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DEPARTMENT OF REVENUE

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

SCOTTS BLUFF COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for 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: Angela Dillman, Scotts Bluff County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

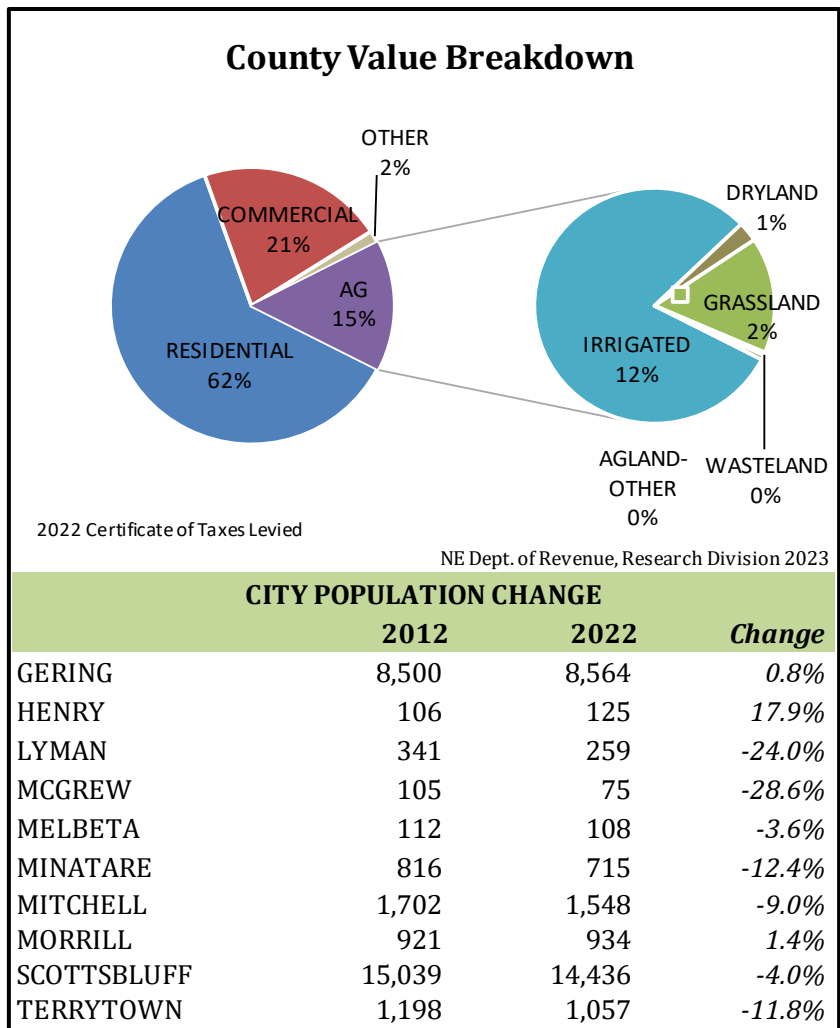
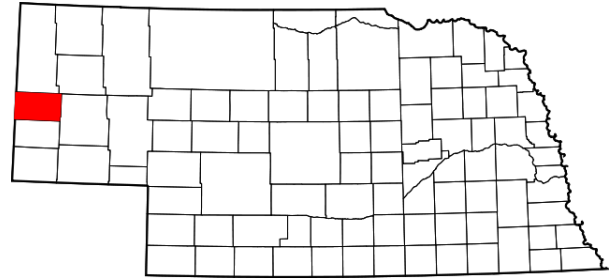
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 739 square miles, Scotts Bluff County has 35,745 residents, per the Census Bureau Quick Facts for 2021, a 1% population decline from the 2020 U.S. Census. Reports indicate that 69% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$121,599 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Scotts Bluff County are located in and around Scottsbluff, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 1,044 employer establishments with total employment of 12,468, for a 2% increase in employment.

Agricultural land contributes approximately 17% of the county's valuation base. A mix of grass and irrigated land makes up the majority of the land in the county. Scotts Bluff County is included in the North Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Scotts Bluff County

ranks first in dry edible beans and second in sugar beets for sugar.

2023 Residential Correlation for Scotts Bluff County

Assessment Actions

Numerous assessment actions were taken by the county assessor to address the residential property class for 2023. A new lot study was undertaken for eight of the ten valuation groups (the exceptions were VG 82, rural not in a subdivision that was completed in 2020 and VG 83 IOLL's).

Valuation Groups 70 and 83 were physically inspected and revalued using updated cost and depreciation schedules.

Valuation Groups 15, 20, 40 and 50 received a percentage adjustment to improvements only. Valuation Groups 30 and 60 had increases to both land and improvements.

Particular subdivisions within Valuation Group 81, received an increase to land and some had an increase to both land and improvements. Valuation Group 82 parcels received an increase to improvements. Recreational parcels were discovered that were classified as such.

Assessment Practice Review

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

The sales verification and qualification process utilized by the Scotts Bluff County Assessor consists of postcards sent to the buyers of all residential property, with additional follow-up phone call for sales that exhibit assessed to sale price ratios of less than 50% or greater than 150%. Residential sale usability is significantly above the statewide average. This generally may cause a number of outlying sales to remain in the sale sample due to the assumption that a sale is good unless proved otherwise. Non-returned postcards can contribute to this during the sale qualification process. Review of the sales deemed non-qualified indicate valid reasons for the sale disqualification. Therefore, all qualified residential sales were available for current measurement purposes.

Currently, all valuation groups are within the six-year inspection and review requirement, with most having an inspection date of 2020. Again, Valuation Groups 82 and 83, as well as agricultural dwellings and outbuildings have been reviewed in 2020 through 2022, and Valuation Group 70, had been reviewed in 2022. The review and inspection of all residential properties involves the use of Pictometry ChangeFinder that identifies current changes to the previous parcel layer with a coded color outline

The last lot study for residential property with the exception of Valuation Group 82 (rural parcels not in a subdivision) is dated 2013. This is ten years out of compliance and while it has begun, no new lot values have been implemented. The date of both cost and depreciation tables is 2019 with the exception of recently reviewed Valuation Groups 70 and 83.

2023 Residential Correlation for Scotts Bluff County

Residential property has been classified into ten valuation groups that reflect both the geographic location as well as market dynamics of this property class. Small villages with little or no significant residential market are classified into one valuation group, Valuation Group 60.

The county assessor has not submitted a written valuation methodology. This has been discussed with the county assessor.

Description of Analysis

The county assessor has established ten valuation groups that define the residential property class.

Valuation Group	Description
15	Scottsbluff and suburban
20	Gering and suburban
30	Minatare
40	Mitchell
50	Morrill
60	Small towns—the villages of Henry, Lyman, McGrew and Melbeta
70	Terrytown
81	Rural Area 1—rural residential within a subdivision
82	Rural Area 2—rural residential parcels not in a subdivision
83	Rural Area 3—rural improvements on leased land (IOLL)

Analysis of the residential statistical profile displays 1,270 qualified sales that occurred during the two-year sales study period. All three measures of central tendency are within the acceptable range, and the qualitative statistics generally support these measures.

Review of the sales by valuation group indicates sufficient samples in all valuation groups except for Valuation Group 83, with eight sales. All valuation groups have medians within acceptable range, and the three largest valuation groups have all three measures of central tendency within acceptable range and generally supportive COD's.

The 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) also shows an overall residential percent change excluding growth of 26%. The county assessor discovered after filing the abstract that two rural residential acreages located in Gering and Mitchell erroneously valued using square footage measurements multiplied by acre values, inflating the abstract by roughly \$106 million dollars. Removing this value would reduce the total increase to the residential class to 20% and generally reflects the reported assessment actions. The two parcels will be corrected through the County Board of Equalization.

2023 Residential Correlation for Scotts Bluff County

Equalization and Quality of Assessment

Analysis of the statistical profile and the reviewed overall assessment practices of the county assessor indicate that assessment of the residential property class is uniform and proportionate and in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	551	94.76	97.82	95.61	21.22	102.31
20	321	94.87	98.08	96.27	20.61	101.88
30	29	95.33	100.67	80.11	38.13	125.66
40	72	92.12	95.06	89.32	28.68	106.43
50	41	94.86	111.81	95.43	33.10	117.16
60	25	93.09	99.85	94.03	27.95	106.19
70	25	97.60	100.27	98.53	09.55	101.77
81	71	91.97	96.09	93.71	17.32	102.54
82	127	94.78	97.54	96.69	24.76	100.88
83	8	98.35	100.95	94.68	15.44	106.62
____ALL____	1,270	94.77	98.23	95.47	22.24	102.89

Level of Value

Based on analysis of all available information, the level of value for the residential property in Scotts Bluff County is 95%.

2023 Commercial Correlation for Scotts Bluff County

Assessment Actions

For the current assessment year, the county assessor updated the cost and depreciation tables to 2021 and reviewed occupancy codes for accuracy and current use.

Routine appraisal maintenance was completed.

Assessment Practice Review

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

Sale usability for the commercial property class compared to the statewide average usability rate is equal. Review of the sales deemed non-qualified reveals sufficient comments and reasons for their disqualification. Therefore, all qualified commercial sales were made available for measurement purposes.

Commercial property is categorized by seven valuation groups that reflect commercial activity within Scotts Bluff County. The majority of commercial activity occurs within the cities of Scottsbluff, Gering, and the surrounding suburban areas. Small villages are grouped as one valuation group, Valuation Group 60. The remaining towns have a separate valuation group for each, and rural commercial comprises one valuation group.

The last complete commercial lot review occurred in 2017. Commercial lots in the downtown area of the City of Scottsbluff are valued by front foot, while remaining commercial lots in all valuation groups are valued either by the square foot or by acre in the case of rural commercial properties. The last commercial lot review date was also the date of the last required commercial six-year inspection and review. Cost and depreciation tables were updated to 2021. The county assessor needs to review commercial property during the current calendar year to remain in compliance with the required six-year inspection and review cycle since no reappraisal of the property class occurred for the current assessment year. The county assessor indicates that aerial imagery via EagleView Pictometry ChangeFinder program is utilized to review improvements. The county assessor has reviewed occupancy codes and completed commercial pickup work and is working with the county board to review all options to complete the necessary reappraisal.

Description of Analysis

Commercial property in Scotts Bluff County is delineated by seven valuation groups, based on commercial market activity and geographic location.

2023 Commercial Correlation for Scotts Bluff County

Valuation Group	Description
15	Scottsbluff and suburban
20	Gering, Terrytown and suburban
30	Minatare
40	Mitchell
50	Morrill
60	Henry, Lyman, McGrew, and Melbeta
80	Rural

Analysis of the statistical profile for commercial property reveals 128 qualified sales, with two of the three overall measures of central tendency within acceptable range. The weighted mean is five points below the acceptable range and is affected by three high dollar sales. The price-related differential is thus also affected by the three sales. The hypothetical removal of these would leave the median and mean measures within the acceptable range and would move the weighted mean up by three points. The COD would be virtually unchanged, and the PRD would then be at 104%, the sale price substrata does not show an organized pattern of assessment regressivity.

Review of the sales by valuation group reveals that of the three groups that have sufficient sales, Valuation Groups 15, 20, and 40 have at least two measures of central tendency within the acceptable range, and Valuation Group 20 shows all three measures within range. All three valuation groups have a COD that provides support to their respective medians.

The four valuation groups with small samples reiterate the need for a current revaluation of the commercial property class, since all have broad range of assessment to sale price ratios. Also, some of the sales in the last two years of the study period indicate a slightly increasing market.

Examination of the sales sample by occupancy codes reveals only four with sufficient sales, all have median measures of central tendency within the acceptable range.

Perusal of the changes to the commercial sample shows a 4% increase in value. The 2023 County Abstract of Assessment for Real Property, Form 45 Compared to the 2022 Certificate of Taxes Levied Report (CTL) shows a percent change of slightly over 2% increase to the commercial population.

2023 Commercial Correlation for Scotts Bluff County

Equalization and Quality of Assessment

Based on all available information, the quality of assessment for the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	73	94.79	93.67	85.68	21.35	109.33
20	27	94.67	97.57	91.83	19.71	106.25
30	6	66.62	76.15	68.29	34.40	111.51
40	11	94.63	95.72	77.55	23.92	123.43
50	1	60.46	60.46	60.46	00.00	100.00
60	3	66.11	68.70	65.66	08.23	104.63
80	7	88.30	93.13	86.82	21.23	107.27
____ALL____	128	93.95	92.97	86.72	22.12	107.21

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Scotts Bluff County is 94%.

2023 Agricultural Correlation for Scotts Bluff County

Assessment Actions

The Scotts Bluff County Assessor addressed the assessment of agricultural land by the following: Wetland Reserve Program (WRP) land was researched, and new codes were created in the Computer-Assisted Mass Appraisal (CAMA) system to value these at 100% of grass values. Approximately 415 acres of land were reclassified as WRP as the result of this research.

Irrigated land was also increased by an average of 7% by Land Capability Group (LCG) and Grass values were increased by 30% across all LCG to match 75% of market value. Dryland was also increased by LCG at an average of 5% based on acres sold.

Assessment Practice Review

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

Agricultural sale usability compared to the statewide average reveals an above average usage. Further review of all non-qualified agricultural sales indicates the reasons for their disqualification. All arm's-length agricultural sales were available for current measurement purposes.

The last agricultural land use review was completed in 2020. Improvements on agricultural land were last reviewed in 2020 and are priced using a 2019 cost index and depreciation schedule. Home sites on agricultural land are valued the same as rural residential home sites.

Agricultural land is identified by three agricultural market areas. Market Areas 1 and 2 exhibit non-agricultural influence, such as residential and commercial use, and the agricultural use in these market areas is subject to special valuation. A special valuation methodology has been developed for Market Areas 1 and 2. Market Area 3 consists of all non-influenced agricultural land in the remainder of the county.

Intensive use in the county has been identified previously by a contracted appraisal company and by aerial imagery. All intensive use operations are valued on capacity.

Description of Analysis

Analysis of the agricultural land statistical profile indicates 54 qualified agricultural sales with two of the three measures of central tendency within acceptable range. The weighted mean is seven percentage points below acceptable range and is skewed by the three highest dollar sales. The COD supports the median measure of central tendency.

Further examination of the sales by 80% Majority Land Use (MLU) reveals 37 irrigated sales with two of the three measures of central tendency within the acceptable range. The COD qualitative statistic again supports the median.

2023 Agricultural Correlation for Scotts Bluff County

The grassland classification reveals six sales with only the mean measure of central tendency within acceptable range. Examination of the Scotts Bluff County 2023 Average Acre Value Comparison chart reveals that the Scotts Bluff County value of grassland is quite comparable to neighboring Banner and Sioux Market Area 2 values. The irrigated adjustments have brought Scotts Bluff County in line with neighboring Morrill County and Sioux County Market Area 2 values.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicates a 7% increase of value of irrigated land and a 30% increase to the grass classification. This matches the reported assessment actions.

Equalization and Quality of Assessment

Improvements on agricultural land are valued using the same CAMA system cost index and depreciation tables as those for rural residential properties. Agricultural land in Scotts Bluff County is equalized and the quality of assessment follows general accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	37	73.63	71.84	63.45	23.32	113.22
3	37	73.63	71.84	63.45	23.32	113.22
<u>Grass</u>						
County	6	67.71	70.29	53.42	39.15	131.58
3	6	67.71	70.29	53.42	39.15	131.58
<u>ALL</u>						
	54	71.47	70.71	62.33	25.65	113.44

Level of Value

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

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 the county 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 71%.

2023 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2023 Commission Summary for ScottsBluff County

Residential Real Property - Current

Number of Sales	1270	Median	94.77
Total Sales Price	\$216,230,520	Mean	98.23
Total Adj. Sales Price	\$216,230,520	Wgt. Mean	95.47
Total Assessed Value	\$206,431,567	Average Assessed Value of the Base	\$127,030
Avg. Adj. Sales Price	\$170,260	Avg. Assessed Value	\$162,545

Confidence Interval - Current

95% Median C.I	93.73 to 96.16
95% Wgt. Mean C.I	94.03 to 96.91
95% Mean C.I	96.57 to 99.89
% of Value of the Class of all Real Property Value in the County	61.07
% of Records Sold in the Study Period	7.90
% of Value Sold in the Study Period	10.11

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	1,215	93	92.51
2021	1,159	93	92.54
2020	1,181	92	92.43
2019	1,175	92	92.13

2023 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	128	Median	93.95
Total Sales Price	\$32,403,466	Mean	92.97
Total Adj. Sales Price	\$32,403,466	Wgt. Mean	86.72
Total Assessed Value	\$28,100,278	Average Assessed Value of the Base	\$287,956
Avg. Adj. Sales Price	\$253,152	Avg. Assessed Value	\$219,533

Confidence Interval - Current

95% Median C.I	86.72 to 96.01
95% Wgt. Mean C.I	80.01 to 93.43
95% Mean C.I	88.29 to 97.65
% of Value of the Class of all Real Property Value in the County	18.55
% of Records Sold in the Study Period	5.94
% of Value Sold in the Study Period	4.53

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	102	92	91.60
2021	107	92	91.75
2020	115	94	94.18
2019	138	97	97.23

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RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 1,270
 Total Sales Price : 216,230,520
 Total Adj. Sales Price : 216,230,520
 Total Assessed Value : 206,431,567
 Avg. Adj. Sales Price : 170,260
 Avg. Assessed Value : 162,545

MEDIAN : 95
 WGT. MEAN : 95
 MEAN : 98
 COD : 22.24
 PRD : 102.89

COV : 30.74
 STD : 30.20
 Avg. Abs. Dev : 21.08
 MAX Sales Ratio : 357.63
 MIN Sales Ratio : 24.87

95% Median C.I. : 93.73 to 96.16
 95% Wgt. Mean C.I. : 94.03 to 96.91
 95% Mean C.I. : 96.57 to 99.89

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	157	108.07	109.34	107.93	19.25	101.31	46.57	265.03	101.12 to 112.22	155,059	167,357	
01-JAN-21 To 31-MAR-21	134	101.45	103.10	104.39	16.07	98.76	54.25	216.38	98.08 to 105.16	181,496	189,455	
01-APR-21 To 30-JUN-21	215	101.06	103.22	100.56	19.08	102.65	44.54	291.68	95.81 to 103.89	172,087	173,047	
01-JUL-21 To 30-SEP-21	149	94.35	95.22	95.59	18.29	99.61	48.02	260.29	90.86 to 96.87	177,706	169,870	
01-OCT-21 To 31-DEC-21	180	94.51	99.86	95.34	23.52	104.74	24.87	220.38	92.09 to 98.26	155,676	148,424	
01-JAN-22 To 31-MAR-22	106	83.61	90.86	86.61	26.38	104.91	29.62	216.45	76.89 to 91.28	170,456	147,629	
01-APR-22 To 30-JUN-22	178	82.48	87.45	84.56	22.51	103.42	38.08	357.63	78.80 to 86.20	182,161	154,029	
01-JUL-22 To 30-SEP-22	151	88.62	94.16	87.87	27.52	107.16	30.01	221.87	84.01 to 95.77	169,367	148,818	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	655	100.47	102.84	101.82	18.87	101.00	44.54	291.68	97.53 to 102.54	171,208	174,318	
01-OCT-21 To 30-SEP-22	615	87.97	93.32	88.63	25.21	105.29	24.87	357.63	85.06 to 91.00	169,250	150,006	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	678	97.33	100.55	98.96	19.79	101.61	24.87	291.68	95.41 to 99.86	170,824	169,055	
<u>ALL</u>	1,270	94.77	98.23	95.47	22.24	102.89	24.87	357.63	93.73 to 96.16	170,260	162,545	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
15	551	94.76	97.82	95.61	21.22	102.31	30.23	221.87	92.56 to 97.31	158,662	151,696	
20	321	94.87	98.08	96.27	20.61	101.88	41.30	265.03	93.21 to 99.75	177,339	170,732	
30	29	95.33	100.67	80.11	38.13	125.66	29.62	243.43	72.37 to 115.68	53,009	42,465	
40	72	92.12	95.06	89.32	28.68	106.43	34.59	216.22	79.46 to 100.03	114,816	102,548	
50	41	94.86	111.81	95.43	33.10	117.16	58.88	357.63	88.65 to 106.95	105,007	100,212	
60	25	93.09	99.85	94.03	27.95	106.19	45.41	202.08	79.41 to 110.81	66,496	62,529	
70	25	97.60	100.27	98.53	09.55	101.77	68.26	151.69	96.04 to 101.06	112,048	110,396	
81	71	91.97	96.09	93.71	17.32	102.54	57.05	193.14	87.72 to 96.07	250,161	234,421	
82	127	94.78	97.54	96.69	24.76	100.88	24.87	291.68	86.83 to 97.96	272,991	263,942	
83	8	98.35	100.95	94.68	15.44	106.62	65.68	147.90	65.68 to 147.90	109,713	103,878	
<u>ALL</u>	1,270	94.77	98.23	95.47	22.24	102.89	24.87	357.63	93.73 to 96.16	170,260	162,545	

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RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

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 Total Assessed Value : 206,431,567
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 WGT. MEAN : 95
 MEAN : 98
 COD : 22.24
 PRD : 102.89

COV : 30.74
 STD : 30.20
 Avg. Abs. Dev : 21.08
 MAX Sales Ratio : 357.63
 MIN Sales Ratio : 24.87

95% Median C.I. : 93.73 to 96.16
 95% Wgt. Mean C.I. : 94.03 to 96.91
 95% Mean C.I. : 96.57 to 99.89

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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
01	1,270	94.77	98.23	95.47	22.24	102.89	24.87	357.63	93.73 to 96.16	170,260	162,545
06											
07											
<u>ALL</u>	1,270	94.77	98.23	95.47	22.24	102.89	24.87	357.63	93.73 to 96.16	170,260	162,545

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	186.44	186.44	186.44	00.00	100.00	186.44	186.44	N/A	4,500	8,390
Less Than 15,000	12	123.66	151.09	154.25	36.50	97.95	79.41	357.63	108.46 to 186.44	9,813	15,136
Less Than 30,000	45	124.85	144.92	141.83	36.16	102.18	43.72	357.63	114.28 to 151.33	19,518	27,683
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,269	94.76	98.16	95.47	22.19	102.82	24.87	357.63	93.73 to 96.14	170,391	162,666
Greater Than 14,999	1,258	94.69	97.73	95.44	21.88	102.40	24.87	291.68	93.48 to 95.99	171,791	163,951
Greater Than 29,999	1,225	94.31	96.51	95.28	20.94	101.29	24.87	265.03	93.09 to 95.66	175,798	167,499
<u>Incremental Ranges</u>											
0 TO 4,999	1	186.44	186.44	186.44	00.00	100.00	186.44	186.44	N/A	4,500	8,390
5,000 TO 14,999	11	118.95	147.88	152.97	36.23	96.67	79.41	357.63	107.46 to 189.13	10,295	15,749
15,000 TO 29,999	33	124.85	142.68	139.91	36.16	101.98	43.72	291.68	114.28 to 158.46	23,047	32,246
30,000 TO 59,999	97	115.58	116.55	115.29	30.27	101.09	29.62	265.03	105.30 to 122.55	45,255	52,174
60,000 TO 99,999	198	104.34	104.42	104.08	23.48	100.33	24.87	216.45	99.41 to 109.18	79,831	83,087
100,000 TO 149,999	292	91.12	91.24	91.20	18.51	100.04	41.30	197.34	86.89 to 93.73	124,620	113,653
150,000 TO 249,999	403	91.11	91.97	91.99	18.33	99.98	37.59	222.63	88.77 to 93.79	190,071	174,847
250,000 TO 499,999	214	94.78	94.96	95.38	14.77	99.56	30.01	143.96	92.69 to 97.83	317,036	302,375
500,000 TO 999,999	20	97.86	105.80	107.07	21.72	98.81	75.97	153.59	82.58 to 132.88	638,625	683,746
1,000,000 +	1	105.86	105.86	105.86	00.00	100.00	105.86	105.86	N/A	1,550,000	1,640,774
<u>ALL</u>	1,270	94.77	98.23	95.47	22.24	102.89	24.87	357.63	93.73 to 96.16	170,260	162,545

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COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 128
 Total Sales Price : 32,403,466
 Total Adj. Sales Price : 32,403,466
 Total Assessed Value : 28,100,278
 Avg. Adj. Sales Price : 253,152
 Avg. Assessed Value : 219,533

MEDIAN : 94
 WGT. MEAN : 87
 MEAN : 93
 COD : 22.12
 PRD : 107.21

COV : 29.05
 STD : 27.01
 Avg. Abs. Dev : 20.78
 MAX Sales Ratio : 175.52
 MIN Sales Ratio : 38.51

95% Median C.I. : 86.72 to 96.01
 95% Wgt. Mean C.I. : 80.01 to 93.43
 95% Mean C.I. : 88.29 to 97.65

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	7	94.59	101.44	83.19	22.79	121.94	65.94	164.10	65.94 to 164.10	282,360	234,892
01-JAN-20 To 31-MAR-20	10	94.11	90.89	90.97	16.58	99.91	48.81	128.85	72.05 to 106.97	142,450	129,585
01-APR-20 To 30-JUN-20	9	101.23	100.85	90.61	18.87	111.30	58.47	125.37	70.26 to 125.19	141,736	128,433
01-JUL-20 To 30-SEP-20	7	68.00	82.01	94.10	34.13	87.15	54.66	175.52	54.66 to 175.52	124,986	117,615
01-OCT-20 To 31-DEC-20	12	94.96	107.49	93.69	27.13	114.73	65.61	174.14	78.15 to 150.79	149,130	139,725
01-JAN-21 To 31-MAR-21	5	96.96	102.46	101.56	17.39	100.89	69.52	133.21	N/A	115,700	117,504
01-APR-21 To 30-JUN-21	6	102.77	102.66	91.67	12.71	111.99	79.20	123.06	79.20 to 123.06	290,217	266,048
01-JUL-21 To 30-SEP-21	11	88.30	88.06	81.88	19.49	107.55	61.50	141.90	64.49 to 104.21	235,673	192,964
01-OCT-21 To 31-DEC-21	19	94.50	90.67	77.51	17.32	116.98	38.51	121.07	69.65 to 109.86	337,758	261,808
01-JAN-22 To 31-MAR-22	13	94.91	94.08	91.10	20.78	103.27	56.61	127.99	69.90 to 126.67	486,444	443,132
01-APR-22 To 30-JUN-22	14	88.09	89.08	89.57	24.97	99.45	59.33	166.72	62.31 to 100.00	335,179	300,221
01-JUL-22 To 30-SEP-22	15	73.96	81.35	83.18	26.00	97.80	55.58	132.63	60.46 to 102.26	181,100	150,647
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	33	93.54	93.96	88.61	24.14	106.04	48.81	175.52	76.24 to 101.23	168,228	149,069
01-OCT-20 To 30-SEP-21	34	96.07	99.61	89.28	21.03	111.57	61.50	174.14	81.49 to 105.88	197,110	175,974
01-OCT-21 To 30-SEP-22	61	93.16	88.74	85.35	21.51	103.97	38.51	166.72	73.96 to 97.82	330,331	281,932
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	38	93.73	96.86	92.30	25.35	104.94	48.81	175.52	78.15 to 106.30	141,173	130,309
01-JAN-21 To 31-DEC-21	41	94.63	93.16	81.92	17.83	113.72	38.51	141.90	87.13 to 99.97	276,332	226,360
<u>ALL</u>	128	93.95	92.97	86.72	22.12	107.21	38.51	175.52	86.72 to 96.01	253,152	219,533

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
15	73	94.79	93.67	85.68	21.35	109.33	38.51	175.52	85.36 to 100.00	270,026	231,366
20	27	94.67	97.57	91.83	19.71	106.25	61.67	166.72	82.51 to 107.01	312,320	286,795
30	6	66.62	76.15	68.29	34.40	111.51	48.81	122.59	48.81 to 122.59	99,917	68,237
40	11	94.63	95.72	77.55	23.92	123.43	58.47	141.90	62.31 to 125.19	97,000	75,219
50	1	60.46	60.46	60.46	00.00	100.00	60.46	60.46	N/A	25,000	15,114
60	3	66.11	68.70	65.66	08.23	104.63	61.84	78.15	N/A	21,667	14,227
80	7	88.30	93.13	86.82	21.23	107.27	67.08	150.79	67.08 to 150.79	357,486	310,354
<u>ALL</u>	128	93.95	92.97	86.72	22.12	107.21	38.51	175.52	86.72 to 96.01	253,152	219,533

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COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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MEDIAN : 94
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 MEAN : 93
 COD : 22.12
 PRD : 107.21

COV : 29.05
 STD : 27.01
 Avg. Abs. Dev : 20.78
 MAX Sales Ratio : 175.52
 MIN Sales Ratio : 38.51

95% Median C.I. : 86.72 to 96.01
 95% Wgt. Mean C.I. : 80.01 to 93.43
 95% Mean C.I. : 88.29 to 97.65

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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	128	93.95	92.97	86.72	22.12	107.21	38.51	175.52	86.72 to 96.01	253,152	219,533
04											
<u>ALL</u>	128	93.95	92.97	86.72	22.12	107.21	38.51	175.52	86.72 to 96.01	253,152	219,533

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	87.56	87.56	88.41	10.75	99.04	78.15	96.96	N/A	11,000	9,725
Less Than 30,000	7	96.96	98.62	100.78	27.10	97.86	60.46	141.90	60.46 to 141.90	19,714	19,868
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	128	93.95	92.97	86.72	22.12	107.21	38.51	175.52	86.72 to 96.01	253,152	219,533
Greater Than 14,999	126	93.95	93.06	86.72	22.31	107.31	38.51	175.52	86.72 to 96.01	256,996	222,864
Greater Than 29,999	121	93.80	92.65	86.66	21.79	106.91	38.51	175.52	86.72 to 95.37	266,657	231,084
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	87.56	87.56	88.41	10.75	99.04	78.15	96.96	N/A	11,000	9,725
15,000 TO 29,999	5	123.06	103.05	103.12	22.60	99.93	60.46	141.90	N/A	23,200	23,925
30,000 TO 59,999	17	117.34	109.80	108.89	26.28	100.84	54.66	174.14	61.84 to 133.21	42,306	46,065
60,000 TO 99,999	22	98.79	98.79	97.50	18.90	101.32	48.81	165.16	86.39 to 109.74	80,952	78,926
100,000 TO 149,999	18	94.14	92.47	92.95	19.29	99.48	55.30	128.85	69.65 to 112.03	119,833	111,385
150,000 TO 249,999	33	82.51	89.65	89.73	22.34	99.91	56.70	175.52	74.45 to 99.66	187,047	167,835
250,000 TO 499,999	15	72.34	77.83	76.25	19.93	102.07	56.61	126.67	61.67 to 88.56	353,718	269,714
500,000 TO 999,999	12	92.63	87.57	87.36	12.11	100.24	65.94	106.25	69.25 to 97.82	702,083	613,333
1,000,000 TO 1,999,999	2	64.23	64.23	59.31	40.04	108.30	38.51	89.94	N/A	1,490,000	883,666
2,000,000 TO 4,999,999	2	100.23	100.23	100.00	01.70	100.23	98.53	101.93	N/A	2,362,500	2,362,615
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	128	93.95	92.97	86.72	22.12	107.21	38.51	175.52	86.72 to 96.01	253,152	219,533

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COMMERCIAL

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 95% Mean C.I. : 88.29 to 97.65

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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
300	8	71.57	70.41	67.70	24.31	104.00	38.51	95.37	38.51 to 95.37	573,125	387,996
304	1	175.52	175.52	175.52	00.00	100.00	175.52	175.52	N/A	199,900	350,865
306	1	165.16	165.16	165.16	00.00	100.00	165.16	165.16	N/A	60,000	99,097
311	1	118.24	118.24	118.24	00.00	100.00	118.24	118.24	N/A	40,000	47,297
314	1	89.94	89.94	89.94	00.00	100.00	89.94	89.94	N/A	1,205,000	1,083,720
319	3	102.26	96.16	93.59	09.07	102.75	79.20	107.01	N/A	150,000	140,385
326	5	66.11	76.23	87.57	26.33	87.05	54.66	125.37	N/A	94,500	82,752
341	2	102.95	102.95	104.41	03.22	98.60	99.64	106.25	N/A	467,500	488,123
343	2	100.23	100.23	100.00	01.70	100.23	98.53	101.93	N/A	2,362,500	2,362,615
344	14	98.01	97.95	104.84	19.92	93.43	58.73	128.85	64.49 to 126.67	180,571	189,306
349	1	65.94	65.94	65.94	00.00	100.00	65.94	65.94	N/A	900,000	593,485
350	3	99.97	93.00	81.04	14.07	114.76	68.41	110.62	N/A	320,000	259,327
351	1	78.15	78.15	78.15	00.00	100.00	78.15	78.15	N/A	10,000	7,815
352	15	96.01	100.87	87.94	22.01	114.70	61.50	166.72	77.96 to 121.25	178,567	157,038
353	15	100.00	102.48	100.08	13.73	102.40	72.19	141.90	89.56 to 116.61	103,395	103,477
356	1	106.70	106.70	106.70	00.00	100.00	106.70	106.70	N/A	197,500	210,737
384	2	85.21	85.21	85.83	09.92	99.28	76.76	93.65	N/A	97,760	83,910
386	7	68.98	75.21	71.06	18.74	105.84	55.30	97.60	55.30 to 97.60	239,986	170,543
406	15	94.88	97.69	92.16	21.56	106.00	61.84	164.10	72.05 to 123.73	163,267	150,470
407	1	106.30	106.30	106.30	00.00	100.00	106.30	106.30	N/A	50,000	53,150
426	2	70.32	70.32	70.07	05.89	100.36	66.18	74.45	N/A	170,000	119,115
436	1	72.34	72.34	72.34	00.00	100.00	72.34	72.34	N/A	450,000	325,510
441	1	65.61	65.61	65.61	00.00	100.00	65.61	65.61	N/A	199,354	130,795
458	1	64.75	64.75	64.75	00.00	100.00	64.75	64.75	N/A	357,250	231,315
459	1	69.52	69.52	69.52	00.00	100.00	69.52	69.52	N/A	149,000	103,585
470	2	63.26	63.26	63.11	10.51	100.24	56.61	69.90	N/A	434,261	274,072
471	6	94.37	95.90	93.10	14.52	103.01	70.26	127.20	70.26 to 127.20	236,500	220,181
477	1	86.91	86.91	86.91	00.00	100.00	86.91	86.91	N/A	450,000	391,112
493	1	174.14	174.14	174.14	00.00	100.00	174.14	174.14	N/A	30,200	52,590
494	1	93.54	93.54	93.54	00.00	100.00	93.54	93.54	N/A	180,000	168,380
528	7	88.56	97.24	85.73	20.79	113.43	67.08	133.21	67.08 to 133.21	134,486	115,299
529	1	62.31	62.31	62.31	00.00	100.00	62.31	62.31	N/A	120,000	74,766
539	1	58.47	58.47	58.47	00.00	100.00	58.47	58.47	N/A	300,000	175,423
582	1	55.58	55.58	55.58	00.00	100.00	55.58	55.58	N/A	115,000	63,915
999	2	83.11	83.11	69.79	16.68	119.09	69.25	96.96	N/A	306,000	213,573

**79 Scottsbluff
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 128
 Total Sales Price : 32,403,466
 Total Adj. Sales Price : 32,403,466
 Total Assessed Value : 28,100,278
 Avg. Adj. Sales Price : 253,152
 Avg. Assessed Value : 219,533

MEDIAN : 94
 WGT. MEAN : 87
 MEAN : 93
 COD : 22.12
 PRD : 107.21

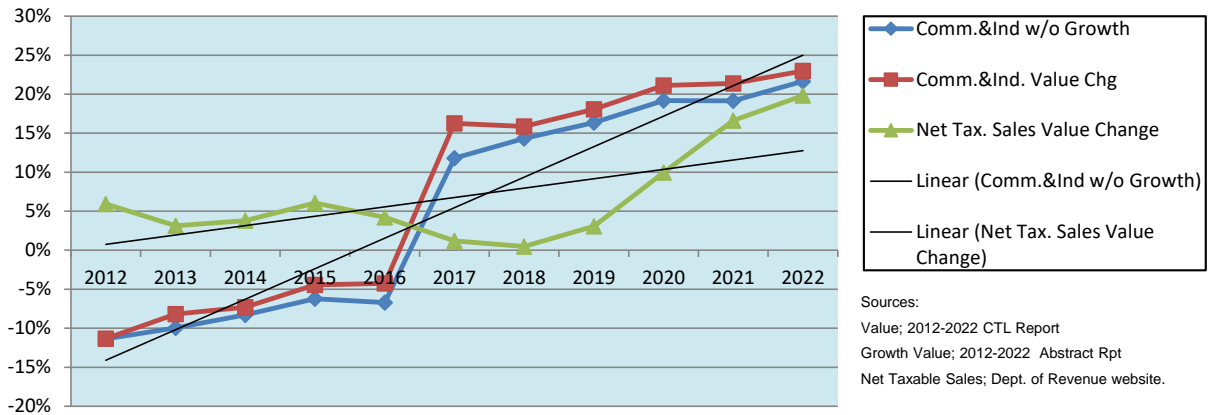
COV : 29.05
 STD : 27.01
 Avg. Abs. Dev : 20.78
 MAX Sales Ratio : 175.52
 MIN Sales Ratio : 38.51

95% Median C.I. : 86.72 to 96.01
 95% Wgt. Mean C.I. : 80.01 to 93.43
 95% Mean C.I. : 88.29 to 97.65

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ALL	128	93.95	92.97	86.72	22.12	107.21	38.51	175.52	86.72 to 96.01	253,152	219,533
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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
2011	\$ 483,625,525	\$ -	0.00%	\$ 483,625,525		\$ 450,324,680	
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%
2017	\$ 562,289,227	\$ 21,619,382	3.84%	\$ 540,669,845	16.77%	\$ 455,691,453	-2.91%
2018	\$ 560,366,299	\$ 7,495,211	1.34%	\$ 552,871,088	-1.67%	\$ 452,465,015	-0.71%
2019	\$ 571,032,899	\$ 8,242,045	1.44%	\$ 562,790,854	0.43%	\$ 464,078,046	2.57%
2020	\$ 585,762,058	\$ 9,387,983	1.60%	\$ 576,374,075	0.94%	\$ 495,159,558	6.70%
2021	\$ 586,937,646	\$ 10,761,394	1.83%	\$ 576,176,252	-1.64%	\$ 525,193,581	6.07%
2022	\$ 594,725,259	\$ 6,397,575	1.08%	\$ 588,327,684	0.24%	\$ 539,593,993	2.74%
Ann %chg	3.32%			Average	0.36%	1.24%	1.71%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-11.36%	-11.33%	5.93%
2013	-9.97%	-8.18%	3.14%
2014	-8.29%	-7.30%	3.79%
2015	-6.21%	-4.44%	6.06%
2016	-6.71%	-4.26%	4.23%
2017	11.80%	16.27%	1.19%
2018	14.32%	15.87%	0.48%
2019	16.37%	18.07%	3.05%
2020	19.18%	21.12%	9.96%
2021	19.14%	21.36%	16.63%
2022	21.65%	22.97%	19.82%

County Number	79
County Name	Scotts Bluff

79 Scottsbluff
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

Number of Sales : 54
Total Sales Price : 23,434,164
Total Adj. Sales Price : 23,434,164
Total Assessed Value : 14,606,710
Avg. Adj. Sales Price : 433,966
Avg. Assessed Value : 270,495

MEDIAN : 71
WGT. MEAN : 62
MEAN : 71
COD : 25.65
PRD : 113.44

COV : 31.07
STD : 21.97
Avg. Abs. Dev : 18.33
MAX Sales Ratio : 127.67
MIN Sales Ratio : 36.62

95% Median C.I. : 55.89 to 81.75
95% Wgt. Mean C.I. : 56.03 to 68.63
95% Mean C.I. : 64.85 to 76.57

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	4	67.62	69.96	65.30	13.41	107.14	55.89	88.72	N/A	271,138	177,061	
01-JAN-20 To 31-MAR-20	4	78.07	78.69	77.49	07.65	101.55	71.06	87.58	N/A	484,134	375,135	
01-APR-20 To 30-JUN-20	6	86.98	87.36	84.65	13.89	103.20	66.91	110.36	66.91 to 110.36	321,561	272,213	
01-JUL-20 To 30-SEP-20												
01-OCT-20 To 31-DEC-20	3	85.12	88.06	79.01	12.45	111.45	73.63	105.44	N/A	219,053	173,078	
01-JAN-21 To 31-MAR-21	4	60.19	62.20	60.64	26.35	102.57	46.15	82.27	N/A	368,750	223,616	
01-APR-21 To 30-JUN-21	6	93.18	90.12	92.49	09.66	97.44	70.32	102.77	70.32 to 102.77	252,500	233,528	
01-JUL-21 To 30-SEP-21	1	88.04	88.04	88.04	00.00	100.00	88.04	88.04	N/A	80,000	70,430	
01-OCT-21 To 31-DEC-21	9	52.63	70.32	66.00	39.07	106.55	46.59	127.67	48.60 to 105.69	454,290	299,818	
01-JAN-22 To 31-MAR-22	6	70.94	68.51	53.77	22.33	127.41	36.62	91.82	36.62 to 91.82	534,815	287,581	
01-APR-22 To 30-JUN-22	9	44.18	46.10	45.69	09.76	100.90	40.14	59.35	41.58 to 53.11	686,396	313,618	
01-JUL-22 To 30-SEP-22	2	49.57	49.57	49.39	05.65	100.36	46.77	52.36	N/A	640,747	316,465	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	14	78.90	79.91	77.61	14.46	102.96	55.89	110.36	66.91 to 91.07	353,604	274,433	
01-OCT-20 To 30-SEP-21	14	83.70	81.55	77.41	16.44	105.35	46.15	105.44	70.32 to 99.47	266,226	206,093	
01-OCT-21 To 30-SEP-22	26	51.39	59.92	53.40	29.27	112.21	36.62	127.67	46.59 to 70.00	567,560	303,052	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	13	82.88	84.86	80.77	12.32	105.06	66.91	110.36	73.63 to 96.90	347,928	281,004	
01-JAN-21 To 31-DEC-21	20	74.95	75.52	70.75	26.00	106.74	46.15	127.67	51.40 to 91.24	357,931	253,222	
<u>ALL</u>	54	71.47	70.71	62.33	25.65	113.44	36.62	127.67	55.89 to 81.75	433,966	270,495	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
3	54	71.47	70.71	62.33	25.65	113.44	36.62	127.67	55.89 to 81.75	433,966	270,495	
<u>ALL</u>	54	71.47	70.71	62.33	25.65	113.44	36.62	127.67	55.89 to 81.75	433,966	270,495	

79 Scottsbluff
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

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COV : 31.07
 STD : 21.97
 Avg. Abs. Dev : 18.33
 MAX Sales Ratio : 127.67
 MIN Sales Ratio : 36.62

95% Median C.I. : 55.89 to 81.75
 95% Wgt. Mean C.I. : 56.03 to 68.63
 95% Mean C.I. : 64.85 to 76.57

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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
<u>Irrigated</u>											
County	12	73.13	67.13	62.32	21.52	107.72	40.14	91.82	46.77 to 85.12	450,094	280,511
3	12	73.13	67.13	62.32	21.52	107.72	40.14	91.82	46.77 to 85.12	450,094	280,511
<u>Grass</u>											
County	5	47.37	64.97	47.47	46.23	136.87	41.58	105.44	N/A	547,464	259,870
3	5	47.37	64.97	47.47	46.23	136.87	41.58	105.44	N/A	547,464	259,870
<u>ALL</u>	54	71.47	70.71	62.33	25.65	113.44	36.62	127.67	55.89 to 81.75	433,966	270,495

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
<u>Irrigated</u>											
County	37	73.63	71.84	63.45	23.32	113.22	36.62	127.67	55.89 to 81.80	453,765	287,932
3	37	73.63	71.84	63.45	23.32	113.22	36.62	127.67	55.89 to 81.80	453,765	287,932
<u>Grass</u>											
County	6	67.71	70.29	53.42	39.15	131.58	41.58	105.44	41.58 to 105.44	518,720	277,123
3	6	67.71	70.29	53.42	39.15	131.58	41.58	105.44	41.58 to 105.44	518,720	277,123
<u>ALL</u>	54	71.47	70.71	62.33	25.65	113.44	36.62	127.67	55.89 to 81.75	433,966	270,495

Scotts Bluff County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	2,400	2,400	2,100	1,900	1,820	1,650	1,650	1,650	2,198
Sioux	1	1,350	1,350	1,270	1,270	1,220	1,221	1,180	1,180	1,259
Sioux	2	n/a	2,400	n/a	2,350	2,350	2,350	2,300	2,300	2,358
Morrill	2	1,900	1,900	n/a	1,900	1,900	1,900	1,850	1,850	1,881
Morrill	3	2,200	2,200	2,175	2,175	2,075	2,075	2,075	2,075	2,146
Banner	1	2,000	2,000	1,900	1,800	1,800	1,800	1,600	1,234	1,781

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492
Sioux	1	n/a	600	495	450	435	435	430	410	476
Sioux	2	n/a	n/a	495	450	435	n/a	430	410	441
Morrill	2	n/a	455	444	420	420	n/a	420	420	423
Morrill	3	n/a	535	535	480	480	480	480	480	494
Banner	1	n/a	510	510	485	485	485	460	435	486

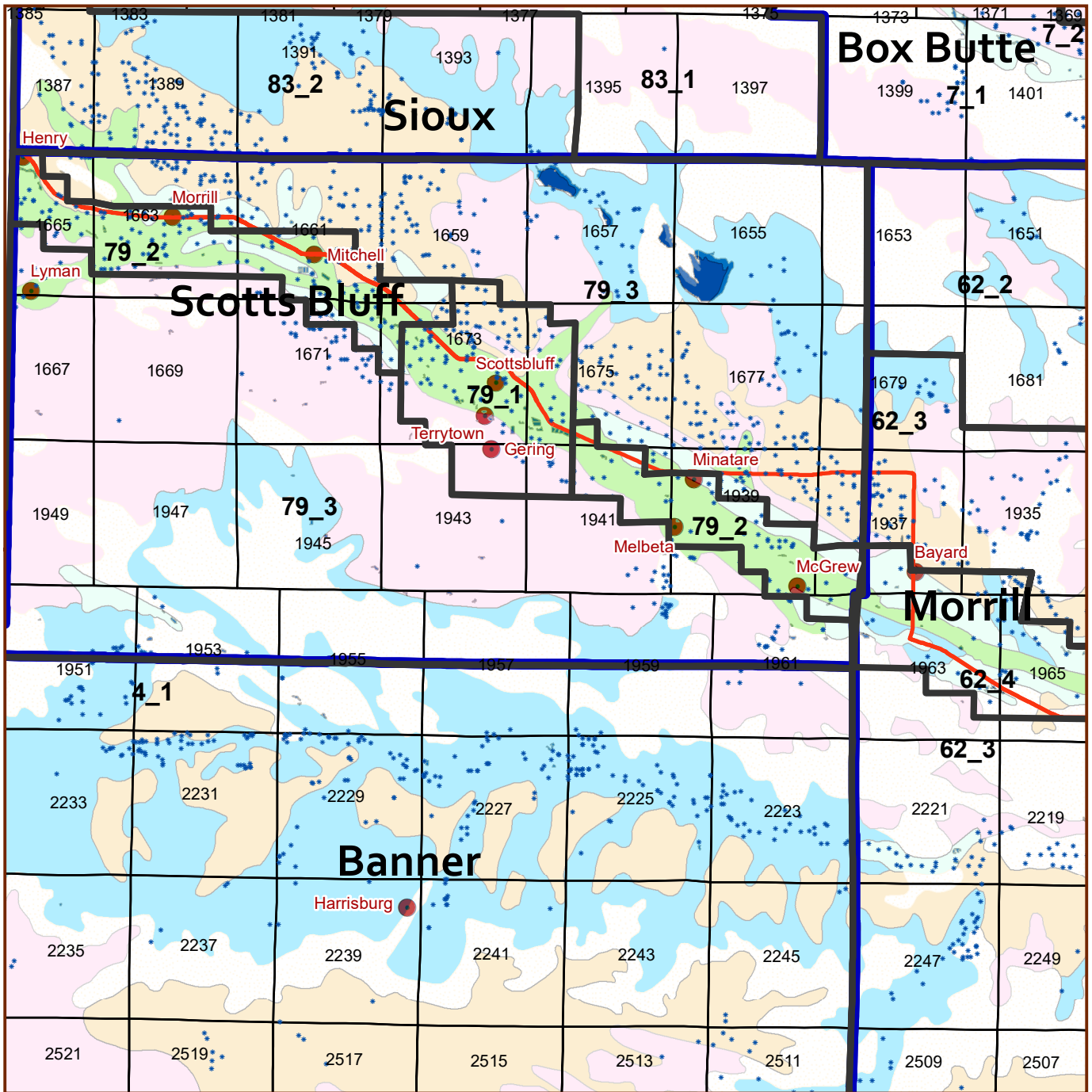
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450
Sioux	1	420	420	n/a	400	400	400	380	360	375
Sioux	2	450	n/a	n/a	430	430	430	420	420	421
Morrill	2	385	385	n/a	n/a	n/a	385	385	385	385
Morrill	3	510	510	n/a	440	400	400	395	395	398
Banner	1	n/a	485	n/a	460	440	435	430	391	405

County	Mkt Area	CRP	TIMBER	WASTE
ScottsBluff	3	470	n/a	125
Sioux	1	n/a	371	82
Sioux	2	n/a	n/a	77
Morrill	2	420	n/a	30
Morrill	3	480	n/a	30
Banner	1	430	n/a	235

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

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

SCOTTS BLUFF COUNTY



Legend

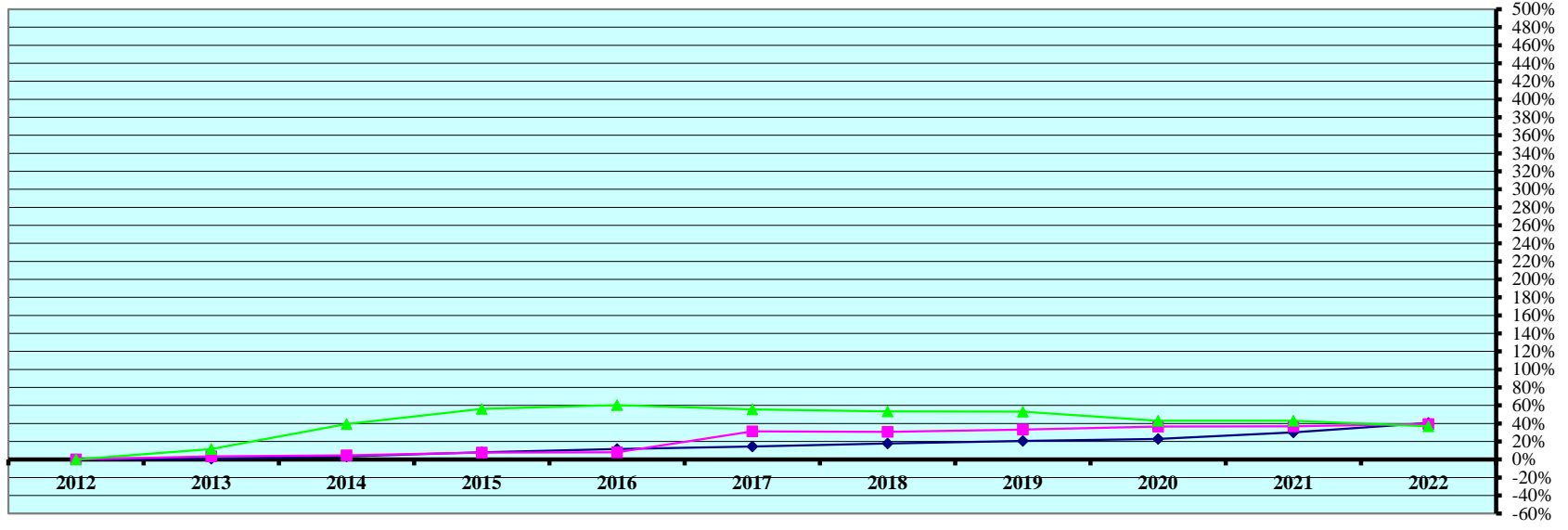
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	1,150,513,682	-	-	-	428,810,080	-	-	-	308,045,094	-	-	-
2013	1,159,935,620	9,421,938	0.82%	0.82%	444,058,783	15,248,703	3.56%	3.56%	343,465,677	35,420,583	11.50%	11.50%
2014	1,190,448,673	30,513,053	2.63%	3.47%	448,341,078	4,282,295	0.96%	4.55%	429,543,255	86,077,578	25.06%	39.44%
2015	1,240,578,930	50,130,257	4.21%	7.83%	462,158,754	13,817,676	3.08%	7.78%	481,289,574	51,746,319	12.05%	56.24%
2016	1,284,264,156	43,685,226	3.52%	11.63%	463,020,127	861,373	0.19%	7.98%	494,105,008	12,815,434	2.66%	60.40%
2017	1,315,401,065	31,136,909	2.42%	14.33%	562,289,227	99,269,100	21.44%	31.13%	479,612,860	-14,492,148	-2.93%	55.70%
2018	1,353,872,717	38,471,652	2.92%	17.68%	560,366,299	-1,922,928	-0.34%	30.68%	472,758,350	-6,854,510	-1.43%	53.47%
2019	1,386,025,612	32,152,895	2.37%	20.47%	571,032,899	10,666,600	1.90%	33.17%	471,961,102	-797,248	-0.17%	53.21%
2020	1,412,507,033	26,481,421	1.91%	22.77%	585,762,058	14,729,159	2.58%	36.60%	440,691,601	-31,269,501	-6.63%	43.06%
2021	1,496,982,947	84,475,914	5.98%	30.11%	586,937,646	1,175,588	0.20%	36.88%	440,266,213	-425,388	-0.10%	42.92%
2022	1,616,375,339	119,392,392	7.98%	40.49%	598,124,167	11,186,521	1.91%	39.48%	421,432,823	-18,833,390	-4.28%	36.81%

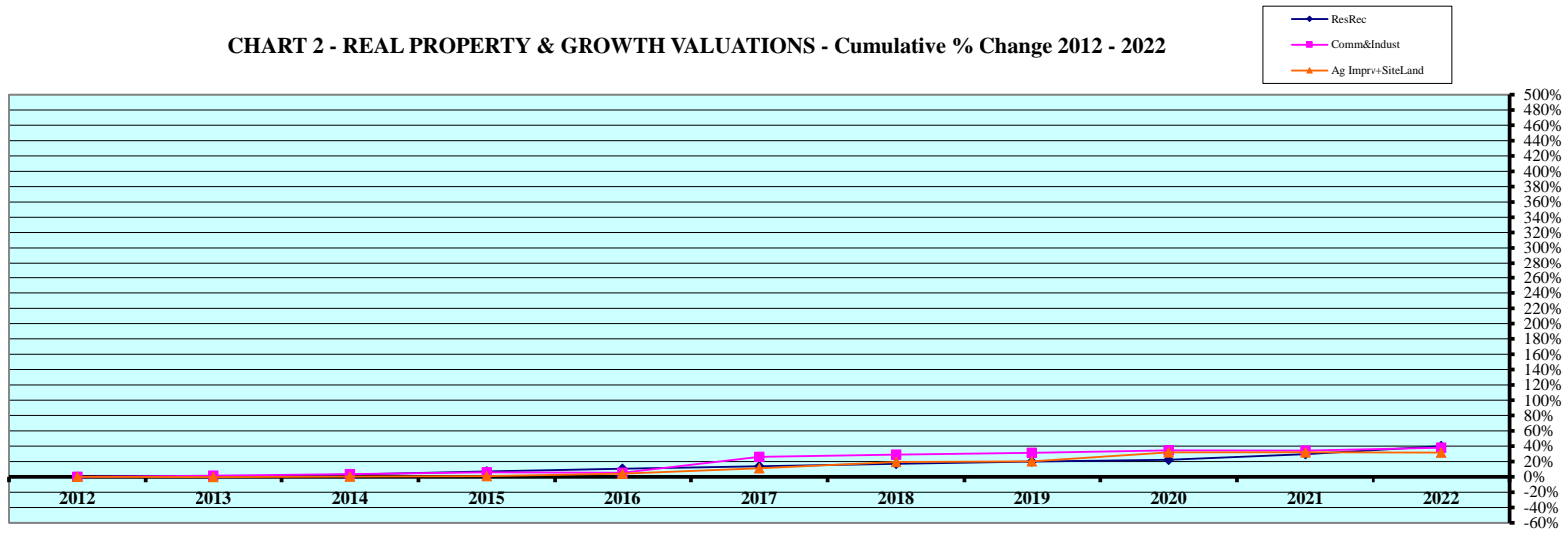
Rate Annual %chg: Residential & Recreational **3.46%** Commercial & Industrial **3.38%** Agricultural Land **3.18%**

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

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	1,150,513,682	0	0.00%	1,150,513,682	-	0.00%	428,810,080	134,528	0.03%	428,675,552	-	-0.03%
2013	1,159,935,620	8,025,214	0.69%	1,151,910,406	0.12%	0.12%	444,058,783	8,671,237	1.95%	435,387,546	1.53%	1.53%
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	2.26%	3.10%	448,341,078	4,808,410	1.07%	443,532,668	-0.12%	3.43%
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	6.93%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	5.78%
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	10.53%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	5.22%
2017	1,315,401,065	7,004,911	0.53%	1,308,396,154	1.88%	13.72%	562,289,227	21,619,382	3.84%	540,669,845	16.77%	26.09%
2018	1,353,872,717	8,697,938	0.64%	1,345,174,779	2.26%	16.92%	560,366,299	7,495,211	1.34%	552,871,088	-1.67%	28.93%
2019	1,386,025,612	5,812,152	0.42%	1,380,213,460	1.95%	19.96%	571,032,899	8,242,045	1.44%	562,790,854	0.43%	31.24%
2020	1,412,507,033	4,091,943	0.29%	1,408,415,090	1.62%	22.42%	585,762,058	9,387,983	1.60%	576,374,075	0.94%	34.41%
2021	1,496,982,947	6,613,184	0.44%	1,490,369,763	5.51%	29.54%	586,937,646	10,761,394	1.83%	576,176,252	-1.64%	34.37%
2022	1,616,375,339	5,292,980	0.33%	1,611,082,359	7.62%	40.03%	598,124,167	6,397,575	1.07%	591,726,592	0.82%	37.99%
Rate Ann%chg	3.46%			Resid & Recreat w/o growth 2.91%			3.38%			C & I w/o growth 1.59%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	91,951,955	27,944,259	119,896,214	0	0.00%	119,896,214	-	-
2013	94,746,427	26,615,080	121,361,507	1,896,836	1.56%	119,464,671	-0.36%	-0.36%
2014	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	-0.94%	0.27%
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	0.87%
2016	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	4.13%
2017	103,728,599	32,062,566	135,791,165	2,476,339	1.82%	133,314,826	4.25%	11.19%
2018	104,964,328	40,439,325	145,403,653	2,464,993	1.70%	142,938,660	5.26%	19.22%
2019	106,957,922	39,284,862	146,242,784	1,982,245	1.36%	144,260,539	-0.79%	20.32%
2020	121,614,055	39,581,609	161,195,664	2,918,228	1.81%	158,277,436	8.23%	32.01%
2021	119,557,852	39,784,029	159,341,881	1,008,090	0.63%	158,333,791	-1.78%	32.06%
2022	120,023,490	39,954,367	159,977,857	2,227,133	1.39%	157,750,724	-1.00%	31.57%
Rate Ann%chg	2.70%	3.64%	2.93%	Ag Imprv+Site w/o growth			1.31%	

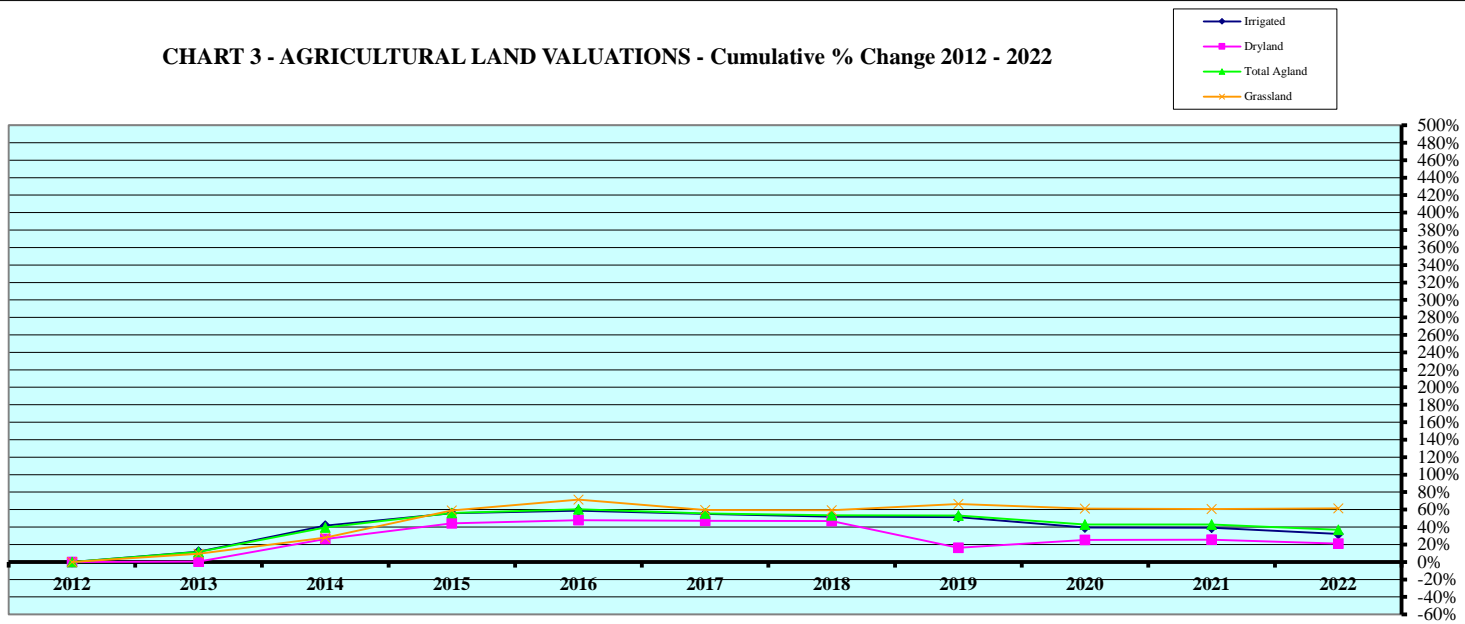
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 79
County SCOTTS BLUFF

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	255,951,662	-	-	-	9,494,800	-	-	-	41,646,824	-	-	-
2013	286,262,612	30,310,950	11.84%	11.84%	9,547,267	52,467	0.55%	0.55%	45,569,804	3,922,980	9.42%	9.42%
2014	362,202,365	75,939,753	26.53%	41.51%	11,995,159	2,447,892	25.64%	26.33%	53,222,044	7,652,240	16.79%	27.79%
2015	399,000,949	36,798,584	10.16%	55.89%	13,698,860	1,703,701	14.20%	44.28%	66,195,093	12,973,049	24.38%	58.94%
2016	406,278,002	7,277,053	1.82%	58.73%	14,037,259	338,399	2.47%	47.84%	71,396,008	5,200,915	7.86%	71.43%
2017	396,846,785	-9,431,217	-2.32%	55.05%	13,975,765	-61,494	-0.44%	47.19%	66,401,742	-4,994,266	-7.00%	59.44%
2018	388,557,633	-8,289,152	-2.09%	51.81%	13,942,725	-33,040	-0.24%	46.85%	66,282,208	-119,534	-0.18%	59.15%
2019	387,657,272	-900,361	-0.23%	51.46%	11,037,874	-2,904,851	-20.83%	16.25%	69,294,986	3,012,778	4.55%	66.39%
2020	356,792,360	-30,864,912	-7.96%	39.40%	11,896,147	858,273	7.78%	25.29%	67,127,217	-2,167,769	-3.13%	61.18%
2021	356,502,490	-289,870	-0.08%	39.29%	11,912,346	16,199	0.14%	25.46%	66,917,198	-210,019	-0.31%	60.68%
2022	338,340,146	-18,162,344	-5.09%	32.19%	11,501,643	-410,703	-3.45%	21.14%	67,189,935	272,737	0.41%	61.33%

Rate Ann.%chg: Irrigated **2.83%** Dryland **1.94%** Grassland **4.90%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	951,808	-	-	-	0	-	-	-	308,045,094	-	-	-
2013	957,649	5,841	0.61%	0.61%	1,128,345	1,128,345	-	-	343,465,677	35,420,583	11.50%	11.50%
2014	955,292	-2,357	-0.25%	0.37%	1,168,395	40,050	3.55%	-	429,543,255	86,077,578	25.06%	39.44%
2015	1,256,277	300,985	31.51%	31.99%	1,138,395	-30,000	-2.57%	-	481,289,574	51,746,319	12.05%	56.24%
2016	1,255,344	-933	-0.07%	31.89%	1,138,395	0	0.00%	-	494,105,008	12,815,434	2.66%	60.40%
2017	1,250,173	-5,171	-0.41%	31.35%	1,138,395	0	0.00%	-	479,612,860	-14,492,148	-2.93%	55.70%
2018	1,253,521	3,348	0.27%	31.70%	2,722,263	1,583,868	139.13%	-	472,758,350	-6,854,510	-1.43%	53.47%
2019	1,146,242	-107,279	-8.56%	20.43%	2,824,728	102,465	3.76%	-	471,961,102	-797,248	-0.17%	53.21%
2020	2,271,770	1,125,528	98.19%	138.68%	2,604,107	-220,621	-7.81%	-	440,691,601	-31,269,501	-6.63%	43.06%
2021	2,259,999	-11,771	-0.52%	137.44%	2,674,180	70,073	2.69%	-	440,266,213	-425,388	-0.10%	42.92%
2022	1,773,305	-486,694	-21.54%	86.31%	2,627,794	-46,386	-1.73%	-	421,432,823	-18,833,390	-4.28%	36.81%

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County **SCOTTS BLUFF**

Rate Ann.%chg: Total Agric Land **3.18%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	256,036,402	174,284	1,469			9,481,000	34,537	275			41,650,862	189,692	220		
2013	280,085,213	174,222	1,608	9.43%	9.43%	9,477,373	34,525	275	0.00%	0.00%	41,604,688	189,866	219	-0.20%	-0.20%
2014	363,308,349	177,194	2,050	27.54%	39.57%	11,907,804	34,690	343	25.05%	25.04%	52,012,972	196,617	265	20.72%	20.48%
2015	399,401,748	176,665	2,261	10.26%	53.89%	14,542,104	34,970	416	21.14%	51.48%	65,447,638	196,975	332	25.60%	51.32%
2016	406,486,727	176,462	2,304	1.89%	56.80%	14,027,805	32,858	427	2.66%	55.52%	71,391,576	199,322	358	7.80%	63.12%
2017	397,718,937	173,157	2,297	-0.29%	56.35%	13,987,669	32,823	426	-0.18%	55.24%	66,389,924	192,234	345	-3.58%	57.29%
2018	388,638,511	172,347	2,255	-1.82%	53.50%	13,948,733	32,735	426	-0.01%	55.22%	66,471,029	192,767	345	-0.15%	57.05%
2019	388,435,210	172,014	2,258	0.14%	53.71%	11,029,537	26,002	424	-0.45%	54.52%	69,228,690	200,884	345	-0.06%	56.95%
2020	377,692,129	168,536	2,241	-0.76%	52.55%	11,445,699	25,790	444	4.63%	61.67%	68,055,101	196,878	346	0.31%	57.43%
2021	356,656,928	167,374	2,131	-4.91%	45.05%	11,912,344	26,846	444	-0.02%	61.64%	66,938,156	194,006	345	-0.19%	57.14%
2022	338,721,293	167,523	2,022	-5.11%	37.63%	11,609,312	26,154	444	0.04%	61.70%	67,094,725	194,447	345	0.01%	57.15%

Rate Annual %chg Average Value/Acre: 3.25%

4.92%

4.62%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	953,129	12,708	75			0	0				308,121,393	411,220	749		
2013	944,987	12,599	75	0.00%	0.00%	953	13	75			332,113,214	411,225	808	7.79%	7.79%
2014	957,120	12,724	75	0.29%	0.29%	1,128,345	752	1,500	1898.95%		429,314,590	421,977	1,017	25.97%	35.78%
2015	1,262,613	12,626	100	32.94%	33.33%	1,138,395	759	1,500	0.00%		481,792,498	421,995	1,142	12.22%	52.37%
2016	1,256,191	12,562	100	0.00%	33.33%	1,138,395	759	1,500	0.00%		494,300,694	421,963	1,171	2.60%	56.34%
2017	1,240,761	12,408	100	0.00%	33.33%	1,138,395	759	1,500	0.00%		480,475,686	411,380	1,168	-0.30%	55.88%
2018	1,253,746	12,537	100	0.00%	33.33%	2,806,870	1,582	1,774	18.29%		473,118,889	411,968	1,148	-1.67%	53.27%
2019	1,145,644	11,456	100	0.00%	33.33%	2,824,728	1,619	1,745	-1.68%		472,663,809	411,976	1,147	-0.10%	53.12%
2020	1,925,677	19,257	100	0.00%	33.33%	2,331,878	1,348	1,730	-0.86%		461,450,484	411,809	1,121	-2.33%	49.55%
2021	2,259,430	22,594	100	0.00%	33.33%	2,674,180	1,446	1,850	6.96%		440,441,038	412,266	1,068	-4.66%	42.58%
2022	1,780,714	17,807	100	0.00%	33.33%	2,627,794	1,427	1,842	-0.43%		421,833,838	407,358	1,036	-3.07%	38.20%

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SCOTTS BLUFF

Rate Annual %chg Average Value/Acre: 3.29%

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

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,084	SCOTTS BLUFF	159,100,716	75,734,329	226,942,739	1,615,407,875	566,572,618	31,551,549	967,464	421,432,823	120,023,490	39,954,367	683,186	3,258,371,156
cnty sectorvalue % of total value:		4.88%	2.32%	6.96%	49.58%	17.39%	0.97%	0.03%	12.93%	3.68%	1.23%	0.02%	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	19,238,594	6,175,481	6,500,011	411,217,883	102,248,144	10,944,550	0	558,314	0	0	0	556,882,977
23.56%	%sector of county sector	12.09%	8.15%	2.86%	25.46%	18.05%	34.69%		0.13%				17.09%
	%sector of municipality	3.45%	1.11%	1.17%	73.84%	18.36%	1.97%		0.10%				100.00%
106	HENRY	1,703	455,106	1,976,823	3,834,190	179,915	0	0	0	0	0	0	6,447,737
0.29%	%sector of county sector	0.00%	0.60%	0.87%	0.24%	0.03%							0.20%
	%sector of municipality	0.03%	7.06%	30.66%	59.47%	2.79%							100.00%
341	LYMAN	305,055	344,931	1,189,764	6,240,208	1,250,102	411,060	0	0	0	0	0	9,741,120
0.95%	%sector of county sector	0.19%	0.46%	0.52%	0.39%	0.22%	1.30%						0.30%
	%sector of municipality	3.13%	3.54%	12.21%	64.06%	12.83%	4.22%						100.00%
105	MCGREW	17,250	150,470	1,352,327	1,921,010	234,623	0	0	0	0	0	0	3,675,680
0.29%	%sector of county sector	0.01%	0.20%	0.60%	0.12%	0.04%							0.11%
	%sector of municipality	0.47%	4.09%	36.79%	52.26%	6.38%							100.00%
112	MELBETA	8,759	129,287	1,161,951	2,836,688	168,654	0	0	0	0	0	0	4,305,339
0.31%	%sector of county sector	0.01%	0.17%	0.51%	0.18%	0.03%							0.13%
	%sector of municipality	0.20%	3.00%	26.99%	65.69%	3.92%							100.00%
823	MINATARE	831,074	788,413	1,118,423	12,017,055	3,049,539	694,889	0	0	0	0	0	18,499,393
2.28%	%sector of county sector	0.52%	1.04%	0.49%	0.74%	0.54%	2.20%						0.57%
	%sector of municipality	4.49%	4.26%	6.05%	64.96%	16.48%	3.76%						100.00%
1,702	MITCHELL	2,109,805	1,577,806	2,668,968	57,142,749	7,492,125	214,682	0	4,654	0	0	0	71,210,789
4.72%	%sector of county sector	1.33%	2.08%	1.18%	3.54%	1.32%	0.68%		0.00%				2.19%
	%sector of municipality	2.96%	2.22%	3.75%	80.24%	10.52%	0.30%		0.01%				100.00%
921	MORRILL	3,170,323	1,068,389	1,737,537	37,117,191	8,021,616	1,194,060	0	23,042	0	0	0	52,332,158
2.55%	%sector of county sector	1.99%	1.41%	0.77%	2.30%	1.42%	3.78%		0.01%				1.61%
	%sector of municipality	6.06%	2.04%	3.32%	70.93%	15.33%	2.28%		0.04%				100.00%
15,039	SCOTTSBLUFF	40,739,138	12,138,963	5,607,628	571,161,569	373,923,852	2,614,805	0	247,306	0	0	0	1,006,433,261
41.68%	%sector of county sector	25.61%	16.03%	2.47%	35.36%	66.00%	8.29%		0.06%				30.89%
	%sector of municipality	4.05%	1.21%	0.56%	56.75%	37.15%	0.26%		0.02%				100.00%
1,198	TERRYTOWN	614,885	14,414	1,404	22,632,068	7,058,697	0	0	0	0	0	0	30,321,468
3.32%	%sector of county sector	0.39%	0.02%	0.00%	1.40%	1.25%							0.93%
	%sector of municipality	2.03%	0.05%	0.00%	74.64%	23.28%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
28,848	Total Municipalities	67,036,587	22,843,261	23,314,837	1,126,120,618	503,627,269	16,074,047	0	833,316	0	0	0	1,759,849,933
79.95%	%all municip.sectors of cnty	42.13%	30.16%	10.27%	69.71%	88.89%	50.95%		0.20%				54.01%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 21,992	Value : 3,344,200,193	Growth 12,975,246	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	810	6,034,841	0	0	2,072	9,005,099	2,882	15,039,940	
02. Res Improve Land	9,783	207,630,708	0	0	2,519	150,541,427	12,302	358,172,135	
03. Res Improvements	10,298	1,162,254,793	12	205,402	2,875	505,442,590	13,185	1,667,902,785	
04. Res Total	11,108	1,375,920,342	12	205,402	4,947	664,989,116	16,067	2,041,114,860	4,505,016
% of Res Total	69.14	67.41	0.07	0.01	30.79	32.58	73.06	61.03	34.72
05. Com UnImp Land	265	19,592,588	0	0	65	4,019,019	330	23,611,607	
06. Com Improve Land	1,620	100,713,569	0	0	156	15,325,135	1,776	116,038,704	
07. Com Improvements	1,631	394,407,701	0	0	169	53,209,143	1,800	447,616,844	
08. Com Total	1,896	514,713,858	0	0	234	72,553,297	2,130	587,267,155	7,577,985
% of Com Total	89.01	87.65	0.00	0.00	10.99	12.35	9.69	17.56	58.40
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	18	2,231,490	0	0	6	1,923,948	24	4,155,438	
11. Ind Improvements	18	13,703,070	0	0	6	15,132,040	24	28,835,110	
12. Ind Total	18	15,934,560	0	0	6	17,055,988	24	32,990,548	0
% of Ind Total	75.00	48.30	0.00	0.00	25.00	51.70	0.11	0.99	0.00
13. Rec UnImp Land	0	0	0	0	8	695,245	8	695,245	
14. Rec Improve Land	0	0	0	0	2	68,700	2	68,700	
15. Rec Improvements	0	0	0	0	2	382,400	2	382,400	
16. Rec Total	0	0	0	0	10	1,146,345	10	1,146,345	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.03	0.00
Res & Rec Total	11,108	1,375,920,342	12	205,402	4,957	666,135,461	16,077	2,042,261,205	4,505,016
% of Res & Rec Total	69.09	67.37	0.07	0.01	30.83	32.62	73.10	61.07	34.72
Com & Ind Total	1,914	530,648,418	0	0	240	89,609,285	2,154	620,257,703	7,577,985
% of Com & Ind Total	88.86	85.55	0.00	0.00	11.14	14.45	9.79	18.55	58.40
17. Taxable Total	13,022	1,906,568,760	12	205,402	5,197	755,744,746	18,231	2,662,518,908	12,083,001
% of Taxable Total	71.43	71.61	0.07	0.01	28.51	28.38	82.90	79.62	93.12

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	37	21,023,169	51,839,271	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	38,020	38	21,029,922	51,877,291
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				38	21,029,922	51,877,291

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	5,805	6	5,805	0
24. Non-Producing	0	0	0	0	35	903,450	35	903,450	0
25. Total	0	0	0	0	41	909,255	41	909,255	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	792	0	793	1,585

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	21	663,545	0	0	2,406	278,017,075	2,427	278,680,620
28. Ag-Improved Land	0	0	0	0	1,284	208,380,260	1,284	208,380,260
29. Ag Improvements	0	0	0	0	1,293	193,711,150	1,293	193,711,150

30. Ag Total				3,720	680,772,030
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	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	3	1.34	0	0	0.00	0	
40. Other- Non Ag Use	2	94.08	208,240	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	71	68.70	584,750	71	68.70	584,750	
32. HomeSite Improv Land	886	1,010.39	12,775,185	886	1,010.39	12,775,185	
33. HomeSite Improvements	953	0.00	141,904,025	953	0.00	141,904,025	77,100
34. HomeSite Total				1,024	1,079.09	155,263,960	
35. FarmSite UnImp Land	57	200.02	459,580	57	200.02	459,580	
36. FarmSite Improv Land	994	1,155.14	2,605,725	994	1,155.14	2,605,725	
37. FarmSite Improvements	1,216	0.00	51,807,125	1,216	0.00	51,807,125	815,145
38. FarmSite Total				1,273	1,355.16	54,872,430	
39. Road & Ditches	2,917	10,288.76	0	2,920	10,290.10	0	
40. Other- Non Ag Use	109	4,675.19	4,113,710	111	4,769.27	4,321,950	
41. Total Section VI				2,297	17,493.62	214,458,340	892,245

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	5,209.02	2,244,825	21	5,209.02	2,244,825

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	6	141.24	308,020	0	0.00	0
44. Market Value	6	141.24	308,020	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,416	385,781.43	440,750,785	3,422	385,922.67	441,058,805
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,749.12	25.08%	6,597,900	26.30%	2,400.00
46. 1A	5,974.00	54.49%	14,337,630	57.14%	2,400.01
47. 2A1	182.07	1.66%	382,340	1.52%	2,099.96
48. 2A	1,487.72	13.57%	2,826,675	11.27%	1,900.00
49. 3A1	31.71	0.29%	57,710	0.23%	1,819.93
50. 3A	82.27	0.75%	135,745	0.54%	1,649.99
51. 4A1	201.06	1.83%	331,760	1.32%	1,650.05
52. 4A	255.32	2.33%	421,290	1.68%	1,650.05
53. Total	10,963.27	100.00%	25,091,050	100.00%	2,288.65
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	73.44	16.93%	36,720	17.25%	500.00
56. 2D1	141.48	32.62%	70,740	33.22%	500.00
57. 2D	87.25	20.12%	43,625	20.49%	500.00
58. 3D1	119.43	27.54%	56,140	26.37%	470.07
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	12.13	2.80%	5,705	2.68%	470.32
62. Total	433.73	100.00%	212,930	100.00%	490.93
Grass					
63. 1G1	631.64	24.00%	284,265	23.98%	450.04
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	129.83	4.93%	58,455	4.93%	450.24
67. 3G1	291.94	11.09%	131,385	11.08%	450.04
68. 3G	356.16	13.53%	160,295	13.52%	450.06
69. 4G1	538.63	20.47%	242,470	20.46%	450.16
70. 4G	683.33	25.97%	308,440	26.02%	451.38
71. Total	2,631.53	100.00%	1,185,310	100.00%	450.43
Irrigated Total					
Irrigated Total	10,963.27	73.70%	25,091,050	94.23%	2,288.65
Dry Total					
Dry Total	433.73	2.92%	212,930	0.80%	490.93
Grass Total					
Grass Total	2,631.53	17.69%	1,185,310	4.45%	450.43
72. Waste	842.43	5.66%	105,415	0.40%	125.13
73. Other	5.38	0.04%	33,825	0.13%	6,287.17
74. Exempt	1,891.65	12.72%	1,360,180	5.11%	719.04
75. Market Area Total	14,876.34	100.00%	26,628,530	100.00%	1,789.99

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,965.14	16.19%	7,116,345	18.57%	2,400.00
46. 1A	4,718.17	25.76%	11,323,630	29.55%	2,400.00
47. 2A1	1,767.81	9.65%	3,712,365	9.69%	2,099.98
48. 2A	5,344.10	29.17%	10,153,765	26.50%	1,900.00
49. 3A1	1,180.23	6.44%	2,148,015	5.61%	1,820.00
50. 3A	490.27	2.68%	808,975	2.11%	1,650.06
51. 4A1	210.34	1.15%	347,075	0.91%	1,650.07
52. 4A	1,641.68	8.96%	2,708,800	7.07%	1,650.02
53. Total	18,317.74	100.00%	38,318,970	100.00%	2,091.90
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	43.65	4.26%	21,825	4.44%	500.00
56. 2D1	133.39	13.02%	66,695	13.58%	500.00
57. 2D	141.22	13.79%	70,610	14.38%	500.00
58. 3D1	511.96	49.98%	240,625	49.01%	470.01
59. 3D	7.13	0.70%	3,350	0.68%	469.85
60. 4D1	19.17	1.87%	9,005	1.83%	469.74
61. 4D	167.85	16.39%	78,905	16.07%	470.09
62. Total	1,024.37	100.00%	491,015	100.00%	479.33
Grass					
63. 1G1	3,811.09	27.70%	1,715,070	27.70%	450.02
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,107.79	15.32%	948,570	15.32%	450.03
67. 3G1	1,758.81	12.78%	792,090	12.79%	450.36
68. 3G	4,249.95	30.89%	1,912,570	30.88%	450.02
69. 4G1	1,396.13	10.15%	628,400	10.15%	450.10
70. 4G	435.25	3.16%	195,920	3.16%	450.13
71. Total	13,759.02	100.00%	6,192,620	100.00%	450.08
Irrigated Total					
Irrigated Total	18,317.74	45.91%	38,318,970	82.47%	2,091.90
Dry Total					
Dry Total	1,024.37	2.57%	491,015	1.06%	479.33
Grass Total					
Grass Total	13,759.02	34.49%	6,192,620	13.33%	450.08
72. Waste	6,277.69	15.73%	785,070	1.69%	125.06
73. Other	519.62	1.30%	678,810	1.46%	1,306.36
74. Exempt	920.01	2.31%	298,920	0.64%	324.91
75. Market Area Total	39,898.44	100.00%	46,466,485	100.00%	1,164.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,050.47	19.17%	62,521,110	20.93%	2,400.00
46. 1A	61,650.21	45.37%	147,960,480	49.54%	2,400.00
47. 2A1	2,994.15	2.20%	6,287,705	2.11%	2,100.00
48. 2A	22,962.41	16.90%	43,628,680	14.61%	1,900.00
49. 3A1	9,314.70	6.85%	16,952,790	5.68%	1,820.00
50. 3A	669.12	0.49%	1,104,085	0.37%	1,650.06
51. 4A1	6,165.03	4.54%	10,172,575	3.41%	1,650.04
52. 4A	6,087.21	4.48%	10,044,155	3.36%	1,650.04
53. Total	135,893.30	100.00%	298,671,580	100.00%	2,197.84
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,664.55	28.88%	3,332,275	29.32%	500.00
56. 2D1	1,987.45	8.61%	993,725	8.74%	500.00
57. 2D	8,648.05	37.47%	4,324,025	38.04%	500.00
58. 3D1	1,557.81	6.75%	732,180	6.44%	470.01
59. 3D	36.58	0.16%	17,190	0.15%	469.93
60. 4D1	2,777.88	12.04%	1,305,655	11.49%	470.02
61. 4D	1,405.93	6.09%	660,825	5.81%	470.03
62. Total	23,078.25	100.00%	11,365,875	100.00%	492.49
Grass					
63. 1G1	3,257.45	1.84%	1,468,540	1.84%	450.83
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	3,667.91	2.07%	1,650,685	2.07%	450.03
67. 3G1	3,168.64	1.79%	1,426,015	1.79%	450.04
68. 3G	9,304.57	5.25%	4,188,220	5.24%	450.13
69. 4G1	65,282.79	36.86%	29,410,575	36.83%	450.51
70. 4G	92,429.56	52.19%	41,712,375	52.23%	451.29
71. Total	177,110.92	100.00%	79,856,410	100.00%	450.88
Irrigated Total					
Irrigated Total	135,893.30	39.08%	298,671,580	75.96%	2,197.84
Dry Total					
Dry Total	23,078.25	6.64%	11,365,875	2.89%	492.49
Grass Total					
Grass Total	177,110.92	50.93%	79,856,410	20.31%	450.88
72. Waste	10,612.53	3.05%	1,327,595	0.34%	125.10
73. Other	1,058.05	0.30%	1,997,215	0.51%	1,887.64
74. Exempt	8,904.39	2.56%	5,863,830	1.49%	658.53
75. Market Area Total	347,753.05	100.00%	393,218,675	100.00%	1,130.74

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	189.90	443,220	0.00	0	164,984.41	361,638,380	165,174.31	362,081,600
77. Dry Land	0.00	0	0.00	0	24,536.35	12,069,820	24,536.35	12,069,820
78. Grass	26.85	12,085	0.00	0	193,474.62	87,222,255	193,501.47	87,234,340
79. Waste	0.00	0	0.00	0	17,732.65	2,218,080	17,732.65	2,218,080
80. Other	0.00	0	0.00	0	1,583.05	2,709,850	1,583.05	2,709,850
81. Exempt	116.53	157,485	0.00	0	11,599.52	7,365,445	11,716.05	7,522,930
82. Total	216.75	455,305	0.00	0	402,311.08	465,858,385	402,527.83	466,313,690

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	165,174.31	41.03%	362,081,600	77.65%	2,192.12
Dry Land	24,536.35	6.10%	12,069,820	2.59%	491.92
Grass	193,501.47	48.07%	87,234,340	18.71%	450.82
Waste	17,732.65	4.41%	2,218,080	0.48%	125.08
Other	1,583.05	0.39%	2,709,850	0.58%	1,711.79
Exempt	11,716.05	2.91%	7,522,930	1.61%	642.10
Total	402,527.83	100.00%	466,313,690	100.00%	1,158.46

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	4	60,435	15	389,265	239	4,832,444	243	5,282,144	137,275
83.2 10 Rural Ag	48	1,249,970	22	414,500	28	5,623,269	76	7,287,739	0
83.3 13 Scottsbluff Sw	0	0	0	0	1	2,105	1	2,105	0
83.4 14 Scottsbluff Se	0	0	0	0	2	32,130	2	32,130	0
83.5 15 Scottsbluff	226	2,868,985	4,831	62,903,240	4,851	579,389,157	5,077	645,161,382	561,379
83.6 20 Gering	113	1,408,980	2,937	133,429,815	3,007	419,643,485	3,120	554,482,280	922,902
83.7 30 Minatare	94	361,835	309	1,212,800	328	12,906,980	422	14,481,615	74,076
83.8 40 Mitchell	41	214,757	682	14,937,590	701	58,252,622	742	73,404,969	15,820
83.9 50 Morrill	55	338,635	397	2,308,035	437	40,030,553	492	42,677,223	41,030
83.10 60 Small Towns	217	359,265	375	806,465	387	16,674,115	604	17,839,845	0
83.11 70 Terrytown	1	25,974	222	2,324,163	330	22,451,769	331	24,801,906	10,445
83.12 81 Rur Res In Subd (8000)	123	1,135,219	681	106,017,862	681	119,203,300	804	226,356,381	153,654
83.13 82 Rur Res N/sub (4500)	1,968	7,711,130	1,833	33,497,100	1,842	376,342,025	3,810	417,550,255	2,455,000
83.14 83 Rur Res Ioll	0	0	0	0	353	12,901,231	353	12,901,231	133,435
84 Residential Total	2,890	15,735,185	12,304	358,240,835	13,187	1,668,285,185	16,077	2,042,261,205	4,505,016

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	10 Rural Ag	0	0	1	199,862	2	225,420	2	425,282	1,542,425
85.2	15 Scottsbluff	114	17,521,865	965	81,181,310	971	287,305,218	1,085	386,008,393	3,253,005
85.3	20 Gering	69	3,142,767	408	24,258,419	402	105,578,963	471	132,980,149	2,080,235
85.4	30 Minatare	22	108,103	57	773,611	58	2,949,110	80	3,830,824	0
85.5	40 Mitchell	15	128,837	120	1,596,738	123	8,039,801	138	9,765,376	0
85.6	50 Morrill	9	82,245	67	833,202	70	9,091,081	79	10,006,528	200,475
85.7	60 Small Towns	46	70,702	69	259,239	70	1,981,170	116	2,311,111	0
85.8	80 Rural Commercial	54	2,017,307	108	9,163,993	118	36,817,830	172	47,999,130	501,845
85.9	93 Permissive Charitable	1	539,781	5	1,927,768	10	24,463,361	11	26,930,910	0
86	Commercial Total	330	23,611,607	1,800	120,194,142	1,824	476,451,954	2,154	620,257,703	7,577,985

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	631.64	24.42%	284,265	24.42%	450.04
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	129.83	5.02%	58,455	5.02%	450.24
91. 3G1	291.94	11.29%	131,385	11.28%	450.04
92. 3G	356.16	13.77%	160,295	13.77%	450.06
93. 4G1	538.63	20.82%	242,470	20.83%	450.16
94. 4G	638.54	24.69%	287,385	24.68%	450.07
95. Total	2,586.74	100.00%	1,164,255	100.00%	450.09
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	44.79	100.00%	21,055	100.00%	470.08
104. Total	44.79	100.00%	21,055	100.00%	470.08
Timber					
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	2,586.74	98.30%	1,164,255	98.22%	450.09
CRP Total	44.79	1.70%	21,055	1.78%	470.08
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	2,631.53	100.00%	1,185,310	100.00%	450.43

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	3,811.09	27.76%	1,715,070	27.76%	450.02
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2,107.79	15.35%	948,570	15.35%	450.03
91. 3G1	1,729.53	12.60%	778,325	12.60%	450.02
92. 3G	4,249.95	30.95%	1,912,570	30.95%	450.02
93. 4G1	1,396.13	10.17%	628,400	10.17%	450.10
94. 4G	435.25	3.17%	195,920	3.17%	450.13
95. Total	13,729.74	100.00%	6,178,855	100.00%	450.03
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	29.28	100.00%	13,765	100.00%	470.12
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	29.28	100.00%	13,765	100.00%	470.12
Timber					
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	13,729.74	99.79%	6,178,855	99.78%	450.03
CRP Total	29.28	0.21%	13,765	0.22%	470.12
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	13,759.02	100.00%	6,192,620	100.00%	450.08

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	3,127.73	1.85%	1,407,565	1.85%	450.03
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	3,667.91	2.16%	1,650,685	2.16%	450.03
91. 3G1	3,164.91	1.87%	1,424,260	1.87%	450.02
92. 3G	9,252.25	5.46%	4,163,625	5.46%	450.01
93. 4G1	63,681.69	37.58%	28,658,010	37.58%	450.02
94. 4G	86,572.09	51.09%	38,959,305	51.09%	450.02
95. Total	169,466.58	100.00%	76,263,450	100.00%	450.02
CRP					
96. 1C1	129.72	1.70%	60,975	1.70%	470.05
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	3.73	0.05%	1,755	0.05%	470.51
101. 3C	52.32	0.68%	24,595	0.68%	470.09
102. 4C1	1,601.10	20.94%	752,565	20.95%	470.03
103. 4C	5,857.47	76.62%	2,753,070	76.62%	470.01
104. Total	7,644.34	100.00%	3,592,960	100.00%	470.02
Timber					
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	169,466.58	95.68%	76,263,450	95.50%	450.02
CRP Total	7,644.34	4.32%	3,592,960	4.50%	470.02
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	177,110.92	100.00%	79,856,410	100.00%	450.88

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

79 ScottsBluff

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,615,407,875	2,041,114,860	425,706,985	26.35%	4,505,016	26.07%
02. Recreational	967,464	1,146,345	178,881	18.49%	0	18.49%
03. Ag-Homesite Land, Ag-Res Dwelling	120,023,490	155,263,960	35,240,470	29.36%	77,100	29.30%
04. Total Residential (sum lines 1-3)	1,736,398,829	2,197,525,165	461,126,336	26.56%	4,582,116	26.29%
05. Commercial	566,572,618	587,267,155	20,694,537	3.65%	7,577,985	2.32%
06. Industrial	31,551,549	32,990,548	1,438,999	4.56%	0	4.56%
07. Total Commercial (sum lines 5-6)	598,124,167	620,257,703	22,133,536	3.70%	7,577,985	2.43%
08. Ag-Farmsite Land, Outbuildings	38,986,639	54,872,430	15,885,791	40.75%	815,145	38.66%
09. Minerals	683,186	909,255	226,069	33.09	0	33.09%
10. Non Ag Use Land	967,728	4,321,950	3,354,222	346.61%		
11. Total Non-Agland (sum lines 8-10)	40,637,553	60,103,635	19,466,082	47.90%	815,145	45.90%
12. Irrigated	338,340,146	362,081,600	23,741,454	7.02%		
13. Dryland	11,501,643	12,069,820	568,177	4.94%		
14. Grassland	67,189,935	87,234,340	20,044,405	29.83%		
15. Wasteland	1,773,305	2,218,080	444,775	25.08%		
16. Other Agland	2,627,794	2,709,850	82,056	3.12%		
17. Total Agricultural Land	421,432,823	466,313,690	44,880,867	10.65%		
18. Total Value of all Real Property (Locally Assessed)	2,796,593,372	3,344,200,193	547,606,821	19.58%	12,975,246	19.12%

2023 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None.
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Four
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$540,999
7.	Adopted budget, or granted budget if different from above:
	\$544,415
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$112,060
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	The computer system and software (MIPS) expenses are included in the budget for the County General Fund.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$6,000
12.	Amount of last year's assessor's budget not used:
	\$155,015

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The Mapping Department.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes: https://beacon.schneidercorp.com
8.	Who maintains the GIS software and maps?
	Beacon Schneider and the mapping department.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eage View Pictometry-Connect Explorer and Connect Assessment (Change Finder)
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	All Incorporated Towns and Villages are zoned. Scottsbluff, Gering, Terrytown, Mitchell, Morrill, McGrew, Melbeta, Minatare, Lyman, and Henry.
4.	When was zoning implemented?
	1976

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial appraisal maintenance.
2.	GIS Services:
	None in the assessor's office.
3.	Other services:
	MIPS for CAMA, administrative and personal property software. Pritchard & Abbott for oil and gas valuations.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Stanard Appraisal for commercial appraisal maintenance only.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The Appraisal firm must be designated General Certified and experienced in mass appraisal.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2023 Residential Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:																										
	The assessor's staff.																										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15</td> <td>Scottsbluff: All residential parcels within the city of Scottsbluff, including what would technically be classified as “suburban” properties, since there is no unique suburban market in Scottsbluff.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Gering: all of the residential parcels within the city of Gering, including what would be termed “suburban”—indicating that there is no separate Gering suburban market.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Minatare: the residential property within the town of Minatare and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Morrill: all residential property within the town of Morrill and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">60</td> <td>Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.</td> </tr> <tr> <td style="text-align: center;">70</td> <td>Terrytown: the village located geographically between Scottsbluff and Gering.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rural Area 3: rural residential Improvements On Leased Land (IOLL).</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Dwellings associated with agricultural land.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings associated with agricultural land.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	15	Scottsbluff: All residential parcels within the city of Scottsbluff, including what would technically be classified as “suburban” properties, since there is no unique suburban market in Scottsbluff.	20	Gering: all of the residential parcels within the city of Gering, including what would be termed “suburban”—indicating that there is no separate Gering suburban market.	30	Minatare: the residential property within the town of Minatare and its surrounding area.	40	Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.	50	Morrill: all residential property within the town of Morrill and its surrounding area.	60	Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.	70	Terrytown: the village located geographically between Scottsbluff and Gering.	81	Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.	82	Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.	83	Rural Area 3: rural residential Improvements On Leased Land (IOLL).	AG DW	Dwellings associated with agricultural land.	AG OB	Outbuildings associated with agricultural land.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																										
	The cost approach is primarily used.																										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																										
	The county uses the tables provided by the CAMA vendor with only a few user-defined categories (such as metal carports and garages).																										
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																										
	No.																										

6.	Describe the methodology used to determine the residential lot values?
	Vacant lot sales are studied and categorized by Valuation Group and then stratified by size. The lots are then valued by square foot, unit, or acre as deemed appropriate.
7.	How are rural residential site values developed?
	The prior contracted appraisal firm, in conjunction with the prior assessor determined site values based on size, utilizing the sales comparison approach. There is one rural subdivision that is valued by unit based on market data.
8.	Are there form 191 applications on file?
	No.
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	The county assessor knows of no vacant lots being held for sale or resale.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	15	2019	2019	2013	2020
	20	2019	2019	2013	2020
	30	2019	2019	2013	2020
	40	2019	2019	2013	2020
	50	2019	2019	2013	2020
	60	2019	2019	2013	2020
	70	2021	2021	2013	2022
	81	2019	2019	2013	2020
	82	2019	2019	2020	2020
	83	2021	2021	N/A IOLL	2022
	AG DW	2019	2019	2020	2020
	AG OB	2019	2019	2020	2020

Date of inspection was in error last year, since the inspection coincides with the review that utilizes EagleView Pictometry and Change Finder.

2023 Commercial Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:																	
	The county assessor and Stanard Appraisal for building permits, LURA properties, and TERC hearings.																	
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																	
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																	
	The Cost and Income Approaches, with the Income Approach stressed during the last re-appraisal of commercial property.																	
3a.	Describe the process used to determine the value of unique commercial properties.																	
	The contracted appraisal firm used comparables from surrounding counties and any information provided.																	
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																	
	The County uses the tables provided by the CAMA vendor.																	
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																	
	No.																	
6.	Describe the methodology used to determine the commercial lot values.																	
	Sales of commercial lots within the various valuation groups were stratified by time and size. Commercial lots were valued by square foot or acre.																	

7.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	15	2021	2021	2017	2017
	20	2021	2021	2017	2017
	30	2021	2021	2017	2017
	40	2021	2021	2017	2017
	50	2021	2021	2017	2017
	60	2021	2021	2017	2017
	80	2021	2021	2017	2017

The date of inspection reflects the aerial imagery review using EagleView Pictometry and ChangeFinder.

2023 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:													
	The county assessor's staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">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), due to the two cities growing outside of their respective boundaries.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This 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;">2020</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;">2020</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), due to the two cities growing outside of their respective boundaries.	2020	2	This 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.	2020	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.	2020
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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.	2020												
3.	Describe the process used to determine and monitor market areas.													
	Market activity is monitored via sales occurring within all three areas to originally determine and/or confirm the currently drawn boundaries of each area.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	This process would include review by EagleView Pictometry, questionnaires sent to buyers/sellers, in person interviews and information obtained during protests of property valuations.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes. These are valued the same based on amenities such as wells, septic systems, and electricity.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Stanard Appraisal reviewed all commercial feedlots and sales within the county along with surrounding Panhandle counties. EagleView Pictometry was also used to identify other non-commercial feeding operations. All are valued based on capacity. The first feedlot acre is valued at \$13,000 and stratified from there. Feed bunks are valued by linear foot.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	The county has identified land enrolled in the Wetlands Reserve Program via recorded documents and value these at 100% of grass value until sales occur to establish a comparable market value.													

7a.	Are any other agricultural subclasses used? If yes, please explain.
	The County has identified few acres currently enrolled in CRP and CREP..
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	In 2002, every rural property (including rural residential acreages) submitted applications for special value. There were approximately 5,000 applications at that time. Of these original applications, it has been determined that only 3,426 qualify for special value.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales of property within the three market areas were examined for predominant use and non-agricultural influences of residential expansion, commercial and recreational use were identified.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	Residential and commercial expansion. Sand and gravel use along the North Platte River, along with recreational influences.
8d.	Where is the influenced area located within the county?
	As mentioned in the Market Area descriptions above, areas around the Cities of Scottsbluff, Gering, Mitchell, Morrill, and Minatare, as well as the North Platte River.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Special Value is determined by utilizing the agricultural non-influenced values derived from the market in Market Area 3.

2022 Plan of Assessment for Scotts Bluff County
Assessment Years 2023, 2024, 2025
Date October 31, 2022

2022 STATISTICS

	Median
Residential	93%
Commercial	92%
Agriculture	75%

ASSESSMENT ACTIONS PLANNED

HISTORY

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We continue in 2022 to work toward cleaning up conversion issues and rebuilding user defined tables. 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 have found 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. MIPS continually updates their system per requests and concerns that arise.

The county moved forward with Pictometry. Pictometry digitized around each parcel for Change Finder, and we began using this product January 2015. Flights were flown April of 2020. Change Finder was updated for our use and trainings were scheduled March 29, 2021. A new flight is scheduled for spring 2023. We will have additional trainings established once the product is delivered to our office. There is no cost for these trainings.

Every parcel in Scotts Bluff County was matched up with Change Finder with the first flight on Pictometry. Many new structures were found using this program. We are treating anything “new, changed or demolished” as an internal building permit. We plan to continue to use Pictometry to make our office more efficient and accurate. This also helps keep our office in compliance with our six-year cycles.

We rely on the mapping department for land use, soil types, splits, and acre counts. The county contracted with Schneider early 2016 to do rural parcels. Schneider was to have the rural parcel layer completed by October 2016 and the end product was to be available sometime in November 2016. We were notified that Schneider housed the GIS website, but any research done to determine boundary lines was completed by Scotts Bluff County’s in-house mapping department. We are still updating information as it is discovered. The mapping department continues to keep moving forward toward a better product.

Over 3,500 letters were mailed out in 2016 in attempt to obtain FSA information as well as surveys and other information about the use of the property. We received very little response. Any responses we did receive were implemented into our system.

In 2018, letters were exchanged between Property Assessment Division and the Scotts Bluff County Board of Commissioners discussing the timeline of the mapping department’s completion of the base layer. The mapping department assured PAD that their work would be done as of December 31st, 2018. The mapping department had put us on hold because their system was not saving their data.

After January 2019, an audit was conducted with members of PAD, the mapping department and the assessor's office. Ruth Sorenson from PAD came before the Scotts Bluff County Board of Commissioners in August 2019 to begin a dialog with the board about the maps not being completed, consistent or accurate. The mapping department made the decision to start completely over with their townships to implement standards for consistency in their maps. Phase one was implemented for 2020 valuations. For 2021, we updated the Henry area when they filed new boundaries and other errors as they were reported to our office. Although I had been under the impression we had "matched" the Villages of Lyman and Henry, I recently discovered there are gaps that are still unaccounted for, and these Villages were not matched according to the mapping department.

They moved on to Phase II which is accretion land. They were to mail out letters to the owners one township at a time. These letters would have a map attached for the owner to review for accuracy. The mapping department will send these townships to us as they are processed. We will only implement this new data if time allows for the entire phase to be completed, errors to be resolved, and statistical research to occur for gravel pits, recreational factors, if adjustments to market areas are appropriate, and other factors that may arise. They felt they would meet the deadline of October 1. However, the phase has not been completed at this time. It stops mid county as they work on the cities of Scottsbluff, Gering, and Terrytown.

When I started in this office, we had 11 employees including myself. We no longer have separate departments in the office. Now we all work on both the administrative side as well as the appraisal side. We have had some turnover and continue to advertise. Newly hired employees will need time for training.

A scanner was purchased in June of 2015 that will be used to scan all of our data into our computer system. We hope this will assist us in daily work as well as helping property owners by having all of our information in one place. This project began but has come to a halt due to the lack of staff and the upcoming projects we have.

2022-2023

We are becoming more confident in our appraisal data with the cleaning up of conversion errors. We plan to review problem areas as determined by our research and statistical studies. With the protest session completed, we have begun working on building permits.

Statistical studies will be conducted to determine if we will roll values over or if we need to apply percentage adjustments. We will research the market to determine Ag Land values. Land and lot sales studies will be conducted to determine if adjustments may need to be made in lot valuations. We will continue to train staff in appraisal pick-up work so that we are all confident and consistent in our work. We will be reviewing commercial occupancy codes for changes. Inaccurate coding may skew necessary adjustments or statistical data. Cost tables will also be updated. We will have routine meetings to ask questions, set precedents, and keep everyone on the same page.

Centrally Assessed information was imported and updated.

Fire district boundary changes, annexations, and TIF projects were researched, updated and were applied to the 2022 certification of valuation notices.

Income information will be coming 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.

2023-2024

We would like to implement phase two of the mapping department if it is completed. They have sent preliminary information, however, upon review, it was only part of the information needed to complete this phase. They sent parcels changing in size rather than all parcels impacted and the appropriate land use. The next issue was their land use data was not working properly.

After accretion, they plan to move on to the city boundaries for phase three. If this is also completed efficiently, we would like to implement that phase for 2024. Once this is completed, we will be able to move to phase four, tax district boundaries, although some of this was addressed for 2022. Once a base layer has been established, the Assessor's department can take over their land use layer to maintain and update land use changes.

Commercial was completed in 2017. Rural acreages and ag parcels were completed in 2020. Lake properties including IOLL's, market neighborhoods 6200, 8001, and 900 Terrytown were completed for 2022.

We will continue working on verifying commercial occupancies and other changes. We will determine which residential market neighborhoods are due for inspection. We will determine what areas to start with based on statistical information.

We will continue to implement Pictometry and Change Finder into our system. With the county flight, we will have a new layer to review. This would ideally be implemented for 2024.

We will continue to 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.

2024-2025

We will continue to implement Pictometry and Change Finder 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 currently have a total of 5 employees including myself.

I have 4 full time employees who process the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits (field inspections and property valuation updates), file maintenance, matching to mapping, scanning, query clean-up and 521's. When time allows, they also help with projects we have for that year. They work with the Change Finder product and complete day-to-day projects within the office. They review building permits and complete appraisal review work.

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 protests, personnel issues, claims, payroll, and budget.

BUDGET

My 2022 budget was submitted in the amount of \$540,998.96. My 2022 budget has been approved in the amount of \$544,414.50.

VALUATION

After setting the values and going through the protest hearings, we have a preliminary value of \$2,722,082,546. Centrally assessed information is pending.

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.

Although there is a lot of work to be done, the mapping department has come a long way and we are making progress. We have created a “route slip 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 and website.

COUNTY BOARD OF EQUALIZATION

I try to keep the County Board informed on updates 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:

Angela Dillman

Angela Dillman
Scotts Bluff County Assessor
October 31, 2021

Angela Dillman
SCOTTS BLUFF COUNTY ASSESSOR
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308-436-6627
adillman@scottsbluffcounty.org

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

March 1, 2023

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 2023 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 2023 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 2023 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,

Angela Dillman
Scotts Bluff County Assessor