

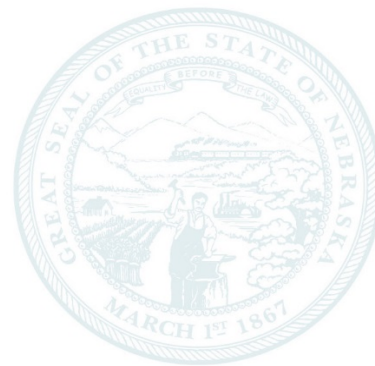
NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

NUCKOLLS COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 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

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

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

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

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

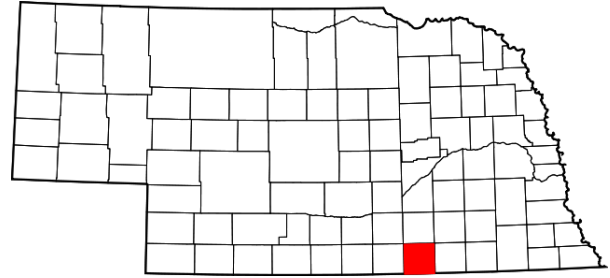
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

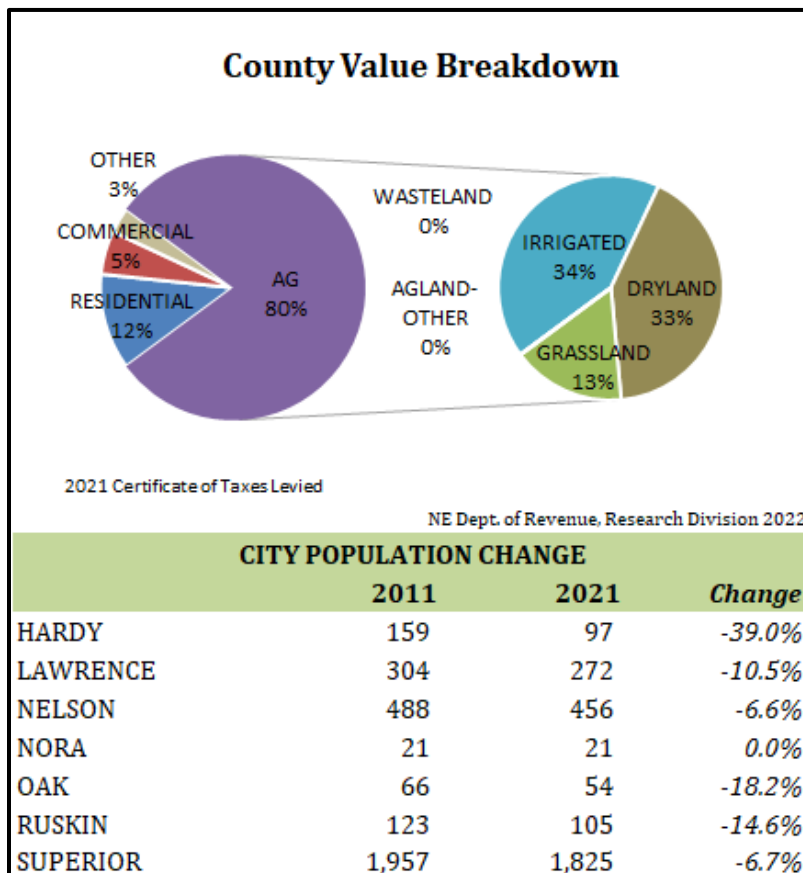
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Nuckolls County has 4,095 residents, per the Census Bureau Quick Facts for 2020, an 9% population decline from the 2010 U.S. Census. Reports indicate that 76% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$51,985 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 are 169 employer establishments with total employment of 1,093, for a decrease of 3% in employment.



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).

2022 Residential Correlation for Nuckolls County

Assessment Actions

For the 2022 assessment year, all pick-up and permit work was completed and placed on the assessment roll.

Assessment Practice Review

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

Sales verification and qualification is one of the subjects reviewed on a yearly basis. Nuckolls County utilizes sales at a rate comparable to the statewide average. Indicating that all acceptable arm's-length transactions are available for review.

Nuckolls County has six valuation groups that align with their assessor locations. Residential costing is dated 2016 through 2018 and coincides with both the depreciation schedules and the lot studies.

The county is timely completing the six-year inspections and they are documenting the inspections. We have a current Nuckolls County Valuation Methodology on file.

Description of Analysis

Residential parcels are analyzed utilizing five valuation groups, although only four had sales during this study period.

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

The statistical profile shows 113 sales for the residential class with two measures of central tendency within the range, and the COD within the acceptable parameters set by the IAAO. The mean and the PRD are both slightly high.

Analysis of the individual valuation groups demonstrates that three of the four valuation groups are represented by a sample that all have medians within the acceptable range. Valuation Group 1 has a median and mean that are both high. A sub stat of these 11 sales appears after the residential

2022 Residential Correlation for Nuckolls County

statistical profile in the appendix of this report. Further review of the 11 sales that comprise the sample reveal that two low dollar sales are impacting the median, mean, and PRD of this small sample. Review of the sales date substrata reflects that there is no clear market trend in the data over time, suggesting that the statistics for this rural market area not reliable.

Analysis of the 2022 County Abstract of Assessment for Real Property Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 1% to the residential class excluding growth which is similar to the change in the sold parcels.

Equalization and Quality of Assessment

The review of the statistics with sufficient sales as well as the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	11	101.93	104.96	96.68	12.61	108.56
2	7	92.09	83.48	82.95	22.81	100.64
3	9	98.03	104.93	98.27	19.18	106.78
7	86	97.45	101.82	96.37	13.55	105.66
____ALL____	113	97.74	101.24	95.97	14.53	105.49

Level of Value

Based on analysis of all available information, the level of value for the residential property in Nuckolls County is 98%.

2022 Commercial Correlation for Nuckolls County

Assessment Actions

The Nuckolls County assessor updated costing for the commercial class to the 2019 cost table. Depreciation tables and lot studies were also conducted for this assessment period.

All pick-up and permit work was completed.

Assessment Practice Review

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

Sales verification and qualification review of the commercial sales in Nuckolls County indicated that the county's usability rate was below the state average. The sales rosters were reviewed; All non-qualified sales had a detailed explanation of why they were not being used.

Nuckolls County has five valuation groups in the commercial class. Commercial costing is from 2019 and the depreciation table is from 2021, with lot studies completed in 2021. The county assessor is in compliance with the six-year inspection and review cycle. Nuckolls county does not have a current valuation methodology on file.

Description of Analysis

Seven qualified sales comprise the sales in the study period. Valuation Groups 1, 2, and 7 all had at least one sale. The median and weighted mean are both above the acceptable range, while the mean is just within range. The COD within the IAAO = recommended range and the PRD is slightly low. With only seven sales total, there are not sufficient sales to determine a level of value in the county.

Review of History Chart 2 – Real Property & Growth Valuations in the appendix of this report, indicates that commercial property has increased at the same average annual rate that residential property has increased, supporting that commercial property has been adjusted with the market.

A review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) shows a small change in value that is consistent with the assessment actions reported by the assessor.

Equalization and Quality of Assessment

The review of assessment practices in Nuckolls County determined that commercial property assessment complies with generally accepted mass appraisal techniques and is uniformly assessed.

2022 Commercial Correlation for Nuckolls County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Nuckolls County is 100%.

2022 Agricultural Correlation for Nuckolls County

Assessment Actions

A 3% increase was made to grassland this year, while irrigated land and dryland remained the same.

For the 2022 assessment year all pick-up and permit work was completed for Nuckolls County and placed on the assessment rolls.

Assessment Practice Review

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

A review of the sales verification and qualification process was conducted. Within the agricultural class, Nuckolls County's usability rate is near the statewide average. Review of qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the agricultural class.

There is one agricultural market area in Nuckolls County. The county does not have any special value applications on file. No current sales are enrolled in the WRP program, so they assess the acres based on agricultural land valuations. For the overall county government programs, only 29% of the acres have been identified. This will be a goal for the 2023 assessment year to identify these parcels.

Description of Analysis

Nuckolls County consists of 80% agricultural land with approximately 33% irrigated land, 34% dryland, and 13% grassland. The agricultural sample consisted of 51 qualified sales during the study period with all three measures of central tendency within the acceptable range and the COD within the recommendations set by the IAAO.

The review of the 80% Majority Land Use (MLU) of dryland in the county indicated sufficient representation with 12 sales falling within acceptable range and a supportive COD. Grassland and irrigated land with only six sales in each class were not well represented.

When values are compared to those of neighboring counties through the Average Acre Value Comparison table, both grassland and irrigated land values appear to be equalized and comparable.

A comparison of the 2022 County Abstract of Assessment for Real Property Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) indicated that both the sold properties and the abstract changed similarly.

2022 Agricultural Correlation for Nuckolls County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as the rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the same statutory level.

A comparison of the Nuckolls County agricultural land values with adjoining counties indicates that all values are comparable. The quality of assessment of the agricultural land in Nuckolls County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	68.76	81.14	76.16	26.25	106.54
1	6	68.76	81.14	76.16	26.25	106.54
<u>Dry</u>						
County	12	69.13	69.51	68.04	16.55	102.16
1	12	69.13	69.51	68.04	16.55	102.16
<u>Grass</u>						
County	6	63.76	65.54	66.27	13.08	98.90
1	6	63.76	65.54	66.27	13.08	98.90
<u>ALL</u>						
	51	71.34	73.11	72.58	20.93	100.73

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Nuckolls County is 71%.

2022 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Nuckolls County

Residential Real Property - Current

Number of Sales	113	Median	97.74
Total Sales Price	\$6,824,276	Mean	101.24
Total Adj. Sales Price	\$6,824,276	Wgt. Mean	95.97
Total Assessed Value	\$6,549,120	Average Assessed Value of the Base	\$34,438
Avg. Adj. Sales Price	\$60,392	Avg. Assessed Value	\$57,957

Confidence Interval - Current

95% Median C.I	96.00 to 99.88
95% Wgt. Mean C.I	92.48 to 99.45
95% Mean C.I	96.91 to 105.57
% of Value of the Class of all Real Property Value in the County	6.94
% of Records Sold in the Study Period	5.38
% of Value Sold in the Study Period	9.05

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	131	98	97.83
2020	118	98	97.82
2019	116	99	98.55
2018	113	97	96.72

2022 Commission Summary for Nuckolls County

Commercial Real Property - Current

Number of Sales	7	Median	102.89
Total Sales Price	\$284,500	Mean	99.20
Total Adj. Sales Price	\$284,500	Wgt. Mean	104.88
Total Assessed Value	\$298,390	Average Assessed Value of the Base	\$157,505
Avg. Adj. Sales Price	\$40,643	Avg. Assessed Value	\$42,627

Confidence Interval - Current

95% Median C.I	72.47 to 120.26
95% Wgt. Mean C.I	76.88 to 132.89
95% Mean C.I	84.76 to 113.64
% of Value of the Class of all Real Property Value in the County	5.49
% of Records Sold in the Study Period	1.93
% of Value Sold in the Study Period	0.52

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	8	100	99.74
2020	8	100	114.55
2019	11	100	100.00
2018	21	100	98.56

**65 Nuckolls
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 113	MEDIAN : 98	COV : 23.18	95% Median C.I. : 96.00 to 99.88
Total Sales Price : 6,824,276	WGT. MEAN : 96	STD : 23.47	95% Wgt. Mean C.I. : 92.48 to 99.45
Total Adj. Sales Price : 6,824,276	MEAN : 101	Avg. Abs. Dev : 14.20	95% Mean C.I. : 96.91 to 105.57
Total Assessed Value : 6,549,120			
Avg. Adj. Sales Price : 60,392	COD : 14.53	MAX Sales Ratio : 235.37	
Avg. Assessed Value : 57,957	PRD : 105.49	MIN Sales Ratio : 24.75	

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	11	96.08	97.65	94.83	09.59	102.97	68.84	125.47	82.53 to 112.38	41,727	39,570
01-JAN-20 To 31-MAR-20	19	98.54	106.60	100.67	15.19	105.89	68.71	235.37	93.53 to 112.63	58,366	58,758
01-APR-20 To 30-JUN-20	18	97.94	107.59	100.81	14.22	106.73	83.39	157.42	95.20 to 105.80	69,578	70,141
01-JUL-20 To 30-SEP-20	11	95.24	96.53	91.88	19.04	105.06	24.75	153.19	82.10 to 115.77	58,091	53,376
01-OCT-20 To 31-DEC-20	12	115.73	113.45	105.43	13.53	107.61	86.09	157.83	96.61 to 125.39	30,553	32,212
01-JAN-21 To 31-MAR-21	14	107.02	102.74	105.50	11.37	97.38	62.42	123.07	96.36 to 117.97	45,763	48,278
01-APR-21 To 30-JUN-21	15	92.53	88.91	86.66	11.64	102.60	60.22	122.55	74.56 to 97.91	78,915	68,391
01-JUL-21 To 30-SEP-21	13	96.79	92.94	90.25	10.71	102.98	58.35	125.80	84.73 to 99.55	90,300	81,498
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	59	97.40	103.36	98.32	14.72	105.13	24.75	235.37	95.65 to 102.48	58,633	57,650
01-OCT-20 To 30-SEP-21	54	98.15	98.92	93.55	14.27	105.74	58.35	157.83	95.16 to 101.45	62,314	58,292
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	60	98.51	106.42	99.57	16.37	106.88	24.75	235.37	95.76 to 105.80	56,116	55,877
<u>ALL</u>	113	97.74	101.24	95.97	14.53	105.49	24.75	235.37	96.00 to 99.88	60,392	57,957

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	11	101.93	104.96	96.68	12.61	108.56	82.10	125.80	83.39 to 125.39	48,144	46,545
2	7	92.09	83.48	82.95	22.81	100.64	24.75	113.58	24.75 to 113.58	38,714	32,114
3	9	98.03	104.93	98.27	19.18	106.78	66.79	153.96	84.73 to 123.20	42,908	42,168
7	86	97.45	101.82	96.37	13.55	105.66	58.35	235.37	95.76 to 99.88	65,553	63,172
<u>ALL</u>	113	97.74	101.24	95.97	14.53	105.49	24.75	235.37	96.00 to 99.88	60,392	57,957

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	97.74	101.24	95.97	14.53	105.49	24.75	235.37	96.00 to 99.88	60,392	57,957
06											
07											
<u>ALL</u>	113	97.74	101.24	95.97	14.53	105.49	24.75	235.37	96.00 to 99.88	60,392	57,957

**65 Nuckolls
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 113
 Total Sales Price : 6,824,276
 Total Adj. Sales Price : 6,824,276
 Total Assessed Value : 6,549,120
 Avg. Adj. Sales Price : 60,392
 Avg. Assessed Value : 57,957

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 101
 COD : 14.53
 PRD : 105.49

COV : 23.18
 STD : 23.47
 Avg. Abs. Dev : 14.20
 MAX Sales Ratio : 235.37
 MIN Sales Ratio : 24.75

95% Median C.I. : 96.00 to 99.88
 95% Wgt. Mean C.I. : 92.48 to 99.45
 95% Mean C.I. : 96.91 to 105.57

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	1	108.17	108.17	108.17	00.00	100.00	108.17	108.17	N/A	3,000	3,245
Less Than 15,000	13	122.55	116.48	115.54	18.02	100.81	66.79	157.83	95.60 to 153.19	8,433	9,744
Less Than 30,000	33	109.41	112.23	108.75	21.34	103.20	24.75	235.37	96.36 to 121.22	17,161	18,662
Ranges Excl. Low \$											
Greater Than 4,999	112	97.69	101.17	95.96	14.58	105.43	24.75	235.37	96.00 to 99.55	60,904	58,445
Greater Than 14,999	100	97.45	99.25	95.65	12.65	103.76	24.75	235.37	95.65 to 99.08	67,146	64,225
Greater Than 29,999	80	96.70	96.70	94.81	10.17	101.99	58.35	157.42	95.16 to 98.47	78,225	74,166
Incremental Ranges											
0 TO 4,999	1	108.17	108.17	108.17	00.00	100.00	108.17	108.17	N/A	3,000	3,245
5,000 TO 14,999	12	122.88	117.18	115.75	18.49	101.24	66.79	157.83	95.60 to 153.19	8,886	10,285
15,000 TO 29,999	20	100.50	109.46	107.11	21.85	102.19	24.75	235.37	95.65 to 118.56	22,834	24,458
30,000 TO 59,999	32	98.23	100.06	99.41	12.62	100.65	60.22	157.42	93.66 to 106.89	43,250	42,995
60,000 TO 99,999	27	95.73	96.76	96.20	08.13	100.58	68.84	117.97	92.77 to 102.48	70,787	68,096
100,000 TO 149,999	14	94.11	91.71	92.04	09.45	99.64	58.35	105.80	84.73 to 102.06	127,429	117,285
150,000 TO 249,999	7	96.00	91.06	91.36	06.99	99.67	61.63	99.08	61.63 to 99.08	168,389	153,839
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	113	97.74	101.24	95.97	14.53	105.49	24.75	235.37	96.00 to 99.88	60,392	57,957

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	102	COV :	15.45	95% Median C.I. :	83.39 to 125.39
Total Sales Price :	499,315	Wgt. Mean :	97	STD :	16.22	95% Wgt. Mean C.I. :	86.74 to 106.62
Total Adj. Sales Price :	529,581	Mean :	105	Avg. Abs. Dev :	12.85	95% Mean C.I. :	94.06 to 115.86
Total Assessed Value :	511,990						
Avg. Adj. Sales Price :	48,144	COD :	12.61	MAX Sales Ratio :	125.80		
Avg. Assessed Value :	46,545	PRD :	108.56	MIN Sales Ratio :	82.10		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	2	100.06	100.06	100.18	02.42	99.88	97.64	102.48	N/A	57,975	58,080
04/01/2020 To 06/30/2020	2	90.93	90.93	90.93	08.29	100.00	83.39	98.47	N/A	65,000	59,105
07/01/2020 To 09/30/2020	1	82.10	82.10	82.10		100.00	82.10	82.10	N/A	115,000	94,415
10/01/2020 To 12/31/2020	2	122.83	122.83	122.66	02.08	100.14	120.27	125.39	N/A	14,066	17,253
01/01/2021 To 03/31/2021	1	123.07	123.07	123.07		100.00	123.07	123.07	N/A	38,000	46,765
04/01/2021 To 06/30/2021	1	94.06	94.06	94.06		100.00	94.06	94.06	N/A	47,500	44,680
07/01/2021 To 09/30/2021	2	113.87	113.87	104.10	10.49	109.39	101.93	125.80	N/A	27,500	28,628
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020											
10/01/2020 To 09/30/2021	6	121.67	115.09	108.64	07.95	105.94	94.06	125.80	94.06 to 125.80	28,105	30,534
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020											
	7	98.47	101.39	93.37	12.33	108.59	82.10	125.39	82.10 to 125.39	55,583	51,899

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	11	101.93	104.96	96.68	12.61	108.56	82.10	125.80	83.39 to 125.39	48,144	46,545

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	102	COV :	15.45	95% Median C.I. :	83.39 to 125.39
Total Sales Price :	499,315	Wgt. Mean :	97	STD :	16.22	95% Wgt. Mean C.I. :	86.74 to 106.62
Total Adj. Sales Price :	529,581	Mean :	105	Avg. Abs. Dev :	12.85	95% Mean C.I. :	94.06 to 115.86
Total Assessed Value :	511,990						
Avg. Adj. Sales Price :	48,144	COD :	12.61	MAX Sales Ratio :	125.80		
Avg. Assessed Value :	46,545	PRD :	108.56	MIN Sales Ratio :	82.10		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	11	101.93	104.96	96.68	12.61	108.56	82.10	125.80	83.39 to 125.39	48,144	46,545
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	2	125.60	125.60	125.50	00.17	100.08	125.39	125.80	N/A	9,066	11,378
Less Than 30,000	4	122.83	118.35	110.38	05.90	107.22	101.93	125.80	N/A	20,783	22,940
__ Ranges Excl. Low \$ __											
Greater Than 4,999	11	101.93	104.96	96.68	12.61	108.56	82.10	125.80	83.39 to 125.39	48,144	46,545
Greater Than 15,000	9	98.47	100.38	95.66	10.22	104.93	82.10	123.07	83.39 to 120.27	56,828	54,359
Greater Than 30,000	7	97.64	97.32	94.13	09.43	103.39	82.10	123.07	82.10 to 123.07	63,779	60,033
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	2	125.60	125.60	125.50	00.17	100.08	125.39	125.80	N/A	9,066	11,378
15,000 TO 29,999	2	111.10	111.10	106.16	08.25	104.65	101.93	120.27	N/A	32,500	34,503
30,000 TO 59,999	3	97.64	104.92	103.31	09.90	101.56	94.06	123.07	N/A	46,833	48,382
60,000 TO 99,999	3	98.47	94.78	94.62	06.46	100.17	83.39	102.48	N/A	63,650	60,223
100,000 TO 149,999	1	82.10	82.10	82.10		100.00	82.10	82.10	N/A	115,000	94,415
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

65 Nuckolls

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

COMMERCIAL

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 7
 Total Sales Price : 284,500
 Total Adj. Sales Price : 284,500
 Total Assessed Value : 298,390
 Avg. Adj. Sales Price : 40,643
 Avg. Assessed Value : 42,627

MEDIAN : 103
 WGT. MEAN : 105
 MEAN : 99
 COD : 10.88
 PRD : 94.58

COV : 15.74
 STD : 15.61
 Avg. Abs. Dev : 11.19
 MAX Sales Ratio : 120.26
 MIN Sales Ratio : 72.47

95% Median C.I. : 72.47 to 120.26
 95% Wgt. Mean C.I. : 76.88 to 132.89
 95% Mean C.I. : 84.76 to 113.64

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	97.31	97.31	97.31	00.00	100.00	97.31	97.31	N/A	18,000	17,515
01-OCT-19 To 31-DEC-19	1	102.89	102.89	102.89	00.00	100.00	102.89	102.89	N/A	28,500	29,325
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	1	86.83	86.83	86.83	00.00	100.00	86.83	86.83	N/A	15,000	13,025
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	1	108.40	108.40	108.40	00.00	100.00	108.40	108.40	N/A	96,000	104,060
01-APR-21 To 30-JUN-21	3	106.25	99.66	105.88	14.99	94.13	72.47	120.26	N/A	42,333	44,822
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	1	97.31	97.31	97.31	00.00	100.00	97.31	97.31	N/A	18,000	17,515
01-OCT-19 To 30-SEP-20	2	94.86	94.86	97.36	08.47	97.43	86.83	102.89	N/A	21,750	21,175
01-OCT-20 To 30-SEP-21	4	107.33	101.85	106.96	11.64	95.22	72.47	120.26	N/A	55,750	59,631
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	2	100.10	100.10	100.73	02.79	99.37	97.31	102.89	N/A	23,250	23,420
01-JAN-20 To 31-DEC-20	1	86.83	86.83	86.83	00.00	100.00	86.83	86.83	N/A	15,000	13,025
<u>ALL</u>	7	102.89	99.20	104.88	10.88	94.58	72.47	120.26	72.47 to 120.26	40,643	42,627

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	2	101.78	101.78	104.40	04.39	97.49	97.31	106.25	N/A	43,500	45,415
2	1	102.89	102.89	102.89	00.00	100.00	102.89	102.89	N/A	28,500	29,325
7	4	97.62	96.99	105.46	17.76	91.97	72.47	120.26	N/A	42,250	44,559
<u>ALL</u>	7	102.89	99.20	104.88	10.88	94.58	72.47	120.26	72.47 to 120.26	40,643	42,627

**65 Nuckolls
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 7
 Total Sales Price : 284,500
 Total Adj. Sales Price : 284,500
 Total Assessed Value : 298,390
 Avg. Adj. Sales Price : 40,643
 Avg. Assessed Value : 42,627

MEDIAN : 103
 WGT. MEAN : 105
 MEAN : 99
 COD : 10.88
 PRD : 94.58

COV : 15.74
 STD : 15.61
 Avg. Abs. Dev : 11.19
 MAX Sales Ratio : 120.26
 MIN Sales Ratio : 72.47

95% Median C.I. : 72.47 to 120.26
 95% Wgt. Mean C.I. : 76.88 to 132.89
 95% Mean C.I. : 84.76 to 113.64

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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	1	86.83	86.83	86.83	00.00	100.00	86.83	86.83	N/A	15,000	13,025
03	6	104.57	101.26	105.89	09.92	95.63	72.47	120.26	72.47 to 120.26	44,917	47,561
04											
<u>ALL</u>	<u>7</u>	102.89	99.20	104.88	10.88	94.58	72.47	120.26	72.47 to 120.26	40,643	42,627

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	92.07	89.88	91.71	11.11	98.00	72.47	102.89	N/A	19,875	18,228
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	7	102.89	99.20	104.88	10.88	94.58	72.47	120.26	72.47 to 120.26	40,643	42,627
Greater Than 14,999	7	102.89	99.20	104.88	10.88	94.58	72.47	120.26	72.47 to 120.26	40,643	42,627
Greater Than 29,999	3	108.40	111.64	109.99	04.31	101.50	106.25	120.26	N/A	68,333	75,160
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	92.07	89.88	91.71	11.11	98.00	72.47	102.89	N/A	19,875	18,228
30,000 TO 59,999	1	120.26	120.26	120.26	00.00	100.00	120.26	120.26	N/A	40,000	48,105
60,000 TO 99,999	2	107.33	107.33	107.50	01.01	99.84	106.25	108.40	N/A	82,500	88,688
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>7</u>	102.89	99.20	104.88	10.88	94.58	72.47	120.26	72.47 to 120.26	40,643	42,627

65 Nuckolls
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 7
 Total Sales Price : 284,500
 Total Adj. Sales Price : 284,500
 Total Assessed Value : 298,390
 Avg. Adj. Sales Price : 40,643
 Avg. Assessed Value : 42,627

MEDIAN : 103
 WGT. MEAN : 105
 MEAN : 99
 COD : 10.88
 PRD : 94.58

COV : 15.74
 STD : 15.61
 Avg. Abs. Dev : 11.19
 MAX Sales Ratio : 120.26
 MIN Sales Ratio : 72.47

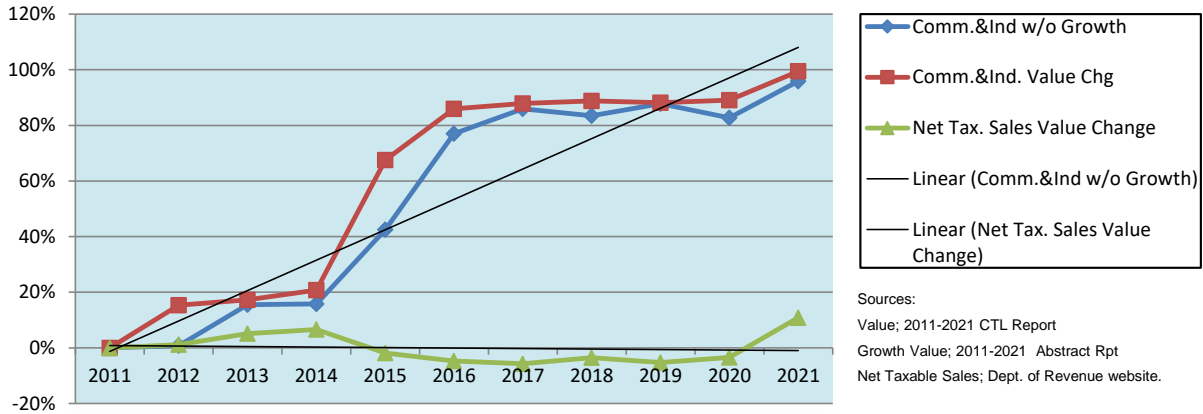
95% Median C.I. : 72.47 to 120.26
 95% Wgt. Mean C.I. : 76.88 to 132.89
 95% Mean C.I. : 84.76 to 113.64

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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
346	1	102.89	102.89	102.89	00.00	100.00	102.89	102.89	N/A	28,500	29,325
349	1	120.26	120.26	120.26	00.00	100.00	120.26	120.26	N/A	40,000	48,105
352	1	106.25	106.25	106.25	00.00	100.00	106.25	106.25	N/A	69,000	73,315
406	2	84.89	84.89	84.89	14.63	100.00	72.47	97.31	N/A	18,000	15,280
528	1	108.40	108.40	108.40	00.00	100.00	108.40	108.40	N/A	96,000	104,060
<u>ALL</u>	<u>7</u>	102.89	99.20	104.88	10.88	94.58	72.47	120.26	72.47 to 120.26	40,643	42,627

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 27,490,175	\$ 2,062,595	7.50%	\$ 25,427,580		\$ 39,697,533	
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%
2018	\$ 51,901,980	\$ 1,481,045	2.85%	\$ 50,420,935	-2.39%	\$ 38,307,143	2.34%
2019	\$ 51,731,190	\$ 121,215	0.23%	\$ 51,609,975	-0.56%	\$ 37,586,977	-1.88%
2020	\$ 51,964,525	\$ 1,747,460	3.36%	\$ 50,217,065	-2.93%	\$ 38,320,139	1.95%
2021	\$ 54,823,100	\$ 974,530	1.78%	\$ 53,848,570	3.63%	\$ 44,008,989	14.85%
Ann %chg	7.15%			Average	2.10%	1.04%	1.18%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.78%	15.35%	1.16%
2013	15.53%	17.28%	5.16%
2014	15.77%	20.76%	6.59%
2015	42.48%	67.54%	-1.86%
2016	76.98%	85.98%	-4.68%
2017	85.93%	87.90%	-5.70%
2018	83.41%	88.80%	-3.50%
2019	87.74%	88.18%	-5.32%
2020	82.67%	89.03%	-3.47%
2021	95.88%	99.43%	10.86%

County Number	65
County Name	Nuckolls

65 Nuckolls
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 51
 Total Sales Price : 25,097,235
 Total Adj. Sales Price : 25,097,235
 Total Assessed Value : 18,216,675
 Avg. Adj. Sales Price : 492,103
 Avg. Assessed Value : 357,190

MEDIAN : 71
 WGT. MEAN : 73
 MEAN : 73
 COD : 20.93
 PRD : 100.73

COV : 28.14
 STD : 20.57
 Avg. Abs. Dev : 14.93
 MAX Sales Ratio : 139.64
 MIN Sales Ratio : 31.17

95% Median C.I. : 65.74 to 75.72
 95% Wgt. Mean C.I. : 64.48 to 80.68
 95% Mean C.I. : 67.46 to 78.76

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	7	67.06	83.72	80.82	35.91	103.59	56.82	139.64	56.82 to 139.64	537,814	434,653
01-JAN-19 To 31-MAR-19	6	76.97	80.90	82.72	11.25	97.80	71.21	103.49	71.21 to 103.49	379,119	313,613
01-APR-19 To 30-JUN-19	5	83.89	80.38	78.49	06.95	102.41	69.67	87.04	N/A	359,400	282,076
01-JUL-19 To 30-SEP-19	4	84.20	88.16	98.42	24.93	89.58	63.25	120.99	N/A	374,323	368,401
01-OCT-19 To 31-DEC-19	6	72.18	70.09	70.46	18.48	99.47	33.55	101.83	33.55 to 101.83	633,500	446,334
01-JAN-20 To 31-MAR-20	9	75.59	71.26	69.38	12.63	102.71	48.82	86.13	56.12 to 82.62	517,820	359,238
01-APR-20 To 30-JUN-20	3	64.87	60.15	62.91	09.37	95.61	48.67	66.92	N/A	285,333	179,515
01-JUL-20 To 30-SEP-20	1	75.72	75.72	75.72	00.00	100.00	75.72	75.72	N/A	196,100	148,495
01-OCT-20 To 31-DEC-20	2	57.13	57.13	61.22	12.52	93.32	49.98	64.27	N/A	792,750	485,353
01-JAN-21 To 31-MAR-21	2	64.23	64.23	70.22	29.21	91.47	45.47	82.99	N/A	485,000	340,575
01-APR-21 To 30-JUN-21	4	58.51	55.13	52.45	09.18	105.11	42.18	61.34	N/A	476,238	249,796
01-JUL-21 To 30-SEP-21	2	60.54	60.54	64.78	48.51	93.45	31.17	89.90	N/A	894,800	579,608
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	22	77.27	83.00	83.66	20.62	99.21	56.82	139.64	69.67 to 91.26	424,259	354,920
01-OCT-19 To 30-SEP-20	19	71.77	69.37	69.36	15.30	100.01	33.55	101.83	63.23 to 77.71	500,710	347,273
01-OCT-20 To 30-SEP-21	10	58.51	58.43	60.96	22.56	95.85	31.17	89.90	42.18 to 82.99	625,005	381,026
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	21	74.75	79.07	79.44	16.37	99.53	33.55	120.99	71.09 to 86.53	446,191	354,460
01-JAN-20 To 31-DEC-20	15	66.92	67.45	67.02	15.24	100.64	48.67	86.13	56.12 to 77.71	486,532	326,059
<u>ALL</u>	51	71.34	73.11	72.58	20.93	100.73	31.17	139.64	65.74 to 75.72	492,103	357,190

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	51	71.34	73.11	72.58	20.93	100.73	31.17	139.64	65.74 to 75.72	492,103	357,190
<u>ALL</u>	51	71.34	73.11	72.58	20.93	100.73	31.17	139.64	65.74 to 75.72	492,103	357,190

65 Nuckolls
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 51
 Total Sales Price : 25,097,235
 Total Adj. Sales Price : 25,097,235
 Total Assessed Value : 18,216,675
 Avg. Adj. Sales Price : 492,103
 Avg. Assessed Value : 357,190

MEDIAN : 71
 WGT. MEAN : 73
 MEAN : 73
 COD : 20.93
 PRD : 100.73

COV : 28.14
 STD : 20.57
 Avg. Abs. Dev : 14.93
 MAX Sales Ratio : 139.64
 MIN Sales Ratio : 31.17

95% Median C.I. : 65.74 to 75.72
 95% Wgt. Mean C.I. : 64.48 to 80.68
 95% Mean C.I. : 67.46 to 78.76

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	3	71.77	91.55	83.53	35.49	109.60	63.23	139.64	N/A	689,667	576,077
1	3	71.77	91.55	83.53	35.49	109.60	63.23	139.64	N/A	689,667	576,077
Dry											
County	3	56.82	54.96	55.41	04.75	99.19	49.98	58.08	N/A	383,067	212,268
1	3	56.82	54.96	55.41	04.75	99.19	49.98	58.08	N/A	383,067	212,268
Grass											
County	6	63.76	65.54	66.27	13.08	98.90	48.67	82.62	48.67 to 82.62	418,083	277,048
1	6	63.76	65.54	66.27	13.08	98.90	48.67	82.62	48.67 to 82.62	418,083	277,048
ALL	51	71.34	73.11	72.58	20.93	100.73	31.17	139.64	65.74 to 75.72	492,103	357,190

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	6	68.76	81.14	76.16	26.25	106.54	60.30	139.64	60.30 to 139.64	742,527	565,525
1	6	68.76	81.14	76.16	26.25	106.54	60.30	139.64	60.30 to 139.64	742,527	565,525
Dry											
County	12	69.13	69.51	68.04	16.55	102.16	49.98	97.30	57.35 to 77.71	389,271	264,854
1	12	69.13	69.51	68.04	16.55	102.16	49.98	97.30	57.35 to 77.71	389,271	264,854
Grass											
County	6	63.76	65.54	66.27	13.08	98.90	48.67	82.62	48.67 to 82.62	418,083	277,048
1	6	63.76	65.54	66.27	13.08	98.90	48.67	82.62	48.67 to 82.62	418,083	277,048
ALL	51	71.34	73.11	72.58	20.93	100.73	31.17	139.64	65.74 to 75.72	492,103	357,190

Nuckolls County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	5,110	5,110	4,575	4,575	n/a	4,200	4,000	4,000	4,749
Clay	1	5,925	5,925	5,830	5,830	n/a	5,650	5,520	5,520	5,845
Fillmore	1	6,500	6,300	6,200	6,100	5,899	5,600	5,400	5,350	6,142
Thayer	1	6,025	5,875	5,775	5,625	5,425	5,275	5,150	5,150	5,688
Webster	1	4,432	4,413	4,385	4,324	3,970	4,260	4,190	4,122	4,301
Adams	4000	5,454	5,398	5,283	5,176	4,899	4,964	4,989	4,740	5,330

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	2,285	2,285	2,215	2,000	2,000	2,000	1,950	1,950	2,153
Clay	1	3,025	3,025	2,765	2,675	2,600	2,510	2,510	2,425	2,841
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
Thayer	1	3,300	3,300	3,110	3,110	2,745	2,745	2,645	2,645	3,072
Webster	1	2,745	2,745	2,745	2,416	2,415	n/a	1,720	1,720	2,438
Adams	4000	3,122	2,950	2,775	2,589	2,590	2,590	2,412	2,414	2,855

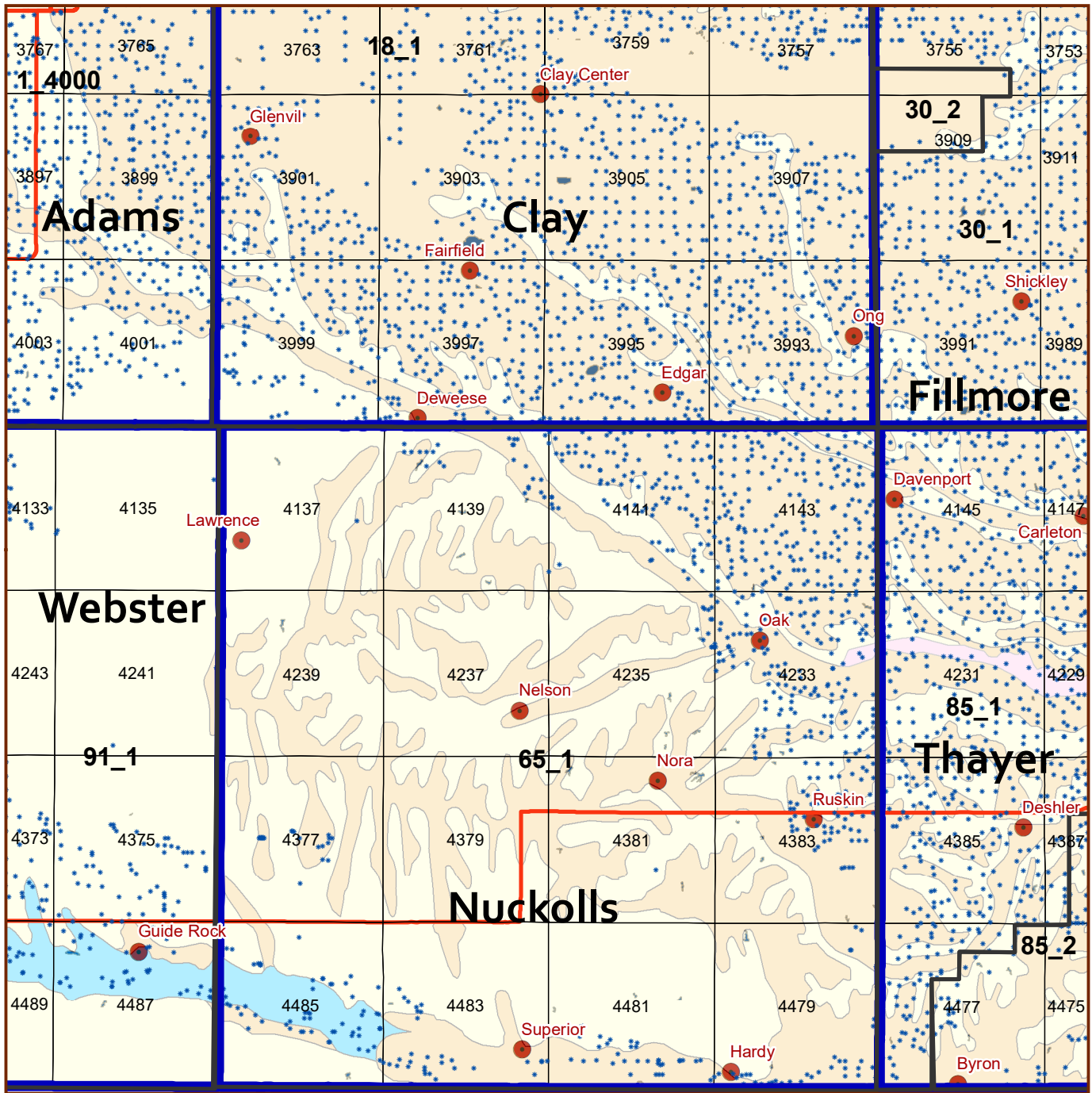
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1,265	1,265	1,265	1,265	n/a	1,265	1,266	1,265	1,265
Clay	1	1,250	1,250	1,250	1,251	n/a	n/a	n/a	1,165	1,244
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
Thayer	1	1,370	1,370	1,370	n/a	1,370	1,370	n/a	1,370	1,370
Webster	1	1,400	1,400	1,400	1,400	1,400	1,400	1,000	1,000	1,376
Adams	4000	1,350	1,350	1,320	1,320	1,305	n/a	1,305	1,305	1,329

County	Mkt Area	CRP	TIMBER	WASTE
Nuckolls	1	1,265	n/a	115
Clay	1	1,254	n/a	500
Fillmore	1	1,429	n/a	381
Thayer	1	2,297	n/a	200
Webster	1	1,630	0	280
Adams	4000	n/a	n/a	203






Source: 2022 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.

NUCKOLLS COUNTY



Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

**Soils
CLASS**










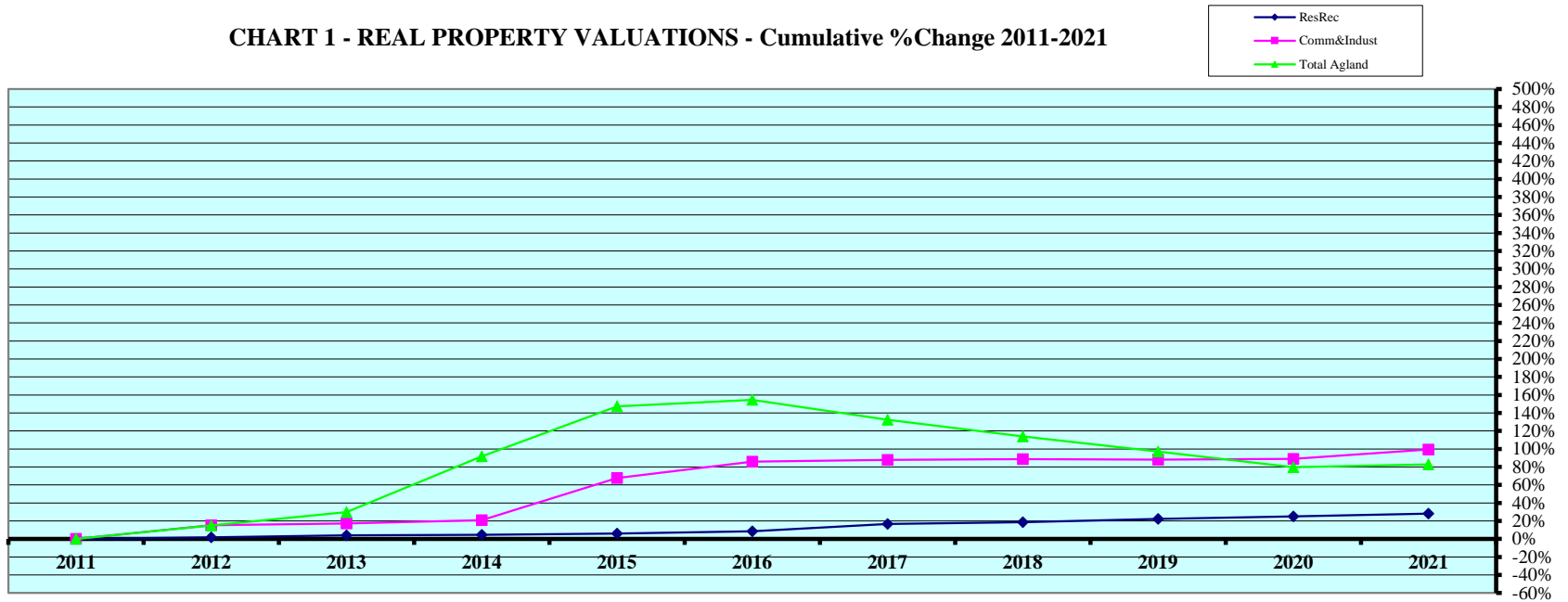
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



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
2011	54,941,130	-	-	-	27,490,175	-	-	-	450,163,306	-	-	-
2012	55,862,360	921,230	1.68%	1.68%	31,710,325	4,220,150	15.35%	15.35%	516,988,095	66,824,789	14.84%	14.84%
2013	57,216,435	1,354,075	2.42%	4.14%	32,241,295	530,970	1.67%	17.28%	584,129,885	67,141,790	12.99%	29.76%
2014	57,501,925	285,490	0.50%	4.66%	33,198,405	957,110	2.97%	20.76%	863,628,755	279,498,870	47.85%	91.85%
2015	58,214,845	712,920	1.24%	5.96%	46,056,625	12,858,220	38.73%	67.54%	1,113,523,870	249,895,115	28.94%	147.36%
2016	59,624,510	1,409,665	2.42%	8.52%	51,125,565	5,068,940	11.01%	85.98%	1,145,892,915	32,369,045	2.91%	154.55%
2017	64,057,650	4,433,140	7.44%	16.59%	51,653,715	528,150	1.03%	87.90%	1,046,938,515	-98,954,400	-8.64%	132.57%
2018	65,230,775	1,173,125	1.83%	18.73%	51,901,980	248,265	0.48%	88.80%	963,192,845	-83,745,670	-8.00%	113.97%
2019	67,117,475	1,886,700	2.89%	22.16%	51,731,190	-170,790	-0.33%	88.18%	887,341,335	-75,851,510	-7.88%	97.12%
2020	68,672,900	1,555,425	2.32%	24.99%	51,964,525	233,335	0.45%	89.03%	809,477,965	-77,863,370	-8.77%	79.82%
2021	70,388,715	1,715,815	2.50%	28.12%	54,823,100	2,858,575	5.50%	99.43%	822,552,840	13,074,875	1.62%	82.72%

Rate Annual %chg: Residential & Recreational **2.51%**

Commercial & Industrial **7.15%**

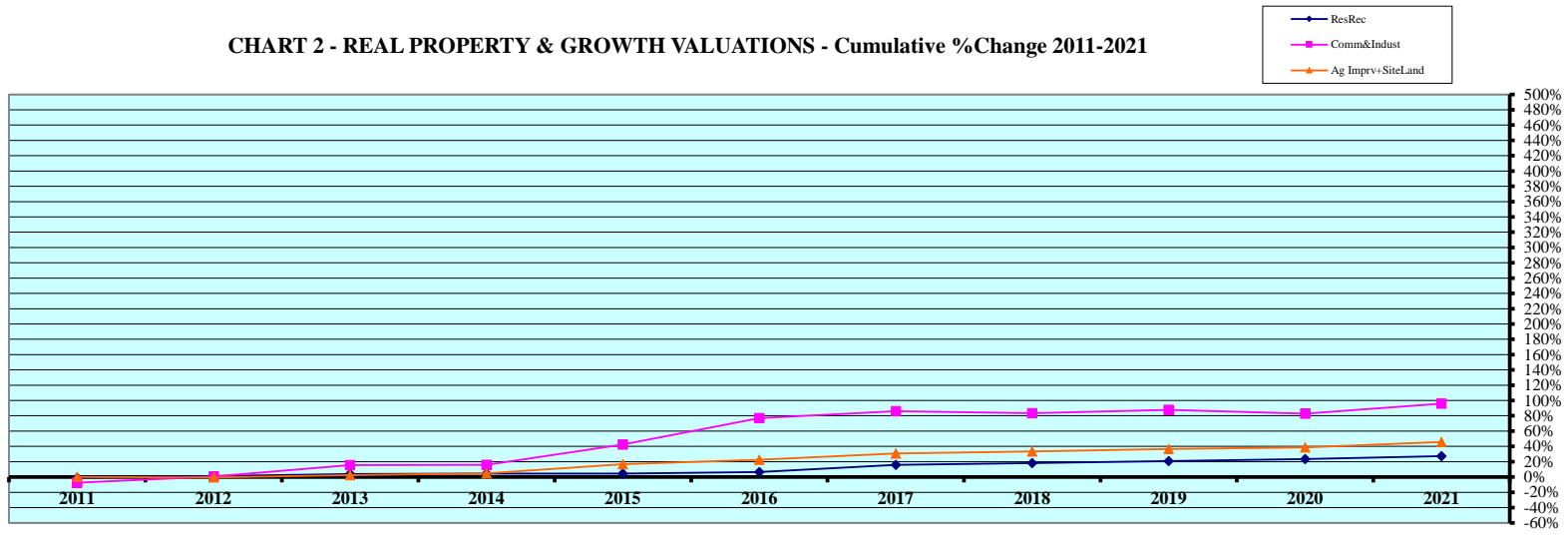
Agricultural Land **6.21%**

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 2011-2021



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
2011	54,941,130	536,520	0.98%	54,404,610	-	-0.98%	27,490,175	2,062,595	7.50%	25,427,580	-	-7.50%
2012	55,862,360	283,960	0.51%	55,578,400	1.16%	1.16%	31,710,325	4,006,320	12.63%	27,704,005	0.78%	0.78%
2013	57,216,435	236,270	0.41%	56,980,165	2.00%	3.71%	32,241,295	481,825	1.49%	31,759,470	0.15%	15.53%
2014	57,501,925	161,210	0.28%	57,340,715	0.22%	4.37%	33,198,405	1,373,450	4.14%	31,824,955	-1.29%	15.77%
2015	58,214,845	850,955	1.46%	57,363,890	-0.24%	4.41%	46,056,625	6,888,530	14.96%	39,168,095	17.98%	42.48%
2016	59,624,510	1,128,970	1.89%	58,495,540	0.48%	6.47%	51,125,565	2,473,330	4.84%	48,652,235	5.64%	76.98%
2017	64,057,650	406,155	0.63%	63,651,495	6.75%	15.85%	51,653,715	541,480	1.05%	51,112,235	-0.03%	85.93%
2018	65,230,775	285,590	0.44%	64,945,185	1.39%	18.21%	51,901,980	1,481,045	2.85%	50,420,935	-2.39%	83.41%
2019	67,117,475	672,848	1.00%	66,444,627	1.86%	20.94%	51,731,190	121,215	0.23%	51,609,975	-0.56%	87.74%
2020	68,672,900	860,383	1.25%	67,812,517	1.04%	23.43%	51,964,525	1,747,460	3.36%	50,217,065	-2.93%	82.67%
2021	70,388,715	466,660	0.66%	69,922,055	1.82%	27.27%	54,823,100	974,530	1.78%	53,848,570	3.63%	95.88%
Rate Ann%chg	2.51%		Resid & Recreat w/o growth			1.65%	7.15%		C & I w/o growth			2.10%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	39,163,985	16,040,365	55,204,350	1,177,175	2.13%	54,027,175	-	-
2012	39,198,480	17,504,444	56,702,924	1,848,720	3.26%	54,854,204	-0.63%	-0.63%
2013	39,454,570	18,263,885	57,718,455	1,213,985	2.10%	56,504,470	-0.35%	2.36%
2014	40,860,885	20,119,270	60,980,155	3,164,320	5.19%	57,815,835	0.17%	4.73%
2015	44,264,040	24,291,990	68,556,030	4,127,585	6.02%	64,428,445	5.65%	16.71%
2016	46,908,980	25,442,470	72,351,450	4,613,265	6.38%	67,738,185	-1.19%	22.70%
2017	47,554,630	26,309,675	73,864,305	1,611,040	2.18%	72,253,265	-0.14%	30.88%
2018	47,699,215	26,582,775	74,281,990	663,915	0.89%	73,618,075	-0.33%	33.36%
2019	47,960,290	28,995,795	76,956,085	1,493,600	1.94%	75,462,485	1.59%	36.70%
2020	48,546,435	31,133,825	79,680,260	3,120,360	3.92%	76,559,900	-0.51%	38.68%
2021	48,335,640	33,249,410	81,585,050	1,098,555	1.35%	80,486,495	1.01%	45.80%
Rate Ann%chg	2.13%	7.56%	3.98%	Ag Imprv+Site w/o growth		0.53%		

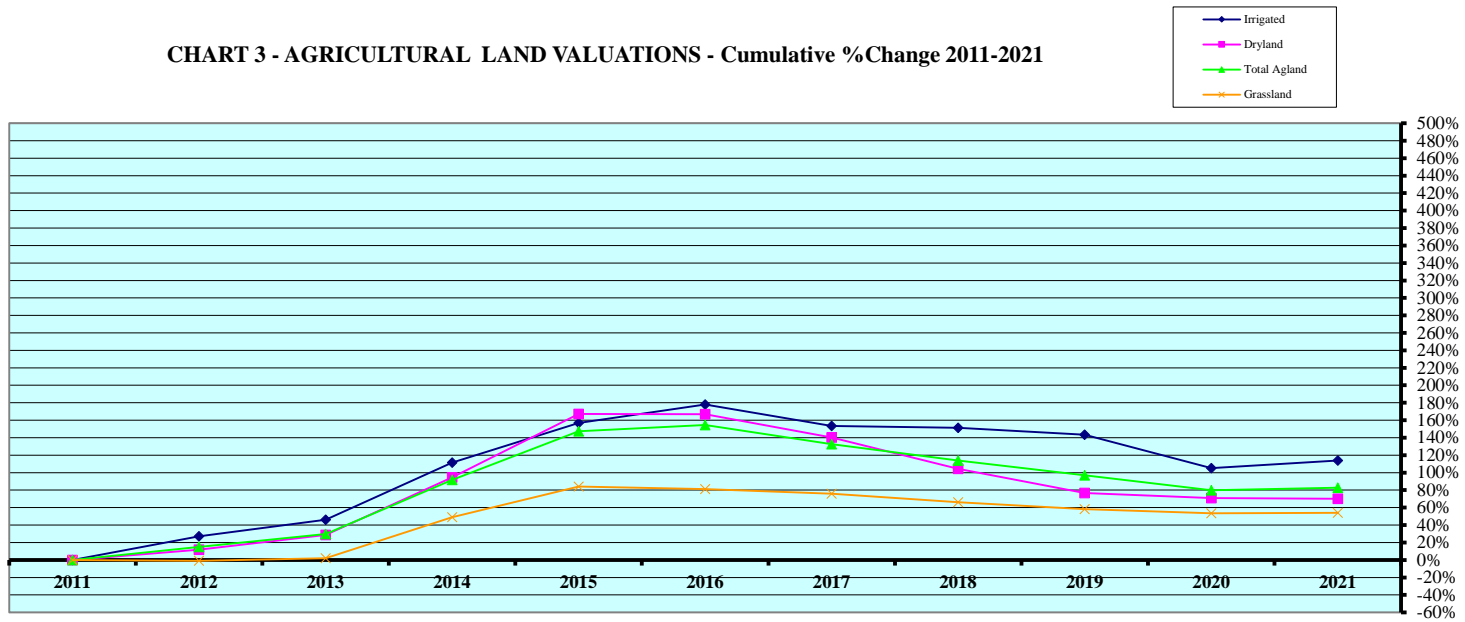
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 65
County NUCKOLLS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2011-2021



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
2011	161,875,195	-	-	-	201,236,662	-	-	-	86,967,539	-	-	-
2012	205,953,335	44,078,140	27.23%	27.23%	224,755,060	23,518,398	11.69%	11.69%	86,157,625	-809,914	-0.93%	-0.93%
2013	236,549,730	30,596,395	14.86%	46.13%	258,740,260	33,985,200	15.12%	28.58%	88,709,535	2,551,910	2.96%	2.00%
2014	342,318,875	105,769,145	44.71%	111.47%	391,555,860	132,815,600	51.33%	94.57%	129,626,170	40,916,635	46.12%	49.05%
2015	415,644,725	73,325,850	21.42%	156.77%	537,688,605	146,132,745	37.32%	167.19%	160,095,790	30,469,620	23.51%	84.09%
2016	450,033,195	34,388,470	8.27%	178.01%	537,323,480	-365,125	-0.07%	167.01%	157,632,185	-2,463,605	-1.54%	81.25%
2017	410,263,055	-39,770,140	-8.84%	153.44%	483,389,795	-53,933,685	-10.04%	140.21%	152,883,725	-4,748,460	-3.01%	75.79%
2018	406,912,480	-3,350,575	-0.82%	151.37%	411,480,820	-71,908,975	-14.88%	104.48%	144,397,150	-8,486,575	-5.55%	66.04%
2019	393,899,480	-13,013,000	-3.20%	143.34%	355,499,275	-55,981,545	-13.60%	76.66%	137,539,360	-6,857,790	-4.75%	58.15%
2020	331,951,515	-61,947,965	-15.73%	105.07%	344,039,725	-11,459,550	-3.22%	70.96%	133,388,320	-4,151,040	-3.02%	53.38%
2021	346,109,320	14,157,805	4.27%	113.81%	342,184,775	-1,854,950	-0.54%	70.04%	134,050,680	662,360	0.50%	54.14%

Rate Ann.%chg: Irrigated **7.90%** Dryland **5.45%** Grassland **4.42%**

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
2011	28,205	-	-	-	55,705	-	-	-	450,163,306	-	-	-
2012	56,550	28,345	100.50%	100.50%	65,525	9,820	17.63%	17.63%	516,988,095	66,824,789	14.84%	14.84%
2013	62,010	5,460	9.66%	119.85%	68,350	2,825	4.31%	22.70%	584,129,885	67,141,790	12.99%	29.76%
2014	57,790	-4,220	-6.81%	104.89%	70,060	1,710	2.50%	25.77%	863,628,755	279,498,870	47.85%	91.85%
2015	74,795	17,005	29.43%	165.18%	19,955	-50,105	-71.52%	-64.18%	1,113,523,870	249,895,115	28.84%	147.36%
2016	70,630	-4,165	-5.57%	150.42%	833,425	813,470	4076.52%	1396.14%	1,145,892,915	32,369,045	2.91%	154.55%
2017	102,135	31,505	44.61%	262.12%	299,805	-533,620	-64.03%	438.20%	1,046,938,515	-98,954,400	-8.64%	132.57%
2018	102,590	455	0.45%	263.73%	299,805	0	0.00%	438.20%	963,192,845	-83,745,670	-8.00%	113.97%
2019	103,415	825	0.80%	266.65%	299,805	0	0.00%	438.20%	887,341,335	-75,851,510	-7.88%	97.12%
2020	96,280	-7,135	-6.90%	241.36%	2,125	-297,680	-99.29%	-96.19%	809,477,965	-77,863,370	-8.77%	79.82%
2021	87,740	-8,540	-8.87%	211.08%	120,325	118,200	5562.35%	116.00%	822,552,840	13,074,875	1.62%	82.72%

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

Rate Ann.%chg: Total Agric Land **6.21%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (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
2011	150,403,250	62,082	2,423			167,703,170	159,062	1,054			81,700,995	133,333	613		
2012	161,876,690	62,074	2,608	7.64%	7.64%	201,342,530	159,037	1,266	20.08%	20.08%	89,688,965	135,300	663	8.18%	9.46%
2013	206,026,320	63,222	3,259	24.96%	34.51%	224,678,585	159,273	1,411	11.42%	33.80%	89,574,800	130,628	686	3.44%	13.24%
2014	235,936,865	65,969	3,577	9.75%	47.63%	259,027,030	158,789	1,631	15.64%	54.72%	97,239,960	127,646	762	11.09%	25.80%
2015	341,955,385	67,070	5,098	42.55%	110.45%	391,480,090	160,291	2,442	49.72%	131.65%	128,539,130	127,483	1,008	32.36%	66.50%
2016	413,562,140	68,867	6,005	17.79%	147.88%	538,766,550	159,482	3,378	38.32%	220.42%	149,636,865	127,257	1,176	16.62%	94.17%
2017	449,567,130	70,416	6,384	6.31%	163.53%	537,167,365	158,893	3,381	0.07%	220.65%	164,929,515	127,713	1,291	9.83%	113.25%
2018	410,375,150	71,948	5,704	-10.66%	135.44%	483,549,110	160,180	3,019	-10.70%	186.32%	174,353,050	127,360	1,369	6.01%	126.06%
2019	406,768,070	72,390	5,619	-1.48%	131.94%	411,781,330	159,876	2,576	-14.68%	144.29%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	393,717,265	72,492	5,431	-3.34%	124.18%	355,859,285	160,055	2,223	-13.68%	110.88%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	331,913,675	72,580	4,573	-15.80%	88.76%	344,209,100	159,949	2,152	-3.21%	104.11%	133,330,780	115,021	1,159	-10.09%	89.17%

Rate Annual %chg Average Value/Acre: **6.56%**

7.40%

6.58%

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
2011	30,545	786	39			0	0				400,177,800	348,953	1,147		
2012	40,510	771	53	35.20%	35.20%	0	0				450,190,610	348,881	1,290	12.52%	12.52%
2013	56,550	565	100	90.36%	157.38%	0	0				516,920,090	348,706	1,482	14.88%	29.26%
2014	62,010	539	115	15.08%	196.19%	0	0				516,920,090	348,722	1,674	12.92%	45.97%
2015	57,790	502	115	0.00%	196.19%	0	0				863,331,315	348,738	2,476	47.89%	115.87%
2016	55,610	483	115	0.00%	196.19%	0	0				1,112,930,650	348,591	3,193	28.97%	178.40%
2017	70,885	561	126	9.87%	225.44%	833,425	693	1,202			1,145,488,595	348,471	3,287	2.96%	186.64%
2018	102,135	832	123	-2.94%	215.86%	299,805	266	1,129	-6.11%		1,047,105,580	348,510	3,005	-8.60%	161.99%
2019	102,060	832	123	0.00%	215.87%	299,805	266	1,129	0.00%		963,359,275	348,513	2,764	-8.00%	141.04%
2020	103,535	844	123	-0.09%	215.58%	299,805	266	1,129	0.00%		887,399,225	348,430	2,547	-7.86%	122.08%
2021	96,280	837	115	-6.17%	196.11%	2,125	18	115	-89.79%		809,551,960	348,406	2,324	-8.77%	102.62%

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NUCKOLLS

Rate Annual %chg Average Value/Acre: **7.32%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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
4,095	NUCKOLLS	44,183,581	31,349,186	30,245,247	70,388,715	52,793,620	2,029,480	0	822,552,840	50,878,280	32,566,215	0	1,136,987,164
cnty sectorvalue % of total value:		3.89%	2.76%	2.66%	6.19%	4.64%	0.18%		72.34%	4.47%	2.86%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
159	HARDY	635,907	160,515	7,397	1,500,955	2,005,900	3,320	0	201,655	0	0	0	4,515,649
3.88%	%sector of county sector	1.44%	0.51%	0.02%	2.13%	3.80%	0.16%		0.02%				0.40%
	%sector of municipality	14.08%	3.55%	0.16%	33.24%	44.42%	0.07%		4.47%				100.00%
304	LAWRENCE	460,897	150,837	17,460	7,184,780	964,780	0	0	117,920	181,720	12,080	0	9,090,474
7.42%	%sector of county sector	1.04%	0.48%	0.06%	10.21%	1.83%			0.01%	0.36%	0.04%		0.80%
	%sector of municipality	5.07%	1.66%	0.19%	79.04%	10.61%			1.30%	2.00%	0.13%		100.00%
488	NELSON	322,857	984,775	73,678	9,824,045	1,726,715	0	0	176,825	0	15,910	0	13,124,805
11.92%	%sector of county sector	0.73%	3.14%	0.24%	13.96%	3.27%			0.02%		0.05%		1.15%
	%sector of municipality	2.46%	7.50%	0.56%	74.85%	13.16%			1.35%		0.12%		100.00%
21	NORA	6,436	6,130	282	438,090	1,267,465	0	0	221,690	0	1,585	0	1,941,678
0.51%	%sector of county sector	0.01%	0.02%	0.00%	0.62%	2.40%			0.03%		0.00%		0.17%
	%sector of municipality	0.33%	0.32%	0.01%	22.56%	65.28%			11.42%		0.08%		100.00%
66	OAK	2,109	0	0	720,810	38,860	0	0	99,865	0	0	0	861,644
1.61%	%sector of county sector	0.00%			1.02%	0.07%			0.01%				0.08%
	%sector of municipality	0.24%			83.66%	4.51%			11.59%				100.00%
123	RUSKIN	923,092	235,540	15,369	3,185,935	2,713,195	0	0	164,645	0	67,845	0	7,305,621
3.00%	%sector of county sector	2.09%	0.75%	0.05%	4.53%	5.14%			0.02%		0.21%		0.64%
	%sector of municipality	12.64%	3.22%	0.21%	43.61%	37.14%			2.25%		0.93%		100.00%
1,957	SUPERIOR	4,365,607	1,470,647	2,073,227	45,828,150	23,574,285	364,805	0	59,570	0	27,450	0	77,763,741
47.79%	%sector of county sector	9.88%	4.69%	6.85%	65.11%	44.65%	0.69%		0.11%		0.05%		147.30%
	%sector of municipality	5.61%	1.89%	2.67%	58.93%	30.32%	0.47%		0.08%		0.04%		100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
3,118	Total Municipalities	6,716,905	3,008,444	2,187,413	68,682,765	32,291,200	368,125	0	1,042,170	181,720	124,870	0	114,603,612
76.14%	%all municip.sectors of cnty	15.20%	9.60%	7.23%	97.58%	61.16%	18.14%		0.13%	0.36%	0.38%		10.08%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

65 NUCKOLLS

Total Real Property Sum Lines 17, 25, & 30	Records : 5,603	Value : 1,042,155,580	Growth 5,241,545	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	324	825,775	0	0	85	46,600	409	872,375	
02. Res Improve Land	1,640	1,972,095	0	0	36	109,160	1,676	2,081,255	
03. Res Improvements	1,655	67,796,505	0	0	37	1,603,310	1,692	69,399,815	
04. Res Total	1,979	70,594,375	0	0	122	1,759,070	2,101	72,353,445	857,075
% of Res Total	94.19	97.57	0.00	0.00	5.81	2.43	37.50	6.94	16.35
05. Com UnImp Land	58	278,090	0	0	5	75,155	63	353,245	
06. Com Improve Land	260	2,296,805	0	0	17	914,015	277	3,210,820	
07. Com Improvements	265	30,217,505	0	0	26	21,301,265	291	51,518,770	
08. Com Total	323	32,792,400	0	0	31	22,290,435	354	55,082,835	2,255,705
% of Com Total	91.24	59.53	0.00	0.00	8.76	40.47	6.32	5.29	43.04
09. Ind UnImp Land	2	48,050	0	0	3	21,125	5	69,175	
10. Ind Improve Land	2	47,935	0	0	2	66,975	4	114,910	
11. Ind Improvements	2	333,840	0	0	2	1,573,460	4	1,907,300	
12. Ind Total	4	429,825	0	0	5	1,661,560	9	2,091,385	0
% of Ind Total	44.44	20.55	0.00	0.00	55.56	79.45	0.16	0.20	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	1,979	70,594,375	0	0	122	1,759,070	2,101	72,353,445	857,075
% of Res & Rec Total	94.19	97.57	0.00	0.00	5.81	2.43	37.50	6.94	16.35
Com & Ind Total	327	33,222,225	0	0	36	23,951,995	363	57,174,220	2,255,705
% of Com & Ind Total	90.08	58.11	0.00	0.00	9.92	41.89	6.48	5.49	43.04
17. Taxable Total	2,306	103,816,600	0	0	158	25,711,065	2,464	129,527,665	3,112,780
% of Taxable Total	93.59	80.15	0.00	0.00	6.41	19.85	43.98	12.43	59.39

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	15,057,325	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	15,057,325
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	717,840	15,057,325

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	29,670
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	29,670

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	257	0	636	893

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	79	1,153,690	0	0	2,034	595,810,355	2,113	596,964,045
28. Ag-Improved Land	15	190,405	0	0	936	237,366,245	951	237,556,650
29. Ag Improvements	15	542,940	0	0	1,011	77,564,280	1,026	78,107,220

30. Ag Total					3,139	912,627,915
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	8,000	0	0.00	0	
33. HomeSite Improvements	2	0.00	185,015	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.81	760	0	0.00	0	
36. FarmSite Improv Land	5	8.95	7,160	0	0.00	0	
37. FarmSite Improvements	14	0.00	357,925	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	1,935	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	50	49.46	395,650	50	49.46	395,650	
32. HomeSite Improv Land	581	585.84	4,686,785	582	586.84	4,694,785	
33. HomeSite Improvements	610	0.00	46,419,015	612	0.00	46,604,030	792,515
34. HomeSite Total				662	636.30	51,694,465	
35. FarmSite UnImp Land	142	332.75	222,560	143	336.56	223,320	
36. FarmSite Improv Land	790	2,762.91	2,160,565	795	2,771.86	2,167,725	
37. FarmSite Improvements	971	0.00	31,145,265	985	0.00	31,503,190	1,306,580
38. FarmSite Total				1,128	3,108.42	33,894,235	
39. Road & Ditches	2,351	6,903.91	0	2,352	6,907.91	0	
40. Other- Non Ag Use	13	171.45	69,955	14	171.45	71,890	
41. Total Section VI				1,790	10,824.08	85,660,590	2,099,095

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	342,365	2	118.56	342,365

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	22,208.78	30.47%	113,486,830	32.78%	5,110.00
46. 1A	7,988.20	10.96%	40,819,660	11.79%	5,109.99
47. 2A1	25,042.07	34.35%	114,568,055	33.09%	4,575.02
48. 2A	11,438.32	15.69%	52,330,955	15.12%	4,575.06
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	656.37	0.90%	2,756,770	0.80%	4,200.02
51. 4A1	1,982.24	2.72%	7,928,960	2.29%	4,000.00
52. 4A	3,579.93	4.91%	14,319,700	4.14%	3,999.99
53. Total	72,895.91	100.00%	346,210,930	100.00%	4,749.39
Dry					
54. 1D1	22,786.60	14.34%	52,067,820	15.22%	2,285.02
55. 1D	32,789.87	20.63%	74,925,930	21.90%	2,285.03
56. 2D1	43,475.94	27.36%	96,299,950	28.15%	2,215.02
57. 2D	40,757.15	25.64%	81,514,225	23.82%	2,000.00
58. 3D1	1,070.30	0.67%	2,140,600	0.63%	2,000.00
59. 3D	21.68	0.01%	43,360	0.01%	2,000.00
60. 4D1	11,064.89	6.96%	21,576,640	6.31%	1,950.01
61. 4D	6,963.14	4.38%	13,578,290	3.97%	1,950.02
62. Total	158,929.57	100.00%	342,146,815	100.00%	2,152.82
Grass					
63. 1G1	29,698.50	25.66%	31,887,370	23.04%	1,073.70
64. 1G	1,961.83	1.69%	2,189,850	1.58%	1,116.23
65. 2G1	82,570.20	71.34%	102,893,545	74.34%	1,246.13
66. 2G	412.82	0.36%	417,500	0.30%	1,011.34
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	50.50	0.04%	63,885	0.05%	1,265.05
69. 4G1	1.07	0.00%	1,355	0.00%	1,266.36
70. 4G	1,052.02	0.91%	946,800	0.68%	899.98
71. Total	115,746.94	100.00%	138,400,305	100.00%	1,195.71
Irrigated Total					
Irrigated Total	72,895.91	20.92%	346,210,930	41.87%	4,749.39
Dry Total					
Dry Total	158,929.57	45.61%	342,146,815	41.37%	2,152.82
Grass Total					
Grass Total	115,746.94	33.22%	138,400,305	16.74%	1,195.71
72. Waste	716.74	0.21%	82,450	0.01%	115.03
73. Other	140.75	0.04%	126,825	0.02%	901.07
74. Exempt	1,456.68	0.42%	0	0.00%	0.00
75. Market Area Total	348,429.91	100.00%	826,967,325	100.00%	2,373.41

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	58.17	289,045	0.00	0	72,837.74	345,921,885	72,895.91	346,210,930
77. Dry Land	301.51	655,300	0.00	0	158,628.06	341,491,515	158,929.57	342,146,815
78. Grass	306.25	380,510	0.00	0	115,440.69	138,019,795	115,746.94	138,400,305
79. Waste	12.03	1,385	0.00	0	704.71	81,065	716.74	82,450
80. Other	0.00	0	0.00	0	140.75	126,825	140.75	126,825
81. Exempt	54.89	0	0.00	0	1,401.79	0	1,456.68	0
82. Total	677.96	1,326,240	0.00	0	347,751.95	825,641,085	348,429.91	826,967,325

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	72,895.91	20.92%	346,210,930	41.87%	4,749.39
Dry Land	158,929.57	45.61%	342,146,815	41.37%	2,152.82
Grass	115,746.94	33.22%	138,400,305	16.74%	1,195.71
Waste	716.74	0.21%	82,450	0.01%	115.03
Other	140.75	0.04%	126,825	0.02%	901.07
Exempt	1,456.68	0.42%	0	0.00%	0.00
Total	348,429.91	100.00%	826,967,325	100.00%	2,373.41

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	43	557,005	76	30,525	79	935,840	122	1,523,370	0
83.2 Lawrence	22	31,730	172	155,040	172	7,095,970	194	7,282,740	0
83.3 Nelson	60	36,505	289	272,150	290	9,586,840	350	9,895,495	0
83.4 Nora	18	15,815	14	4,505	15	417,845	33	438,165	0
83.5 Oak	20	6,390	40	11,805	41	702,615	61	720,810	0
83.6 Rural	8	1,825	8	2,410	9	67,095	17	71,330	0
83.7 Rural Acg	78	45,575	28	106,750	28	1,536,215	106	1,688,540	20,280
83.8 Ruskin	35	36,485	80	48,590	82	3,099,340	117	3,184,415	0
83.9 Superior	125	141,045	969	1,449,480	976	45,958,055	1,101	47,548,580	836,795
84 Residential Total	409	872,375	1,676	2,081,255	1,692	69,399,815	2,101	72,353,445	857,075

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</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	7,270	18	24,480	19	1,992,715	28	2,024,465	0
85.2 Lawrence	6	15,980	24	16,660	25	952,985	31	985,625	0
85.3 Nelson	7	2,310	39	33,025	40	1,530,195	47	1,565,530	0
85.4 Nora	1	865	1	3,905	1	1,233,920	2	1,238,690	0
85.5 Oak	2	690	5	1,710	5	35,210	7	37,610	0
85.6 Rural	3	93,790	14	1,474,125	19	20,779,630	22	22,347,545	0
85.7 Rural Acg	7	69,455	10	262,920	13	3,387,710	20	3,720,085	1,563,615
85.8 Ruskin	5	9,630	17	38,855	18	2,717,865	23	2,766,350	0
85.9 Superior	28	222,430	153	1,470,050	155	20,795,840	183	22,488,320	692,090
86 Commercial Total	68	422,420	281	3,325,730	295	53,426,070	363	57,174,220	2,255,705

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	24,591.20	22.73%	31,109,585	22.73%	1,265.07
88. 1G	1,688.54	1.56%	2,136,065	1.56%	1,265.04
89. 2G1	80,818.46	74.70%	102,239,240	74.70%	1,265.05
90. 2G	321.73	0.30%	407,020	0.30%	1,265.10
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	50.50	0.05%	63,885	0.05%	1,265.05
93. 4G1	1.07	0.00%	1,355	0.00%	1,266.36
94. 4G	718.05	0.66%	908,375	0.66%	1,265.06
95. Total	108,189.55	100.00%	136,865,525	100.00%	1,265.05
CRP					
96. 1C1	165.40	28.59%	209,235	28.59%	1,265.02
97. 1C	19.43	3.36%	24,580	3.36%	1,265.05
98. 2C1	393.68	68.05%	498,030	68.05%	1,265.06
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	578.51	100.00%	731,845	100.00%	1,265.05
Timber					
105. 1T1	4,941.90	70.81%	568,550	70.81%	115.05
106. 1T	253.86	3.64%	29,205	3.64%	115.04
107. 2T1	1,358.06	19.46%	156,275	19.46%	115.07
108. 2T	91.09	1.31%	10,480	1.31%	115.05
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	333.97	4.79%	38,425	4.79%	115.06
113. Total	6,978.88	100.00%	802,935	100.00%	115.05
<hr/>					
Grass Total	108,189.55	93.47%	136,865,525	98.89%	1,265.05
CRP Total	578.51	0.50%	731,845	0.53%	1,265.05
Timber Total	6,978.88	6.03%	802,935	0.58%	115.05
<hr/>					
114. Market Area Total	115,746.94	100.00%	138,400,305	100.00%	1,195.71

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

65 Nuckolls

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	70,388,715	72,353,445	1,964,730	2.79%	857,075	1.57%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	50,878,280	51,694,465	816,185	1.60%	792,515	0.05%
04. Total Residential (sum lines 1-3)	121,266,995	124,047,910	2,780,915	2.29%	1,649,590	0.93%
05. Commercial	52,793,620	55,082,835	2,289,215	4.34%	2,255,705	0.06%
06. Industrial	2,029,480	2,091,385	61,905	3.05%	0	3.05%
07. Total Commercial (sum lines 5-6)	54,823,100	57,174,220	2,351,120	4.29%	2,255,705	0.17%
08. Ag-Farmsite Land, Outbuildings	32,506,485	33,894,235	1,387,750	4.27%	1,306,580	0.25%
09. Minerals	0	0	0		29,670	
10. Non Ag Use Land	59,730	71,890	12,160	20.36%		
11. Total Non-Agland (sum lines 8-10)	32,566,215	33,966,125	1,399,910	4.30%	1,336,250	0.20%
12. Irrigated	346,109,320	346,210,930	101,610	0.03%		
13. Dryland	342,184,775	342,146,815	-37,960	-0.01%		
14. Grassland	134,050,680	138,400,305	4,349,625	3.24%		
15. Wasteland	87,740	82,450	-5,290	-6.03%		
16. Other Agland	120,325	126,825	6,500	5.40%		
17. Total Agricultural Land	822,552,840	826,967,325	4,414,485	0.54%		
18. Total Value of all Real Property (Locally Assessed)	1,031,209,150	1,042,155,580	10,946,430	1.06%	5,241,545	0.55%

2022 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:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$239,047
7.	Adopted budget, or granted budget if different from above:
	\$239,047
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$18,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$50,000.00
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Amount of last year's assessor's budget not used:
	\$30,264

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://nuckolls.gworks.com/?&t=assessor/
8.	Who maintains the GIS software and maps?
	Office Staff maintains the maps and gWorks assists with the software
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks (but only to measure ag-land changes, identify newly added improvements.
10.	When was the aerial imagery last updated?
	2020

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:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Stanard Appraisal
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.

2022 Residential Assessment Survey for Nuckolls County

1.	Valuation data collection done by:																
	County Assessor, staff & Stanard Appraisal.																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><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 OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</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 OB	Agricultural Outbuildings	AG DW	Agricultural Dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																
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8	Rural Acreages. Parcels located throughout the county with 20 acres or less.																
AG OB	Agricultural Outbuildings																
AG DW	Agricultural Dwellings																
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.	For the cost approach does the County develop the deprecation study(ies) based on the 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 group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																
	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. Will be moving to square foot value for 2023.																
7.	How are rural residential site values developed?																

	Rural residential spread countywide with no real special influences. We identify rural residential on five acres or less without being contiguous with farming or livestock operator as we determine what acres are used for.																																								
8.	Are there form 191 applications on file?																																								
	N/A																																								
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																								
	At this time, we are unaware of any vacant lots that are being held for sale or resale. When revaluations of different areas are performed, we send questionnaires to gather information on all lots and lands in that specific category.																																								
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	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.																																								

2022 Commercial Assessment Survey for Nuckolls County

1.	Valuation data collection done by:												
	County Assessor, staff and Stanard Appraisal												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:												
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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.	For the cost approach does the County develop the deprecation study(ies) based on the 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 group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.												
	For the commercial properties they are looked at as a whole countywide.												
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 Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2021	2019	2022	2021
	2	2021	2019	2022	2021
	3	2021	2019	2022	2021
	7	2021	2019	2022	2021
	8	2021	2019	2022	2021
<p>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. Thinking of combining Lawrence and Nelson at a later time.</p>					

2022 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.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<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	2019
<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	2019						
	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 methodology is used to determine market value?							
	They carry the same value. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	The county is currently working on identifying and properly classifying intensive use. There are limited sales so it is an ongoing process of looking for sales in contiguous counties.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	We have not had any sales with acres enrolled in the Wetland Reserve Program so we assess them based on ag-land use valuations.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	N/A.							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many parcels have a special valuation application on file?							
	N/A							

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

3 Year Plan of Assessment for 2021
(For Assessment years 2022, 2023 and 2024)

Nuckolls County

Date: June 10, 2021

Required by law pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a Plan of Assessment for the next three assessment years.

The plan contains information as to what actions and functions the County Assessor will be performing which includes: the classes and subclasses of real property that will be examined during the years contained in the report. It shall also outline the assessment actions necessary to achieve the level of values and quality of assessment practices as required by law. As per Nebraska State Statute 77-1311.02, the plan shall be presented to 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. The plan may be amended to reflect any changes that may be necessary after the original plan was created.

Real Property Assessment Requirements

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

Assessment levels required by the Statute for real property are as follows:

- 1) 92% to 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 69% to 75% of actual value for agricultural and horticultural land

Level of Value, Quality and Uniformity for Assessment Year 2021 are as follows:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98.0	17.92	107.84
Commercial	100.0	12.31	121.63
Agricultural land	74.0	17.35	100.94

Nuckolls County population base has been declining since the 2000 Census numbers which indicated a population of 5,057. The 2010 Census number was 4,500 and then another decline for the 2020 Census to 4,095.

The Assessor's Office staff consists of the assessor, deputy assessor and a full-time office clerk. All the staff works in every area; including but not limited to, real estate, personal property, homesteads exemptions, permissive exemptions and GIS mapping. The assessor and deputy assessor attend continuing education classes as required to remain certified. The office clerk sits in on all webinars and on occasion will attend remote meetings with the assessor and deputy assessor.

The assessor is responsible for filing the reports as follows:

- Aircraft Report-due on or before March 1
 - Abstract- due on or before March 19
 - Notice of Valuation Change - prior to June 1
 - Personal Property Abstract – No longer required
 - Certification of Values - due on or before August 20
 - School District Taxable Value Report - due on or before August 20
 - Three-year Plan of Assessment – Drafted prior to June 15, filed with County Board of Equalization by July 31 and sent to Property Assessment Division by 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 – with reasons to correct errors
- 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 and 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 gathered from the Clerk's Office. Procedure is to change name/ownership on property record cards, lots and lands books for both the assessor's office and the treasurer's office, computer generated records, sales files and to the Department of Property Assessment and Taxation. The NRD's serving Nuckolls County requested updates as changes are made. The assessor and/or contract appraiser verifies sales by telephone, in person visits and/or questionnaires.

Office computers and software

- Computers- 3-Dell Precision Tower 3440
- Current programing used-MIPS PC Administration System/CAMA/gWorks Arcview Software vendors-Mips/County Solutions LLC, gWorks and ESRI

Assessment Actions Year

2022

- 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 appraiser(s) do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before the March 19th deadline. The City of Nelson submits building permits to the Assessor's Office on a regular basis. The City of Superior has not been forthcoming with their building permits, even with repeated requests for them. This office strives to 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. gWorks developed a web-site for Nuckolls County, and the data is updated on a daily basis by gWorks. 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 rural residential parcels located in the townships of Alban, Beaver, Bostwick, Highland, Liberty, Nelson, St. Stephens & Victor.

Residential

- The Nuckolls County Assessor and staff and Stanard Appraisal Services inc. completes all pick-up work in a timely manner.

- The Assessor and Darrel Stanard of Stanard Appraisal Services Inc work on the verification of 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 rural residential properties within the townships of Alban, Beaver, Bostwick, Highland, Liberty, Nelson, St. Stephens & Victor was completed for Tax Year 2021 and the Marshall and Swift Costing Manual, within the MIPS programming was used for the costing and depreciation table to those residential parcels (June, 2019 is the date of the current costing tables).

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 for tax year 2022.

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. With very limited sales on commercial properties with similar characteristics, it is more and more challenging to set values without looking outside of the county for comparable sales.

Agricultural

The Nuckolls County Assessor and staff is continually reviewing rural parcels, listing any new construction or changes to ag-land usage.

- All pick-up work was completed in a timely manner.
- After spreadsheet analysis and plotting sales on a map, no separate market areas have identified. After market analysis all irrigated took a slight increase in value. Dry and grassland values remained the same price per acre for tax year 2021.
- Continuous updates are being made to the rural property record cards.

- We continue to use good assessment practices to insure acceptable level of value, quality and uniformity countywide.
- Reviewing 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 is done by gWorks.
- The newest soil conversion was completed in December, 2019.
- All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

The Assessor's Office is continuing to budget for a maintenance contract with an appraisal company. I have continued to have conversation with the County Board about the laws in place that my office has to abide by, to ensure that all properties are reappraised within the required six-year cycle.

- The Assessor's Office will 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 General Budget has a line item allocated for GIS. The Treasurer and Assessor were the only offices to utilize the GIS programming until 2021 when the Clerk started utilizing a tab in the system. GIS data is being utilized by the Assessor's Office to ensure appropriate land use and is recorded for our property record cards. Aerial photography is completed in a timely manner. The Assessor's Office had requested the oblique photos to be flown by gWorks during the summer of 2019. The request was denied by the County Board. As of this date they do not feel it is necessary to have current obliques so the contract to preform this operation continues to not be approved by the Board.
- An analysis will be completed; based on the RCN and sales, to determine the valuation of residential properties.
- We will continue to utilize the CAMA system and the State Sales File for sales analysis. We strive to stay current with all updates to all programs utilized by this office.
- Review of all sales and an analysis for acceptable levels of quality and uniformity will be performed each year as we continue to correlate information for sales comparison of all properties.

- Utilize GIS deeded acres for current and future use.
- Utilize FSA (if provided to us by the owners) and the Natural Resources District's information.
- Complete all pick-up work so it can be implemented by March 19, deadline.
- New photos are taken of improvements and listing is performed when a review of a property is warranted.
- 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.
- We will be performing a complete in-depth revaluation of all commercial properties in Nuckolls County for Tax Year 2022. We will request assistance from a contract appraiser with the larger commercial properties.

2023

The Assessor's Office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service.

- We will 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 and data entry in timely manner.
- We will continue to request to add to funds for GIS maintenance.
- All properties will continue to be reviewed as required by statute. The revaluation of all properties within the county is an on-going process.
- When working with new sales we strive to ensure all sales get entered into the State Sales file in a timely manner. Currently we are a month ahead of the State's required submission schedule.
- We send questionnaires out on all new sales and reviewed comparable properties.
- Our primary focus for review for Tax Year 2022 is all Commercial properties located in Nuckolls County.
- The Nuckolls Assessor and staff, along with Stanard Appraisal services will be conducting a complete revaluation of all commercial properties in Nuckolls County. This will entail a physical on-sight review of each parcel along with updated photos, measurements and

information being gathered to ensure fair and equalized valuation of each property within the County.

- We will be using the newest costing manual, so that it may aid in setting the new values in accordance with six-year inspection cycle.
- We will be looking ahead to Tax Year 2023 when we will be doing a revaluation of the residential parcels in the City of Superior.

2024

The assessor's office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service.

- We will 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 and data entry in timely manner.
- We will continue to request to add to funds for GIS maintenance.
- All properties will continue to be reviewed as required by statute. The revaluation of all properties within the county is an on-going process.
- We strive to ensure all sales have been entered in the State Sales file in a timely manner.
- We send questionnaires out on all new sales and reviewed comparable properties.
- Our six-year review cycle will focus on the Villages of Hardy, Nora, Ruskin and Oak for Tax Year 2024.

Nuckolls County Assessor
Susan M Rogers

Susan M Rogers
Nuckolls County Assessor
(402) 225-2401
www.nuckolls.gworks.com

**Re: METHODOLOGY REPORT OF SPECIAL VALUATION FOR
NUCKOLLS COUNTY**

A review of all parcels is completed each year while setting values to determine if any qualify for Special Valuation in Nuckolls County.

We currently do not have any parcels within the county that would qualify for the Special Valuation.

We will continue to review and identify any such parcels that may qualify in future years.

If any such property is identified it will be determined at that time what approach would be used to value the property fairly and equitably.

Respectfully submitted:

Susan M Rogers
Nuckolls County Assessor