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**DEPARTMENT OF REVENUE**

**2017 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**SCOTTS BLUFF COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Scotts Bluff 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 Scotts Bluff 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: Amy Ramos, Scotts Bluff County Assessor

# Table of Contents

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## **2017 Reports and Opinions of the Property Tax Administrator:**

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

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

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

### ***County Reports:***

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

## Introduction

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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 Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

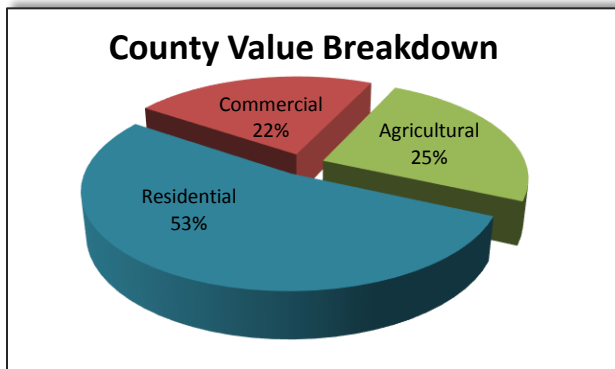
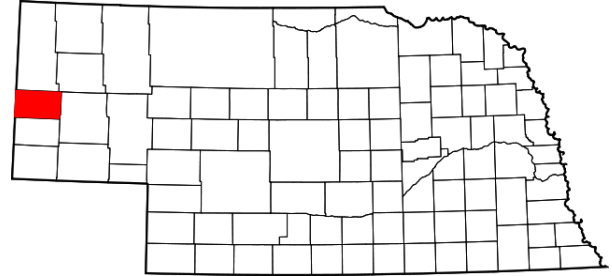
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

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

## County Overview

With a total area of 739 square miles, Scotts Bluff had 36,261 residents, per the Census Bureau Quick Facts for 2015, a 2% population decline from the 2010 US Census. In a review of the past fifty-five years, Scotts Bluff has maintained a steady population (Nebraska Department of Economic Development). Reports indicated that 69% of county residents were homeowners and 86% of residents occupied the same residence as in the prior year (Census Quick Facts).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
GERING	7,751	8,500	10%
HENRY	162	106	-35%
LYMAN	421	341	-19%
MCGREW	103	105	2%
MELBETA	138	112	-19%
MINATARE	810	816	1%
MITCHELL	1,831	1,702	-7%
MORRILL	957	921	-4%
SCOTTSSLUFF	14,852	15,039	1%
TERRYTOWN	993	1,198	21%

The majority of the commercial properties in Scotts Bluff convene in and around Scottsbluff, the largest town in the county. Per the latest information available from the U.S. Census Bureau, there were 1,094 employer establishments in Scotts Bluff. Countywide employment was at 18,080 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).

Simultaneously, the agricultural economy has remained another strong anchor for Scotts Bluff that has fortified the local rural area economies. Scotts Bluff is included in the North Platte Natural Resources District (NRD). A mix of grass and irrigated land makes up the majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Scotts Bluff ranks first in dry edible beans and second in sugar beets for sugar. In value of sales by commodity group, Scotts Bluff ranks second in other crops and hay and

third in sheep, goats, wool, mohair, and milk, as well as horses, ponies, mules, burros, and donkeys (USDA AgCensus).

## 2017 Residential Correlation for Scotts Bluff County

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### *Assessment Actions*

For the current assessment year, the Scotts Bluff County assessor addressed the residential property class by: using aerial imagery and building permits to update any changes to all valuation groupings. The following also had new values implemented—VG 30 (Minatare); neighborhoods 7000 and 7200 in VG 60 (small towns); within the rural valuation groupings (and including the residences on agricultural land) all three received a 3% increase to the dwelling and garage. The county assessor also conducted reviews and used aerial imagery to ensure that the residential property class was compliant with the six-year review cycle.

### *Description of Analysis*

Scotts Bluff County’s residential class consists of ten valuation groupings that are based on actual residential market activity and geographic location. For 2017, the county assessor has combined the previous four separate valuation groupings for the city of Scottsbluff into one, since market studies over time indicated too much overlap of similar properties that did not neatly fit the four previous boundaries.

Valuation Grouping	Description
15	Scottsbluff—all residential properties that are within the city of Scottsbluff and those that would be considered suburban, since there is no recognized suburban market.
20	Gering—the residential parcels that are within the city of Gering and the suburban parcels.
30	Minatare—all of the residential parcels within Minatare.
40	Mitchell—the residential parcels within Mitchell.
50	Morrill—all residential properties within Morrill.
60	Small Towns—the small towns within the county that have a similar market: Henry, Lyman, Melbeta and McGrew.
70	Terrytown—residential parcels within the village of Terrytown.
81	Rural Res 1—rural residential parcels that are in subdivisions.
82	Rural Res 2—all rural residential parcels not in subdivisions.
83	Rural Res 3—rural residential parcels that are IOLL.

The statistical profile indicates 1,211 qualified sales, and two of the three overall measures of central tendency are within acceptable range (the median and mean) and the weighted mean is only one point below acceptable range. The Scottsbluff VG constitutes about 45% of the sample and is slightly over-represented, but it is not surprising since it has the most viable and competitive residential market within the county. The sample is considered large enough to be an adequate representation of the residential property class as a whole.



# 2017 Residential Correlation for Scotts Bluff County

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## *Assessment Practice Review*

The Division conducts an annual comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three classes of property. Any inconsistencies are noted and discussed with the county assessor for further action.

One aspect of this review addresses sales qualification and verification. Scotts Bluff County's sales verification and review process consists of a physical visit to the property (with the exception of those the IAAO recommends as possible exclusions) with the attempt to visit with the homeowner. If this is not possible, then a telephone interview with the buyer, seller realtor or closing agent involved with the transaction is attempted. The county assessor's philosophy is that all sales are deemed qualified unless proven otherwise by review and interview. Sales use for the residential class has increased over the last five years, and for those years has remained in the 70%+ range (this year 80% of all sales were used). The Division's review includes a dialogue with the county assessor and a consideration of verification documentation. The non-qualified sales are on the whole well-documented and therefore the Division does not believe that any apparent bias existed in the qualification determination. It is believed that all arm's-length sales were made available for the measurement of real property.

The county was reviewed for the timely transmission of sales data and data accuracy. At this time, the sales are transmitted in a timely manner and are accurate.

Another important part of the review was the examination of the six-year inspection cycle. The county assessor has aggressively worked this past year to bring all residential groupings up to date for the six-year inspection cycle and has accomplished this for assessment year 2017.

The Division also examined valuation groups to ensure that as defined they are equally subject to a set of economic forces that affect the value of properties within the designated group. The Division's review and analysis indicated the county has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment for the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

## *Equalization and Quality of Assessment*

By using the information available, it is confirmed that the Scotts Bluff County assessor's assessment practices are reliable and applied consistently. Therefore it is believed that residential properties are valued in a uniform and proportionate manner.

## 2017 Residential Correlation for Scotts Bluff County

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An examination of Valuation Groupings, indicate nine of the ten have medians within the acceptable range (only VG 83—IOLL's have an inadequate sample). Valuation groupings 30 (Minatare) and 60 (Small Towns) indicate COD's quite above acceptable range, and these are influenced by extreme outliers.

<b>VALUATION GROUPING</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT .MEAN	COD	PRD
15	546	92.63	96.84	91.15	21.13	106.24
20	302	92.22	94.48	91.92	15.76	102.79
30	22	93.21	119.41	83.03	57.03	143.82
40	61	94.25	97.79	92.13	28.74	106.14
50	36	98.41	107.14	102.27	26.96	104.76
60	23	92.91	108.39	96.10	38.53	112.79
70	19	97.36	98.52	97.69	14.94	100.85
81	72	92.25	98.14	91.75	20.52	106.96
82	127	92.60	88.72	89.93	18.94	98.65
83	3	53.44	66.31	59.41	44.78	111.61
<u>ALL</u>						
10/01/2014 To 09/30/2016	1,211	92.59	96.41	91.44	21.13	105.44

### *Level of Value*

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

## 2017 Commercial Correlation for Scotts Bluff County

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### *Assessment Actions*

For the current assessment year, the county completed the physical review of the entire commercial property class that was started last year. This included the implementation of an updated cost index, depreciation tables and a new lot value study.

### *Description of Analysis*

Scotts Bluff County’s commercial class consists of seven valuation groupings that are based on actual commercial market activity and geographic location. A review of the current commercial market indicated that the separate valuation grouping 70 (Terrytown) would commercially fit into adjacent 20 (Gering), and that the four previous valuation groupings for the city of Scottsbluff were not indicative of the actual market that currently exists and were combined into one valuation group.

<b>Valuation Grouping</b>	<b>Description</b>
15	Scottsbluff—all commercial parcels within the city of Scottsbluff and includes those that would be considered suburban, since there is no separate competitive commercial market for this area surrounding Scottsbluff.
20	Gering—all commercial property within the city of Gering and the adjacent village of Terrytown.
30	Minatare—commercial property within Minatare.
40	Mitchell—the residential parcels within Mitchell.
50	Morrill—all commercial property within Morrill.
60	Small Towns—any commercial property within the villages of Henry, Lyman, McGrew and Melbeta.
80	Rural: all commercial properties found in the remainder of Scotts Bluff County that are not influenced by proximity to Scottsbluff, Gering and the other towns/villages.

The commercial statistical analysis indicates 133 qualified sales, and two of the three overall measures of central tendency are within acceptable range (the median and weighted mean) and the mean is only one point above acceptable range. The mean is affected by ten low dollar commercial sales (less than \$30,000), and thus affects the price-related differential. The coefficient of dispersion is well within range, and supports the median measure of central tendency. Further, the median is virtually unaffected by the hypothetical removal of the two lowest or two highest outlying sales.

A review of Net Taxable Sales compared to commercial value excluding growth (chart 6) indicates less than 1% difference between them. However, the 2017 County Abstract of Assessment for Real Property, Form 45 Compared with the 2016 CTL indicates an approximate 31% increase to

## 2017 Commercial Correlation for Scotts Bluff County

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commercial value and is due to the completion of the reappraisal and the implementation of a more current cost index.

### *Assessment Practice Review*

The Division conducts an annual comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three classes of property. Any inconsistencies are noted and discussed with the county assessor for further action.

One area reviewed addresses sales qualification and verification. Scotts Bluff County's sales verification and review process consists of a physical visit to the commercial property (with the exception of those the IAAO recommends as possible exclusions) with the attempt to visit with the owner. If this is not possible, then a telephone interview with the buyer, seller realtor or closing agent involved with the transaction is attempted. The county assessor's philosophy is that all sales are deemed qualified unless proven otherwise by review and interview. Sales use for the commercial class has been in the 50-60% for the last four years. The Division's review includes a dialogue with the county assessor and a consideration of verification documentation. The non-qualified sales are on the whole well-documented and therefore the Division does not believe that any apparent bias existed in the qualification determination. It is believed that all arm's-length sales were made available for the measurement of real property.

The county was reviewed for the timely transmission of sales data and data accuracy. At this time, the sales are transmitted in a timely manner and are accurate.

Another important part of the review was the examination of the six-year inspection cycle. With the completion of the countywide commercial review for 2017, Scotts Bluff County is in compliance for the six-year review cycle.

The Division also examined valuation groups to ensure that as defined they are equally subject to a set of economic forces that affect the value of properties within the designated group. The Division's review and analysis indicated the county has adequately identified economic areas for the commercial property class. Further, the new commercial models are intuitive to any resident of the county. Based on all relevant information, the quality of assessment for the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

# 2017 Commercial Correlation for Scotts Bluff County

## *Equalization and Quality of Assessment*

By reviewing the information available, it is confirmed that the Scotts Bluff County assessor's assessment practices are reliable and applied consistently. Therefore, it is believed that commercial properties are valued in a uniform and proportionate manner.

An examination of Valuation Groupings, indicate that any with a significant number of sales have medians within the acceptable range, and their respective COD's confirm this.

<b>VALUATION GROUPING</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
15	75	98.91	99.13	89.70	08.41	110.51
20	30	100.04	105.70	101.78	13.21	103.85
30	1	125.13	125.13	125.13		100.00
40	12	97.43	107.71	80.85	18.86	133.22
50	3	92.92	93.55	93.10	01.03	100.48
60	5	99.40	97.24	89.01	13.40	109.25
80	7	97.12	101.14	100.64	08.34	100.50
<hr/>						
ALL						
10/01/2013 To 09/30/2016	133	99.29	101.49	92.01	10.73	110.30

## *Level of Value*

Based on analysis of all available information, the level of value for the commercial class of real property in Scotts Bluff County is 99%.

# 2017 Agricultural Correlation for Scotts Bluff County

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## *Assessment Actions*

For the current assessment year, the county assessor reviewed her agricultural sales study and concluded from her current statistical profile that her non-influenced agricultural market Area 3 was within acceptable range, as were two of the three land classifications (dry with only two sales did not provide enough information to warrant an adjustment). No adjustments were made to any land classification.

This would appear to contradict the information found on the 2017 County Abstract of Assessment for real property, Form 45 Compared with the 2016 Certificate of Taxes Levied Report that shows: a decrease to irrigated of about 2%, a less than ½% decrease to dry and a 7% decrease to grass. These figures result from a shift in the way the county's CAMA program recognizes unimproved land that consists of additional acres that were attached to rural residential (the 2016 abstract showed land and values for market areas 4501 and 4502—that are rural residential, and now have been removed from this year's abstract).

## *Description of Analysis*

Agricultural land in Scotts Bluff County is defined geographically by three market areas, based on topography, soil type, and primarily the geographic proximity to the cities of Scottsbluff, Gering and the North Platte River. Market Area 1 consists of the land located around the cities of Scottsbluff and Gering, and land values are influenced by buyers purchasing land for site use (residential and commercial) rather than purely agricultural use. Area 2 runs diagonally from west to east through the county and encompasses the North Platte River—including any accretion as well as any growth from the small towns. Both Areas 1 and 2 qualify for special value. Market Area 3 represents the non-influenced agricultural land within the county and would be comprised of all land not within the aforementioned market areas. This uninfluenced area is used for measurement purposes to describe the level of value for both agricultural land and land receiving special value, since the uninfluenced land is used by the county assessor to determine the values for special valuation.

The statistical sample reveals sixty-three qualified sales exhibiting two of the three measures of central tendency within range (the median and the mean, have less than one point difference). The median is stable whether the most extreme outlying sales on either end of the array are removed or not. However, the COD and PRD are influenced by the extreme outliers. Reviewing the profile by the 80% majority land use (MLU) by Market Area heading indicates irrigated and grass medians within acceptable range, and the dry with a statistically insignificant number of sales (at two). It should be noted that compared to its neighbors, in land use Scotts Bluff is first in irrigated use, and fourth in both dry and grassland use.

## *Assessment Practice Review*

The Division conducts an annual comprehensive review of assessment practices for each county. The purpose of the review is to examine the specific assessment practices of the county to ensure

## 2017 Agricultural Correlation for Scotts Bluff County

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that these produce uniform and proportionate valuation of all property. Any inconsistencies discovered are discussed with the assessor for further action.

One aspect of this review addresses both sales qualification and verification. Scotts Bluff County's sales verification process for agricultural sales contacting the buyer, seller, agent, etc., involved in the transaction by telephone, asking questions using an agricultural-specific questionnaire. The county assessor's philosophy is that all sales are deemed qualified unless proven otherwise by review and interview. Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. In summary, the non-qualified agricultural sales that occur in the non-influenced Area 3 are documented (almost all of the influenced Area 1 and 2 non-qualified are as well). Further, all sales were reviewed to ensure that those sales deemed qualified were not affected by non-agricultural influences or special factors that would cause a premium to be paid for the land. Therefore, the Division does not believe that any apparent bias existed in the qualification determination, and all arm's-length sales are made available for measurement.

The county was reviewed for the timely transmission of sales data and data accuracy. At this time, the sales are transmitted in a timely manner and are accurate.

The Division also examined the county's inspection and review cycle for agricultural land and improvements. Land use was last completely updated in 2009, since the separate Mapping Department in the county has within the last year obtained Beacon GIS, and has only at the beginning of the year notified the county assessor that land parcels can be checked for soil and acre information. However, the county assessor noted that there are parcel boundaries that have not been corrected, and the Mapping Department states that these will not be complete until August of the current year. Until that time, land use has been updated only during the protest period when all agricultural taxpayers who file a protest must provide a Farm Service Agency map. Obviously, this is not a systematic process and fully depends on the parcels protested. Since the county assessor has spent most of her time with the completion of the residential review cycle and entering the new commercial reappraisal data, she has made land use a priority for 2018. Agricultural dwellings are reviewed at the same time as the rural residential/suburban parcels. This was last completed during 2016.

The Division's review of agricultural market areas within the county was conducted to ensure that the areas defined are equally subject to economic forces that affect the value of land within the delineated areas. In summary, the market area analysis indicates that the county assessor has adequately identified market areas for the agricultural land class.

The final part of the assessment practices review addresses the identification of rural residential and recreational land apart from agricultural land within the county. The county assessor distinguishes among rural residential, recreational and agricultural land by the following factors: 1) if there is any agricultural/horticultural income generated from the land; 2) if there is

## 2017 Agricultural Correlation for Scotts Bluff County

participation in FSA programs; 3) if the land owner has a farm insurance policy; 4) if the majority land use is for wildlife habitat and 5) if there is little or no specialized agricultural equipment on the taxpayer's personal property schedule. Reviewing these five factors and continually monitoring these helps determine the definition of agricultural versus non-agricultural land.

### *Equalization*

Dwellings and outbuildings on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites.

For the non-influenced Area 3, it can be noted that two of the three measures of central tendency within range—and these differ by less than one point. The median is stable whether the most extreme outlying sales on either end of the array are removed or not. The COD and PRD are influenced by the extreme outliers. Reviewing the profile by subclass, irrigated and grass medians are within acceptable range, and the dry class has a statistically insignificant number of sales (at two). It is believed that the quality of assessment of agricultural land within the county in general compliance with generally accepted mass appraisal standards.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
3	63	71.53	71.23	61.28	25.26	116.24

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>    Irrigated    </u>						
County	38	70.87	75.18	64.77	26.41	116.07
3	38	70.87	75.18	64.77	26.41	116.07
<u>    Dry    </u>						
County	2	63.71	63.71	59.21	13.34	107.60
3	2	63.71	63.71	59.21	13.34	107.60
<u>    Grass    </u>						
County	7	75.19	75.42	78.05	07.12	96.63
3	7	75.19	75.42	78.05	07.12	96.63
<u>    ALL    </u>						
10/01/2013 To 09/30/2016	63	71.53	71.23	61.28	25.26	116.24

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Scotts Bluff County is 72%.



## 2017 Agricultural Correlation for Scotts Bluff County

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### *Special Valuation*

A review of agricultural land value in Scotts Bluff County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of market Area 3 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 72%.

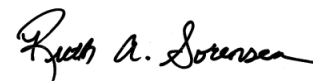
## 2017 Opinions of the Property Tax Administrator for Scotts Bluff County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	99	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	72	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2017 Commission Summary for ScottsBluff County

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### Residential Real Property - Current

Number of Sales	1211	Median	92.59
Total Sales Price	\$159,007,417	Mean	96.41
Total Adj. Sales Price	\$159,007,417	Wgt. Mean	91.44
Total Assessed Value	\$145,398,265	Average Assessed Value of the Base	\$83,522
Avg. Adj. Sales Price	\$131,303	Avg. Assessed Value	\$120,065

### Confidence Interval - Current

95% Median C.I	91.55 to 93.72
95% Wgt. Mean C.I	90.21 to 92.67
95% Mean C.I	94.64 to 98.18
% of Value of the Class of all Real Property Value in the County	51.81
% of Records Sold in the Study Period	7.68
% of Value Sold in the Study Period	11.04

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	1,159	93	93.49
2015	1,116	93	92.82
2014	1,040	93	92.64
2013	979	93	93.49

## 2017 Commission Summary for ScottsBluff County

### Commercial Real Property - Current

Number of Sales	133	Median	99.29
Total Sales Price	\$48,468,975	Mean	101.49
Total Adj. Sales Price	\$48,468,975	Wgt. Mean	92.01
Total Assessed Value	\$44,598,539	Average Assessed Value of the Base	\$273,812
Avg. Adj. Sales Price	\$364,428	Avg. Assessed Value	\$335,327

### Confidence Interval - Current

95% Median C.I	98.22 to 100.29
95% Wgt. Mean C.I	79.24 to 104.79
95% Mean C.I	98.28 to 104.70
% of Value of the Class of all Real Property Value in the County	23.94
% of Records Sold in the Study Period	5.98
% of Value Sold in the Study Period	7.33

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	153	92	92.22
2015	130	92	92.25
2014	99	94	93.67
2013	100	96	96.44

**79 Scottsbluff**

**PAD 2017 R&O Statistics (Using 2017 Values)**

**RESIDENTIAL**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 1,211  
 Total Sales Price : 159,007,417  
 Total Adj. Sales Price : 159,007,417  
 Total Assessed Value : 145,398,265  
 Avg. Adj. Sales Price : 131,303  
 Avg. Assessed Value : 120,065

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 96  
 COD : 21.13  
 PRD : 105.44

COV : 32.67  
 STD : 31.50  
 Avg. Abs. Dev : 19.56  
 MAX Sales Ratio : 355.29  
 MIN Sales Ratio : 29.09

95% Median C.I. : 91.55 to 93.72  
 95% Wgt. Mean C.I. : 90.21 to 92.67  
 95% Mean C.I. : 94.64 to 98.18

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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>Qtrts</u>											
01-OCT-14 To 31-DEC-14	119	96.23	101.55	95.04	22.81	106.85	45.27	312.10	90.11 to 100.68	121,617	115,583
01-JAN-15 To 31-MAR-15	132	94.58	102.62	92.14	23.57	111.37	45.80	283.10	92.14 to 100.72	129,576	119,391
01-APR-15 To 30-JUN-15	166	93.67	94.40	91.85	18.78	102.78	29.09	191.60	90.33 to 98.09	148,864	136,725
01-JUL-15 To 30-SEP-15	191	91.70	93.13	90.32	16.00	103.11	46.06	213.88	88.69 to 93.51	132,819	119,959
01-OCT-15 To 31-DEC-15	140	92.41	92.99	90.50	18.01	102.75	32.05	206.54	88.46 to 95.35	124,846	112,988
01-JAN-16 To 31-MAR-16	108	91.91	98.01	91.00	24.53	107.70	35.86	279.37	88.81 to 96.30	129,835	118,156
01-APR-16 To 30-JUN-16	185	92.10	96.64	91.96	23.91	105.09	36.85	355.29	85.66 to 94.66	125,433	115,348
01-JUL-16 To 30-SEP-16	170	90.56	95.21	89.90	22.64	105.91	34.35	326.16	84.39 to 93.94	133,208	119,749
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	608	93.54	97.19	92.00	19.92	105.64	29.09	312.10	92.06 to 94.65	134,303	123,557
01-OCT-15 To 30-SEP-16	603	91.68	95.63	90.85	22.31	105.26	32.05	355.29	89.73 to 93.31	128,277	116,543
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	629	92.83	95.43	91.17	18.89	104.67	29.09	283.10	91.92 to 93.99	134,598	122,713
<u>ALL</u>	1,211	92.59	96.41	91.44	21.13	105.44	29.09	355.29	91.55 to 93.72	131,303	120,065

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
15	546	92.63	96.84	91.15	21.13	106.24	32.05	267.30	91.08 to 93.87	118,430	107,949
20	302	92.22	94.48	91.92	15.76	102.79	46.75	213.88	89.73 to 93.94	143,117	131,560
30	22	93.21	119.41	83.03	57.03	143.82	52.90	355.29	62.02 to 172.83	33,446	27,769
40	61	94.25	97.79	92.13	28.74	106.14	34.35	326.16	77.22 to 101.92	78,110	71,965
50	36	98.41	107.14	102.27	26.96	104.76	29.09	225.16	90.03 to 108.95	82,350	84,216
60	23	92.91	108.39	96.10	38.53	112.79	54.61	289.75	72.75 to 100.49	68,670	65,991
70	19	97.36	98.52	97.69	14.94	100.85	58.98	137.25	86.17 to 112.25	77,121	75,339
81	72	92.25	98.14	91.75	20.52	106.96	51.81	283.10	87.14 to 97.82	152,103	139,560
82	127	92.60	88.72	89.93	18.94	98.65	35.86	191.60	86.96 to 96.00	223,646	201,126
83	3	53.44	66.31	59.41	44.78	111.61	36.85	108.65	N/A	86,333	51,287
<u>ALL</u>	1,211	92.59	96.41	91.44	21.13	105.44	29.09	355.29	91.55 to 93.72	131,303	120,065

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,211	92.59	96.41	91.44	21.13	105.44	29.09	355.29	91.55 to 93.72	131,303	120,065
06											
07											
<u>ALL</u>	1,211	92.59	96.41	91.44	21.13	105.44	29.09	355.29	91.55 to 93.72	131,303	120,065

**79 Scottsbluff**

**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

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 Avg. Adj. Sales Price : 131,303  
 Avg. Assessed Value : 120,065

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 96  
 COD : 21.13  
 PRD : 105.44

COV : 32.67  
 STD : 31.50  
 Avg. Abs. Dev : 19.56  
 MAX Sales Ratio : 355.29  
 MIN Sales Ratio : 29.09

95% Median C.I. : 91.55 to 93.72  
 95% Wgt. Mean C.I. : 90.21 to 92.67  
 95% Mean C.I. : 94.64 to 98.18

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	4	262.99	264.49	272.36	26.32	97.11	176.67	355.29	N/A	3,438	9,362	
Less Than 15,000	14	145.56	173.33	153.20	50.23	113.14	32.05	355.29	100.00 to 312.10	7,897	12,099	
Less Than 30,000	52	132.84	152.14	143.76	42.10	105.83	32.05	355.29	105.16 to 174.76	18,840	27,083	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1,207	92.52	95.86	91.43	20.59	104.85	29.09	326.16	91.42 to 93.65	131,726	120,431	
Greater Than 14,999	1,197	92.49	95.51	91.40	20.26	104.50	29.09	289.75	91.39 to 93.62	132,746	121,327	
Greater Than 29,999	1,159	92.14	93.91	91.12	19.00	103.06	29.09	289.75	90.76 to 93.15	136,348	124,236	
<u>Incremental Ranges</u>												
0 TO 4,999	4	262.99	264.49	272.36	26.32	97.11	176.67	355.29	N/A	3,438	9,362	
5,000 TO 14,999	10	118.75	136.87	136.27	40.47	100.44	32.05	326.16	91.05 to 181.84	9,681	13,193	
15,000 TO 29,999	38	126.87	144.34	142.55	39.09	101.26	52.90	279.37	99.51 to 174.76	22,871	32,604	
30,000 TO 59,999	154	107.18	112.12	108.92	29.56	102.94	34.35	289.75	100.00 to 112.40	45,541	49,602	
60,000 TO 99,999	301	92.83	95.23	94.53	21.77	100.74	29.09	225.16	89.39 to 95.07	78,784	74,476	
100,000 TO 149,999	344	89.95	89.66	89.76	15.22	99.89	39.87	173.36	88.27 to 92.10	125,813	112,934	
150,000 TO 249,999	256	90.73	88.91	88.97	12.83	99.93	44.20	144.68	88.03 to 92.60	188,224	167,463	
250,000 TO 499,999	93	92.32	88.73	88.13	12.63	100.68	44.92	116.92	85.66 to 93.94	311,561	274,567	
500,000 TO 999,999	11	94.49	96.38	97.37	15.39	98.98	61.17	126.21	80.72 to 119.14	623,636	607,229	
1,000,000 +												
<u>ALL</u>	1,211	92.59	96.41	91.44	21.13	105.44	29.09	355.29	91.55 to 93.72	131,303	120,065	

**79 Scottsbluff**

**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 133  
 Total Sales Price : 48,468,975  
 Total Adj. Sales Price : 48,468,975  
 Total Assessed Value : 44,598,539  
 Avg. Adj. Sales Price : 364,428  
 Avg. Assessed Value : 335,327

MEDIAN : 99  
 WGT. MEAN : 92  
 MEAN : 101  
 COD : 10.73  
 PRD : 110.30

COV : 18.60  
 STD : 18.88  
 Avg. Abs. Dev : 10.65  
 MAX Sales Ratio : 191.81  
 MIN Sales Ratio : 39.22

95% Median C.I. : 98.22 to 100.29  
 95% Wgt. Mean C.I. : 79.24 to 104.79  
 95% Mean C.I. : 98.28 to 104.70

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	11	98.22	96.48	98.74	07.68	97.71	63.06	114.22	92.54 to 104.94	129,318	127,684
01-JAN-14 To 31-MAR-14	10	100.21	102.84	96.99	16.61	106.03	55.92	153.62	79.37 to 132.07	347,450	336,991
01-APR-14 To 30-JUN-14	18	98.88	107.67	109.79	12.60	98.07	90.99	190.50	95.80 to 111.27	145,094	159,304
01-JUL-14 To 30-SEP-14	5	100.65	102.23	101.40	05.40	100.82	93.89	116.82	N/A	2,562,169	2,598,106
01-OCT-14 To 31-DEC-14	12	100.87	101.50	50.68	13.86	200.28	39.22	140.40	97.05 to 116.17	526,615	266,892
01-JAN-15 To 31-MAR-15	7	102.45	106.90	96.23	09.42	111.09	93.54	126.76	93.54 to 126.76	513,634	494,283
01-APR-15 To 30-JUN-15	10	93.11	95.43	91.77	08.04	103.99	83.51	125.62	83.57 to 98.91	193,873	177,912
01-JUL-15 To 30-SEP-15	15	100.00	101.27	98.61	06.20	102.70	91.17	149.74	93.59 to 101.03	244,747	241,347
01-OCT-15 To 31-DEC-15	11	98.51	99.43	97.63	04.31	101.84	91.94	114.07	92.42 to 103.52	174,045	169,927
01-JAN-16 To 31-MAR-16	7	103.28	97.39	73.98	10.21	131.64	53.63	112.81	53.63 to 112.81	415,929	307,684
01-APR-16 To 30-JUN-16	14	99.99	109.46	113.01	14.65	96.86	88.49	191.81	92.09 to 116.98	341,654	386,107
01-JUL-16 To 30-SEP-16	13	97.13	93.25	82.09	11.40	113.59	68.64	115.67	79.28 to 102.61	231,965	190,431
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	44	99.10	103.16	101.54	11.59	101.60	55.92	190.50	97.33 to 102.03	461,808	468,919
01-OCT-14 To 30-SEP-15	44	99.18	100.90	77.70	09.78	129.86	39.22	149.74	96.50 to 101.03	352,835	274,137
01-OCT-15 To 30-SEP-16	45	99.37	100.45	94.29	10.82	106.53	53.63	191.81	97.19 to 102.61	280,549	264,535
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	45	100.02	104.35	88.95	13.12	117.31	39.22	190.50	97.88 to 102.03	560,365	498,458
01-JAN-15 To 31-DEC-15	43	98.44	100.36	96.48	07.10	104.02	83.51	149.74	96.09 to 100.29	258,602	249,500
<u>ALL</u>	133	99.29	101.49	92.01	10.73	110.30	39.22	191.81	98.22 to 100.29	364,428	335,327

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
15	75	98.91	99.13	89.70	08.41	110.51	39.22	190.50	98.17 to 100.40	465,541	417,590
20	30	100.04	105.70	101.78	13.21	103.85	55.92	153.62	97.81 to 103.37	188,746	192,107
30	1	125.13	125.13	125.13	00.00	100.00	125.13	125.13	N/A	60,000	75,080
40	12	97.43	107.71	80.85	18.86	133.22	68.64	191.81	92.54 to 116.82	176,170	142,432
50	3	92.92	93.55	93.10	01.03	100.48	92.42	95.30	N/A	52,000	48,414
60	5	99.40	97.24	89.01	13.40	109.25	63.06	124.25	N/A	16,800	14,954
80	7	97.12	101.14	100.64	08.34	100.50	91.17	112.81	91.17 to 112.81	782,427	787,399
<u>ALL</u>	133	99.29	101.49	92.01	10.73	110.30	39.22	191.81	98.22 to 100.29	364,428	335,327



**79 Scottsbluff**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 133  
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Total Assessed Value : 44,598,539  
Avg. Adj. Sales Price : 364,428  
Avg. Assessed Value : 335,327

MEDIAN : 99  
WGT. MEAN : 92  
MEAN : 101  
COD : 10.73  
PRD : 110.30

COV : 18.60  
STD : 18.88  
Avg. Abs. Dev : 10.65  
MAX Sales Ratio : 191.81  
MIN Sales Ratio : 39.22

95% Median C.I. : 98.22 to 100.29  
95% Wgt. Mean C.I. : 79.24 to 104.79  
95% Mean C.I. : 98.28 to 104.70

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	132	99.10	101.34	91.92	10.65	110.25	39.22	191.81	98.22 to 100.10	366,053	336,478
04	1	122.28	122.28	122.28	00.00	100.00	122.28	122.28	N/A	150,000	183,426
<u>ALL</u>	133	99.29	101.49	92.01	10.73	110.30	39.22	191.81	98.22 to 100.29	364,428	335,327

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	124.25	124.25	124.25	00.00	100.00	124.25	124.25	N/A	4,000	4,970
Less Than 15,000	3	102.45	108.70	106.24	08.08	102.32	99.40	124.25	N/A	6,333	6,728
Less Than 30,000	10	102.87	107.15	107.45	15.00	99.72	63.06	149.74	95.30 to 132.07	19,650	21,113
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	132	99.10	101.32	92.01	10.64	110.12	39.22	191.81	98.22 to 100.10	367,159	337,830
Greater Than 14,999	130	98.91	101.33	92.01	10.79	110.13	39.22	191.81	98.17 to 100.10	372,692	342,910
Greater Than 29,999	123	98.91	101.03	91.95	10.31	109.87	39.22	191.81	97.88 to 100.05	392,459	360,873
<u>Incremental Ranges</u>											
0 TO 4,999	1	124.25	124.25	124.25	00.00	100.00	124.25	124.25	N/A	4,000	4,970
5,000 TO 14,999	2	100.93	100.93	101.43	01.52	99.51	99.40	102.45	N/A	7,500	7,608
15,000 TO 29,999	7	103.28	106.48	107.57	17.79	98.99	63.06	149.74	63.06 to 149.74	25,357	27,278
30,000 TO 59,999	15	96.31	103.55	102.72	12.70	100.81	79.28	191.81	92.42 to 102.73	45,533	46,771
60,000 TO 99,999	22	100.07	102.00	101.59	05.98	100.40	91.17	125.13	97.44 to 103.39	76,599	77,813
100,000 TO 149,999	24	99.96	105.15	104.62	09.39	100.51	69.71	153.62	98.36 to 103.85	121,772	127,393
150,000 TO 249,999	33	98.85	101.94	101.13	12.27	100.80	55.92	190.50	93.59 to 102.76	191,132	193,295
250,000 TO 499,999	15	98.22	97.06	97.27	06.79	99.78	83.51	112.81	88.99 to 100.65	328,290	319,336
500,000 TO 999,999	5	98.91	97.93	98.01	02.05	99.92	91.94	100.40	N/A	788,000	772,291
1,000,000 +	9	97.78	88.53	85.89	21.47	103.07	39.22	131.41	53.63 to 112.70	3,090,009	2,654,033
<u>ALL</u>	133	99.29	101.49	92.01	10.73	110.30	39.22	191.81	98.22 to 100.29	364,428	335,327

**79 Scottsbluff**

**COMMERCIAL**

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Qualified

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 MEAN : 101  
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 PRD : 110.30

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 Avg. Abs. Dev : 10.65  
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 MIN Sales Ratio : 39.22

95% Median C.I. : 98.22 to 100.29  
 95% Wgt. Mean C.I. : 79.24 to 104.79  
 95% Mean C.I. : 98.28 to 104.70

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	3	112.81	109.95	110.43	05.00	99.57	100.05	116.98	N/A	261,667	288,971
300	5	99.49	98.30	97.91	01.73	100.40	93.54	100.29	N/A	197,000	192,890
306	1	112.72	112.72	112.72	00.00	100.00	112.72	112.72	N/A	80,000	90,177
319	1	68.64	68.64	68.64	00.00	100.00	68.64	68.64	N/A	1,425,642	978,597
326	2	100.18	100.18	99.29	01.33	100.90	98.85	101.50	N/A	135,000	134,040
341	1	100.40	100.40	100.40	00.00	100.00	100.40	100.40	N/A	900,000	903,590
343	2	100.34	100.34	99.70	07.93	100.64	92.38	108.29	N/A	222,375	221,715
344	16	103.01	111.25	106.87	12.00	104.10	91.62	190.50	99.82 to 112.70	949,356	1,014,539
346	1	98.36	98.36	98.36	00.00	100.00	98.36	98.36	N/A	100,000	98,360
349	3	98.37	83.81	68.37	15.52	122.58	53.63	99.44	N/A	898,333	614,235
350	3	94.71	93.37	87.08	06.47	107.22	83.51	101.90	N/A	205,667	179,097
352	24	99.10	102.58	99.85	09.16	102.73	79.37	153.62	97.81 to 103.05	279,721	279,315
353	9	96.50	93.85	53.55	13.55	175.26	39.22	125.62	91.94 to 107.66	781,711	418,589
384	3	93.58	106.02	102.45	14.13	103.48	92.42	132.07	N/A	40,333	41,321
386	5	97.12	94.56	82.02	14.75	115.29	55.92	124.25	N/A	124,600	102,197
405	1	93.89	93.89	93.89	00.00	100.00	93.89	93.89	N/A	228,000	214,079
406	2	98.89	98.89	98.12	01.78	100.78	97.13	100.64	N/A	115,000	112,839
407	1	107.00	107.00	107.00	00.00	100.00	107.00	107.00	N/A	418,000	447,272
412	1	97.78	97.78	97.78	00.00	100.00	97.78	97.78	N/A	1,450,000	1,417,765
423	1	93.88	93.88	93.88	00.00	100.00	93.88	93.88	N/A	250,000	234,711
426	3	96.31	111.49	93.11	21.22	119.74	88.42	149.74	N/A	138,667	129,109
441	1	125.13	125.13	125.13	00.00	100.00	125.13	125.13	N/A	60,000	75,080
442	1	114.22	114.22	114.22	00.00	100.00	114.22	114.22	N/A	92,500	105,653
458	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	40,000	38,818
459	5	93.59	95.93	95.82	03.90	100.11	90.99	101.79	N/A	147,700	141,528
470	2	90.87	90.87	91.09	00.44	99.76	90.47	91.27	N/A	112,500	102,475
471	11	101.70	100.40	94.82	06.79	105.88	83.57	116.82	92.54 to 114.07	344,085	326,262
490	1	116.17	116.17	116.17	00.00	100.00	116.17	116.17	N/A	70,380	81,760
494	2	98.74	98.74	99.49	01.30	99.25	97.46	100.02	N/A	187,750	186,788
511	1	91.47	91.47	91.47	00.00	100.00	91.47	91.47	N/A	55,000	50,307
526	1	115.67	115.67	115.67	00.00	100.00	115.67	115.67	N/A	104,000	120,300
528	11	101.09	111.14	106.43	13.05	104.43	96.24	191.81	97.44 to 126.76	98,112	104,419
531	1	100.65	100.65	100.65	00.00	100.00	100.65	100.65	N/A	348,845	351,105
532	1	93.24	93.24	93.24	00.00	100.00	93.24	93.24	N/A	35,000	32,635
552	1	97.33	97.33	97.33	00.00	100.00	97.33	97.33	N/A	102,500	99,760
554	3	69.71	85.02	97.78	28.32	86.95	63.06	122.28	N/A	91,667	89,635
555	1	79.28	79.28	79.28	00.00	100.00	79.28	79.28	N/A	40,000	31,712

79 Scottsbluff

COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 133  
 Total Sales Price : 48,468,975  
 Total Adj. Sales Price : 48,468,975  
 Total Assessed Value : 44,598,539  
 Avg. Adj. Sales Price : 364,428  
 Avg. Assessed Value : 335,327

MEDIAN : 99  
 WGT. MEAN : 92  
 MEAN : 101  
 COD : 10.73  
 PRD : 110.30

COV : 18.60  
 STD : 18.88  
 Avg. Abs. Dev : 10.65  
 MAX Sales Ratio : 191.81  
 MIN Sales Ratio : 39.22

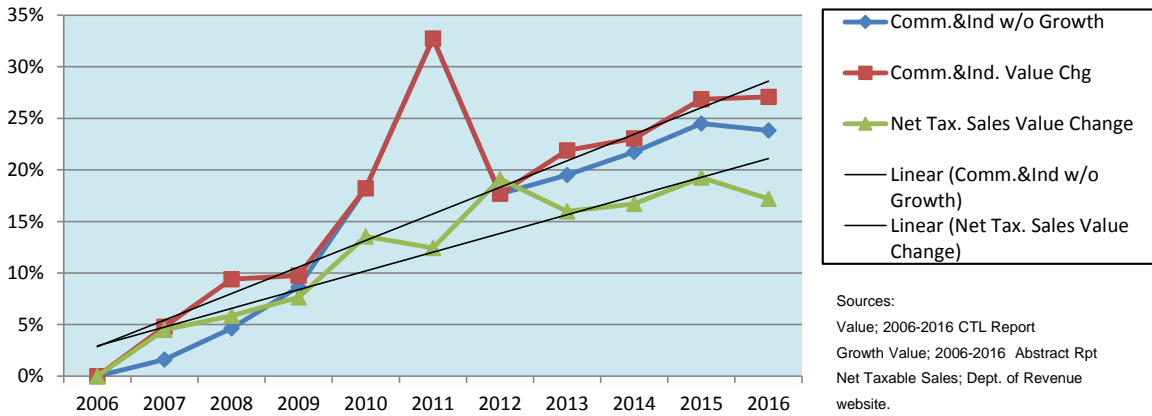
95% Median C.I. : 98.22 to 100.29  
 95% Wgt. Mean C.I. : 79.24 to 104.79  
 95% Mean C.I. : 98.28 to 104.70

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ALL	133	99.29	101.49	92.01	10.73	110.30	39.22	191.81	98.22 to 100.29	364,428	335,327
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### 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
2006	\$ 364,330,888	\$ 15,741,911	4.32%	\$ 348,588,977	-	\$ 400,501,941	-
2007	\$ 381,748,011	\$ 11,593,760	3.04%	\$ 370,154,251	1.60%	\$ 418,483,819	4.49%
2008	\$ 398,566,852	\$ 17,360,283	4.36%	\$ 381,206,569	-0.14%	\$ 423,976,407	1.31%
2009	\$ 399,872,969	\$ 4,004,134	1.00%	\$ 395,868,835	-0.68%	\$ 431,089,199	1.68%
2010	\$ 430,660,276	\$ -	0.00%	\$ 430,660,276	7.70%	\$ 454,767,473	5.49%
2011	\$ 483,625,525	\$ -	0.00%	\$ 483,625,525	12.30%	\$ 450,324,680	-0.98%
2012	\$ 428,810,080	\$ 134,528	0.03%	\$ 428,675,552	-11.36%	\$ 477,008,753	5.93%
2013	\$ 444,058,783	\$ 8,671,237	1.95%	\$ 435,387,546	1.53%	\$ 464,473,562	-2.63%
2014	\$ 448,341,078	\$ 4,808,410	1.07%	\$ 443,532,668	-0.12%	\$ 467,408,632	0.63%
2015	\$ 462,158,754	\$ 8,575,467	1.86%	\$ 453,583,287	1.17%	\$ 477,620,744	2.18%
2016	\$ 463,020,127	\$ 11,839,741	2.56%	\$ 451,180,386	-2.38%	\$ 469,373,408	-1.73%
<b>Ann %chg</b>	2.43%			<b>Average</b>	<b>0.96%</b>	<b>1.98%</b>	<b>1.64%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	1.60%	4.78%	4.49%
2008	4.63%	9.40%	5.86%
2009	8.66%	9.76%	7.64%
2010	18.21%	18.21%	13.55%
2011	32.74%	32.74%	12.44%
2012	17.66%	17.70%	19.10%
2013	19.50%	21.88%	15.97%
2014	21.74%	23.06%	16.71%
2015	24.50%	26.85%	19.26%
2016	23.84%	27.09%	17.20%

County Number	79
County Name	Scotts Bluff

**79 Scottsbluff**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 63  
Total Sales Price : 23,135,499  
Total Adj. Sales Price : 23,135,499  
Total Assessed Value : 14,178,450  
Avg. Adj. Sales Price : 367,230  
Avg. Assessed Value : 225,055

MEDIAN : 72  
WGT. MEAN : 61  
MEAN : 71  
COD : 25.26  
PRD : 116.24

COV : 34.70  
STD : 24.72  
Avg. Abs. Dev : 18.07  
MAX Sales Ratio : 159.68  
MIN Sales Ratio : 26.97

95% Median C.I. : 66.18 to 76.80  
95% Wgt. Mean C.I. : 55.28 to 67.29  
95% Mean C.I. : 65.13 to 77.33

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-13 To 31-DEC-13	2	74.08	74.08	78.12	09.75	94.83	66.86	81.29	N/A	227,500	177,728	
01-JAN-14 To 31-MAR-14	7	69.86	68.65	61.63	18.54	111.39	45.17	89.04	45.17 to 89.04	431,786	266,101	
01-APR-14 To 30-JUN-14	9	66.18	61.83	57.46	22.29	107.61	29.11	93.73	29.19 to 74.09	286,950	164,893	
01-JUL-14 To 30-SEP-14	2	59.99	59.99	57.61	15.00	104.13	50.99	68.98	N/A	178,000	102,547	
01-OCT-14 To 31-DEC-14	1	40.94	40.94	40.94	00.00	100.00	40.94	40.94	N/A	1,250,000	511,705	
01-JAN-15 To 31-MAR-15	8	85.53	88.86	74.17	32.27	119.81	46.55	159.68	46.55 to 159.68	312,319	231,657	
01-APR-15 To 30-JUN-15	6	63.30	67.83	50.71	35.78	133.76	41.68	106.45	41.68 to 106.45	562,500	285,235	
01-JUL-15 To 30-SEP-15	5	79.96	74.54	66.77	20.52	111.64	37.36	100.16	N/A	450,349	300,696	
01-OCT-15 To 31-DEC-15	4	72.30	85.20	78.75	39.43	108.19	50.87	145.34	N/A	330,695	260,411	
01-JAN-16 To 31-MAR-16	4	52.86	56.21	53.29	17.67	105.48	44.43	74.71	N/A	431,559	229,992	
01-APR-16 To 30-JUN-16	7	79.14	71.41	62.63	14.47	114.02	38.78	87.02	38.78 to 87.02	367,075	229,917	
01-JUL-16 To 30-SEP-16	8	76.00	73.17	64.92	14.91	112.71	26.97	92.48	26.97 to 92.48	215,702	140,036	
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	20	67.92	65.26	60.90	19.11	107.16	29.11	93.73	55.21 to 72.80	320,803	195,365	
01-OCT-14 To 30-SEP-15	20	77.84	76.58	59.52	31.31	128.66	37.36	159.68	50.87 to 90.47	468,765	278,992	
01-OCT-15 To 30-SEP-16	23	74.99	71.78	63.88	21.14	112.37	26.97	145.34	61.57 to 82.09	319,311	203,970	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	19	66.63	63.05	56.35	21.39	111.89	29.11	93.73	48.21 to 72.80	379,529	213,871	
01-JAN-15 To 31-DEC-15	23	79.96	79.63	64.67	30.58	123.13	37.36	159.68	54.29 to 90.47	410,786	265,643	
<u>ALL</u>	63	71.53	71.23	61.28	25.26	116.24	26.97	159.68	66.18 to 76.80	367,230	225,055	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
3	63	71.53	71.23	61.28	25.26	116.24	26.97	159.68	66.18 to 76.80	367,230	225,055	
<u>ALL</u>	63	71.53	71.23	61.28	25.26	116.24	26.97	159.68	66.18 to 76.80	367,230	225,055	

**79 Scottsbluff**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 63  
 Total Sales Price : 23,135,499  
 Total Adj. Sales Price : 23,135,499  
 Total Assessed Value : 14,178,450  
 Avg. Adj. Sales Price : 367,230  
 Avg. Assessed Value : 225,055

MEDIAN : 72  
 WGT. MEAN : 61  
 MEAN : 71  
 COD : 25.26  
 PRD : 116.24

COV : 34.70  
 STD : 24.72  
 Avg. Abs. Dev : 18.07  
 MAX Sales Ratio : 159.68  
 MIN Sales Ratio : 26.97

95% Median C.I. : 66.18 to 76.80  
 95% Wgt. Mean C.I. : 55.28 to 67.29  
 95% Mean C.I. : 65.13 to 77.33

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	17	70.21	74.18	62.05	24.83	119.55	41.68	159.68	56.39 to 85.99	417,871	259,289
3	17	70.21	74.18	62.05	24.83	119.55	41.68	159.68	56.39 to 85.99	417,871	259,289
<b>Dry</b>											
County	1	55.21	55.21	55.21	00.00	100.00	55.21	55.21	N/A	195,000	107,669
3	1	55.21	55.21	55.21	00.00	100.00	55.21	55.21	N/A	195,000	107,669
<b>Grass</b>											
County	6	76.00	76.85	79.48	06.38	96.69	68.00	87.02	68.00 to 87.02	131,079	104,177
3	6	76.00	76.85	79.48	06.38	96.69	68.00	87.02	68.00 to 87.02	131,079	104,177
<b>ALL</b>	<b>63</b>	<b>71.53</b>	<b>71.23</b>	<b>61.28</b>	<b>25.26</b>	<b>116.24</b>	<b>26.97</b>	<b>159.68</b>	<b>66.18 to 76.80</b>	<b>367,230</b>	<b>225,055</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	38	70.87	75.18	64.77	26.41	116.07	38.78	159.68	63.63 to 82.09	415,560	269,167
3	38	70.87	75.18	64.77	26.41	116.07	38.78	159.68	63.63 to 82.09	415,560	269,167
<b>Dry</b>											
County	2	63.71	63.71	59.21	13.34	107.60	55.21	72.20	N/A	127,500	75,494
3	2	63.71	63.71	59.21	13.34	107.60	55.21	72.20	N/A	127,500	75,494
<b>Grass</b>											
County	7	75.19	75.42	78.05	07.12	96.63	66.86	87.02	66.86 to 87.02	126,639	98,846
3	7	75.19	75.42	78.05	07.12	96.63	66.86	87.02	66.86 to 87.02	126,639	98,846
<b>ALL</b>	<b>63</b>	<b>71.53</b>	<b>71.23</b>	<b>61.28</b>	<b>25.26</b>	<b>116.24</b>	<b>26.97</b>	<b>159.68</b>	<b>66.18 to 76.80</b>	<b>367,230</b>	<b>225,055</b>

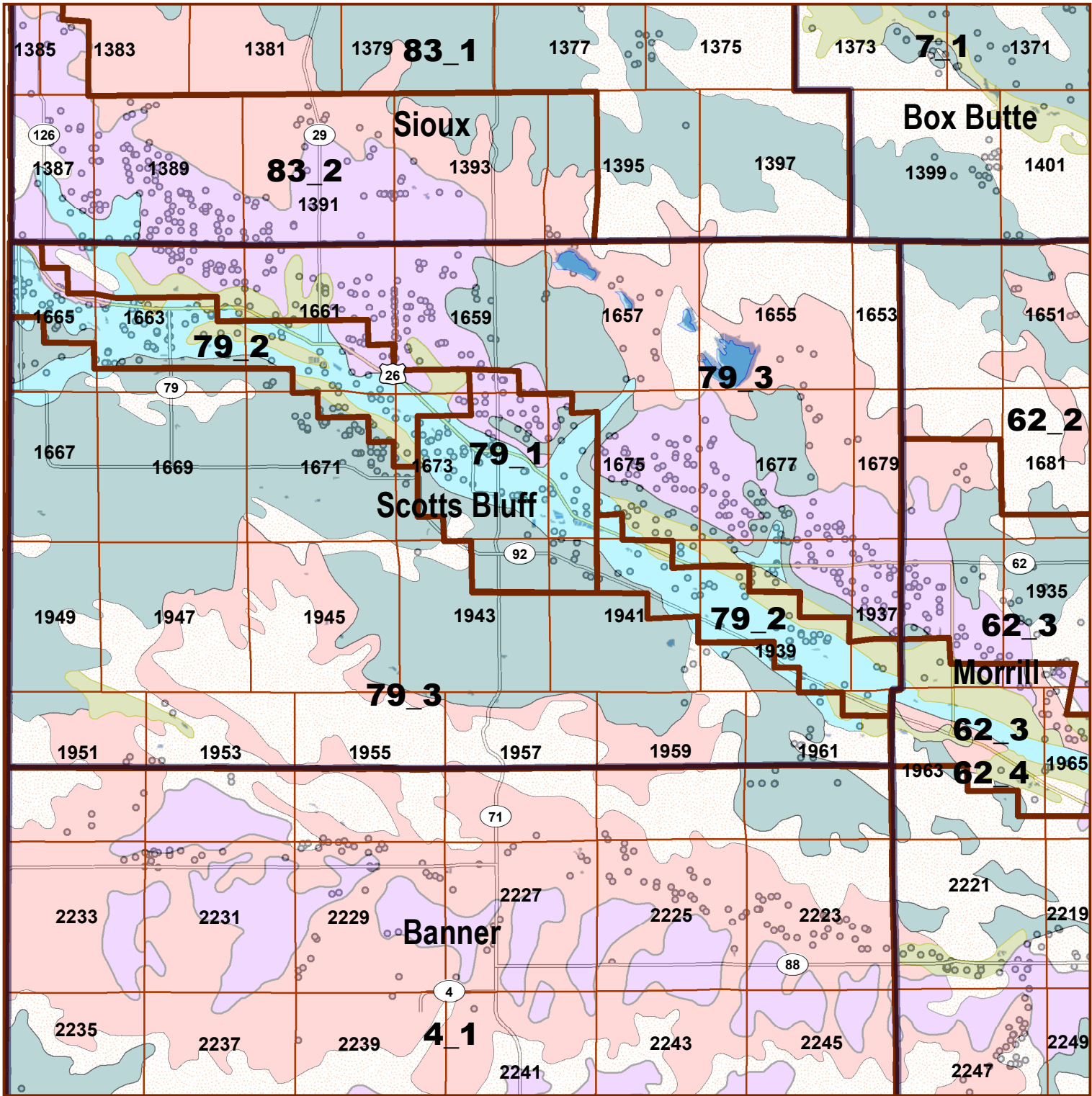
## Scotts Bluff County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>ScottsBluff</b>	3	n/a	n/a	2,675	2,675	2,090	1,630	1,630	1,630	<b>2,297</b>
<b>Sioux</b>	1	n/a	1,350	1,270	1,270	1,220	1,220	1,180	1,180	<b>1,232</b>
<b>Sioux</b>	2	n/a	2,200	2,190	2,190	n/a	2,175	2,165	2,165	<b>2,178</b>
<b>Box Butte</b>	1	n/a	2,974	2,691	2,993	2,609	3,021	3,025	3,031	<b>3,010</b>
<b>Morrill</b>	2	n/a	2,100	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
<b>Morrill</b>	3	n/a	2,300	2,300	2,300	2,195	2,195	2,195	2,195	<b>2,249</b>
<b>Morrill</b>	4	n/a	2,300	2,300	2,300	2,195	2,195	2,195	2,195	<b>2,234</b>
<b>Banner</b>	1	n/a	2,000	1,900	1,800	1,800	1,800	1,600	1,292	<b>1,734</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>ScottsBluff</b>	3	n/a	n/a	465	465	410	385	385	350	<b>427</b>
<b>Sioux</b>	1	n/a	600	495	450	435	435	430	410	<b>458</b>
<b>Sioux</b>	2	n/a	n/a	390	390	n/a	380	370	370	<b>383</b>
<b>Box Butte</b>	1	n/a	415	n/a	415	415	415	415	415	<b>415</b>
<b>Morrill</b>	2	n/a	480	n/a	440	n/a	425	425	425	<b>437</b>
<b>Morrill</b>	3	n/a	525	525	475	475	475	475	475	<b>487</b>
<b>Morrill</b>	4	n/a	555	555	555	n/a	495	495	495	<b>510</b>
<b>Banner</b>	1	n/a	550	530	530	490	440	420	410	<b>504</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>ScottsBluff</b>	3	n/a	n/a	345	345	340	340	340	340	<b>341</b>
<b>Sioux</b>	1	n/a	440	425	425	420	420	400	375	<b>396</b>
<b>Sioux</b>	2	n/a	440	420	420	410	410	400	400	<b>403</b>
<b>Box Butte</b>	1	n/a	320	320	320	320	320	320	320	<b>320</b>
<b>Morrill</b>	2	n/a	385	385	385	n/a	385	385	385	<b>385</b>
<b>Morrill</b>	3	n/a	460	450	410	375	375	375	375	<b>380</b>
<b>Morrill</b>	4	n/a	450	450	416	375	375	380	419	<b>399</b>
<b>Banner</b>	1	n/a	470	460	430	410	400	390	348	<b>380</b>

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



**Legend**

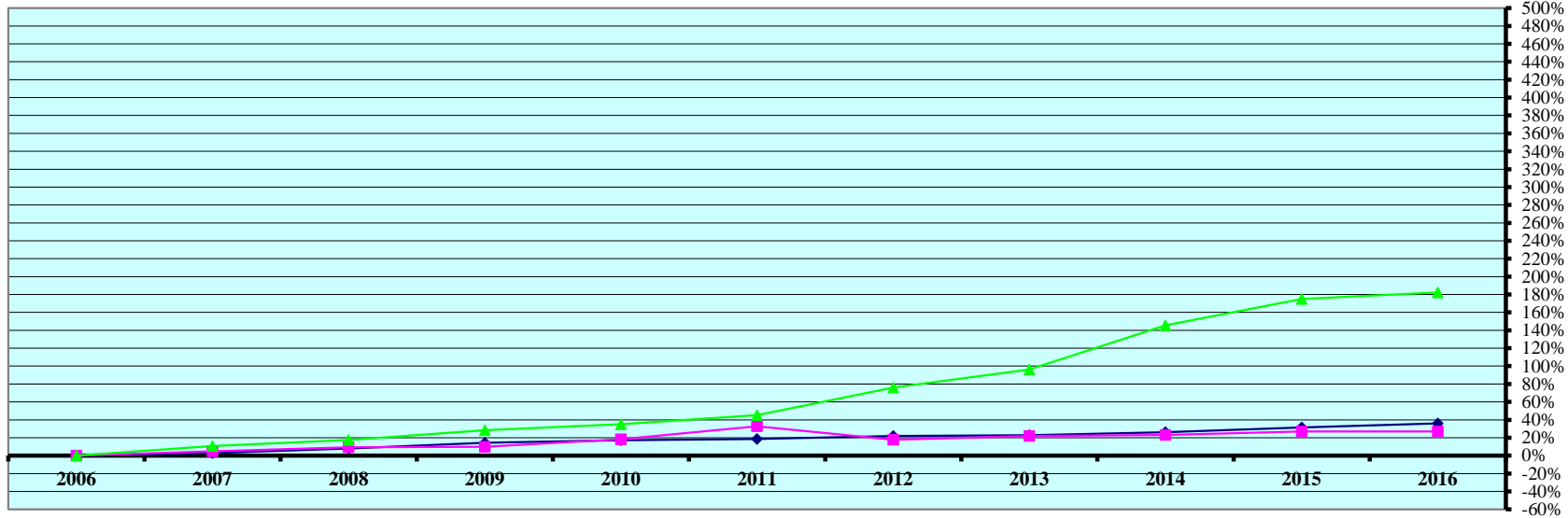
- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Scotts Bluff County Map





### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	944,284,874	--	--	--	364,330,888	--	--	--	175,004,547	--	--	--
2007	972,357,373	28,072,499	2.97%	2.97%	381,748,011	17,417,123	4.78%	4.78%	193,639,056	18,634,509	10.65%	10.65%
2008	1,018,081,006	45,723,633	4.70%	7.82%	398,566,852	16,818,841	4.41%	9.40%	205,760,884	12,121,828	6.26%	17.57%
2009	1,081,017,106	62,936,100	6.18%	14.48%	399,872,969	1,306,117	0.33%	9.76%	224,714,891	18,954,007	9.21%	28.41%
2010	1,106,949,792	25,932,686	2.40%	17.23%	430,660,276	30,787,307	7.70%	18.21%	236,550,313	11,835,422	5.27%	35.17%
2011	1,119,472,693	12,522,901	1.13%	18.55%	483,625,525	52,965,249	12.30%	32.74%	254,126,959	17,576,646	7.43%	45.21%
2012	1,150,513,682	31,040,989	2.77%	21.84%	428,810,080	-54,815,445	-11.33%	17.70%	308,045,094	53,918,135	21.22%	76.02%
2013	1,159,935,620	9,421,938	0.82%	22.84%	444,058,783	15,248,703	3.56%	21.88%	343,465,677	35,420,583	11.50%	96.26%
2014	1,190,448,673	30,513,053	2.63%	26.07%	448,341,078	4,282,295	0.96%	23.06%	429,543,255	86,077,578	25.06%	145.45%
2015	1,240,578,930	50,130,257	4.21%	31.38%	462,158,754	13,817,676	3.08%	26.85%	481,289,574	51,746,319	12.05%	175.02%
2016	1,284,264,156	43,685,226	3.52%	36.00%	463,020,127	861,373	0.19%	27.09%	494,105,008	12,815,434	2.66%	182.34%

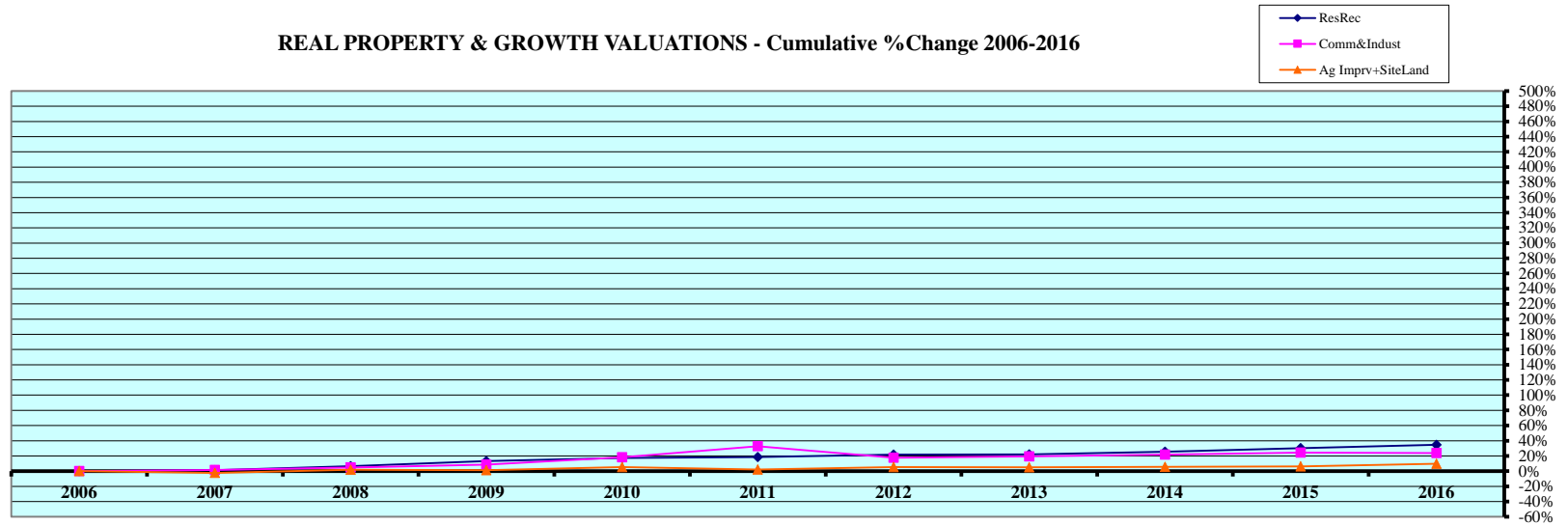
Rate Annual %chg: Residential & Recreational **3.12%** Commercial & Industrial **2.43%** Agricultural Land **10.94%**

Cnty# **79**  
County **SCOTTS BLUFF**

CHART 1 EXHIBIT 79B Page 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2006	944,284,874	11,310,562	1.20%	932,974,312	--	--	364,330,888	15,741,911	4.32%	348,588,977	--	--	
2007	972,357,373	14,905,372	1.53%	957,452,001	1.39%	1.39%	381,748,011	11,593,760	3.04%	370,154,251	1.60%	1.60%	
2008	1,018,081,006	13,496,652	1.33%	1,004,584,354	3.31%	6.39%	398,566,852	17,360,283	4.36%	381,206,569	-0.14%	4.63%	
2009	1,081,017,106	11,885,226	1.10%	1,069,131,880	5.01%	13.22%	399,872,969	4,004,134	1.00%	395,868,835	-0.68%	8.66%	
2010	1,106,949,792	0	0.00%	1,106,949,792	2.40%	17.23%	430,660,276	0	0.00%	430,660,276	7.70%	18.21%	
2011	1,119,472,693	307,967	0.03%	1,119,164,726	1.10%	18.52%	483,625,525	0	0.00%	483,625,525	12.30%	32.74%	
2012	1,150,513,682	0	0.00%	1,150,513,682	2.77%	21.84%	428,810,080	134,528	0.03%	428,675,552	-11.36%	17.66%	
2013	1,159,935,620	8,025,214	0.69%	1,151,910,406	0.12%	21.99%	444,058,783	8,671,237	1.95%	435,387,546	1.53%	19.50%	
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	2.26%	25.61%	448,341,078	4,808,410	1.07%	443,532,668	-0.12%	21.74%	
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	30.28%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	24.50%	
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	34.67%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	23.84%	
Rate Ann%chg	3.12%					2.42%	2.43%					C & I w/o growth	0.96%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value						
2006	91,081,362	22,703,865	113,785,227	4,212,270	3.70%	109,572,957	--	--	
2007	90,738,848	24,785,846	115,524,694	4,463,548	3.86%	111,061,146	-2.39%	-2.39%	
2008	98,251,143	19,803,920	118,055,063	2,176,035	1.84%	115,879,028	0.31%	1.84%	
2009	94,627,912	22,952,557	117,580,469	2,254,208	1.92%	115,326,261	-2.31%	1.35%	
2010	93,960,640	25,881,706	119,842,346	0	0.00%	119,842,346	1.92%	5.32%	
2011	91,129,790	25,017,144	116,146,934	0	0.00%	116,146,934	-3.08%	2.08%	
2012	91,951,955	27,944,259	119,896,214	0	0.00%	119,896,214	3.23%	5.37%	
2013	94,746,427	26,615,080	121,361,507	1,896,836	1.56%	119,464,671	-0.36%	4.99%	
2014	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	-0.94%	5.66%	
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	6.29%	
2016	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	9.72%	
Rate Ann%chg	0.77%	2.67%	1.17%			Ag Imprv+Site w/o growth	-0.34%		

(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.

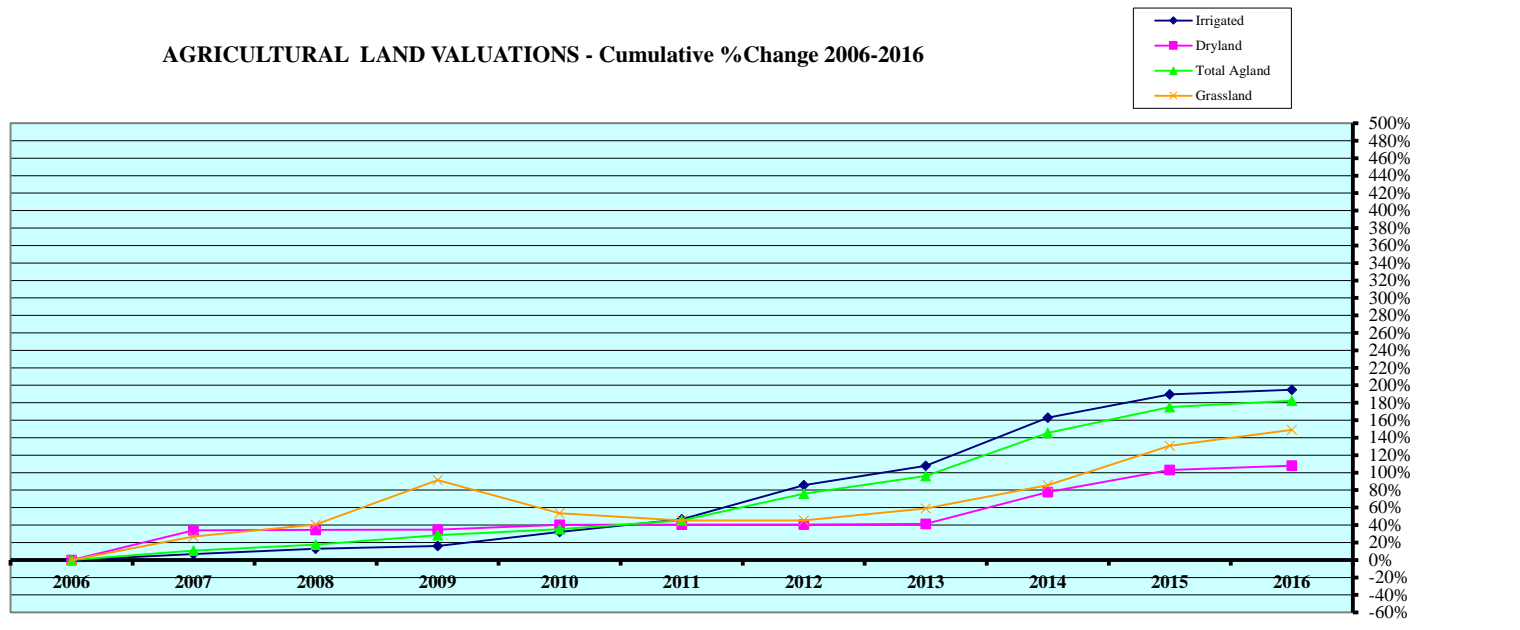
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2017

Cnty# 79  
County SCOTTS BLUFF

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	137,774,700	--	--	--	6,749,131	--	--	--	28,678,873	--	--	--
2007	147,241,878	9,467,178	6.87%	6.87%	9,048,845	2,299,714	34.07%	34.07%	36,385,483	7,706,610	26.87%	26.87%
2008	155,415,637	8,173,759	5.55%	12.80%	9,083,969	35,124	0.39%	34.59%	40,291,047	3,905,564	10.73%	40.49%
2009	159,755,392	4,339,755	2.79%	15.95%	9,093,819	9,850	0.11%	34.74%	54,896,501	14,605,454	36.25%	91.42%
2010	182,079,171	22,323,779	13.97%	32.16%	9,464,264	370,445	4.07%	40.23%	44,038,917	-10,857,584	-19.78%	53.56%
2011	202,020,774	19,941,603	10.95%	46.63%	9,480,186	15,922	0.17%	40.47%	41,670,193	-2,368,724	-5.38%	45.30%
2012	255,951,662	53,930,888	26.70%	85.78%	9,494,800	14,614	0.15%	40.68%	41,646,824	-23,369	-0.06%	45.22%
2013	286,262,612	30,310,950	11.84%	107.78%	9,547,267	52,467	0.55%	41.46%	45,569,804	3,922,980	9.42%	58.90%
2014	362,202,365	75,939,753	26.53%	162.89%	11,995,159	2,447,892	25.64%	77.73%	53,222,044	7,652,240	16.79%	85.58%
2015	399,000,949	36,798,584	10.16%	189.60%	13,698,860	1,703,701	14.20%	102.97%	66,195,093	12,973,049	24.38%	130.81%
2016	406,278,002	7,277,053	1.82%	194.89%	14,037,259	338,399	2.47%	107.99%	71,396,008	5,200,915	7.86%	148.95%

Rate Ann.%chg: Irrigated **11.42%** Dryland **7.60%** Grassland **9.55%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	1,801,623	--	--	--	220	--	--	--	175,004,547	--	--	--
2007	962,550	-839,073	-46.57%	-46.57%	300	80	36.36%	36.36%	193,639,056	18,634,509	10.65%	10.65%
2008	969,931	7,381	0.77%	-46.16%	300	0	0.00%	36.36%	205,760,884	12,121,828	6.26%	17.57%
2009	969,179	-752	-0.08%	-46.21%	0	-300	-100.00%	-100.00%	224,714,891	18,954,007	9.21%	28.41%
2010	964,980	-4,199	-0.43%	-46.44%	2,981	2,981		1255.00%	236,550,313	11,835,422	5.27%	35.17%
2011	955,806	-9,174	-0.95%	-46.95%	0	-2,981	-100.00%	-100.00%	254,126,959	17,576,646	7.43%	45.21%
2012	951,808	-3,998	-0.42%	-47.17%	0	0		-100.00%	308,045,094	53,918,135	21.22%	76.02%
2013	957,649	5,841	0.61%	-46.85%	1,128,345	1,128,345		512784.09%	343,465,677	35,420,583	11.50%	96.26%
2014	955,292	-2,357	-0.25%	-46.98%	1,168,395	40,050	3.55%	530988.64%	429,543,255	86,077,578	25.06%	145.45%
2015	1,256,277	300,985	31.51%	-30.27%	1,138,395	-30,000	-2.57%	517352.27%	481,289,574	51,746,319	12.05%	175.02%
2016	1,255,344	-933	-0.07%	-30.32%	1,138,395	0	0.00%	517352.27%	494,105,008	12,815,434	2.66%	182.34%

Cnty# **79**  
County **SCOTTS BLUFF**

Rate Ann.%chg: Total Agric Land **10.94%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016** (from County Abstract Reports)<sup>(1)</sup>

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
2006	145,087,332	176,336	823			6,907,640	34,436	201			34,538,847	194,311	178		
2007	148,100,509	174,137	850	3.37%	3.37%	9,083,695	34,390	264	31.68%	31.68%	36,414,428	190,726	191	7.41%	7.41%
2008	155,353,456	175,155	887	4.29%	7.80%	9,083,970	34,405	264	-0.04%	31.62%	40,118,418	191,382	210	9.79%	17.93%
2009	164,236,346	174,686	940	6.00%	14.27%	9,342,852	34,479	271	2.63%	35.08%	54,989,169	191,184	288	37.21%	61.81%
2010	182,118,260	174,237	1,045	11.17%	27.04%	9,461,802	34,472	274	1.29%	36.83%	44,043,280	190,022	232	-19.42%	30.40%
2011	202,509,902	174,690	1,159	10.91%	40.89%	9,463,719	34,479	274	0.00%	36.83%	41,597,057	189,527	219	-5.31%	23.48%
2012	256,036,402	174,284	1,469	26.73%	78.55%	9,481,000	34,537	275	0.01%	36.85%	41,650,862	189,692	220	0.04%	23.53%
2013	280,085,213	174,222	1,608	9.43%	95.39%	9,477,373	34,525	275	0.00%	36.85%	41,604,688	189,866	219	-0.20%	23.28%
2014	363,308,349	177,194	2,050	27.54%	149.19%	11,907,804	34,690	343	25.05%	71.12%	52,012,972	196,617	265	20.72%	48.83%
2015	399,401,748	176,665	2,261	10.26%	174.77%	14,542,104	34,970	416	21.14%	107.31%	65,447,638	196,975	332	25.60%	86.93%
2016	406,486,727	176,462	2,304	1.89%	179.97%	14,027,805	32,858	427	2.66%	112.83%	71,391,576	199,322	358	7.80%	101.50%

Rate Annual %chg Average Value/Acre: 10.84%

7.85%

7.26%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2006	2,360,183	12,962	182			0	0				188,894,002	418,045	452		
2007	965,058	12,867	75	-58.81%	-58.81%	0	0				194,563,690	412,120	472	4.48%	4.48%
2008	975,097	12,999	75	0.01%	-58.80%	0	0				205,530,941	413,941	497	5.17%	9.89%
2009	964,795	12,863	75	-0.01%	-58.81%	0	0				229,533,162	413,212	555	11.88%	22.94%
2010	962,730	12,833	75	0.02%	-58.80%	0	0				236,586,072	411,565	575	3.49%	27.22%
2011	958,455	12,776	75	0.00%	-58.80%	0	0				254,529,133	411,472	619	7.61%	36.90%
2012	953,129	12,708	75	-0.02%	-58.81%	0	0				308,121,393	411,220	749	21.13%	65.83%
2013	944,987	12,599	75	0.00%	-58.81%	953	13	75			332,113,214	411,225	808	7.79%	78.74%
2014	957,120	12,724	75	0.29%	-58.69%	1,128,345	752	1,500	1898.95%		429,314,590	421,977	1,017	25.97%	125.16%
2015	1,262,613	12,626	100	32.94%	-45.08%	1,138,395	759	1,500	0.00%		481,792,498	421,995	1,142	12.22%	152.67%
2016	1,256,191	12,562	100	0.00%	-45.08%	1,138,395	759	1,500	0.00%		494,300,694	421,963	1,171	2.60%	159.25%

79  
**SCOTTS BLUFF**

Rate Annual %chg Average Value/Acre: 9.99%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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
36,970	SCOTT'S BLUFF	153,123,590	68,207,502	188,057,715	1,284,264,156	433,948,971	29,071,156	0	494,105,008	98,342,850	29,536,973	1,232,591	2,779,890,512
cnty.sectorvalue % of total value:		5.51%	2.45%	6.76%	46.20%	15.61%	1.05%		17.77%	3.54%	1.06%	0.04%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,500	GERING	17,421,103	4,280,685	5,661,185	352,390,541	66,399,961	8,233,945	0	683,470	0	0	0	455,070,890
22.99%	%sector of county sector	11.38%	6.28%	3.01%	27.44%	15.30%	28.32%		0.14%				16.37%
	%sector of municipality	3.83%	0.94%	1.24%	77.44%	14.59%	1.81%		0.15%				100.00%
106	HENRY	7,022	343,086	1,233,750	3,225,222	150,102	0	0	91,410	0	0	0	5,050,592
0.29%	%sector of county sector	0.00%	0.50%	0.66%	0.25%	0.03%			0.02%				0.18%
	%sector of municipality	0.14%	6.79%	24.43%	63.86%	2.97%			1.81%				100.00%
341	LYMAN	1,466,001	374,689	1,098,026	5,558,520	1,429,012	403,755	0	0	0	0	0	10,330,003
0.92%	%sector of county sector	0.96%	0.55%	0.58%	0.43%	0.33%	1.39%						0.37%
	%sector of municipality	14.19%	3.63%	10.63%	53.81%	13.83%	3.91%						100.00%
105	MCGREW	3,252	275,420	1,241,403	1,774,889	160,382	0	0	0	0	0	0	3,455,346
0.28%	%sector of county sector	0.00%	0.40%	0.66%	0.14%	0.04%							0.12%
	%sector of municipality	0.09%	7.97%	35.93%	51.37%	4.64%							100.00%
112	MELBETA	23,016	236,648	1,066,642	2,467,220	308,447	0	0	0	0	0	0	4,101,973
0.30%	%sector of county sector	0.02%	0.35%	0.57%	0.19%	0.07%							0.15%
	%sector of municipality	0.56%	5.77%	26.00%	60.15%	7.52%							100.00%
816	MINATARE	1,250,706	540,508	738,239	10,078,841	1,246,908	688,616	0	0	0	0	0	14,543,818
2.21%	%sector of county sector	0.82%	0.79%	0.39%	0.78%	0.29%	2.37%						0.52%
	%sector of municipality	8.60%	3.72%	5.08%	69.30%	8.57%	4.73%						100.00%
1,702	MITCHELL	1,927,386	1,039,421	1,692,669	43,907,775	6,035,449	204,850	0	15,428	0	0	0	54,822,978
4.60%	%sector of county sector	1.26%	1.52%	0.90%	3.42%	1.39%	0.70%		0.00%				1.97%
	%sector of municipality	3.52%	1.90%	3.09%	11.01%	80.09%	0.37%		0.03%				100.00%
921	MORRILL	2,193,165	751,421	1,131,776	30,353,481	6,030,835	852,801	0	29,091	0	0	0	41,342,570
2.49%	%sector of county sector	1.43%	1.10%	0.60%	2.36%	1.39%	2.93%		0.01%				1.49%
	%sector of municipality	5.30%	1.82%	2.74%	73.42%	14.59%	2.06%		0.07%				100.00%
15039	SCOTT'SBLUFF	32,968,651	7,408,797	3,695,729	464,807,373	306,591,211	2,478,781	0	169,302	0	0	0	818,119,844
40.68%	%sector of county sector	21.53%	10.86%	1.97%	36.19%	70.65%	8.53%		0.03%				29.43%
	%sector of municipality	4.03%	0.91%	0.45%	56.81%	37.48%	0.30%		0.02%				100.00%
1198	TERRYTOWN	363,571	11,167	953	17,318,003	5,229,490	0	0	0	0	0	0	22,923,184
3.24%	%sector of county sector	0.24%	0.02%	0.00%	1.35%	1.21%							0.82%
	%sector of municipality	1.59%	0.05%	0.00%	75.55%	22.81%							100.00%
28,840	Total Municipalities	57,623,873	15,261,842	17,560,372	931,881,865	393,581,797	12,862,748	0	988,701	0	0	0	1,429,761,198
78.01%	%all municip.sect of cnty	37.63%	22.38%	9.34%	72.56%	90.70%	44.25%		0.20%				51.43%

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Cnty#	County
79	SCOTT'S BLUFF

CHART 5

EXHIBIT

79B

Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 21,657</b>	<b>Value : 2,542,530,960</b>	<b>Growth 9,481,250</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	916	7,496,286	0	0	1,884	15,830,967	2,800	23,327,253	
<b>02. Res Improve Land</b>	9,717	111,186,634	0	0	2,323	35,739,409	12,040	146,926,043	
<b>03. Res Improvements</b>	10,258	821,716,332	10	96,640	2,705	325,320,430	12,973	1,147,133,402	
<b>04. Res Total</b>	11,174	940,399,252	10	96,640	4,589	376,890,806	15,773	1,317,386,698	7,004,911
<b>% of Res Total</b>	70.84	71.38	0.06	0.01	29.09	28.61	72.83	51.81	73.88
<b>05. Com UnImp Land</b>	330	27,312,362	0	0	66	10,870,318	396	38,182,680	
<b>06. Com Improve Land</b>	1,579	104,996,383	0	0	155	16,331,063	1,734	121,327,446	
<b>07. Com Improvements</b>	1,606	350,027,352	0	0	165	55,634,618	1,771	405,661,970	
<b>08. Com Total</b>	1,936	482,336,097	0	0	231	82,835,999	2,167	565,172,096	0
<b>% of Com Total</b>	89.34	85.34	0.00	0.00	10.66	14.66	10.01	22.23	0.00
<b>09. Ind UnImp Land</b>	9	727,960	0	0	2	105,225	11	833,185	
<b>10. Ind Improve Land</b>	33	3,712,095	0	0	11	4,651,716	44	8,363,811	
<b>11. Ind Improvements</b>	33	11,828,235	0	0	12	22,486,825	45	34,315,060	
<b>12. Ind Total</b>	42	16,268,290	0	0	14	27,243,766	56	43,512,056	0
<b>% of Ind Total</b>	75.00	37.39	0.00	0.00	25.00	62.61	0.26	1.71	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	11,174	940,399,252	10	96,640	4,589	376,890,806	15,773	1,317,386,698	7,004,911
<b>% of Res &amp; Rec Total</b>	70.84	71.38	0.06	0.01	29.09	28.61	72.83	51.81	73.88
<b>Com &amp; Ind Total</b>	1,978	498,604,387	0	0	245	110,079,765	2,223	608,684,152	0
<b>% of Com &amp; Ind Total</b>	88.98	81.92	0.00	0.00	11.02	18.08	10.26	23.94	0.00
<b>17. Taxable Total</b>	13,152	1,439,003,639	10	96,640	4,834	486,970,571	17,996	1,926,070,850	7,004,911
<b>% of Taxable Total</b>	73.08	74.71	0.06	0.01	26.86	25.28	83.10	75.75	73.88

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	72	3,028,574	26,881,383	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	1	6,753	36,345	73	3,035,327	26,917,728
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				73	3,035,327	26,917,728

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	6	4,306	6	4,306	0
24. Non-Producing	0	0	0	0	36	1,031,260	36	1,031,260	0
25. Total	0	0	0	0	42	1,035,566	42	1,035,566	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	693	0	645	1,338

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	108,933	0	0	2,286	270,408,889	2,291	270,517,822
28. Ag-Improved Land	0	0	0	0	1,319	231,016,630	1,319	231,016,630
29. Ag Improvements	0	0	0	0	1,328	113,890,092	1,328	113,890,092
30. Ag Total							3,619	615,424,544

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	77	82.72	1,003,376	77	82.72	1,003,376	
32. HomeSite Improv Land	1,059	1,219.00	16,317,900	1,059	1,219.00	16,317,900	
33. HomeSite Improvements	1,079	0.00	85,360,642	1,079	0.00	85,360,642	2,476,339
34. HomeSite Total				<b>1,156</b>	<b>1,301.72</b>	<b>102,681,918</b>	
35. FarmSite UnImp Land	56	54.96	164,880	56	54.96	164,880	
36. FarmSite Improv Land	1,145	1,150.87	3,452,610	1,145	1,150.87	3,452,610	
37. FarmSite Improvements	1,220	0.00	28,529,450	1,220	0.00	28,529,450	0
38. FarmSite Total				<b>1,276</b>	<b>1,205.83</b>	<b>32,146,940</b>	
39. Road & Ditches	2,369	6,146.12	0	2,369	6,146.12	0	
40. Other- Non Ag Use	3	9.00	120,000	3	9.00	120,000	
41. Total Section VI				<b>2,432</b>	<b>8,662.67</b>	<b>134,948,858</b>	<b>2,476,339</b>



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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	21	5,312.60	2,201,575	21	5,312.60	2,201,575

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,366	393,705.23	450,961,554	3,366	393,705.23	450,961,554
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,327.68	53.08%	16,926,568	57.73%	2,675.00
48. 2A	2,486.24	20.86%	6,650,703	22.68%	2,675.00
49. 3A1	1,428.75	11.98%	2,986,094	10.18%	2,090.00
50. 3A	539.05	4.52%	898,649	3.06%	1,667.10
51. 4A1	732.66	6.15%	1,194,240	4.07%	1,630.01
52. 4A	407.17	3.42%	663,690	2.26%	1,630.01
<b>53. Total</b>	<b>11,921.55</b>	<b>100.00%</b>	<b>29,319,944</b>	<b>100.00%</b>	<b>2,459.41</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	24.35	10.67%	11,443	12.25%	469.94
57. 2D	37.70	16.51%	17,531	18.77%	465.01
58. 3D1	31.66	13.87%	12,981	13.90%	410.01
59. 3D	40.60	17.78%	15,631	16.74%	385.00
60. 4D1	82.91	36.31%	31,921	34.18%	385.01
61. 4D	11.09	4.86%	3,882	4.16%	350.05
<b>62. Total</b>	<b>228.31</b>	<b>100.00%</b>	<b>93,389</b>	<b>100.00%</b>	<b>409.04</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	190.27	7.02%	69,590	5.43%	365.74
66. 2G	295.49	10.91%	119,912	9.35%	405.81
67. 3G1	204.86	7.56%	77,595	6.05%	378.77
68. 3G	264.42	9.76%	98,620	7.69%	372.97
69. 4G1	881.60	32.54%	515,693	40.22%	584.95
70. 4G	872.95	32.22%	400,894	31.26%	459.24
<b>71. Total</b>	<b>2,709.59</b>	<b>100.00%</b>	<b>1,282,304</b>	<b>100.00%</b>	<b>473.25</b>
<hr/>					
<b>Irrigated Total</b>	<b>11,921.55</b>	<b>76.94%</b>	<b>29,319,944</b>	<b>95.32%</b>	<b>2,459.41</b>
<b>Dry Total</b>	<b>228.31</b>	<b>1.47%</b>	<b>93,389</b>	<b>0.30%</b>	<b>409.04</b>
<b>Grass Total</b>	<b>2,709.59</b>	<b>17.49%</b>	<b>1,282,304</b>	<b>4.17%</b>	<b>473.25</b>
72. Waste	634.99	4.10%	63,499	0.21%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>15,494.44</b>	<b>100.00%</b>	<b>30,759,136</b>	<b>100.00%</b>	<b>1,985.17</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,574.20	17.84%	9,560,994	21.68%	2,675.00
48. 2A	7,277.06	36.33%	19,466,167	44.14%	2,675.00
49. 3A1	235.13	1.17%	491,424	1.11%	2,090.01
50. 3A	3,241.15	16.18%	5,283,082	11.98%	1,630.00
51. 4A1	3,830.49	19.12%	6,243,708	14.16%	1,630.00
52. 4A	1,874.85	9.36%	3,056,011	6.93%	1,630.00
<b>53. Total</b>	<b>20,032.88</b>	<b>100.00%</b>	<b>44,101,386</b>	<b>100.00%</b>	<b>2,201.45</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	146.03	29.88%	67,904	34.39%	465.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	157.43	32.21%	60,614	30.70%	385.02
60. 4D1	116.44	23.83%	44,831	22.71%	385.01
61. 4D	68.79	14.08%	24,077	12.20%	350.01
<b>62. Total</b>	<b>488.69</b>	<b>100.00%</b>	<b>197,426</b>	<b>100.00%</b>	<b>403.99</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	202.17	0.93%	79,249	0.99%	391.99
66. 2G	913.51	4.19%	372,343	4.67%	407.60
67. 3G1	100.50	0.46%	42,281	0.53%	420.71
68. 3G	1,423.82	6.53%	525,568	6.59%	369.13
69. 4G1	7,388.67	33.88%	2,723,181	34.17%	368.56
70. 4G	11,782.76	54.02%	4,227,649	53.04%	358.80
<b>71. Total</b>	<b>21,811.43</b>	<b>100.00%</b>	<b>7,970,271</b>	<b>100.00%</b>	<b>365.42</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>20,032.88</b>	<b>46.02%</b>	<b>44,101,386</b>	<b>83.73%</b>	<b>2,201.45</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>488.69</b>	<b>1.12%</b>	<b>197,426</b>	<b>0.37%</b>	<b>403.99</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>21,811.43</b>	<b>50.10%</b>	<b>7,970,271</b>	<b>15.13%</b>	<b>365.42</b>
72. Waste	999.84	2.30%	99,984	0.19%	100.00
73. Other	202.23	0.46%	303,345	0.58%	1,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>43,535.07</b>	<b>100.00%</b>	<b>52,672,412</b>	<b>100.00%</b>	<b>1,209.88</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	44,530.23	31.54%	119,118,491	36.74%	2,675.00
48. 2A	34,049.77	24.12%	91,083,280	28.09%	2,675.00
49. 3A1	26,114.51	18.50%	54,579,441	16.83%	2,090.00
50. 3A	15,948.66	11.30%	25,996,391	8.02%	1,630.00
51. 4A1	13,842.30	9.80%	22,563,019	6.96%	1,630.01
52. 4A	6,697.76	4.74%	10,917,385	3.37%	1,630.01
53. Total	141,183.23	100.00%	324,258,007	100.00%	2,296.72
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3,104.17	9.67%	1,443,448	10.54%	465.00
57. 2D	12,077.78	37.62%	5,616,187	41.00%	465.00
58. 3D1	7,749.22	24.14%	3,177,217	23.20%	410.00
59. 3D	1,051.68	3.28%	404,906	2.96%	385.01
60. 4D1	6,052.95	18.85%	2,330,397	17.01%	385.00
61. 4D	2,070.54	6.45%	724,699	5.29%	350.00
62. Total	32,106.34	100.00%	13,696,854	100.00%	426.61
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4,589.03	2.74%	1,583,226	2.77%	345.00
66. 2G	16,827.40	10.04%	5,805,508	10.17%	345.00
67. 3G1	18,391.12	10.97%	6,252,981	10.95%	340.00
68. 3G	19,411.46	11.58%	6,599,895	11.56%	340.00
69. 4G1	32,414.61	19.34%	11,020,965	19.30%	340.00
70. 4G	75,995.95	45.34%	25,838,617	45.25%	340.00
71. Total	167,629.57	100.00%	57,101,192	100.00%	340.64
<b>Irrigated Total</b>					
	141,183.23	40.08%	324,258,007	81.68%	2,296.72
<b>Dry Total</b>					
	32,106.34	9.11%	13,696,854	3.45%	426.61
<b>Grass Total</b>					
	167,629.57	47.59%	57,101,192	14.38%	340.64
72. Waste	10,772.78	3.06%	1,077,278	0.27%	100.00
73. Other	556.70	0.16%	835,050	0.21%	1,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	352,248.62	100.00%	396,968,381	100.00%	1,126.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4503

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	1.05	5.48%	2,746	6.93%	2,615.24
50. 3A	3.60	18.79%	7,326	18.50%	2,035.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	14.51	75.73%	29,528	74.57%	2,035.01
<b>53. Total</b>	<b>19.16</b>	<b>100.00%</b>	<b>39,600</b>	<b>100.00%</b>	<b>2,066.81</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	9.19	11.08%	4,825	13.34%	525.03
67. 3G1	11.00	13.27%	4,675	12.93%	425.00
68. 3G	2.80	3.38%	1,190	3.29%	425.00
69. 4G1	27.02	32.59%	11,484	31.76%	425.02
70. 4G	32.90	39.68%	13,983	38.67%	425.02
<b>71. Total</b>	<b>82.91</b>	<b>100.00%</b>	<b>36,157</b>	<b>100.00%</b>	<b>436.10</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>19.16</b>	<b>18.77%</b>	<b>39,600</b>	<b>52.27%</b>	<b>2,066.81</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>82.91</b>	<b>81.23%</b>	<b>36,157</b>	<b>47.73%</b>	<b>436.10</b>
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>102.07</b>	<b>100.00%</b>	<b>75,757</b>	<b>100.00%</b>	<b>742.21</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	49.02	108,933	0.00	0	173,107.80	397,610,004	173,156.82	397,718,937
<b>77. Dry Land</b>	0.00	0	0.00	0	32,823.34	13,987,669	32,823.34	13,987,669
<b>78. Grass</b>	0.00	0	0.00	0	192,233.50	66,389,924	192,233.50	66,389,924
<b>79. Waste</b>	0.00	0	0.00	0	12,407.61	1,240,761	12,407.61	1,240,761
<b>80. Other</b>	0.00	0	0.00	0	758.93	1,138,395	758.93	1,138,395
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>49.02</b>	<b>108,933</b>	<b>0.00</b>	<b>0</b>	<b>411,331.18</b>	<b>480,366,753</b>	<b>411,380.20</b>	<b>480,475,686</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	173,156.82	42.09%	397,718,937	82.78%	2,296.87
<b>Dry Land</b>	32,823.34	7.98%	13,987,669	2.91%	426.15
<b>Grass</b>	192,233.50	46.73%	66,389,924	13.82%	345.36
<b>Waste</b>	12,407.61	3.02%	1,240,761	0.26%	100.00
<b>Other</b>	758.93	0.18%	1,138,395	0.24%	1,500.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>411,380.20</b>	<b>100.00%</b>	<b>480,475,686</b>	<b>100.00%</b>	<b>1,167.96</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	5	117,387	19	386,112	262	4,232,334	267	4,735,833	1,510
83.2 10 Rural Ag	35	320,357	16	260,460	20	2,778,427	55	3,359,244	27,760
83.3 15 Scottsbluff	245	3,119,978	4,819	63,689,611	4,834	400,862,916	5,079	467,672,505	1,143,603
83.4 20 Gering	205	2,743,575	2,921	37,090,281	2,993	312,913,494	3,198	352,747,350	937,900
83.5 30 Minatare	98	302,595	310	1,004,414	330	8,860,142	428	10,167,151	8,845
83.6 40 Mitchell	46	233,012	683	4,036,868	704	39,702,546	750	43,972,426	30,557
83.7 50 Morrill	62	405,408	393	2,259,574	431	28,209,657	493	30,874,639	175,780
83.8 60 Small Towns	251	397,093	368	709,144	379	13,335,615	630	14,441,852	99,860
83.9 70 Terrytown	2	41,568	222	2,325,753	344	14,935,624	346	17,302,945	0
83.10 80 Rural Commercial	0	0	1	15,426	1	7,490	1	22,916	0
83.11 81 Rur Res In Subd (8000)	144	1,469,930	665	10,446,642	665	86,697,800	809	98,614,372	570,128
83.12 82 Rur Res N/sub (4500)	1,707	14,176,350	1,623	24,701,758	1,632	225,561,209	3,339	264,439,317	3,963,923
83.13 83 Rur Res Ioll	0	0	0	0	378	9,036,148	378	9,036,148	45,045
84 Residential Total	2,800	23,327,253	12,040	146,926,043	12,973	1,147,133,402	15,773	1,317,386,698	7,004,911

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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	N/a Or Error	0	0	1	11,600	1	641,670	1	653,270	0
85.2	15 Scottsbluff	140	31,042,940	975	93,559,153	987	304,818,501	1,127	429,420,594	0
85.3	20 Gering	128	5,753,680	386	22,090,558	392	82,509,333	520	110,353,571	0
85.4	30 Minatare	28	130,405	61	625,368	61	2,913,005	89	3,668,778	0
85.5	40 Mitchell	12	102,899	112	1,427,040	113	6,810,595	125	8,340,534	0
85.6	50 Morrill	10	82,710	65	887,679	71	7,749,725	81	8,720,114	0
85.7	60 Small Towns	51	142,418	77	286,216	78	2,643,465	129	3,072,099	0
85.8	80 Rural Commercial	38	1,760,813	99	9,804,374	104	23,738,420	142	35,303,607	0
85.9	82 Rur Res N/sub (4500)	0	0	1	24,882	1	263,080	1	287,962	0
85.10	93 Permissive Charitable	0	0	1	974,387	8	7,889,236	8	8,863,623	0
86	Commercial Total	407	39,015,865	1,778	129,691,257	1,816	439,977,030	2,223	608,684,152	0



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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	190.27	7.02%	69,590	5.43%	365.74
90. 2G	295.49	10.91%	119,912	9.35%	405.81
91. 3G1	204.86	7.56%	77,595	6.05%	378.77
92. 3G	264.42	9.76%	98,620	7.69%	372.97
93. 4G1	881.60	32.54%	515,693	40.22%	584.95
94. 4G	872.95	32.22%	400,894	31.26%	459.24
95. Total	2,709.59	100.00%	1,282,304	100.00%	473.25
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	2,709.59	100.00%	1,282,304	100.00%	473.25
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	2,709.59	100.00%	1,282,304	100.00%	473.25

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	202.17	0.93%	79,249	0.99%	391.99
90. 2G	913.51	4.19%	372,343	4.67%	407.60
91. 3G1	100.50	0.46%	42,281	0.53%	420.71
92. 3G	1,423.82	6.53%	525,568	6.59%	369.13
93. 4G1	7,388.67	33.88%	2,723,181	34.17%	368.56
94. 4G	11,782.76	54.02%	4,227,649	53.04%	358.80
95. Total	21,811.43	100.00%	7,970,271	100.00%	365.42
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	21,811.43	100.00%	7,970,271	100.00%	365.42
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	21,811.43	100.00%	7,970,271	100.00%	365.42

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	4,589.03	2.74%	1,583,226	2.77%	345.00
90. 2G	16,827.40	10.04%	5,805,508	10.17%	345.00
91. 3G1	18,391.12	10.97%	6,252,981	10.95%	340.00
92. 3G	19,411.46	11.58%	6,599,895	11.56%	340.00
93. 4G1	32,414.61	19.34%	11,020,965	19.30%	340.00
94. 4G	75,995.95	45.34%	25,838,617	45.25%	340.00
95. Total	167,629.57	100.00%	57,101,192	100.00%	340.64
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	167,629.57	100.00%	57,101,192	100.00%	340.64
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	167,629.57	100.00%	57,101,192	100.00%	340.64

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

Market Area 4503

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	9.19	11.08%	4,825	13.34%	525.03
91. 3G1	11.00	13.27%	4,675	12.93%	425.00
92. 3G	2.80	3.38%	1,190	3.29%	425.00
93. 4G1	27.02	32.59%	11,484	31.76%	425.02
94. 4G	32.90	39.68%	13,983	38.67%	425.02
95. Total	82.91	100.00%	36,157	100.00%	436.10
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	82.91	100.00%	36,157	100.00%	436.10
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	82.91	100.00%	36,157	100.00%	436.10

**2017 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

79 ScottsBluff

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,284,264,156	1,317,386,698	33,122,542	2.58%	7,004,911	2.03%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	98,342,850	102,681,918	4,339,068	4.41%	2,476,339	1.89%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,382,607,006</b>	<b>1,420,068,616</b>	<b>37,461,610</b>	<b>2.71%</b>	<b>9,481,250</b>	<b>2.02%</b>
05. Commercial	433,948,971	565,172,096	131,223,125	30.24%	0	30.24%
06. Industrial	29,071,156	43,512,056	14,440,900	49.67%	0	49.67%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>463,020,127</b>	<b>608,684,152</b>	<b>145,664,025</b>	<b>31.46%</b>	<b>0</b>	<b>31.46%</b>
08. Ag-Farmsite Land, Outbuildings	29,536,973	32,146,940	2,609,967	8.84%	0	8.84%
09. Minerals	1,232,591	1,035,566	-197,025	-15.98	0	-15.98%
10. Non Ag Use Land	0	120,000	120,000			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>30,769,564</b>	<b>33,302,506</b>	<b>2,532,942</b>	<b>8.23%</b>	<b>0</b>	<b>8.23%</b>
12. Irrigated	406,278,002	397,718,937	-8,559,065	-2.11%		
13. Dryland	14,037,259	13,987,669	-49,590	-0.35%		
14. Grassland	71,396,008	66,389,924	-5,006,084	-7.01%		
15. Wasteland	1,255,344	1,240,761	-14,583	-1.16%		
16. Other Agland	1,138,395	1,138,395	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>494,105,008</b>	<b>480,475,686</b>	<b>-13,629,322</b>	<b>-2.76%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,370,501,705</b>	<b>2,542,530,960</b>	<b>172,029,255</b>	<b>7.26%</b>	<b>9,481,250</b>	<b>6.86%</b>

## 2017 Assessment Survey for ScottsBluff County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Five
<b>4.</b>	<b>Other part-time employees:</b>
	One
<b>5.</b>	<b>Number of shared employees:</b>
	None.
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$511,841.42
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$489,733.74
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Stanard Appraisal: \$110,776; Pritchard & Abbott \$1,850.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	None--the computer system and software are part of the County IT budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	None--exceeded last year's budget.

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	No.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
5.	<b>Does the county have GIS software?</b>
	The County mapping department is attempting to acquire newer GIS software.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Beacon GIS exists, but it is not publicized, nor is it correct.
7.	<b>Who maintains the GIS software and maps?</b>
	The county mapping department.
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown.
4.	<b>When was zoning implemented?</b>
	1976

## D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal for the commercial property class; Pritchard & Abbott for oil, gas and mineral valuation.
<b>2.</b>	<b>GIS Services:</b>
	None that is usable.
<b>3.</b>	<b>Other services:</b>
	MIPS for CAMA, administrative and personal property software.

## E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	The listing of residential property and pickup work is done in-house. Stanard Appraisal is employed for commercial appraisal work and possibly rural outbuildings.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	That the Appraisal firm be certified to perform their function in the State of Nebraska.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Pritchard & Abbott establishes assessed values for oil, gas and mineral values; Stanard Appraisal will establish assessed values for commercial property that will be applied for assessment year 2017.



## 2017 Residential Assessment Survey for ScottsBluff County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	Staff of listers, employed by the county.																								
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																								
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<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																								
	The county uses the tables provided by the CAMA vendor.																								
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																								
	No, however economic depreciation is developed for individual valuation groupings only if it is indicated by the market.																								
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																								
	Sales of vacant lots within the individual valuation groupings are stratified by time and size (naturally with the most current sales receiving greater weight). The lots are then valued by square foot, unit or acre as appropriate.																								

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

The assessor knows of no vacant lots being held for sale or resale.

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
15	2014	2014	2014	2016-2017
20	2014	2014	2014	2016
30	2014	2014	2014	2015
40	2014	2014	2014	2016
50	2014	2014	2014	2017
60	2014	2014	2014	2016
70	2014	2014	2014	2016
81	2011	2011	2014	2016
82	2011	2011	2014	2016
83	2011	2011	2014	2016
AG	2014	2014	2014	2016

The assessor is currently re-evaluating the residential boundaries of the city of Scottsbluff (since over time, there appears to be significant overlap among similar residential properties among the areas). Therefore, there is only one valuation grouping used to measure residential property.

## 2017 Commercial Assessment Survey for ScottsBluff County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Stanard Appraisal.																
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																
	Both the cost and income approaches (income approach not applied currently to all properties).																
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																
	The contracted appraisal firm would use comparables from other areas.																
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																
	Currently, the County uses the CAMA tables, but will have Stanard Appraisal develop a market-based depreciation for 2017.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	No.																
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																
	Sales of commercial lots within the various valuation groupings are stratified by time and size. A market value based on square foot, etc. is then applied accordingly.																

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	15	2014	2014	2017	2017
	20	2014	2014	2017	2017
	30	2014	2014	2017	2017
	40	2014	2014	2017	2017
	50	2014	2014	2017	2017
	60	2014	2014	2017	2017
	80	2014	2014	2017	2017

Note that with the exception of the "Rural" valuation grouping (80), the geographic descriptions of the commercial groups are virtually identical to the residential valuation groups.

## 2017 Agricultural Assessment Survey for ScottsBluff County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Staff of listers, employed by the County.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development or use), due to the two cities growing outside of their respective boundaries.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.</td> <td style="text-align: center;">2009</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development or use), due to the two cities growing outside of their respective boundaries.	2009	2	The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.	2009	3	This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.	2009
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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Market activity via sale occurring within all three areas is monitored to determine and/or confirm the currently drawn boundaries of the areas. Any questions that arise regarding possible land use are ultimately answered by a physical inspection.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	<p>This process would include examination of the following factors (but is not necessarily limited to these alone):</p> <ol style="list-style-type: none"> <li>1. No agricultural/horticultural income is generated from the land.</li> <li>2. There is no participation in FSA programs.</li> <li>3. The land owner has no farm insurance policy.</li> <li>4. The majority land use is for wildlife habitat.</li> <li>5. If there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule.</li> </ol>													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>													
	Both agricultural and rural residential home sites are valued the same—provided they have the same amenities, such as a well, septic system, electricity, etc.													
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													
	The Assessor is currently not aware of parcels enrolled in the Wetland Reserve Program.													
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>													

<b>7a.</b>	<b>How many special valuation applications are on file?</b>
	449
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Sales data in the form of outliers was first examined to determine if any non-agricultural influence exists. Thus, ultimate use of the parcel.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Residential and commercial expansion. Sand and gravel commercial use along the North Platte River, as well as recreational influence.
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	As mentioned in the Market Area descriptions above, around the cities of Scottsbluff and Gering, as well as around Mitchell, Morrill and Minatare and the North Platte River.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Comparable sales and values for the three land classifications are examined—both locally and via neighboring counties.

**2017 Plan of Assessment for Scotts Bluff County**  
**Assessment Years 2017, 2018, 2019**  
**Date October 31, 2016**

**2016 STATISTICS**

	Median
Residential	93%
Commercial	92%
Agriculture	71%

**ASSESSMENT ACTIONS PLANNED**

**2016-2017**

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We continue in 2016 to work toward cleaning up conversion issues and rebuilding user defined tables. As we learn how the MIPS system works differently from the old system, we have to figure out ways to data enter our information so that it is in a useable format. We believe we have cleaned up the Conversion Error list so that when we mass recalculate, no value will go to zero. The conversion to 2.5 then to 3.0 had some conversion errors that we had to correct as well. As we move forward with the new system, we find that many of the sketches did not convert at all and we are re-sketching several parcels. Several Cama records have been found to be doubled up during conversion and we are cleaning those parcels up. Confusion in pricing has led us to find that certain tables behind the scenes needed updated and boxes needed to be checked to link tables to codes.

The county has moved forward with the Pictometry product and flights were flown March of 2014. The mapping department did not have their parcel layer ready to overlay the Pictometry product which needs to happen prior to ChangeFinder. The mapping department stated that they had their information ready at the end of July 2014. Pictometry digitized around each parcel for ChangeFinder and we began using this product January 2015. Problems with Pictometry stem from an inaccurate parcel layer created by the mapping department. We hope to use Pictometry to make our office more efficient and accurate. A new flight is scheduled to be flown spring of 2017.

As of 2015, the mapping department admitted that their information was not and would not be completely useable. They are no longer moving forward with BeeHive and have put out RFQ's for the GIS information. I added GIS Workshop Inc into my budget this year hoping to finally get GIS information. The commissioners cut that from my budget and are waiting to see what the mapping department can do with their RFQ's, hoping to keep the GIS in a separate office. We are still at the mercy of another office for land use, soil maps, splits and acre counts. Some of the information is useable, but the mapping department has put disclaimers on all of their maps knowing that most of their data is unusable. The county contracted with Schneider early 2016 to do rural parcels only and let the mapping department continue with all other parcels. Schneider was to have the rural parcel layer completed by October 2016 and the end product is to be available to begin reviewing sometime in November 2016.

Over 3,500 letters were mailed out to both Ag and Rural Residential parcels in attempt to obtain FSA information as well as surveys and other information about the use of the property. The Assessor's office created the letters and envelopes and mailed them out, but used the mapping department's letterhead and had the property owners take their information to the mapping department in a hope to get the biggest response. We chose to work with the mapping department with this project as if we were able to get this information on our own, we would still rely on their office to help implement the data.

Income information has been received for LURA properties. The cap rate will be given to us later this year by the committee and we will apply it to those properties who have submitted their information.

We contracted with Stanard Appraisal for the commercial properties. They have begun data collecting the buildings and researching income information. They have most of the commercial properties reviewed, only following up on a few stragglers while my staff data enters the information. We have begun to go through the commercial parcels to ensure that the lot sizes are correct from the conversion and are researching vacant lot sales. We are trying to obtain maps to visually see where the vacant land sales are.

The commissioners have cut my budget again this year. I have 7 employees including myself. The office has been restructured so that every employee does every aspect of the job. We have trained our administrative staff to do appraisal pick up work. They have currently reviewing building permits and are going back to normal review work. We plan to query the oldest review dates and move forward from there ensuring that we are keeping up with the 6 year cycle. Because we are so short staffed, half of the year will be focused on administrative work such as personal property, homesteads, protests and other projects. The other half of the year will be dedicated to appraisal work. With the new deadline on personal property, it has been discussed that we do not assist protestors with their protest in the month of June to focus on completing all of the personal property schedules. Almost 2/3rds of the schedules are filed the last week before May 1<sup>st</sup> and we struggle to get them entered. By focusing on the protests in July at the hearings, we can meet the July 1<sup>st</sup> deadline for the personal property abstract.

A scanner was purchased in June of 2015 that will be used to scan all of our data into our computers to make us a "paperless" county. We hope this will assist us in daily work as well as helping property owners by having all of our information in one place. We also hope to free up some time at the beginning of the year by not needing to write values on all of the hard cards.

We are just beginning to be confident in our appraisal data with the cleaning up of conversion errors. We plan to research market areas to see if neighborhoods and valuation groupings need to be updated. We will mass recalculate the entire system and begin setting land values. We will research the sales and using the data in our system, we will determine if we can start rolling values over or if we need to apply percent adjustments while we continue to fine tune our data. We will research the market to determine Ag Land value. We will continue to train our staff in appraisal pick up work so that we are all confident in our work. We have begun having weekly meetings to ask questions, set precedents, and keep everyone on the same page.

**2017-2018**



We are using the Change Finder product from Pictometry to verify that we have every structure picked up and on the tax rolls. We hope that the mapping department will have useable data in the near future so we can begin to verify if our acre count and soil type is correct. With this product, we also hope to be able to start researching market area boundaries.

If the appraisal files are cleaned up to a point we can run statistical analysis on the data and provide good information, we will begin “rolling” over our values. If not, any neighborhoods that are not within their required range will receive a percent change, with the exception of Ag Land which will be researched and “rolled” over. The staff will continue to review the oldest reviewed parcels and work on building permits. Stanard Appraisal will complete the commercial files and will “roll” the values for 2017.

## **2018-2019**

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

## **OFFICE STAFF**

I have a total of 7 employees including myself.

I have 5 full time employees who process the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, and 521's. When time allows, they also help with projects we have for that year. They also help to data enter parcel information collected by Stanard Appraisal. They work with the ChangeFinder product and complete day to day projects within the office. They review building permits and complete review work.

My Deputy specializes in personal property but assists me in my work including splits, plats, reports, and personnel issues. She also helps to complete projects the employees are working on.

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

## **BUDGET**

My 2016 budget has been approved in the amount of \$489,733.74.

## **VALUATION**

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$2,780,116,986.

### **COMPUTER RECORDS**

We converted to the V2 MIPS System from Terra Scan early in 2013, the V2.5 in late 2014 and V3.0 in late 2015. On top of correcting conversion errors, we have worked closely with MIPS to include different functions in their system. They have been welcoming of our suggestions and have implemented several of them. We now have a system where we can scan in our 521 Real Estate Transfer Statements and send them electronically. We took it a step further to link the Deeds, Treasurer and Assessor Office together on the website using parcel number. The 3.0 version put both the Cama and Admin programs into one program.

We are still using cadastral maps and soil survey books but we are also utilizing the computer version of both along with the online FSA records and a program called AgriData. Although there is a lot of work to be done, the mapping department has come a long way and are beginning to provide some useful information. They are working with Schneider to update the rural parcels then house all of the mapping data in a website called Beacon. We hope to be reviewing this website later this year. We have created a "route log" that accompanies deeds and plats where we can electronically share information to split or plat our parcels as accurately as possible.

Pictometry has been integrated into our Cama system, we are hopeful that we can integrate GIS information into our system soon.

### **COUNTY BOARD OF EQUALIZATION**

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

### **CONCLUSION**

We continue to try to find ways to make our office as accurate and efficient as possible with the staff and resources we have. With the reduction in staff and with the major changes in our office, we will take a little time to become more and more confident in our work, but feel that we are on the right track and are doing the best job possible for Scotts Bluff County.

Respectfully submitted:

*Amy Ramos*

Amy Ramos  
Scotts Bluff County Assessor  
October 31, 2016

Amy Ramos  
SCOTTS BLUFF COUNTY ASSESSOR  
Gering, Ne. 69361  
308-436-6627  
[aramos@scottsbuffcounty.org](mailto:aramos@scottsbuffcounty.org)

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

March 1, 2017

Dear Ms Sorensen:

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

Market area I for 2017 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2017 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2017 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation. It was determined that market area I and II did qualify for special value. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

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

Sincerely,

Amy Ramos  
Scotts Bluff County Assessor