	5	37,370	7	38,860	0
85.6	Rural	4	730,875	12	719,470	18	19,548,150	22	20,998,495	1,324,950
85.7	Rural Acg	8	66,075	13	104,215	13	1,906,660	21	2,076,950	0
85.8	Ruskin	4	4,760	18	17,490	19	2,691,985	23	2,714,235	156,095
85.9	Superior	33	70,780	157	755,420	159	20,282,335	192	21,108,535	0
86	Commercial Total	84	908,615	287	1,652,335	298	49,343,560	382	51,904,510	1,481,045

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,498.47	2.30%	3,310,840	2.31%	1,325.15
88. 1G	11,210.21	10.34%	14,855,090	10.34%	1,325.14
89. 2G1	4,741.79	4.37%	6,283,280	4.37%	1,325.09
90. 2G	29,877.24	27.56%	39,589,505	27.56%	1,325.07
91. 3G1	1,001.13	0.92%	1,326,720	0.92%	1,325.22
92. 3G	146.19	0.13%	193,720	0.13%	1,325.12
93. 4G1	12,584.40	11.61%	16,675,590	11.61%	1,325.10
94. 4G	46,334.83	42.75%	61,395,950	42.75%	1,325.05
95. Total	108,394.26	100.00%	143,630,695	100.00%	1,325.08
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	129.73	1.92%	14,930	1.92%	115.09
106. 1T	363.59	5.38%	41,840	5.38%	115.07
107. 2T1	1,216.74	18.01%	140,030	18.01%	115.09
108. 2T	416.46	6.16%	47,930	6.17%	115.09
109. 3T1	0.50	0.01%	60	0.01%	120.00
110. 3T	700.65	10.37%	80,620	10.37%	115.06
111. 4T1	86.76	1.28%	9,985	1.28%	115.09
112. 4T	3,841.22	56.86%	441,920	56.85%	115.05
113. Total	6,755.65	100.00%	777,315	100.00%	115.06
<hr/>					
Grass Total	108,394.26	94.13%	143,630,695	99.46%	1,325.08
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	6,755.65	5.87%	777,315	0.54%	115.06
<hr/>					
114. Market Area Total	115,149.91	100.00%	144,408,010	100.00%	1,254.09

**2018 County Abstract of Assessment for Real Property, Form 45
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

65 Nuckolls

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	64,057,650	65,252,495	1,194,845	1.87%	285,590	1.42%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	47,699,215	49,152,185	1,452,970	3.05%	299,785	2.42%
04. Total Residential (sum lines 1-3)	111,756,865	114,404,680	2,647,815	2.37%	585,375	1.85%
05. Commercial	49,637,480	49,771,645	134,165	0.27%	1,481,045	-2.71%
06. Industrial	2,016,235	2,132,865	116,630	5.78%	0	5.78%
07. Total Commercial (sum lines 5-6)	51,653,715	51,904,510	250,795	0.49%	1,481,045	-2.38%
08. Ag-Farmsite Land, Outbuildings	26,574,085	27,780,170	1,206,085	4.54%	1,193,815	0.05%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	8,690	35,780	27,090	311.74%		
11. Total Non-Agland (sum lines 8-10)	26,582,775	27,815,950	1,233,175	4.64%	1,193,815	0.15%
12. Irrigated	410,263,055	406,768,070	-3,494,985	-0.85%		
13. Dryland	483,389,795	411,781,330	-71,608,465	-14.81%		
14. Grassland	152,883,725	144,408,010	-8,475,715	-5.54%		
15. Wasteland	102,135	102,060	-75	-0.07%		
16. Other Agland	299,805	299,805	0	0.00%		
17. Total Agricultural Land	1,046,938,515	963,359,275	-83,579,240	-7.98%		
18. Total Value of all Real Property (Locally Assessed)	1,236,931,870	1,157,484,415	-79,447,455	-6.42%	3,260,235	-6.69%

2018 Assessment Survey for Nuckolls County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1 (2/5 time)
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$161,114
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$22,800
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$50,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,000 the rest comes out of County General
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,600
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$6,215

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS - County Solutions
2.	CAMA software:
	MIPS - County Solutions
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes - nuckolls.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Office Staff maintains the maps and GIS Workshop assists with the software
8.	Personal Property software:
	MIPS - County Solutions

C. Zoning Information

1.	Does the county have zoning?
	Yes, but limited
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	Superior and Nelson are both zoned.
4.	When was zoning implemented?
	Unknown

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be licensed and approved by State Appraisal Board
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The County Assessor reviews all work performed by all appraisers and listers and works hand-in-hand with them on establishing the values that are set in place.

2018 Residential Assessment Survey for Nuckolls County

1.	Valuation data collection done by:														
	County Assessor, staff & Stanard Appraisal														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Nelson (2013 population – 477). County seat located on Hwy 14. Nelson plays host to one of the two high schools within the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Small villages located throughout the counties. These include: Hardy, Nora, Oak and Ruskin. There are no schools.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lawrence (2013 population-300). Located on Hwy 4 in the northwestern part of the county. The town plays host to one of the two elementary schools in the county.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Superior (2015 population – 1884). Located on the southern border of the county where Hwy 14 and Hwy 8 intersect. This is the largest town in the county. It plays host to a K-12 school all housed under one roof.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Rural Acreages. Parcels located throughout the county with 20 acres or less.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural outbuildings and improvements</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Nelson (2013 population – 477). County seat located on Hwy 14. Nelson plays host to one of the two high schools within the county.	2	Small villages located throughout the counties. These include: Hardy, Nora, Oak and Ruskin. There are no schools.	3	Lawrence (2013 population-300). Located on Hwy 4 in the northwestern part of the county. The town plays host to one of the two elementary schools in the county.	7	Superior (2015 population – 1884). Located on the southern border of the county where Hwy 14 and Hwy 8 intersect. This is the largest town in the county. It plays host to a K-12 school all housed under one roof.	8	Rural Acreages. Parcels located throughout the county with 20 acres or less.	Ag	Agricultural outbuildings and improvements
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8	Rural Acreages. Parcels located throughout the county with 20 acres or less.														
Ag	Agricultural outbuildings and improvements														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Cost Approach - entered into the CAMA system; depreciation tables are developed. Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	Nuckolls County develops tables with the assistance of appraiser for depreciation studies.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes, as revaluations for each group are completed														
6.	Describe the methodology used to determine the residential lot values?														
	Front Footage is the norm; however, the county is always analyzing what vacant lots are being sold for to determine if we are still assessing a fair value on the lots.														
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														
	All sales are reviewed and as much information gathered as to the what were the motivating factors for the sale and if those factors have any effect of the current assessed pricing of those vacant lots. Nuckolls County does not have many true vacant lot sales. Most of them have some sort of improvement on them that is removed by purchaser to make them vacant.														

8.	<u>Valuation Grouping</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	2013	2007	2013	2013
	2	2017	2016	2017	2017
	3	2013	2007	2013	2013
	7	2016	2016	2016	2016
	8	2014	2007	2014	2013-2014
	Ag	2014	2007	2013	2013-2014

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain. All population information is based from the 2010 Census statistics.

2018 Commercial Assessment Survey for Nuckolls County

1.	Valuation data collection done by:												
	County Assessor, staff and Stanard Appraisal												
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:												
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7	Superior. It has a grocery store, two convenience stores, multiple eating establishments, banks, churches, a post office and an active economy. This is the largest town in the county.												
8	Rural Acreages. Parcels located throughout the county.												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	<p>Cost Approach - entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis - Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified</p> <p>Income Approach - the county assessor and contract appraiser gather as much information for the income approach as possible. People are usually very reluctant to give out much information to be able to use this a reliable approach.</p>												
3a.	Describe the process used to determine the value of unique commercial properties.												
	Gather information to determine the best approach for each property with the contract appraiser												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?												
	The County develops their depreciation tables with the aid of the contract appraiser.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	Yes.												
6.	Describe the methodology used to determine the commercial lot values.												
	Lot values are determined using square footage and also by using any vacant sales that may occur for analysis purposes.												

7.	<u>Valuation Grouping</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	2016	2007	2016	2016
	2	2016	2007	2016	2016
	3	2016	2007	2016	2016
	7	2016	2007	2016	2016
	8	2016	2007	2016	2016

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

2018 Agricultural Assessment Survey for Nuckolls County

1.	Valuation data collection done by:						
	County Assessor, staff & Stanard Appraisal						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels	2016					
	The county has been completely across the county reviewing ag-land uses and has updated the soil codes to reflect the latest State NRCS soil coding changes. The county continues to review all sales for any changes that may occur. The county will begin a complete review of the ag-lands when the new imagery from GIS Workshop has been received.						
3.	Describe the process used to determine and monitor market areas.						
	Sales are plotted annually; NRD restrictions are reviewed, and all sales are reviewed.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	No differences have been determined in Nuckolls. Reviews land usage annually; reviews hunting leases if available.						
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?						
	They carry the same value. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.						
6.							
	<i><u>If your county has special value applications, please answer the following</u></i>						
7a.	How many special valuation applications are on file?						
	None						
7b.							

June 01, 2017
Nuckolls County

3 Year Plan of Assessment- Nuckolls County

Pursuant to section 77-1311.02 as amended by 2005 Neb. Laws LB263, section 9 and LB 334, section 64. Operative date July 1, 2007

The purpose of three-year plan is to inform the County Board of Equalization on or before July 31 each year and the Department of Property Assessment and Taxation on or before October 31 each year, and every three years to update the plan between the adoption of each three-year plan.

Nuckolls County population base is 4,500 per the 2010 Census. This is a decline from the previous Census which indicated the Counties population base at 5,057.

The Assessor's office staff consists of the assessor, deputy assessor and a part-time clerk who works two days a week. All the staff works in every area, real estate, personal property, homesteads exemptions and GIS mapping. The Assessor and Deputy Assessor attend continuing education classes as required to remain certified.

The assessor is responsible for filing the reports as follows:

Abstract- due on or before March 19

Notice of Valuation Change- prior to June 1

Personal Property Abstract-due on or before July 20

Certification of Values- due on or before August 20

School District Taxable Value Report- due on or before August 25

Three-year Plan of Assessment- July 31 and October 31

Generate Tax Roll and deliver to Treasurer on or before November 22

Certificate of Taxes Levied- due on or before December 1

Tax list corrections- reasons

The Assessor's office staff maintains the Cadastral and GIS maps as needed due to any recorded property splits, etc. They are in good condition, kept current with ownership changes and descriptions. The property record cards are in good condition; include the required legal, ownership, classification codes, and valuation by year as required by regulation.

The assessor also completes the 521's as they are brought from the Clerk's Office. Procedure is to change name owner on property record cards, lots and lands books, plat books, computer generated records, treasurers books, sales file and to the Department of Property Assessment and Taxation. The City of Superior and the NRD's serving Nuckolls County requested data as changes are made, now we can do this with computer generated information from the MIPS PC and CAMA programs. The assessor and/or contract appraiser verifies sales by telephone, in person visits and/or questionnaires. Also the information that is provided by the Department of Property Assessment and Taxation's reviewer is helpful.

Computers- 3-Dell Precision Tower 3420

Current programing used-MIPS PC Administration System/CAMA/GIS Arcview

Software vendors-Mips/County Solutions LLC, GIS Workshop and ESRI

Assessment Actions Year 2017-

CAMA system data has been entered on all improvements.

Digital pictures are being taken as a review is done and added to the CAMA system.

The assessor, staff and contract appraisers do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before March 19th deadline. The Cities of Superior and Nelson are to submit building permits to the Assessor's office on a regular basis.

Use good assessment practices to insure acceptable levels of value, quality and uniformity

County-wide in all classes and subclasses of property. Nuckolls County has a maintenance contract with Darrel Stanard of Stanard Appraisal Services Inc. GIS Workshop developed a web site for Nuckolls County, data updated once a day by GIS Workshop. MIPS has also added our information to the Nebraska Assessors Online website, so that our information can be viewed there as well. Aerial photography for Nuckolls County rural parcels was completed in 2017, new soil codes were completed and reviewed in an ongoing manner to keep our ag-land uses current. In-depth revaluations were completed for the residential parcels located in the City of Superior.

Residential

Nuckolls County Assessor, Stanard Appraisal Services inc. and staff completed all pick-up work in a timely manner. The Assessor and Darrel Stanard of Stanard Appraisal Services Inc are in the process of verifying all residential sales. Continue monitoring any changes that may affect the values or have an influence on the market in these parcels and if necessary perform reappraisals before the end of the 6 year cycle and adjust values as necessary. A complete revaluation of the residential properties within the City of Superior was completed for Tax Year 2017 and the costing manual for those residential parcels is the most current available at the time (June, 2016).

Commercial

Nuckolls County Assessor, Stanard Appraisal Services Inc and staff assessed, priced and entered any and all changes to commercial properties. Reappraisal of all Commercial property was completed in tax year 2016, our next revaluation of all Commercial properties will be completed in tax year 2022, unless conditions change a review before that time is warranted. MIPS CAMA Commercial software data has been entered by Nuckolls County staff and Stanard Appraisal. Stanard Appraisal Services Inc and the Assessor are in the continuing process of verifying all the sales.

Agricultural

Nuckolls County Assessor and staff is constantly reviewing rural parcels, listing any new construction. All pick-up work was completed. After spreadsheet analysis and plotting sales on a map, no separate market areas were identified. After market analysis, all irrigated, dry land and grassland values took a decrease for tax year 2017. Continuous updates are being made to the rural property record cards. Continue to use good assessment practices to insure acceptable level of value, quality and uniformity countywide. Nuckolls County staff continues to work and update GIS Data. Parcels entered, the land use is an ongoing process, with changes made when either found on a review or reported to us by the landowners. The aerial photography was done by GIS Workshop, Inc. New soil conversion is in place. All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

2018

Continue to budget for maintenance contract with contract appraisal service. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six year cycle. Continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. The County Board has a fund for GIS, continue to add to fund for maintenance of the GIS program. GIS data is being entered, aerial photography is completed in a timely manner. Do an analysis based on the RCN and sales to determine the valuation of residential properties. Utilize the CAMA system for sales analysis; continue to update programs each year. Review commercial sales, analysis for acceptable levels of quality and uniformity. Continue to correlate information for sales comparison of all properties. Utilize GIS deeded acres for future. Utilize FSA (if provided to us by owners) or NRD's information. Do all pick-up work to be

implemented by March 19, deadline. Continue to do sales analysis of commercial sales. Take new digital photos, list and measure as necessary. Continue to do an analysis of the RCN and any sales to determine the valuations and if any need for location factors to be applied. Continue with the review and pick-up work. Continue work on GIS mapping. Conduct an analysis of the ag-land sales. Ensure all sales have been reviewed and any changes made in a timely manner. Perform and complete a reappraisal of all residential properties in the towns of Hardy, Ruskin, Nora and Oak, implement the newest costing manual for these parcels and set new values in accordance with six-year inspection cycle.

2019

Continue to budget for maintenance contract with a contract appraisal service. Continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide, in all classes and subclasses of property. Complete all pick-up work, data entry in timely manner. Continue to request to add to fund for GIS maintenance. Continue to review all property as required by statute. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six year cycle. Continue with the revaluation of all properties in the County. Ensure all sales have been reviewed and any changes made in a timely manner. Perform and complete a reappraisal of residential properties located in the cities of Lawrence and Nelson, implement the newest costing manual and set new values in accordance with the six-year inspection cycle.

2020

Continue to budget for maintenance contract with a contract appraisal service. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six year cycle. Use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. Complete all pick-up work, data entry in a timely manner. Continue to fund GIS maintenance. Perform and complete a reappraisal of rural residential properties located in the townships of Hammond, Elk, Spring Creek, Hardy Sherman, Blaine, Nora and Garfield, implement the newest costing manual and set new values in accordance with the six-year inspection cycle.

Nuckolls County Assessor

Susan M Rogers