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DEPARTMENT OF REVENUE

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

SCOTTS BLUFF COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

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

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

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

cc: Robert Simpson, 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.

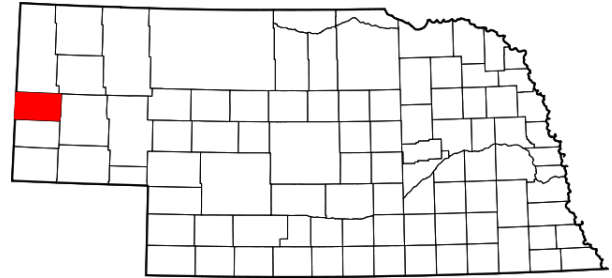
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

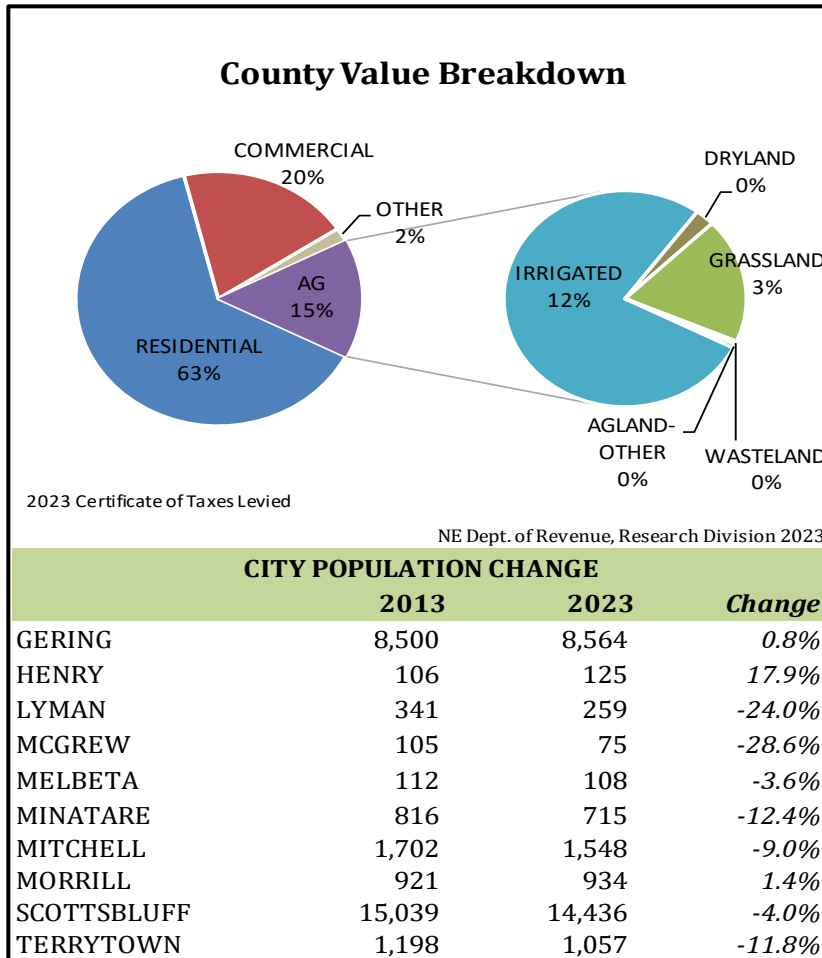
**Further information may be found in Exhibit 94*

County Overview

With a total area of 739 square miles, Scotts Bluff County has 35,603 residents, per the Census Bureau Quick Facts for 2024, a 1% population decline from the 2023 U.S. Census. Reports indicate that 68% 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 \$138,760 (2023 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 1,039 employer establishments with total employment of 12,410, for a 1% decrease 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.

2024 Residential Correlation for Scotts Bluff County

Assessment Actions

The assessment actions taken by the county assessor to address the residential property class for the current assessment year included both land and improvement adjustments by neighborhoods that were outside of statutory range of Valuation Groups 15, 20, 40, 50, 60, 81 and 82. Lot prices were adjusted in Valuation Groups 30 and 70. Improvements on IOLL's, Valuation Group 83, received adjustments to improvements. Home site acres for both rural residential and farm home site acres were raised to \$20,000.

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 consists of questionnaires sent to the buyers of all residential property, with additional follow-up phone calls for sales that are non-responses or require additional information. Currently verification and qualification is a group process that involves the county assessor, the interim deputy with the help of another staff member. Residential sale usability is above the statewide average, and the effect is that a number of outlying sales remain in the sales sample.

Currently, all valuation groups are within the statutorily required six-year inspection and review cycle. Cost and depreciation are dated 2019 for almost all valuation groups with the exceptions of Valuation Groups 70 and 83 that have cost and depreciation dates of 2021.

The last lot study for residential property with the exception of Valuation Group 82 (dated 2020) is dated 2013. The new county assessor has contacted four appraisal firms to solicit bids to conduct a new residential lot study.

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

The newly appointed county assessor has been informed of the importance of a written valuation methodology and will actively work to develop one.

2024 Residential Correlation for Scotts Bluff County

Description of Analysis

Ten valuation groups have been established 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)

The residential statistical profile displays 911 qualified sales that occurred during the two-year sales study period. All three measures of central tendency are within the acceptable range, and the COD and PRD are within the IAAO standard ranges.

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 at least two of the three measures of central tendency within acceptable range and supportive CODs. Of the four valuation groups that exhibit out of acceptable range PRD's, further analysis reveals only Valuation Group 30 as exhibiting regressivity, as shown in the substats found in the appendix of this report. This will be further reviewed with the newly appointed county assessor along with recommendations to prevent the reoccurrence in the future.

Comparison of the change in the statistics and the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicates all residential properties changed similarly, which validates the assessment actions to address the residential property class.

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.

2024 Residential Correlation for Scotts Bluff County

VALUATION GROUP							
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	
15	396	92.18	94.14	91.31	19.51	103.10	
20	239	92.78	97.50	94.47	17.85	103.21	
30	22	94.08	96.16	82.63	27.53	116.37	
40	53	93.14	104.82	98.94	26.27	105.94	
50	23	93.35	104.68	96.94	23.29	107.98	
60	12	95.04	102.49	96.94	18.94	105.73	
70	15	91.65	90.33	89.14	10.45	101.33	
81	50	96.28	93.74	94.22	13.73	99.49	
82	93	92.50	96.22	94.23	20.71	102.11	
83	8	91.16	112.76	100.09	41.06	112.66	
<u>ALL</u>	911	92.46	96.36	93.23	19.67	103.36	

Level of Value

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

2024 Commercial Correlation for Scotts Bluff County

Assessment Actions

The Scotts Bluff County Assessor addressed the commercial property class by the following: Valuation Group 15 had land and improvement adjustments of 2%. Valuation Group 20 received an 8% increase to land and improvements. Valuation Group 30 land and improvements were adjusted by 9%. Valuation Group 50 had lot adjustments and improvements were increased by 8%. Valuation Group 60 had adjustments to lot values only. All adjustments were made to bring the commercial property class as a whole and by subclass into statutory compliance.

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 consists of questionnaires sent to the buyers of all commercial property, with additional follow-up phone calls for sales that are non-responses or require additional information. Commercial sale usability is comparable to the statewide average and all truly arm's-length sales were available for measurement purposes.

Seven valuation groups have been established based on commercial activity within the county. The last commercial review occurred in 2017 and is out of compliance. The new county assessor has solicited bids from four appraisal firms with the hopes of beginning commercial review in the fall of 2024. Cost and depreciation tables are dated 2021. The last commercial lot review was also undertaken during the last commercial review in 2017. Commercial lots are valued either by the square foot or by acre in the case of rural commercial properties.

Description of Analysis

As noted above, seven unique valuation groups delineate all commercial property within 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

2024 Commercial Correlation for Scotts Bluff County

Analysis of the 120 qualified sales shows two of the three measures of central tendency within acceptable range. The weighted mean is two points below the lower parameter. The COD and PRD are within the IAAO standard ranges. Sales by study year suggest that the commercial market is still increasing as evidenced by the 32 sales in the latest year of the study period with measures of central tendency in the 80 percent range.

By valuation group the largest two, Valuation Groups 15 and 20 have medians within the acceptable range and supporting COD's. The remaining valuation groups are too small to be statistically reliable.

Analysis by occupancy code reveals four occupancy codes with sufficient sales. Two have medians within the acceptable range while occupancy code 352 and 353 are outside the acceptable range.

Further analysis of each code shows that for the occupancy code 352, 14 sales fall into four valuation groups that by their various locations would be difficult to make an overall adjustment to the occupancy code that would treat all valuation groups equitably and uniformly. A substat of this occupancy code can be found in the Appendix after the commercial statistics.

The same could be said of the 20 sales that comprise the 353 occupancy code. Sixteen of the twenty lie within Valuation Group 15. A 6% decrease to total value in occupancy code 353 would bring the occupancy code to 96%, but would lower Valuation Group 15 to 91%, as well as Valuation Group 20 and the overall median. A substat of occupancy code 353 prior to adjustment as well as one after adjustment, and a statistical profile of the whole county with an adjustment to occupancy code 353. As the adjustment would not improve equalization, it is not recommended.

Examination of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicates that both the commercial property sample and base increased at comparable amounts. This indicates that both sold and unsold property were addressed equally and uniformly.

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 commercial property class is uniform and proportionate and in compliance with generally accepted mass appraisal techniques.

2024 Commercial Correlation for Scotts Bluff County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	72	94.01	90.99	88.61	18.70	102.69
20	30	92.89	95.00	94.89	19.37	100.12
30	4	92.51	94.80	89.32	23.90	106.14
40	9	94.63	96.38	83.38	27.43	115.59
50	1	82.38	82.38	82.38	00.00	100.00
60	4	99.59	98.67	88.24	14.16	111.82
<u> </u> ALL <u> </u>	120	93.40	92.71	90.17	19.59	102.82

Level of Value

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

2024 Agricultural Correlation for Scotts Bluff County

Assessment Actions

For the current assessment year, the Scotts Bluff County Assessor increased irrigated values by 12% to 14% based on land capability group (LCG). Waste values were increased by 20% and land enrolled in the Conservation Reserve Program (CRP) was raised by 22%.

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 consists of questionnaires sent to the buyers of all commercial property, with additional follow-up phone calls for sales that are non-responses or require additional information. Agricultural sale usability is higher than the statewide average that accounts for the presence of extreme outliers in the sample.

Agricultural land use was last 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 and are now at \$20,000 for the first acre.

Three market areas define agricultural land within the county. 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 and is valued on capacity. The first feedlot acre is valued at \$13,000 and the remaining acres are then further stratified. Feed bunks are valued by the linear foot.

Description of Analysis

Analysis of the agricultural land statistical profile indicates 46 qualified agricultural sales with two of the three measures of central tendency within acceptable range. The mean is three percentage points above acceptable range and is skewed by extreme outlying sales that occurred in the first and second years of the sale study. The COD is slightly high but is impacted by the extreme outliers and a rising agricultural market.

Examination of sales by 80% Majority Land Use (MLU) reveals 32 irrigated sales with two of the three measures of central tendency above acceptable range. However, comparison of Scotts Bluff County's irrigated values as shown by the Average Acre Value Comparison Chart (found after the agricultural land statistics) indicates that irrigated values are in line and somewhat lower than those of both Morrill Market Area 3 and Sioux County Market Area 2 irrigated values.

2024 Agricultural Correlation for Scotts Bluff County

Three substats showing the 32 irrigated sales, the 7% reduction to the irrigated sales, and the overall statistics with a 7% reduction to irrigated can be found in the appendix after the agricultural statistics. Note that in the case of a reduction of irrigated land, the overall statistics indicate that both the middle year and latest year’s medians are below range and would necessitate another large increase for assessment year 2025. Based on the evidence, an adjustment is not recommended.

Dryland and grassland subclasses have too few sales to merit further analysis.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicates a 15% increase of value of irrigated land and a 17% increase to the waste 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	32	77.39	79.63	72.72	25.31	109.50
3	32	77.39	79.63	72.72	25.31	109.50
<u>Dry</u>						
County	1	92.25	92.25	92.25	00.00	100.00
3	1	92.25	92.25	92.25	00.00	100.00
<u>Grass</u>						
County	4	73.25	73.59	59.02	31.62	124.69
3	4	73.25	73.59	59.02	31.62	124.69
<u>ALL</u>	46	73.19	78.35	71.11	26.82	110.18

Level of Value

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

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 73%.

2024 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	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for ScottsBluff County

Residential Real Property - Current

Number of Sales	911	Median	92.46
Total Sales Price	\$173,202,635	Mean	96.36
Total Adj. Sales Price	\$173,202,635	Wgt. Mean	93.23
Total Assessed Value	\$161,480,814	Average Assessed Value of the Base	\$126,090
Avg. Adj. Sales Price	\$190,124	Avg. Assessed Value	\$177,257

Confidence Interval - Current

95% Median C.I	90.99 to 93.79
95% Wgt. Mean C.I	91.81 to 94.65
95% Mean C.I	94.76 to 97.96
% of Value of the Class of all Real Property Value in the County	59.47
% of Records Sold in the Study Period	5.67
% of Value Sold in the Study Period	7.97

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	1,270	95	94.77
2022	1,215	93	92.51
2021	1,159	93	92.54
2020	1,181	92	92.43

2024 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	120	Median	93.40
Total Sales Price	\$35,987,881	Mean	92.71
Total Adj. Sales Price	\$35,987,881	Wgt. Mean	90.17
Total Assessed Value	\$32,449,701	Average Assessed Value of the Base	\$297,920
Avg. Adj. Sales Price	\$299,899	Avg. Assessed Value	\$270,414

Confidence Interval - Current

95% Median C.I	84.72 to 99.55
95% Wgt. Mean C.I	84.51 to 95.83
95% Mean C.I	88.75 to 96.67
% of Value of the Class of all Real Property Value in the County	18.85
% of Records Sold in the Study Period	5.57
% of Value Sold in the Study Period	5.05

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	128	94	93.95
2022	102	92	91.60
2021	107	92	91.75
2020	115	94	94.18

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RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 911
 Total Sales Price : 173,202,635
 Total Adj. Sales Price : 173,202,635
 Total Assessed Value : 161,480,814
 Avg. Adj. Sales Price : 190,124
 Avg. Assessed Value : 177,257

MEDIAN : 92
 WGT. MEAN : 93
 MEAN : 96
 COD : 19.67
 PRD : 103.36

COV : 25.62
 STD : 24.69
 Avg. Abs. Dev : 18.19
 MAX Sales Ratio : 221.66
 MIN Sales Ratio : 30.56

95% Median C.I. : 90.99 to 93.79
 95% Wgt. Mean C.I. : 91.81 to 94.65
 95% Mean C.I. : 94.76 to 97.96

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	142	101.89	105.26	101.88	18.37	103.32	63.91	216.05	97.37 to 105.53	168,965	172,145	
01-JAN-22 To 31-MAR-22	91	92.01	93.59	92.20	15.66	101.51	58.78	166.96	85.07 to 94.06	178,641	164,715	
01-APR-22 To 30-JUN-22	161	90.96	95.12	91.74	18.26	103.68	57.79	196.19	88.38 to 93.85	192,910	176,982	
01-JUL-22 To 30-SEP-22	117	94.75	99.28	94.98	21.65	104.53	30.56	221.66	88.82 to 101.52	184,182	174,942	
01-OCT-22 To 31-DEC-22	89	93.32	96.77	96.48	18.80	100.30	39.31	188.73	90.71 to 98.14	190,240	183,547	
01-JAN-23 To 31-MAR-23	53	100.48	102.70	99.56	16.70	103.15	64.23	158.05	93.69 to 104.16	176,695	175,919	
01-APR-23 To 30-JUN-23	121	86.33	89.21	86.89	18.66	102.67	51.85	171.00	81.50 to 90.81	216,748	188,329	
01-JUL-23 To 30-SEP-23	137	87.62	91.53	88.55	22.05	103.37	51.62	197.23	82.27 to 92.29	203,085	179,838	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	511	94.09	98.62	95.20	19.30	103.59	30.56	221.66	92.27 to 96.45	181,717	172,986	
01-OCT-22 To 30-SEP-23	400	90.76	93.47	90.96	19.89	102.76	39.31	197.23	87.86 to 92.34	200,864	182,712	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	458	92.39	96.20	93.58	18.85	102.80	30.56	221.66	90.19 to 93.85	187,327	175,299	
<u>ALL</u>	911	92.46	96.36	93.23	19.67	103.36	30.56	221.66	90.99 to 93.79	190,124	177,257	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
15	396	92.18	94.14	91.31	19.51	103.10	47.50	188.73	88.64 to 94.06	179,596	163,988	
20	239	92.78	97.50	94.47	17.85	103.21	55.92	196.19	90.30 to 95.76	200,951	189,832	
30	22	94.08	96.16	82.63	27.53	116.37	39.31	142.23	69.70 to 120.46	65,943	54,486	
40	53	93.14	104.82	98.94	26.27	105.94	63.99	216.05	84.27 to 108.89	127,496	126,146	
50	23	93.35	104.68	96.94	23.29	107.98	64.94	221.66	85.25 to 110.12	141,826	137,484	
60	12	95.04	102.49	96.94	18.94	105.73	61.32	156.41	88.35 to 117.36	77,719	75,341	
70	15	91.65	90.33	89.14	10.45	101.33	69.79	111.06	80.40 to 99.69	123,653	110,227	
81	50	96.28	93.74	94.22	13.73	99.49	62.98	131.58	84.10 to 100.62	281,946	265,660	
82	93	92.50	96.22	94.23	20.71	102.11	30.56	184.46	89.24 to 101.71	263,854	248,617	
83	8	91.16	112.76	100.09	41.06	112.66	59.49	207.06	59.49 to 207.06	145,275	145,404	
<u>ALL</u>	911	92.46	96.36	93.23	19.67	103.36	30.56	221.66	90.99 to 93.79	190,124	177,257	

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RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 911
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 Avg. Assessed Value : 177,257

MEDIAN : 92
 WGT. MEAN : 93
 MEAN : 96
 COD : 19.67
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COV : 25.62
 STD : 24.69
 Avg. Abs. Dev : 18.19
 MAX Sales Ratio : 221.66
 MIN Sales Ratio : 30.56

95% Median C.I. : 90.99 to 93.79
 95% Wgt. Mean C.I. : 91.81 to 94.65
 95% Mean C.I. : 94.76 to 97.96

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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	911	92.46	96.36	93.23	19.67	103.36	30.56	221.66	90.99 to 93.79	190,124	177,257
06											
07											
<u>ALL</u>	911	92.46	96.36	93.23	19.67	103.36	30.56	221.66	90.99 to 93.79	190,124	177,257

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	4	135.91	152.01	150.42	19.96	101.06	120.17	216.05	N/A	10,688	16,076
Less Than 30,000	18	142.02	148.36	147.00	17.90	100.93	94.56	216.05	129.59 to 179.96	21,033	30,919
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	911	92.46	96.36	93.23	19.67	103.36	30.56	221.66	90.99 to 93.79	190,124	177,257
Greater Than 14,999	907	92.32	96.11	93.22	19.50	103.10	30.56	221.66	90.86 to 93.71	190,915	177,967
Greater Than 29,999	893	92.20	95.31	93.11	18.89	102.36	30.56	221.66	90.45 to 93.56	193,532	180,206
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	135.91	152.01	150.42	19.96	101.06	120.17	216.05	N/A	10,688	16,076
15,000 TO 29,999	14	143.62	147.32	146.56	17.36	100.52	94.56	197.23	110.40 to 188.73	23,989	35,160
30,000 TO 59,999	45	127.25	124.82	122.68	21.52	101.74	59.69	221.66	111.24 to 137.93	44,228	54,261
60,000 TO 99,999	90	108.55	110.54	110.32	22.18	100.20	39.31	207.06	99.23 to 117.62	79,551	87,762
100,000 TO 149,999	215	90.20	92.78	92.64	18.45	100.15	54.52	184.46	85.76 to 93.35	124,474	115,318
150,000 TO 249,999	332	88.83	90.92	90.95	16.72	99.97	30.56	159.25	85.33 to 90.86	190,567	173,328
250,000 TO 499,999	198	92.50	91.37	91.45	13.84	99.91	47.50	145.83	89.68 to 94.77	332,258	303,836
500,000 TO 999,999	13	101.52	101.62	102.91	14.55	98.75	76.63	149.96	83.62 to 114.64	604,390	622,000
1,000,000 +											
<u>ALL</u>	911	92.46	96.36	93.23	19.67	103.36	30.56	221.66	90.99 to 93.79	190,124	177,257

PAD 2024 R&O Statistics 2024 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	94	COV :	32.44	95% Median C.I. :	69.70 to 120.46
Total Sales Price :	1,450,750	Wgt. Mean :	83	STD :	31.19	95% Wgt. Mean C.I. :	69.95 to 95.31
Total Adj. Sales Price :	1,450,750	Mean :	96	Avg. Abs. Dev :	25.90	95% Mean C.I. :	82.33 to 109.99
Total Assessed Value :	1,198,700						
Avg. Adj. Sales Price :	65,943	COD :	27.53	MAX Sales Ratio :	142.23		
Avg. Assessed Value :	54,486	PRD :	116.37	MIN Sales Ratio :	39.31		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	2	125.76	125.76	124.76	05.16	100.80	119.27	132.25	N/A	26,000	32,438
01/01/2022 To 03/31/2022	2	93.51	93.51	77.16	28.52	121.19	66.84	120.17	N/A	31,000	23,920
04/01/2022 To 06/30/2022	5	99.14	109.43	96.62	19.12	113.26	82.05	141.80	N/A	40,550	39,178
07/01/2022 To 09/30/2022	3	69.70	90.76	68.04	39.15	133.39	60.36	142.23	N/A	83,667	56,930
10/01/2022 To 12/31/2022	2	61.67	61.67	66.49	36.26	92.75	39.31	84.02	N/A	76,500	50,863
01/01/2023 To 03/31/2023	1	105.22	105.22	105.22		100.00	105.22	105.22	N/A	65,000	68,395
04/01/2023 To 06/30/2023	1	137.92	137.92	137.92		100.00	137.92	137.92	N/A	55,000	75,855
07/01/2023 To 09/30/2023	6	82.85	81.84	77.60	24.32	105.46	51.62	120.46	51.62 to 120.46	101,667	78,888
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	12	109.21	104.83	84.44	23.86	124.15	60.36	142.23	69.70 to 132.25	47,313	39,950
10/01/2022 To 09/30/2023	10	87.98	85.75	81.46	27.36	105.27	39.31	137.92	51.62 to 120.46	88,300	71,931
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	12	89.29	94.15	77.20	30.35	121.96	39.31	142.23	66.84 to 129.59	55,729	43,020

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
30	22	94.08	96.16	82.63	27.53	116.37	39.31	142.23	69.70 to 120.46	65,943	54,486

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	22	Median :	94	COV :	32.44	95% Median C.I. :	69.70 to 120.46
Total Sales Price :	1,450,750	Wgt. Mean :	83	STD :	31.19	95% Wgt. Mean C.I. :	69.95 to 95.31
Total Adj. Sales Price :	1,450,750	Mean :	96	Avg. Abs.Dev :	25.90	95% Mean C.I. :	82.33 to 109.99
Total Assessed Value :	1,198,700						
Avg. Adj. Sales Price :	65,943	COD :	27.53	MAX Sales Ratio :	142.23		
Avg. Assessed Value :	54,486	PRD :	116.37	MIN Sales Ratio :	39.31		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	22	94.08	96.16	82.63	27.53	116.37	39.31	142.23	69.70 to 120.46	65,943	54,486
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000	3	129.59	130.66	130.38	05.67	100.21	120.17	142.23	N/A	10,917	14,233
Less Than 30,000	6	130.92	126.77	124.95	09.16	101.46	94.56	142.23	94.56 to 142.23	17,458	21,814
__Ranges Excl. Low \$__											
Greater Than 4,999	22	94.08	96.16	82.63	27.53	116.37	39.31	142.23	69.70 to 120.46	65,943	54,486
Greater Than 15,000	19	91.93	90.71	81.52	26.15	111.27	39.31	141.80	66.84 to 119.27	74,632	60,842
Greater Than 30,000	16	83.04	84.68	79.33	26.20	106.74	39.31	137.92	60.36 to 105.22	84,125	66,738
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	3	129.59	130.66	130.38	05.67	100.21	120.17	142.23	N/A	10,917	14,233
15,000 TO 29,999	3	132.25	122.87	122.48	11.91	100.32	94.56	141.80	N/A	24,000	29,395
30,000 TO 59,999	5	99.14	96.57	96.67	26.36	99.90	59.69	137.92	N/A	43,400	41,956
60,000 TO 99,999	6	92.76	89.09	90.16	18.69	98.81	39.31	120.46	39.31 to 120.46	77,500	69,871
100,000 TO 149,999	3	69.70	70.70	69.87	10.37	101.19	60.36	82.05	N/A	114,333	79,885
150,000 TO 249,999	2	62.70	62.70	62.04	17.67	101.06	51.62	73.77	N/A	160,500	99,578
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	30	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	53	Median :	93	COV :	32.43	95% Median C.I. :	84.27 to 108.89
Total Sales Price :	6,757,306	Wgt. Mean :	99	STD :	33.99	95% Wgt. Mean C.I. :	91.45 to 106.43
Total Adj. Sales Price :	6,757,306	Mean :	105	Avg. Abs. Dev :	24.47	95% Mean C.I. :	95.67 to 113.97
Total Assessed Value :	6,685,760						
Avg. Adj. Sales Price :	127,496	COD :	26.27	MAX Sales Ratio :	216.05		
Avg. Assessed Value :	126,146	PRD :	105.94	MIN Sales Ratio :	63.99		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	6	99.06	122.42	106.25	39.34	115.22	76.91	216.05	76.91 to 216.05	84,500	89,780
01/01/2022 To 03/31/2022	8	87.00	92.97	96.38	15.22	96.46	72.49	122.66	72.49 to 122.66	136,125	131,198
04/01/2022 To 06/30/2022	10	89.24	92.66	88.99	19.89	104.12	65.05	149.84	72.42 to 110.36	132,146	117,594
07/01/2022 To 09/30/2022	6	89.63	97.45	87.30	18.32	111.63	79.51	127.43	79.51 to 127.43	159,250	139,032
10/01/2022 To 12/31/2022	6	98.41	109.25	101.53	16.94	107.60	82.73	170.00	82.73 to 170.00	118,667	120,482
01/01/2023 To 03/31/2023	7	108.89	108.94	110.55	19.43	98.54	82.27	149.70	82.27 to 149.70	156,550	173,068
04/01/2023 To 06/30/2023	5	97.30	109.80	103.61	39.30	105.97	63.99	171.00	N/A	115,000	119,152
07/01/2023 To 09/30/2023	5	99.27	119.73	111.12	37.45	107.75	73.91	197.23	N/A	100,300	111,449
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	30	88.31	99.65	92.91	23.24	107.25	65.05	216.05	81.17 to 108.39	129,099	119,946
10/01/2022 To 09/30/2023	23	98.68	111.56	107.04	28.08	104.22	63.99	197.23	82.83 to 129.78	125,407	134,233
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	30	91.73	97.02	92.76	18.51	104.59	65.05	170.00	82.71 to 98.68	135,932	126,087

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
40	53	93.14	104.82	98.94	26.27	105.94	63.99	216.05	84.27 to 108.89	127,496	126,146

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	53	Median :	93	COV :	32.43	95% Median C.I. :	84.27 to 108.89
Total Sales Price :	6,757,306	Wgt. Mean :	99	STD :	33.99	95% Wgt. Mean C.I. :	91.45 to 106.43
Total Adj. Sales Price :	6,757,306	Mean :	105	Avg. Abs. Dev :	24.47	95% Mean C.I. :	95.67 to 113.97
Total Assessed Value :	6,685,760						
Avg. Adj. Sales Price :	127,496	COD :	26.27	MAX Sales Ratio :	216.05		
Avg. Assessed Value :	126,146	PRD :	105.94	MIN Sales Ratio :	63.99		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	53	93.14	104.82	98.94	26.27	105.94	63.99	216.05	84.27 to 108.89	127,496	126,146
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	216.05	216.05	216.05		100.00	216.05	216.05	N/A	10,000	21,605
Less Than 30,000	3	197.23	173.89	158.45	18.20	109.74	108.39	216.05	N/A	19,000	30,105
__ Ranges Excl. Low \$ __											
Greater Than 4,999	53	93.14	104.82	98.94	26.27	105.94	63.99	216.05	84.27 to 108.89	127,496	126,146
Greater Than 15,000	52	92.51	102.68	98.77	24.41	103.96	63.99	197.23	84.27 to 108.39	129,756	128,157
Greater Than 30,000	50	91.73	100.67	98.43	22.94	102.28	63.99	171.00	82.83 to 99.27	134,006	131,909
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	216.05	216.05	216.05		100.00	216.05	216.05	N/A	10,000	21,605
15,000 TO 29,999	2	152.81	152.81	146.19	29.07	104.53	108.39	197.23	N/A	23,500	34,355
30,000 TO 59,999	8	138.64	130.96	130.06	22.32	100.69	76.91	171.00	76.91 to 171.00	42,495	55,268
60,000 TO 99,999	8	93.94	95.20	93.75	14.82	101.55	73.91	121.44	73.91 to 121.44	77,063	72,248
100,000 TO 149,999	17	82.83	87.60	88.53	13.88	98.95	63.99	129.78	75.52 to 96.55	122,706	108,626
150,000 TO 249,999	13	93.14	102.47	102.93	24.96	99.55	65.05	150.45	79.51 to 145.43	190,219	195,801
250,000 TO 499,999	4	104.52	100.77	99.85	09.64	100.92	82.71	111.33	N/A	296,250	295,815
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	40	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	23	Median :	93	COV :	31.77	95% Median C.I. :	85.25 to 110.12
Total Sales Price :	3,262,000	Wgt. Mean :	97	STD :	33.26	95% Wgt. Mean C.I. :	89.48 to 104.40
Total Adj. Sales Price :	3,262,000	Mean :	105	Avg. Abs. Dev :	21.74	95% Mean C.I. :	90.30 to 119.06
Total Assessed Value :	3,162,125						
Avg. Adj. Sales Price :	141,826	COD :	23.29	MAX Sales Ratio :	221.66		
Avg. Assessed Value :	137,484	PRD :	107.98	MIN Sales Ratio :	64.94		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	2	92.68	92.68	92.89	18.83	99.77	75.23	110.12	N/A	167,000	155,123
01/01/2022 To 03/31/2022	3	93.35	90.82	91.07	10.68	99.73	74.61	104.51	N/A	108,333	98,663
04/01/2022 To 06/30/2022	6	90.86	96.74	92.91	13.66	104.12	81.46	127.90	81.46 to 127.90	202,583	188,213
07/01/2022 To 09/30/2022	4	117.10	134.92	113.71	38.43	118.65	83.83	221.66	N/A	89,375	101,629
10/01/2022 To 12/31/2022	3	92.00	104.33	99.51	17.62	104.84	86.18	134.81	N/A	132,000	131,352
01/01/2023 To 03/31/2023	1	133.88	133.88	133.88		100.00	133.88	133.88	N/A	119,000	159,320
04/01/2023 To 06/30/2023	2	116.29	116.29	105.66	15.03	110.06	98.81	133.77	N/A	127,500	134,723
07/01/2023 To 09/30/2023	2	75.10	75.10	75.88	13.53	98.97	64.94	85.25	N/A	130,000	98,640
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	15	93.35	105.19	95.97	23.36	109.61	74.61	221.66	81.87 to 110.12	148,800	142,802
10/01/2022 To 09/30/2023	8	95.41	103.71	99.04	22.65	104.72	64.94	134.81	64.94 to 134.81	128,750	127,513
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	16	92.71	106.60	97.03	23.07	109.86	74.61	221.66	83.83 to 127.90	143,375	139,115

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
50	23	93.35	104.68	96.94	23.29	107.98	64.94	221.66	85.25 to 110.12	141,826	137,484

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	23	Median :	93	COV :	31.77	95% Median C.I. :	85.25 to 110.12
Total Sales Price :	3,262,000	Wgt. Mean :	97	STD :	33.26	95% Wgt. Mean C.I. :	89.48 to 104.40
Total Adj. Sales Price :	3,262,000	Mean :	105	Avg. Abs. Dev :	21.74	95% Mean C.I. :	90.30 to 119.06
Total Assessed Value :	3,162,125						
Avg. Adj. Sales Price :	141,826	COD :	23.29	MAX Sales Ratio :	221.66		
Avg. Assessed Value :	137,484	PRD :	107.98	MIN Sales Ratio :	64.94		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	23	93.35	104.68	96.94	23.29	107.98	64.94	221.66	85.25 to 110.12	141,826	137,484
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	23	93.35	104.68	96.94	23.29	107.98	64.94	221.66	85.25 to 110.12	141,826	137,484
Greater Than 15,000	23	93.35	104.68	96.94	23.29	107.98	64.94	221.66	85.25 to 110.12	141,826	137,484
Greater Than 30,000	23	93.35	104.68	96.94	23.29	107.98	64.94	221.66	85.25 to 110.12	141,826	137,484
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	133.77	161.11	153.50	23.36	104.96	127.90	221.66	N/A	43,500	66,772
60,000 TO 99,999	2	136.50	136.50	136.47	01.24	100.02	134.81	138.18	N/A	86,000	117,368
100,000 TO 149,999	10	85.72	90.44	90.49	14.40	99.94	64.94	133.88	74.61 to 104.51	118,650	107,371
150,000 TO 249,999	7	92.00	93.53	93.81	10.88	99.70	75.23	110.12	75.23 to 110.12	171,857	161,227
250,000 TO 499,999											
500,000 TO 999,999	1	92.07	92.07	92.07		100.00	92.07	92.07	N/A	570,000	524,775
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	50	Total	Increase	0%

What IF

PAD 2024 R&O Statistics 2024 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	95	COV :	26.10	95% Median C.I. :	88.35 to 117.36
Total Sales Price :	932,625	Wgt. Mean :	97	STD :	26.75	95% Wgt. Mean C.I. :	87.95 to 105.93
Total Adj. Sales Price :	932,625	Mean :	102	Avg. Abs. Dev :	18.00	95% Mean C.I. :	85.49 to 119.49
Total Assessed Value :	904,095						
Avg. Adj. Sales Price :	77,719	COD :	18.94	MAX Sales Ratio :	156.41		
Avg. Assessed Value :	75,341	PRD :	105.73	MIN Sales Ratio :	61.32		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	2	93.52	93.52	93.56	00.20	99.96	93.33	93.71	N/A	145,000	135,658
04/01/2022 To 06/30/2022	4	92.41	86.95	88.54	13.06	98.20	61.32	101.65	N/A	73,500	65,074
07/01/2022 To 09/30/2022	4	110.51	116.45	110.65	18.50	105.24	88.35	156.41	N/A	60,500	66,944
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	2	114.64	114.64	98.20	28.64	116.74	81.81	147.47	N/A	53,313	52,355
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	10	95.04	100.06	96.78	15.81	103.39	61.32	156.41	88.35 to 117.36	82,600	79,939
10/01/2022 To 09/30/2023	2	114.64	114.64	98.20	28.64	116.74	81.81	147.47	N/A	53,313	52,355
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	10	95.04	100.06	96.78	15.81	103.39	61.32	156.41	88.35 to 117.36	82,600	79,939

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
60	12	95.04	102.49	96.94	18.94	105.73	61.32	156.41	88.35 to 117.36	77,719	75,341

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	95	COV :	26.10	95% Median C.I. :	88.35 to 117.36
Total Sales Price :	932,625	Wgt. Mean :	97	STD :	26.75	95% Wgt. Mean C.I. :	87.95 to 105.93
Total Adj. Sales Price :	932,625	Mean :	102	Avg. Abs. Dev :	18.00	95% Mean C.I. :	85.49 to 119.49
Total Assessed Value :	904,095						
Avg. Adj. Sales Price :	77,719	COD :	18.94	MAX Sales Ratio :	156.41		
Avg. Assessed Value :	75,341	PRD :	105.73	MIN Sales Ratio :	61.32		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	12	95.04	102.49	96.94	18.94	105.73	61.32	156.41	88.35 to 117.36	77,719	75,341
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	151.94	151.94	151.62	02.94	100.21	147.47	156.41	N/A	24,813	37,620
__Ranges Excl. Low \$__											
Greater Than 4,999	12	95.04	102.49	96.94	18.94	105.73	61.32	156.41	88.35 to 117.36	77,719	75,341
Greater Than 15,000	12	95.04	102.49	96.94	18.94	105.73	61.32	156.41	88.35 to 117.36	77,719	75,341
Greater Than 30,000	10	93.52	92.60	93.87	10.64	98.65	61.32	117.36	81.81 to 103.66	88,300	82,886
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	151.94	151.94	151.62	02.94	100.21	147.47	156.41	N/A	24,813	37,620
30,000 TO 59,999	3	88.35	83.77	81.43	15.21	102.87	61.32	101.65	N/A	46,000	37,458
60,000 TO 99,999	4	96.05	97.82	98.39	13.21	99.42	81.81	117.36	N/A	82,500	81,175
100,000 TO 149,999	2	94.85	94.85	94.88	01.60	99.97	93.33	96.37	N/A	122,500	116,233
150,000 TO 249,999	1	93.71	93.71	93.71		100.00	93.71	93.71	N/A	170,000	159,315
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	60	Total	Increase	0%

What IF

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COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 120
 Total Sales Price : 35,987,881
 Total Adj. Sales Price : 35,987,881
 Total Assessed Value : 32,449,701
 Avg. Adj. Sales Price : 299,899
 Avg. Assessed Value : 270,414

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 93
 COD : 19.59
 PRD : 102.82

COV : 23.88
 STD : 22.14
 Avg. Abs. Dev : 18.30
 MAX Sales Ratio : 161.64
 MIN Sales Ratio : 53.96

95% Median C.I. : 84.72 to 99.55
 95% Wgt. Mean C.I. : 84.51 to 95.83
 95% Mean C.I. : 88.75 to 96.67

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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	9	98.05	95.93	90.42	11.85	106.09	66.92	115.57	83.12 to 109.65	178,817	161,693
01-JAN-21 To 31-MAR-21	4	111.32	109.36	105.63	19.81	103.53	70.91	143.87	N/A	141,625	149,605
01-APR-21 To 30-JUN-21	6	104.82	105.60	97.69	10.33	108.10	85.53	123.06	85.53 to 123.06	290,217	283,513
01-JUL-21 To 30-SEP-21	11	92.99	90.82	85.10	18.00	106.72	62.73	141.90	65.78 to 106.30	235,673	200,553
01-OCT-21 To 31-DEC-21	19	97.28	98.17	95.93	16.06	102.34	68.65	130.75	76.65 to 114.27	245,653	235,659
01-JAN-22 To 31-MAR-22	12	103.24	100.04	95.74	20.51	104.49	57.74	138.23	73.78 to 129.20	456,148	436,695
01-APR-22 To 30-JUN-22	13	83.01	87.16	95.21	20.84	91.55	60.53	133.62	67.41 to 102.00	358,654	341,457
01-JUL-22 To 30-SEP-22	14	88.64	89.95	87.69	21.67	102.58	57.84	135.29	60.58 to 111.93	179,357	157,272
01-OCT-22 To 31-DEC-22	13	88.28	92.40	83.78	26.13	110.29	59.81	161.64	66.77 to 113.92	631,204	528,826
01-JAN-23 To 31-MAR-23	4	81.69	80.58	83.53	04.76	96.47	73.77	85.18	N/A	471,250	393,621
01-APR-23 To 30-JUN-23	8	75.67	76.08	79.70	14.01	95.46	53.96	100.21	53.96 to 100.21	144,000	114,769
01-JUL-23 To 30-SEP-23	7	84.72	85.88	82.83	12.41	103.68	65.57	113.53	65.57 to 113.53	131,571	108,986
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	30	98.80	97.78	91.57	15.88	106.78	62.73	143.87	85.53 to 106.30	216,985	198,694
01-OCT-21 To 30-SEP-22	58	96.54	94.11	94.48	19.40	99.61	57.74	138.23	83.01 to 102.00	298,529	282,045
01-OCT-22 To 30-SEP-23	32	81.40	85.41	83.28	18.83	102.56	53.96	161.64	73.21 to 89.53	380,114	316,571
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	40	98.42	98.38	93.89	16.87	104.78	62.73	143.87	92.99 to 106.30	239,190	224,578
01-JAN-22 To 31-DEC-22	52	91.32	92.19	89.94	22.99	102.50	57.74	161.64	73.78 to 102.00	401,018	360,689
<u>ALL</u>	120	93.40	92.71	90.17	19.59	102.82	53.96	161.64	84.72 to 99.55	299,899	270,414

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
15	72	94.01	90.99	88.61	18.70	102.69	57.74	161.64	83.01 to 99.55	347,392	307,834
20	30	92.89	95.00	94.89	19.37	100.12	59.81	143.87	83.18 to 103.70	314,172	298,107
30	4	92.51	94.80	89.32	23.90	106.14	60.58	133.62	N/A	168,125	150,173
40	9	94.63	96.38	83.38	27.43	115.59	53.96	141.90	69.25 to 123.06	72,111	60,127
50	1	82.38	82.38	82.38	00.00	100.00	82.38	82.38	N/A	25,000	20,595
60	4	99.59	98.67	88.24	14.16	111.82	79.61	115.88	N/A	51,000	45,001
<u>ALL</u>	120	93.40	92.71	90.17	19.59	102.82	53.96	161.64	84.72 to 99.55	299,899	270,414

**79 Scottsbluff
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 120
 Total Sales Price : 35,987,881
 Total Adj. Sales Price : 35,987,881
 Total Assessed Value : 32,449,701
 Avg. Adj. Sales Price : 299,899
 Avg. Assessed Value : 270,414

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 93
 COD : 19.59
 PRD : 102.82

COV : 23.88
 STD : 22.14
 Avg. Abs. Dev : 18.30
 MAX Sales Ratio : 161.64
 MIN Sales Ratio : 53.96

95% Median C.I. : 84.72 to 99.55
 95% Wgt. Mean C.I. : 84.51 to 95.83
 95% Mean C.I. : 88.75 to 96.67

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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	120	93.40	92.71	90.17	19.59	102.82	53.96	161.64	84.72 to 99.55	299,899	270,414
04											
<u>ALL</u>	120	93.40	92.71	90.17	19.59	102.82	53.96	161.64	84.72 to 99.55	299,899	270,414

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	1	109.65	109.65	109.65	00.00	100.00	109.65	109.65	N/A	10,000	10,965
Less Than 30,000	6	117.94	115.48	115.35	10.89	100.11	82.38	141.90	82.38 to 141.90	21,500	24,801
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	120	93.40	92.71	90.17	19.59	102.82	53.96	161.64	84.72 to 99.55	299,899	270,414
Greater Than 14,999	119	92.99	92.56	90.16	19.69	102.66	53.96	161.64	84.72 to 98.05	302,335	272,594
Greater Than 29,999	114	90.75	91.51	90.08	19.69	101.59	53.96	161.64	84.20 to 97.13	314,552	283,341
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	109.65	109.65	109.65	00.00	100.00	109.65	109.65	N/A	10,000	10,965
15,000 TO 29,999	5	120.00	116.64	115.83	11.12	100.70	82.38	141.90	N/A	23,800	27,568
30,000 TO 59,999	13	108.42	108.17	106.01	23.53	102.04	59.89	161.64	69.25 to 135.29	44,820	47,514
60,000 TO 99,999	20	93.16	92.88	92.22	20.13	100.72	53.96	137.38	73.64 to 107.99	81,340	75,012
100,000 TO 149,999	20	93.30	90.54	90.66	16.36	99.87	59.81	138.23	78.12 to 102.00	119,800	108,611
150,000 TO 249,999	26	85.13	88.85	89.26	18.43	99.54	57.84	130.75	75.44 to 101.65	189,910	169,518
250,000 TO 499,999	19	73.78	82.30	80.89	19.11	101.74	57.74	129.20	69.49 to 96.69	343,725	278,032
500,000 TO 999,999	9	97.28	92.93	93.34	11.87	99.56	69.77	108.37	70.64 to 105.87	663,889	619,671
1,000,000 TO 1,999,999	3	88.28	90.20	89.91	04.51	100.32	85.18	97.13	N/A	1,298,333	1,167,372
2,000,000 TO 4,999,999	4	102.83	94.19	93.21	10.70	101.05	64.69	106.41	N/A	2,478,750	2,310,381
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	120	93.40	92.71	90.17	19.59	102.82	53.96	161.64	84.72 to 99.55	299,899	270,414

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COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 120
 Total Sales Price : 35,987,881
 Total Adj. Sales Price : 35,987,881
 Total Assessed Value : 32,449,701
 Avg. Adj. Sales Price : 299,899
 Avg. Assessed Value : 270,414

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 93
 COD : 19.59
 PRD : 102.82

COV : 23.88
 STD : 22.14
 Avg. Abs. Dev : 18.30
 MAX Sales Ratio : 161.64
 MIN Sales Ratio : 53.96

95% Median C.I. : 84.72 to 99.55
 95% Wgt. Mean C.I. : 84.51 to 95.83
 95% Mean C.I. : 88.75 to 96.67

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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
136	1	85.18	85.18	85.18	00.00	100.00	85.18	85.18	N/A	1,390,000	1,183,995
311	1	118.24	118.24	118.24	00.00	100.00	118.24	118.24	N/A	40,000	47,297
314	1	97.13	97.13	97.13	00.00	100.00	97.13	97.13	N/A	1,205,000	1,170,420
319	4	103.00	101.77	101.38	07.93	100.38	85.53	115.57	N/A	725,000	734,989
326	2	88.21	88.21	78.24	31.38	112.74	60.53	115.88	N/A	31,250	24,450
341	2	105.01	105.01	106.50	03.21	98.60	101.64	108.37	N/A	467,500	497,885
343	2	105.19	105.19	105.35	01.16	99.85	103.97	106.41	N/A	2,362,500	2,488,938
344	17	96.39	95.43	97.19	20.96	98.19	59.89	138.23	66.77 to 114.93	272,294	264,654
349	1	59.81	59.81	59.81	00.00	100.00	59.81	59.81	N/A	135,000	80,745
350	4	85.87	88.51	79.52	21.99	111.31	69.49	112.83	N/A	315,000	250,499
351	1	109.65	109.65	109.65	00.00	100.00	109.65	109.65	N/A	10,000	10,965
352	14	91.04	90.88	87.54	17.50	103.82	57.84	133.62	73.77 to 103.70	235,821	206,429
353	20	102.00	98.41	91.68	17.57	107.34	65.25	141.90	75.44 to 113.53	125,523	115,085
384	1	95.52	95.52	95.52	00.00	100.00	95.52	95.52	N/A	105,000	100,300
386	6	78.81	83.01	76.32	15.28	108.77	66.61	102.50	66.61 to 102.50	261,650	199,699
406	10	94.89	93.52	94.72	19.41	98.73	53.96	135.29	68.65 to 120.00	200,400	189,812
407	1	108.42	108.42	108.42	00.00	100.00	108.42	108.42	N/A	50,000	54,210
410	1	73.56	73.56	73.56	00.00	100.00	73.56	73.56	N/A	250,000	183,910
423	1	83.76	83.76	83.76	00.00	100.00	83.76	83.76	N/A	195,000	163,335
426	2	71.62	71.62	71.37	05.88	100.35	67.41	75.83	N/A	170,000	121,335
436	1	73.78	73.78	73.78	00.00	100.00	73.78	73.78	N/A	450,000	332,020
441	2	71.58	71.58	71.28	06.51	100.42	66.92	76.24	N/A	187,177	133,415
442	1	161.64	161.64	161.64	00.00	100.00	161.64	161.64	N/A	35,000	56,575
455	1	64.69	64.69	64.69	00.00	100.00	64.69	64.69	N/A	2,740,000	1,772,410
458	1	69.93	69.93	69.93	00.00	100.00	69.93	69.93	N/A	357,250	249,820
459	1	70.91	70.91	70.91	00.00	100.00	70.91	70.91	N/A	149,000	105,655
470	2	66.62	66.62	66.43	13.33	100.29	57.74	75.49	N/A	434,261	288,465
471	5	94.63	101.13	100.35	14.16	100.78	83.18	137.38	N/A	235,200	236,013
477	1	93.81	93.81	93.81	00.00	100.00	93.81	93.81	N/A	450,000	422,145
483	1	72.43	72.43	72.43	00.00	100.00	72.43	72.43	N/A	300,000	217,280
490	1	78.12	78.12	78.12	00.00	100.00	78.12	78.12	N/A	115,000	89,840
528	6	100.84	104.37	91.21	19.87	114.43	72.44	143.87	72.44 to 143.87	111,900	102,067
529	1	72.62	72.62	72.62	00.00	100.00	72.62	72.62	N/A	120,000	87,140
531	1	79.61	79.61	79.61	00.00	100.00	79.61	79.61	N/A	100,000	79,610
582	2	75.06	75.06	71.92	19.29	104.37	60.58	89.53	N/A	94,500	67,960

**79 Scottsbluff
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 120
 Total Sales Price : 35,987,881
 Total Adj. Sales Price : 35,987,881
 Total Assessed Value : 32,449,701
 Avg. Adj. Sales Price : 299,899
 Avg. Assessed Value : 270,414

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 93
 COD : 19.59
 PRD : 102.82

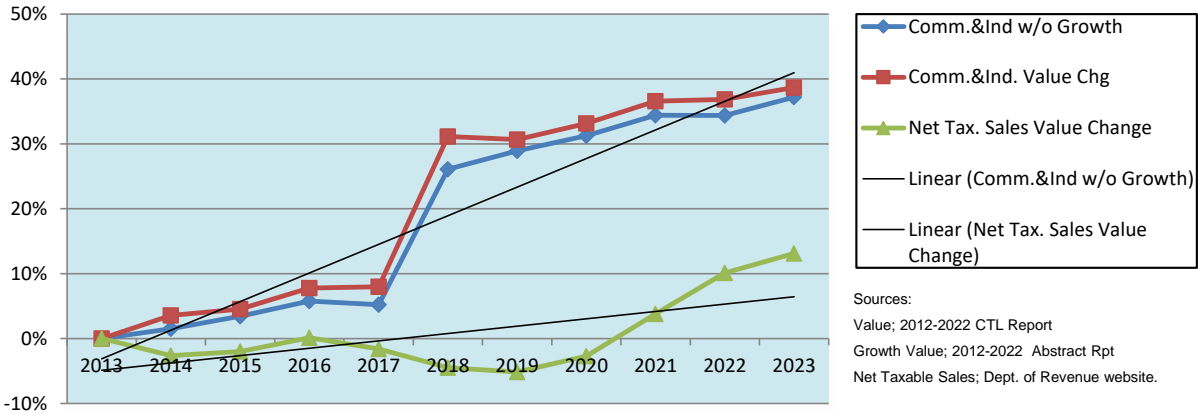
COV : 23.88
 STD : 22.14
 Avg. Abs. Dev : 18.30
 MAX Sales Ratio : 161.64
 MIN Sales Ratio : 53.96

95% Median C.I. : 84.72 to 99.55
 95% Wgt. Mean C.I. : 84.51 to 95.83
 95% Mean C.I. : 88.75 to 96.67

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851	1	100.21	100.21	100.21	00.00	100.00	100.21	100.21	N/A	275,000	275,590
<u>ALL</u>	120	93.40	92.71	90.17	19.59	102.82	53.96	161.64	84.72 to 99.55	299,899	270,414

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 428,810,080	\$ 134,528	0.03%	\$ 428,675,552		\$ 477,008,753	
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%
2023	\$ 620,257,703	\$ 7,577,985	1.22%	\$ 612,679,718	3.02%	\$ 562,516,719	4.25%
Ann %chg	3.40%			Average	1.66%	1.93%	1.56%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	1.53%	3.56%	-2.63%
2014	3.43%	4.55%	-2.01%
2015	5.78%	7.78%	0.13%
2016	5.22%	7.98%	-1.60%
2017	26.09%	31.13%	-4.47%
2018	28.93%	30.68%	-5.15%
2019	31.24%	33.17%	-2.71%
2020	34.41%	36.60%	3.81%
2021	34.37%	36.88%	10.10%
2022	37.20%	38.69%	13.12%
2023	42.88%	44.65%	17.93%

County Number	79
County Name	Scotts Bluff

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	91	COV :	22.13	95% Median C.I. :	73.77 to 103.70
Total Sales Price :	3,301,500	Wgt. Mean :	88	STD :	20.11	95% Wgt. Mean C.I. :	78.84 to 96.23
Total Adj. Sales Price :	3,301,500	Mean :	91	Avg. Abs. Dev :	15.93	95% Mean C.I. :	79.27 to 102.49
Total Assessed Value :	2,890,005						
Avg. Adj. Sales Price :	235,821	COD :	17.50	MAX Sales Ratio :	133.62		
Avg. Assessed Value :	206,429	PRD :	103.82	MIN Sales Ratio :	57.84		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	3	98.05	94.72	94.07	05.61	100.69	84.80	101.31	N/A	221,667	208,532
01/01/2021 To 03/31/2021	1	103.70	103.70	103.70		100.00	103.70	103.70	N/A	115,000	119,250
04/01/2021 To 06/30/2021	1	101.65	101.65	101.65		100.00	101.65	101.65	N/A	190,000	193,135
07/01/2021 To 09/30/2021	2	73.47	73.47	76.39	14.62	96.18	62.73	84.20	N/A	412,500	315,123
10/01/2021 To 12/31/2021	3	97.28	95.33	94.75	12.13	100.61	76.65	112.06	N/A	305,000	288,998
<u>01/01/2022 To 03/31/2022</u>											
04/01/2022 To 06/30/2022	1	133.62	133.62	133.62		100.00	133.62	133.62	N/A	32,500	43,425
07/01/2022 To 09/30/2022	1	57.84	57.84	57.84		100.00	57.84	57.84	N/A	150,000	86,760
<u>10/01/2022 To 12/31/2022</u>											
01/01/2023 To 03/31/2023	1	73.77	73.77	73.77		100.00	73.77	73.77	N/A	200,000	147,545
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	84.72	84.72	84.72		100.00	84.72	84.72	N/A	209,000	177,055
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	7	98.05	90.92	87.37	10.91	104.06	62.73	103.70	62.73 to 103.70	256,429	224,032
10/01/2021 To 09/30/2022	5	97.28	95.49	90.86	22.86	105.10	57.84	133.62	N/A	219,500	199,436
10/01/2022 To 09/30/2023	2	79.25	79.25	79.36	06.91	99.86	73.77	84.72	N/A	204,500	162,300
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	7	97.28	91.18	88.49	13.77	103.04	62.73	112.06	62.73 to 112.06	292,143	258,518
01/01/2022 To 12/31/2022	2	95.73	95.73	71.33	39.58	134.21	57.84	133.62	N/A	91,250	65,093

PAD 2024 R&O Statistics 2024 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	91	COV :	22.13	95% Median C.I. :	73.77 to 103.70
Total Sales Price :	3,301,500	Wgt. Mean :	88	STD :	20.11	95% Wgt. Mean C.I. :	78.84 to 96.23
Total Adj. Sales Price :	3,301,500	Mean :	91	Avg. Abs. Dev :	15.93	95% Mean C.I. :	79.27 to 102.49
Total Assessed Value :	2,890,005						
Avg. Adj. Sales Price :	235,821	COD :	17.50	MAX Sales Ratio :	133.62		
Avg. Assessed Value :	206,429	PRD :	103.82	MIN Sales Ratio :	57.84		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	7	97.28	86.61	87.31	16.82	99.20	57.84	112.06	57.84 to 112.06	252,143	220,140
20	4	93.02	93.48	89.76	09.70	104.14	84.20	103.70	N/A	263,500	236,511
30	2	109.21	109.21	90.42	22.35	120.78	84.80	133.62	N/A	141,250	127,718
40	1	73.77	73.77	73.77		100.00	73.77	73.77	N/A	200,000	147,545

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	14	91.04	90.88	87.54	17.50	103.82	57.84	133.62	73.77 to 103.70	235,821	206,429
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	91	COV :	22.13	95% Median C.I. :	73.77 to 103.70
Total Sales Price :	3,301,500	Wgt. Mean :	88	STD :	20.11	95% Wgt. Mean C.I. :	78.84 to 96.23
Total Adj. Sales Price :	3,301,500	Mean :	91	Avg. Abs. Dev :	15.93	95% Mean C.I. :	79.27 to 102.49
Total Assessed Value :	2,890,005						
Avg. Adj. Sales Price :	235,821	COD :	17.50	MAX Sales Ratio :	133.62		
Avg. Assessed Value :	206,429	PRD :	103.82	MIN Sales Ratio :	57.84		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	14	91.04	90.88	87.54	17.50	103.82	57.84	133.62	73.77 to 103.70	235,821	206,429
Greater Than 15,000	14	91.04	90.88	87.54	17.50	103.82	57.84	133.62	73.77 to 103.70	235,821	206,429
Greater Than 30,000	14	91.04	90.88	87.54	17.50	103.82	57.84	133.62	73.77 to 103.70	235,821	206,429
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	133.62	133.62	133.62		100.00	133.62	133.62	N/A	32,500	43,425
60,000 TO 99,999	1	112.06	112.06	112.06		100.00	112.06	112.06	N/A	60,000	67,235
100,000 TO 149,999	1	103.70	103.70	103.70		100.00	103.70	103.70	N/A	115,000	119,250
150,000 TO 249,999	7	84.72	84.86	86.19	15.64	98.46	57.84	101.65	57.84 to 101.65	188,429	162,411
250,000 TO 499,999	2	73.77	73.77	72.76	14.97	101.39	62.73	84.80	N/A	275,000	200,100
500,000 TO 999,999	2	90.74	90.74	91.67	07.21	98.99	84.20	97.28	N/A	612,500	561,508
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

PAD 2024 R&O Statistics 2024 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	91	COV :	22.13	95% Median C.I. :	73.77 to 103.70
Total Sales Price :	3,301,500	Wgt. Mean :	88	STD :	20.11	95% Wgt. Mean C.I. :	78.84 to 96.23
Total Adj. Sales Price :	3,301,500	Mean :	91	Avg. Abs. Dev :	15.93	95% Mean C.I. :	79.27 to 102.49
Total Assessed Value :	2,890,005						
Avg. Adj. Sales Price :	235,821	COD :	17.50	MAX Sales Ratio :	133.62		
Avg. Assessed Value :	206,429	PRD :	103.82	MIN Sales Ratio :	57.84		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
352	14	91.04	90.88	87.54	17.50	103.82	57.84	133.62	73.77 to 103.70	235,821	206,429

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	352	Total	Increase	0%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	102	COV :	22.41	95% Median C.I. :	75.44 to 113.53
Total Sales Price :	2,510,455	Wgt. Mean :	92	STD :	22.05	95% Wgt. Mean C.I. :	78.00 to 105.36
Total Adj. Sales Price :	2,510,455	Mean :	98	Avg. Abs. Dev :	17.92	95% Mean C.I. :	88.09 to 108.73
Total Assessed Value :	2,301,695						
Avg. Adj. Sales Price :	125,523	COD :	17.57	MAX Sales Ratio :	141.90		
Avg. Assessed Value :	115,085	PRD :	107.34	MIN Sales Ratio :	65.25		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021	1	118.94	118.94	118.94		100.00	118.94	118.94	N/A	247,500	294,385
04/01/2021 To 06/30/2021	1	107.99	107.99	107.99		100.00	107.99	107.99	N/A	77,300	83,480
07/01/2021 To 09/30/2021	1	141.90	141.90	141.90		100.00	141.90	141.90	N/A	20,000	28,380
10/01/2021 To 12/31/2021	3	114.27	112.68	109.62	09.84	102.79	95.03	128.75	N/A	110,000	120,577
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022	3	102.00	92.55	94.49	09.26	97.95	73.64	102.00	N/A	113,333	107,092
07/01/2022 To 09/30/2022	4	81.95	86.62	76.77	16.57	112.83	70.64	111.93	N/A	240,000	184,241
10/01/2022 To 12/31/2022	3	102.00	97.77	96.23	17.25	101.60	69.25	122.06	N/A	51,885	49,928
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	69.23	69.23	69.23	05.75	100.00	65.25	73.21	N/A	90,000	62,308
07/01/2023 To 09/30/2023	2	102.75	102.75	100.54	10.49	102.20	91.97	113.53	N/A	100,000	100,540
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	3	118.94	122.94	117.82	09.50	104.35	107.99	141.90	N/A	114,933	135,415
10/01/2021 To 09/30/2022	10	98.52	96.22	87.11	15.81	110.46	70.64	128.75	73.64 to 114.27	163,000	141,997
10/01/2022 To 09/30/2023	7	91.97	91.04	88.77	20.17	102.56	65.25	122.06	65.25 to 122.06	76,522	67,926
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	6	116.61	117.81	113.81	10.33	103.51	95.03	141.90	95.03 to 141.90	112,467	127,996
01/01/2022 To 12/31/2022	10	95.23	91.74	82.99	17.07	110.54	69.25	122.06	70.64 to 111.93	145,566	120,803

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	102	COV :	22.41	95% Median C.I. :	75.44 to 113.53
Total Sales Price :	2,510,455	Wgt. Mean :	92	STD :	22.05	95% Wgt. Mean C.I. :	78.00 to 105.36
Total Adj. Sales Price :	2,510,455	Mean :	98	Avg. Abs. Dev :	17.92	95% Mean C.I. :	88.09 to 108.73
Total Assessed Value :	2,301,695						
Avg. Adj. Sales Price :	125,523	COD :	17.57	MAX Sales Ratio :	141.90		
Avg. Assessed Value :	115,085	PRD :	107.34	MIN Sales Ratio :	65.25		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	16	102.00	96.98	90.99	16.20	106.58	65.25	128.75	73.64 to 114.27	139,716	127,134
20	2	102.75	102.75	100.54	10.49	102.20	91.97	113.53	N/A	100,000	100,540
40	2	105.58	105.58	88.63	34.41	119.12	69.25	141.90	N/A	37,500	33,235

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	20	102.00	98.41	91.68	17.57	107.34	65.25	141.90	75.44 to 113.53	125,523	115,085
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	102	COV :	22.41	95% Median C.I. :	75.44 to 113.53
Total Sales Price :	2,510,455	Wgt. Mean :	92	STD :	22.05	95% Wgt. Mean C.I. :	78.00 to 105.36
Total Adj. Sales Price :	2,510,455	Mean :	98	Avg. Abs. Dev :	17.92	95% Mean C.I. :	88.09 to 108.73
Total Assessed Value :	2,301,695						
Avg. Adj. Sales Price :	125,523	COD :	17.57	MAX Sales Ratio :	141.90		
Avg. Assessed Value :	115,085	PRD :	107.34	MIN Sales Ratio :	65.25		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	141.90	141.90	141.90		100.00	141.90	141.90	N/A	20,000	28,380
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	20	102.00	98.41	91.68	17.57	107.34	65.25	141.90	75.44 to 113.53	125,523	115,085
Greater Than 15,000	20	102.00	98.41	91.68	17.57	107.34	65.25	141.90	75.44 to 113.53	125,523	115,085
Greater Than 30,000	19	102.00	96.12	91.28	16.44	105.30	65.25	128.75	73.64 to 113.53	131,077	119,648
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	141.90	141.90	141.90		100.00	141.90	141.90	N/A	20,000	28,380
30,000 TO 59,999	3	102.00	97.77	96.23	17.25	101.60	69.25	122.06	N/A	51,885	49,928
60,000 TO 99,999	8	98.22	95.34	94.05	20.58	101.37	65.25	128.75	65.25 to 128.75	85,225	80,151
100,000 TO 149,999	4	98.52	100.82	100.22	07.43	100.60	91.97	114.27	N/A	117,625	117,888
150,000 TO 249,999	3	102.00	98.79	100.76	14.22	98.04	75.44	118.94	N/A	194,167	195,652
250,000 TO 499,999											
500,000 TO 999,999	1	70.64	70.64	70.64		100.00	70.64	70.64	N/A	600,000	423,820
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

PAD 2024 R&O Statistics 2024 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	102	COV :	22.41	95% Median C.I. :	75.44 to 113.53
Total Sales Price :	2,510,455	Wgt. Mean :	92	STD :	22.05	95% Wgt. Mean C.I. :	78.00 to 105.36
Total Adj. Sales Price :	2,510,455	Mean :	98	Avg. Abs. Dev :	17.92	95% Mean C.I. :	88.09 to 108.73
Total Assessed Value :	2,301,695						
Avg. Adj. Sales Price :	125,523	COD :	17.57	MAX Sales Ratio :	141.90		
Avg. Assessed Value :	115,085	PRD :	107.34	MIN Sales Ratio :	65.25		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
353	20	102.00	98.41	91.68	17.57	107.34	65.25	141.90	75.44 to 113.53	125,523	115,085

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Increase	0%

What IF

PAD 2024 R&O Statistics 2024 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	96	COV :	22.40	95% Median C.I. :	70.92 to 106.72
Total Sales Price :	2,510,455	Wgt. Mean :	86	STD :	20.72	95% Wgt. Mean C.I. :	73.32 to 99.04
Total Adj. Sales Price :	2,510,455	Mean :	93	Avg. Abs. Dev :	16.85	95% Mean C.I. :	82.81 to 102.21
Total Assessed Value :	2,163,595						
Avg. Adj. Sales Price :	125,523	COD :	17.57	MAX Sales Ratio :	133.39		
Avg. Assessed Value :	108,180	PRD :	107.35	MIN Sales Ratio :	61.34		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021	1	111.81	111.81	111.81		100.00	111.81	111.81	N/A	247,500	276,722
04/01/2021 To 06/30/2021	1	101.52	101.52	101.51		100.01	101.52	101.52	N/A	77,300	78,471
07/01/2021 To 09/30/2021	1	133.39	133.39	133.39		100.00	133.39	133.39	N/A	20,000	26,677
10/01/2021 To 12/31/2021	3	107.41	105.92	103.04	09.84	102.80	89.32	121.03	N/A	110,000	113,342
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022	3	95.88	86.99	88.82	09.27	97.94	69.22	95.88	N/A	113,333	100,666
07/01/2022 To 09/30/2022	4	77.04	81.42	72.16	16.56	112.83	66.40	105.22	N/A	240,000	173,187
10/01/2022 To 12/31/2022	3	95.88	91.90	90.46	17.25	101.59	65.10	114.73	N/A	51,885	46,933
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	65.08	65.08	65.08	05.75	100.00	61.34	68.82	N/A	90,000	58,570
07/01/2023 To 09/30/2023	2	96.59	96.59	94.51	10.50	102.20	86.45	106.72	N/A	100,000	94,508
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	3	111.81	115.57	110.75	09.50	104.35	101.52	133.39	N/A	114,933	127,290
10/01/2021 To 09/30/2022	10	92.60	90.44	81.89	15.81	110.44	66.40	121.03	69.22 to 107.41	163,000	133,477
10/01/2022 To 09/30/2023	7	86.45	85.58	83.44	20.17	102.56	61.34	114.73	61.34 to 114.73	76,522	63,850
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	6	109.61	110.75	106.98	10.34	103.52	89.32	133.39	89.32 to 133.39	112,467	120,316
01/01/2022 To 12/31/2022	10	89.52	86.24	78.01	17.07	110.55	65.10	114.73	66.40 to 105.22	145,566	113,555

PAD 2024 R&O Statistics 2024 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	96	COV :	22.40	95% Median C.I. :	70.92 to 106.72
Total Sales Price :	2,510,455	Wgt. Mean :	86	STD :	20.72	95% Wgt. Mean C.I. :	73.32 to 99.04
Total Adj. Sales Price :	2,510,455	Mean :	93	Avg. Abs. Dev :	16.85	95% Mean C.I. :	82.81 to 102.21
Total Assessed Value :	2,163,595						
Avg. Adj. Sales Price :	125,523	COD :	17.57	MAX Sales Ratio :	133.39		
Avg. Assessed Value :	108,180	PRD :	107.35	MIN Sales Ratio :	61.34		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	16	95.88	91.16	85.54	16.20	106.57	61.34	121.03	69.22 to 107.41	139,716	119,506
20	2	96.59	96.59	94.51	10.50	102.20	86.45	106.72	N/A	100,000	94,508
40	2	99.25	99.25	83.31	34.41	119.13	65.10	133.39	N/A	37,500	31,241

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	20	95.88	92.51	86.18	17.57	107.35	61.34	133.39	70.92 to 106.72	125,523	108,180
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	96	COV :	22.40	95% Median C.I. :	70.92 to 106.72
Total Sales Price :	2,510,455	Wgt. Mean :	86	STD :	20.72	95% Wgt. Mean C.I. :	73.32 to 99.04
Total Adj. Sales Price :	2,510,455	Mean :	93	Avg. Abs. Dev :	16.85	95% Mean C.I. :	82.81 to 102.21
Total Assessed Value :	2,163,595						
Avg. Adj. Sales Price :	125,523	COD :	17.57	MAX Sales Ratio :	133.39		
Avg. Assessed Value :	108,180	PRD :	107.35	MIN Sales Ratio :	61.34		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	133.39	133.39	133.39		100.00	133.39	133.39	N/A	20,000	26,677
<u>__ Ranges Excl. Low \$ __</u>											
Greater Than 4,999	20	95.88	92.51	86.18	17.57	107.35	61.34	133.39	70.92 to 106.72	125,523	108,180
Greater Than 15,000	20	95.88	92.51	86.18	17.57	107.35	61.34	133.39	70.92 to 106.72	125,523	108,180
Greater Than 30,000	19	95.88	90.36	85.80	16.44	105.31	61.34	121.03	69.22 to 106.72	131,077	112,469
<u>__ Incremental Ranges __</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	133.39	133.39	133.39		100.00	133.39	133.39	N/A	20,000	26,677
30,000 TO 59,999	3	95.88	91.90	90.46	17.25	101.59	65.10	114.73	N/A	51,885	46,933
60,000 TO 99,999	8	92.34	89.63	88.40	20.58	101.39	61.34	121.03	61.34 to 121.03	85,225	75,342
100,000 TO 149,999	4	92.60	94.77	94.21	07.43	100.59	86.45	107.41	N/A	117,625	110,814
150,000 TO 249,999	3	95.88	92.87	94.72	14.22	98.05	70.92	111.81	N/A	194,167	183,913
250,000 TO 499,999											
500,000 TO 999,999	1	66.40	66.40	66.40		100.00	66.40	66.40	N/A	600,000	398,391
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

PAD 2024 R&O Statistics 2024 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	96	COV :	22.40	95% Median C.I. :	70.92 to 106.72
Total Sales Price :	2,510,455	Wgt. Mean :	86	STD :	20.72	95% Wgt. Mean C.I. :	73.32 to 99.04
Total Adj. Sales Price :	2,510,455	Mean :	93	Avg. Abs. Dev :	16.85	95% Mean C.I. :	82.81 to 102.21
Total Assessed Value :	2,163,595						
Avg. Adj. Sales Price :	125,523	COD :	17.57	MAX Sales Ratio :	133.39		
Avg. Assessed Value :	108,180	PRD :	107.35	MIN Sales Ratio :	61.34		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
353	20	95.88	92.51	86.18	17.57	107.35	61.34	133.39	70.92 to 106.72	125,523	108,180

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Decrease	6%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	120	Median :	91	COV :	23.76	95% Median C.I. :	84.20 to 97.13
Total Sales Price :	35,987,881	Wgt. Mean :	90	STD :	21.79	95% Wgt. Mean C.I. :	84.10 to 95.46
Total Adj. Sales Price :	35,987,881	Mean :	92	Avg. Abs. Dev :	17.98	95% Mean C.I. :	87.82 to 95.62
Total Assessed Value :	32,311,601						
Avg. Adj. Sales Price :	299,899	COD :	19.70	MAX Sales Ratio :	161.64		
Avg. Assessed Value :	269,263	PRD :	102.16	MIN Sales Ratio :	53.96		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	9	98.05	95.93	90.42	11.85	106.09	66.92	115.57	83.12 to 109.65	178,817	161,693
01/01/2021 To 03/31/2021	4	107.76	107.57	102.52	18.81	104.93	70.91	143.87	N/A	141,625	145,189
04/01/2021 To 06/30/2021	6	101.59	104.52	97.40	09.65	107.31	85.53	123.06	85.53 to 123.06	290,217	282,679
07/01/2021 To 09/30/2021	11	92.99	90.05	85.03	17.16	105.90	62.73	133.39	65.78 to 106.30	235,673	200,398
10/01/2021 To 12/31/2021	19	97.28	97.10	95.47	15.58	101.71	68.65	130.75	76.65 to 112.06	245,653	234,517
01/01/2022 To 03/31/2022	12	103.24	100.04	95.74	20.51	104.49	57.74	138.23	73.78 to 129.20	456,148	436,695
04/01/2022 To 06/30/2022	13	83.01	85.88	94.79	20.12	90.60	60.53	133.62	67.41 to 96.78	358,654	339,974
07/01/2022 To 09/30/2022	14	85.99	88.47	85.93	22.94	102.96	57.84	135.29	60.58 to 105.87	179,357	154,113
10/01/2022 To 12/31/2022	13	88.28	91.04	83.67	25.32	108.81	59.81	161.64	65.10 to 113.92	631,204	528,135
01/01/2023 To 03/31/2023	4	81.69	80.58	83.53	04.76	96.47	73.77	85.18	N/A	471,250	393,621
04/01/2023 To 06/30/2023	8	73.81	75.04	79.05	15.77	94.93	53.96	100.21	53.96 to 100.21	144,000	113,835
07/01/2023 To 09/30/2023	7	84.72	84.12	81.52	10.33	103.19	65.57	106.72	65.57 to 106.72	131,571	107,262
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	30	98.80	97.04	91.20	15.14	106.40	62.73	143.87	85.53 to 103.70	216,985	197,882
10/01/2021 To 09/30/2022	58	95.88	93.11	93.99	19.39	99.06	57.74	138.23	83.01 to 102.00	298,529	280,576
10/01/2022 To 09/30/2023	32	81.40	84.22	83.05	18.32	101.41	53.96	161.64	72.43 to 88.28	380,114	315,680
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	40	98.42	97.32	93.41	16.07	104.19	62.73	143.87	89.32 to 103.70	239,190	223,426
01/01/2022 To 12/31/2022	52	91.32	91.14	89.60	22.78	101.72	57.74	161.64	73.56 to 102.00	401,018	359,295

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	120	Median :	91	COV :	23.76	95% Median C.I. :	84.20 to 97.13
Total Sales Price :	35,987,881	Wgt. Mean :	90	STD :	21.79	95% Wgt. Mean C.I. :	84.10 to 95.46
Total Adj. Sales Price :	35,987,881	Mean :	92	Avg. Abs. Dev :	17.98	95% Mean C.I. :	87.82 to 95.62
Total Assessed Value :	32,311,601						
Avg. Adj. Sales Price :	299,899	COD :	19.70	MAX Sales Ratio :	161.64		
Avg. Assessed Value :	269,263	PRD :	102.16	MIN Sales Ratio :	53.96		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	72	91.16	89.70	88.12	18.79	101.79	57.74	161.64	83.01 to 97.13	347,392	306,139
20	30	91.32	94.59	94.76	19.66	99.82	59.81	143.87	83.18 to 103.70	314,172	297,705
30	4	92.51	94.80	89.32	23.90	106.14	60.58	133.62	N/A	168,125	150,173
40	9	94.63	94.97	82.77	26.92	114.74	53.96	133.39	65.10 to 123.06	72,111	59,684
50	1	82.38	82.38	82.38		100.00	82.38	82.38	N/A	25,000	20,595
60	4	99.59	98.67	88.24	14.16	111.82	79.61	115.88	N/A	51,000	45,001

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	120	91.26	91.72	89.78	19.70	102.16	53.96	161.64	84.20 to 97.13	299,899	269,263
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	120	Median :	91	COV :	23.76	95% Median C.I. :	84.20 to 97.13
Total Sales Price :	35,987,881	Wgt. Mean :	90	STD :	21.79	95% Wgt. Mean C.I. :	84.10 to 95.46
Total Adj. Sales Price :	35,987,881	Mean :	92	Avg. Abs. Dev :	17.98	95% Mean C.I. :	87.82 to 95.62
Total Assessed Value :	32,311,601						
Avg. Adj. Sales Price :	299,899	COD :	19.70	MAX Sales Ratio :	161.64		
Avg. Assessed Value :	269,263	PRD :	102.16	MIN Sales Ratio :	53.96		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	109.65	109.65	109.65		100.00	109.65	109.65	N/A	10,000	10,965
Less Than 30,000	6	117.94	114.06	114.03	09.68	100.03	82.38	133.39	82.38 to 133.39	21,500	24,517
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	120	91.26	91.72	89.78	19.70	102.16	53.96	161.64	84.20 to 97.13	299,899	269,263
Greater Than 15,000	119	89.53	91.57	89.78	20.07	101.99	53.96	161.64	84.20 to 96.78	302,335	271,434
Greater Than 30,000	114	89.10	90.55	89.70	19.65	100.95	53.96	161.64	83.76 to 96.39	314,552	282,145
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	1	109.65	109.65	109.65		100.00	109.65	109.65	N/A	10,000	10,965
15,000 TO 29,999	5	120.00	114.94	114.40	09.70	100.47	82.38	133.39	N/A	23,800	27,227
30,000 TO 59,999	13	108.42	106.81	104.47	23.74	102.24	59.89	161.64	65.10 to 135.29	44,820	46,823
60,000 TO 99,999	20	93.16	90.59	89.86	19.60	100.81	53.96	137.38	69.22 to 105.22	81,340	73,089
100,000 TO 149,999	20	87.89	89.33	89.48	16.61	99.83	59.81	138.23	78.12 to 95.88	119,800	107,196
150,000 TO 249,999	26	85.13	88.16	88.55	18.03	99.56	57.84	130.75	74.50 to 101.31	189,910	168,164
250,000 TO 499,999	19	73.78	82.30	80.89	19.11	101.74	57.74	129.20	69.49 to 96.69	343,725	278,032
500,000 TO 999,999	9	97.28	92.46	92.91	12.36	99.52	66.40	108.37	69.77 to 105.87	663,889	616,846
1,000,000 TO 1,999,999	3	88.28	90.20	89.91	04.51	100.32	85.18	97.13	N/A	1,298,333	1,167,372
2,000,000 TO 4,999,999	4	102.83	94.19	93.21	10.70	101.05	64.69	106.41	N/A	2,478,750	2,310,381
5,000,000 TO 9,999,999											
10,000,000 +											

PAD 2024 R&O Statistics 2024 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	120	Median :	91	COV :	23.76	95% Median C.I. :	84.20 to 97.13
Total Sales Price :	35,987,881	Wgt. Mean :	90	STD :	21.79	95% Wgt. Mean C.I. :	84.10 to 95.46
Total Adj. Sales Price :	35,987,881	Mean :	92	Avg. Abs. Dev :	17.98	95% Mean C.I. :	87.82 to 95.62
Total Assessed Value :	32,311,601						
Avg. Adj. Sales Price :	299,899	COD :	19.70	MAX Sales Ratio :	161.64		
Avg. Assessed Value :	269,263	PRD :	102.16	MIN Sales Ratio :	53.96		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
136	1	85.18	85.18	85.18		100.00	85.18	85.18	N/A	1,390,000	1,183,995
311	1	118.24	118.24	118.24		100.00	118.24	118.24	N/A	40,000	47,297
314	1	97.13	97.13	97.13		100.00	97.13	97.13	N/A	1,205,000	1,170,420
319	4	103.00	101.77	101.38	07.93	100.38	85.53	115.57	N/A	725,000	734,989
326	2	88.21	88.21	78.24	31.38	112.74	60.53	115.88	N/A	31,250	24,450
341	2	105.01	105.01	106.50	03.21	98.60	101.64	108.37	N/A	467,500	497,885
343	2	105.19	105.19	105.35	01.16	99.85	103.97	106.41	N/A	2,362,500	2,488,938
344	17	96.39	95.43	97.19	20.96	98.19	59.89	138.23	66.77 to 114.93	272,294	264,654
349	1	59.81	59.81	59.81		100.00	59.81	59.81	N/A	135,000	80,745
350	4	85.87	88.51	79.52	21.99	111.31	69.49	112.83	N/A	315,000	250,499
351	1	109.65	109.65	109.65		100.00	109.65	109.65	N/A	10,000	10,965
352	14	91.04	90.88	87.54	17.50	103.82	57.84	133.62	73.77 to 103.70	235,821	206,429
353	20	95.88	92.51	86.18	17.57	107.35	61.34	133.39	70.92 to 106.72	125,523	108,180
384	1	95.52	95.52	95.52		100.00	95.52	95.52	N/A	105,000	100,300
386	6	78.81	83.01	76.32	15.28	108.77	66.61	102.50	66.61 to 102.50	261,650	199,699
406	10	94.89	93.52	94.72	19.41	98.73	53.96	135.29	68.65 to 120.00	200,400	189,812
407	1	108.42	108.42	108.42		100.00	108.42	108.42	N/A	50,000	54,210
410	1	73.56	73.56	73.56		100.00	73.56	73.56	N/A	250,000	183,910
423	1	83.76	83.76	83.76		100.00	83.76	83.76	N/A	195,000	163,335
426	2	71.62	71.62	71.37	05.88	100.35	67.41	75.83	N/A	170,000	121,335
436	1	73.78	73.78	73.78		100.00	73.78	73.78	N/A	450,000	332,020
441	2	71.58	71.58	71.28	06.51	100.42	66.92	76.24	N/A	187,177	133,415
442	1	161.64	161.64	161.64		100.00	161.64	161.64	N/A	35,000	56,575
455	1	64.69	64.69	64.69		100.00	64.69	64.69	N/A	2,740,000	1,772,410
458	1	69.93	69.93	69.93		100.00	69.93	69.93	N/A	357,250	249,820
459	1	70.91	70.91	70.91		100.00	70.91	70.91	N/A	149,000	105,655
470	2	66.62	66.62	66.43	13.33	100.29	57.74	75.49	N/A	434,261	288,465

471	5	94.63	101.13	100.35	14.16	100.78	83.18	137.38	N/A	235,200	236,013
477	1	93.81	93.81	93.81		100.00	93.81	93.81	N/A	450,000	422,145
483	1	72.43	72.43	72.43		100.00	72.43	72.43	N/A	300,000	217,280
490	1	78.12	78.12	78.12		100.00	78.12	78.12	N/A	115,000	89,840
528	6	100.84	104.37	91.21	19.87	114.43	72.44	143.87	72.44 to 143.87	111,900	102,067
529	1	72.62	72.62	72.62		100.00	72.62	72.62	N/A	120,000	87,140
531	1	79.61	79.61	79.61		100.00	79.61	79.61	N/A	100,000	79,610
582	2	75.06	75.06	71.92	19.29	104.37	60.58	89.53	N/A	94,500	67,960
851	1	100.21	100.21	100.21		100.00	100.21	100.21	N/A	275,000	275,590

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Decrease	6%

What IF

79 Scottsbluff
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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

Number of Sales : 46
Total Sales Price : 19,635,910
Total Adj. Sales Price : 19,635,910
Total Assessed Value : 13,963,520
Avg. Adj. Sales Price : 426,868
Avg. Assessed Value : 303,555

MEDIAN : 73
WGT. MEAN : 71
MEAN : 78
COD : 26.82
PRD : 110.18

COV : 30.33
STD : 23.76
Avg. Abs. Dev : 19.63
MAX Sales Ratio : 144.41
MIN Sales Ratio : 38.30

95% Median C.I. : 60.16 to 84.88
95% Wgt. Mean C.I. : 64.40 to 77.83
95% Mean C.I. : 71.48 to 85.22

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	3	96.58	95.36	89.17	07.38	106.94	84.05	105.44	N/A	219,053	195,327
01-JAN-21 To 31-MAR-21	3	83.59	77.03	72.61	16.45	106.09	53.12	94.37	N/A	405,000	294,053
01-APR-21 To 30-JUN-21	6	107.67	103.51	106.49	10.54	97.20	79.93	119.13	79.93 to 119.13	252,500	268,875
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	8	71.68	82.82	77.86	35.49	106.37	53.11	144.41	53.11 to 144.41	443,577	345,347
01-JAN-22 To 31-MAR-22	5	82.04	85.27	72.64	16.81	117.39	58.23	104.30	N/A	402,978	292,704
01-APR-22 To 30-JUN-22	4	56.33	55.51	58.81	14.31	94.39	42.40	66.99	N/A	344,040	202,343
01-JUL-22 To 30-SEP-22	1	59.90	59.90	59.90	00.00	100.00	59.90	59.90	N/A	600,000	359,420
01-OCT-22 To 31-DEC-22	6	62.42	62.77	62.35	19.72	100.67	38.30	92.25	38.30 to 92.25	569,682	355,198
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	5	66.76	66.06	66.31	07.70	99.62	57.50	74.85	N/A	394,500	261,592
01-JUL-23 To 30-SEP-23	4	65.00	75.07	61.06	25.95	122.94	57.95	112.35	N/A	809,625	494,368
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	13	94.37	94.33	90.90	13.76	103.77	53.12	119.13	83.59 to 111.54	266,705	242,448
01-OCT-21 To 30-SEP-22	18	63.58	76.16	71.56	31.93	106.43	42.40	144.41	58.23 to 84.88	418,870	299,727
01-OCT-22 To 30-SEP-23	15	65.62	67.15	62.77	17.08	106.98	38.30	112.35	57.95 to 71.53	575,273	361,108
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	18	86.46	89.04	83.80	24.01	106.25	53.11	144.41	59.90 to 111.54	353,256	296,034
01-JAN-22 To 31-DEC-22	16	62.89	67.81	64.29	23.44	105.48	38.30	104.30	53.86 to 82.04	463,071	297,718
<u>ALL</u>	46	73.19	78.35	71.11	26.82	110.18	38.30	144.41	60.16 to 84.88	426,868	303,555

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	46	73.19	78.35	71.11	26.82	110.18	38.30	144.41	60.16 to 84.88	426,868	303,555
<u>ALL</u>	46	73.19	78.35	71.11	26.82	110.18	38.30	144.41	60.16 to 84.88	426,868	303,555

79 Scottsbluff
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)
Qualified
Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 46
Total Sales Price : 19,635,910
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Avg. Adj. Sales Price : 426,868
Avg. Assessed Value : 303,555

MEDIAN : 73
WGT. MEAN : 71
MEAN : 78
COD : 26.82
PRD : 110.18

COV : 30.33
STD : 23.76
Avg. Abs. Dev : 19.63
MAX Sales Ratio : 144.41
MIN Sales Ratio : 38.30

95% Median C.I. : 60.16 to 84.88
95% Wgt. Mean C.I. : 64.40 to 77.83
95% Mean C.I. : 71.48 to 85.22

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	7	84.88	81.88	73.49	17.20	111.42	53.12	104.30	53.12 to 104.30	359,243	264,003
3	7	84.88	81.88	73.49	17.20	111.42	53.12	104.30	53.12 to 104.30	359,243	264,003
Dry											
County	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	600,000	553,490
3	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	600,000	553,490
Grass											
County	4	73.25	73.59	59.02	31.62	124.69	42.40	105.44	N/A	694,455	409,836
3	4	73.25	73.59	59.02	31.62	124.69	42.40	105.44	N/A	694,455	409,836
ALL	46	73.19	78.35	71.11	26.82	110.18	38.30	144.41	60.16 to 84.88	426,868	303,555

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	32	77.39	79.63	72.72	25.31	109.50	38.30	144.41	59.90 to 92.75	419,268	304,903
3	32	77.39	79.63	72.72	25.31	109.50	38.30	144.41	59.90 to 92.75	419,268	304,903
Dry											
County	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	600,000	553,490
3	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	600,000	553,490
Grass											
County	4	73.25	73.59	59.02	31.62	124.69	42.40	105.44	N/A	694,455	409,836
3	4	73.25	73.59	59.02	31.62	124.69	42.40	105.44	N/A	694,455	409,836
ALL	46	73.19	78.35	71.11	26.82	110.18	38.30	144.41	60.16 to 84.88	426,868	303,555

Scotts Bluff County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515
Sioux	1	1,450	1,300	1,300	1,300	1,300	1,300	1,200	1,200	1,301
Sioux	2	2,700	n/a	n/a	2,600	2,600	2,600	2,550	2,550	2,625
Morrill	2	2,000	n/a	n/a	2,000	1,900	1,900	1,900	1,900	1,938
Morrill	3	2,800	2,700	2,700	2,700	2,500	2,500	2,300	2,300	2,621
Banner	1	2,000	1,900	1,900	1,800	1,800	1,800	1,600	1,305	1,792

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	570	530	520	520	510	500	539
Sioux	2	n/a	n/a	550	500	480	n/a	450	410	480
Morrill	2	n/a	470	472	435	435	n/a	425	425	435
Morrill	3	n/a	570	570	550	550	550	525	525	549
Banner	1	n/a	530	530	505	505	505	480	465	507

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	450	450	n/a	430	430	430	400	380	396
Sioux	2	490	n/a	n/a	470	460	460	450	450	452
Morrill	2	415	416	n/a	n/a	n/a	415	415	415	415
Morrill	3	580	580	n/a	570	570	540	500	500	509
Banner	1	n/a	485	n/a	470	465	460	455	416	429

County	Mkt Area	CRP	TIMBER	WASTE
ScottsBluff	3	470	n/a	147
Sioux	1		384	82
Sioux	2		n/a	77
Morrill	2	425	n/a	30
Morrill	3	529	n/a	30
Banner	1	460	n/a	282

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

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

AGRICULTURAL

Type : Qualified

Number of Sales :	32	Median :	77	COV :	30.34	95% Median C.I. :	59.90 to 92.75
Total Sales Price :	13,416,590	Wgt. Mean :	73	STD :	24.16	95% Wgt. Mean C.I. :	64.38 to 81.06
Total Adj. Sales Price :	13,416,590	Mean :	80	Avg. Abs. Dev :	19.59	95% Mean C.I. :	71.26 to 88.00
Total Assessed Value :	9,756,910						
Avg. Adj. Sales Price :	419,268	COD :	25.31	MAX Sales Ratio :	144.41		
Avg. Assessed Value :	304,903	PRD :	109.50	MIN Sales Ratio :	38.30		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	2	90.32	90.32	88.19	06.94	102.42	84.05	96.58	N/A	310,000	273,400
01/01/2021 To 03/31/2021	3	83.59	77.03	72.61	16.45	106.09	53.12	94.37	N/A	405,000	294,053
04/01/2021 To 06/30/2021	5	103.79	101.43	105.14	11.18	96.47	79.93	119.13	N/A	256,500	269,688
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021	7	83.45	87.06	80.56	29.65	108.07	57.90	144.41	57.90 to 144.41	456,945	368,126
01/01/2022 To 03/31/2022	4	92.19	86.73	70.29	18.00	123.39	58.23	104.30	N/A	374,972	263,585
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	1	59.90	59.90	59.90		100.00	59.90	59.90	N/A	600,000	359,420
10/01/2022 To 12/31/2022	5	59.21	56.87	55.98	13.80	101.59	38.30	67.38	N/A	563,618	315,539
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	3	66.76	66.37	66.09	08.66	100.42	57.50	74.85	N/A	524,167	346,445
07/01/2023 To 09/30/2023	2	64.74	64.74	60.96	10.49	106.20	57.95	71.53	N/A	305,000	185,918
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	10	93.56	91.89	89.09	14.11	103.14	53.12	119.13	79.93 to 111.54	311,750	277,740
10/01/2021 To 09/30/2022	12	82.75	84.69	75.32	26.49	112.44	57.90	144.41	58.60 to 104.30	441,542	332,554
10/01/2022 To 09/30/2023	10	62.42	61.30	59.77	12.70	102.56	38.30	74.85	53.86 to 71.53	500,059	298,887
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	15	84.88	89.84	84.40	24.33	106.45	53.12	144.41	59.90 to 111.54	379,741	320,499
01/01/2022 To 12/31/2022	10	62.76	69.12	60.83	24.25	113.63	38.30	104.30	53.86 to 102.34	491,798	299,146

AGRICULTURAL

Type : Qualified

Number of Sales :	32	Median :	77	COV :	30.34	95% Median C.I. :	59.90 to 92.75
Total Sales Price :	13,416,590	Wgt. Mean :	73	STD :	24.16	95% Wgt. Mean C.I. :	64.38 to 81.06
Total Adj. Sales Price :	13,416,590	Mean :	80	Avg. Abs. Dev :	19.59	95% Mean C.I. :	71.26 to 88.00
Total Assessed Value :	9,756,910						
Avg. Adj. Sales Price :	419,268	COD :	25.31	MAX Sales Ratio :	144.41		
Avg. Assessed Value :	304,903	PRD :	109.50	MIN Sales Ratio :	38.30		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	32	77.39	79.63	72.72	25.31	109.50	38.30	144.41	59.90 to 92.75	419,268	304,903

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 Value
____ Irrigated ____											
County	7	84.88	81.88	73.49	17.20	111.42	53.12	104.30	53.12 to 104.30	359,243	264,003
3	7	84.88	81.88	73.49	17.20	111.42	53.12	104.30	53.12 to 104.30	359,243	264,003
____ ALL ____											
10/01/2020 To 09/30/2023	32	77.39	79.63	72.72	25.31	109.50	38.30	144.41	59.90 to 92.75	419,268	304,903

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 Value
____ Irrigated ____											
County	32	77.39	79.63	72.72	25.31	109.50	38.30	144.41	59.90 to 92.75	419,268	304,903
3	32	77.39	79.63	72.72	25.31	109.50	38.30	144.41	59.90 to 92.75	419,268	304,903
____ ALL ____											
10/01/2020 To 09/30/2023	32	77.39	79.63	72.72	25.31	109.50	38.30	144.41	59.90 to 92.75	419,268	304,903

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_3	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	32	Median :	72	COV :	30.34	95% Median C.I. :	55.71 to 86.26
Total Sales Price :	13,416,590	Wgt. Mean :	68	STD :	22.47	95% Wgt. Mean C.I. :	59.61 to 75.66
Total Adj. Sales Price :	13,416,590	Mean :	74	Avg. Abs.Dev :	18.22	95% Mean C.I. :	66.26 to 81.84
Total Assessed Value :	9,073,927						
Avg. Adj. Sales Price :	419,268	COD :	25.31	MAX Sales Ratio :	134.30		
Avg. Assessed Value :	283,560	PRD :	109.49	MIN Sales Ratio :	35.62		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	2	84.00	84.00	82.02	06.94	102.41	78.17	89.82	N/A	310,000	254,262
01/01/2021 To 03/31/2021	3	77.74	71.64	67.52	16.45	106.10	49.40	87.77	N/A	405,000	273,469
04/01/2021 To 06/30/2021	5	96.52	94.33	97.78	11.17	96.47	74.34	110.79	N/A	256,500	250,810
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021	7	77.61	80.97	74.92	29.64	108.08	53.85	134.30	53.85 to 134.30	456,945	342,358
01/01/2022 To 03/31/2022	4	85.73	80.66	65.37	18.00	123.39	54.16	97.00	N/A	374,972	245,134
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022	1	55.71	55.71	55.71		100.00	55.71	55.71	N/A	600,000	334,261
10/01/2022 To 12/31/2022	5	55.07	52.90	52.07	13.80	101.59	35.62	62.67	N/A	563,618	293,451
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	3	62.09	61.73	61.47	08.66	100.42	53.48	69.61	N/A	524,167	322,194
07/01/2023 To 09/30/2023	2	60.21	60.21	56.69	10.50	106.21	53.89	66.52	N/A	305,000	172,903
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	10	87.02	85.45	82.85	14.10	103.14	49.40	110.79	74.34 to 103.73	311,750	258,298
10/01/2021 To 09/30/2022	12	76.95	78.76	70.04	26.50	112.45	53.85	134.30	54.50 to 97.00	441,542	309,275
10/01/2022 To 09/30/2023	10	58.05	57.01	55.59	12.71	102.55	35.62	69.61	50.09 to 66.52	500,059	277,964
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	15	78.94	83.55	78.49	24.32	106.45	49.40	134.30	55.71 to 103.73	379,741	298,064
01/01/2022 To 12/31/2022	10	58.37	64.28	56.57	24.24	113.63	35.62	97.00	50.09 to 95.17	491,798	278,205

AGRICULTURAL

Type : Qualified

Number of Sales :	32	Median :	72	COV :	30.34	95% Median C.I. :	55.71 to 86.26
Total Sales Price :	13,416,590	Wgt. Mean :	68	STD :	22.47	95% Wgt. Mean C.I. :	59.61 to 75.66
Total Adj. Sales Price :	13,416,590	Mean :	74	Avg. Abs. Dev :	18.22	95% Mean C.I. :	66.26 to 81.84
Total Assessed Value :	9,073,927						
Avg. Adj. Sales Price :	419,268	COD :	25.31	MAX Sales Ratio :	134.30		
Avg. Assessed Value :	283,560	PRD :	109.49	MIN Sales Ratio :	35.62		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	32	71.98	74.05	67.63	25.31	109.49	35.62	134.30	55.71 to 86.26	419,268	283,560

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 Value
____ Irrigated ____											
County	7	78.94	76.15	68.34	17.20	111.43	49.40	97.00	49.40 to 97.00	359,243	245,523
3	7	78.94	76.15	68.34	17.20	111.43	49.40	97.00	49.40 to 97.00	359,243	245,523
____ ALL ____											
10/01/2020 To 09/30/2023	32	71.98	74.05	67.63	25.31	109.49	35.62	134.30	55.71 to 86.26	419,268	283,560

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 Value
____ Irrigated ____											
County	32	71.98	74.05	67.63	25.31	109.49	35.62	134.30	55.71 to 86.26	419,268	283,560
3	32	71.98	74.05	67.63	25.31	109.49	35.62	134.30	55.71 to 86.26	419,268	283,560
____ ALL ____											
10/01/2020 To 09/30/2023	32	71.98	74.05	67.63	25.31	109.49	35.62	134.30	55.71 to 86.26	419,268	283,560

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_3	Total	Decrease	7%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	46	Median :	70	COV :	30.22	95% Median C.I. :	60.16 to 79.45
Total Sales Price :	19,635,910	Wgt. Mean :	68	STD :	22.51	95% Wgt. Mean C.I. :	61.33 to 73.94
Total Adj. Sales Price :	19,635,910	Mean :	74	Avg. Abs.Dev :	18.46	95% Mean C.I. :	67.97 to 80.99
Total Assessed Value :	13,280,537						
Avg. Adj. Sales Price :	426,868	COD :	26.49	MAX Sales Ratio :	134.30		
Avg. Assessed Value :	288,707	PRD :	110.13	MIN Sales Ratio :	35.62		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	3	89.82	91.14	83.34	10.12	109.36	78.17	105.44	N/A	219,053	182,568
01/01/2021 To 03/31/2021	3	77.74	71.64	67.52	16.45	106.10	49.40	87.77	N/A	405,000	273,469
04/01/2021 To 06/30/2021	6	100.13	97.59	100.25	11.86	97.35	74.34	113.90	74.34 to 113.90	252,500	253,143
07/01/2021 To 09/30/2021	1	88.04	88.04	88.04		100.00	88.04	88.04	N/A	80,000	70,430
10/01/2021 To 12/31/2021	8	66.66	77.48	72.77	34.79	106.47	53.11	134.30	53.11 to 134.30	443,577	322,799
01/01/2022 To 03/31/2022	5	79.45	80.41	68.97	15.53	116.59	54.16	97.00	N/A	402,978	277,943
04/01/2022 To 06/30/2022	4	56.33	55.51	58.81	14.31	94.39	42.40	66.99	N/A	344,040	202,343
07/01/2022 To 09/30/2022	1	55.71	55.71	55.71		100.00	55.71	55.71	N/A	600,000	334,261
10/01/2022 To 12/31/2022	6	58.05	59.46	59.12	21.58	100.58	35.62	92.25	35.62 to 92.25	569,682	336,791
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	5	62.09	63.27	62.62	07.88	101.04	53.48	69.76	N/A	394,500	247,041
07/01/2023 To 09/30/2023	4	62.49	72.81	60.26	26.61	120.83	53.89	112.35	N/A	809,625	487,860
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	13	88.04	89.38	85.30	14.55	104.78	49.40	113.90	77.74 to 105.44	266,705	227,492
10/01/2021 To 09/30/2022	18	63.58	72.21	67.85	29.32	106.43	42.40	134.30	54.16 to 79.45	418,870	284,208
10/01/2022 To 09/30/2023	15	61.43	64.29	60.35	18.18	106.53	35.62	112.35	53.89 to 69.61	575,273	347,160
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	18	82.60	83.80	78.51	24.08	106.74	49.40	134.30	55.71 to 103.73	353,256	277,338
01/01/2022 To 12/31/2022	16	60.60	64.79	61.47	23.22	105.40	35.62	97.00	52.50 to 79.45	463,071	284,631

AGRICULTURAL

Type : Qualified

Number of Sales :	46	Median :	70	COV :	30.22	95% Median C.I. :	60.16 to 79.45
Total Sales Price :	19,635,910	Wgt. Mean :	68	STD :	22.51	95% Wgt. Mean C.I. :	61.33 to 73.94
Total Adj. Sales Price :	19,635,910	Mean :	74	Avg. Abs. Dev :	18.46	95% Mean C.I. :	67.97 to 80.99
Total Assessed Value :	13,280,537						
Avg. Adj. Sales Price :	426,868	COD :	26.49	MAX Sales Ratio :	134.30		
Avg. Assessed Value :	288,707	PRD :	110.13	MIN Sales Ratio :	35.62		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	46	69.69	74.48	67.63	26.49	110.13	35.62	134.30	60.16 to 79.45	426,868	288,707

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 Value
<u>Irrigated</u>											
County	7	78.94	76.15	68.34	17.20	111.43	49.40	97.00	49.40 to 97.00	359,243	245,523
3	7	78.94	76.15	68.34	17.20	111.43	49.40	97.00	49.40 to 97.00	359,243	245,523
<u>Dry</u>											
County	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
3	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
<u>Grass</u>											
County	4	73.25	73.59	59.02	31.62	124.69	42.40	105.44	N/A	694,455	409,836
3	4	73.25	73.59	59.02	31.62	124.69	42.40	105.44	N/A	694,455	409,836
<u>ALL</u>											
10/01/2020 To 09/30/2023	46	69.69	74.48	67.63	26.49	110.13	35.62	134.30	60.16 to 79.45	426,868	288,707

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 Value
<u>Irrigated</u>											
County	32	71.98	74.05	67.63	25.31	109.49	35.62	134.30	55.71 to 86.26	419,268	283,560
3	32	71.98	74.05	67.63	25.31	109.49	35.62	134.30	55.71 to 86.26	419,268	283,560
<u>Dry</u>											
County	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
3	1	92.25	92.25	92.25		100.00	92.25	92.25	N/A	600,000	553,490
<u>Grass</u>											
County	4	73.25	73.59	59.02	31.62	124.69	42.40	105.44	N/A	694,455	409,836
3	4	73.25	73.59	59.02	31.62	124.69	42.40	105.44	N/A	694,455	409,836
<u>ALL</u>											

10/01/2020 To 09/30/2023

46

69.69

74.48

67.63

26.49

110.13

35.62

134.30

60.16 to 79.45

426,868

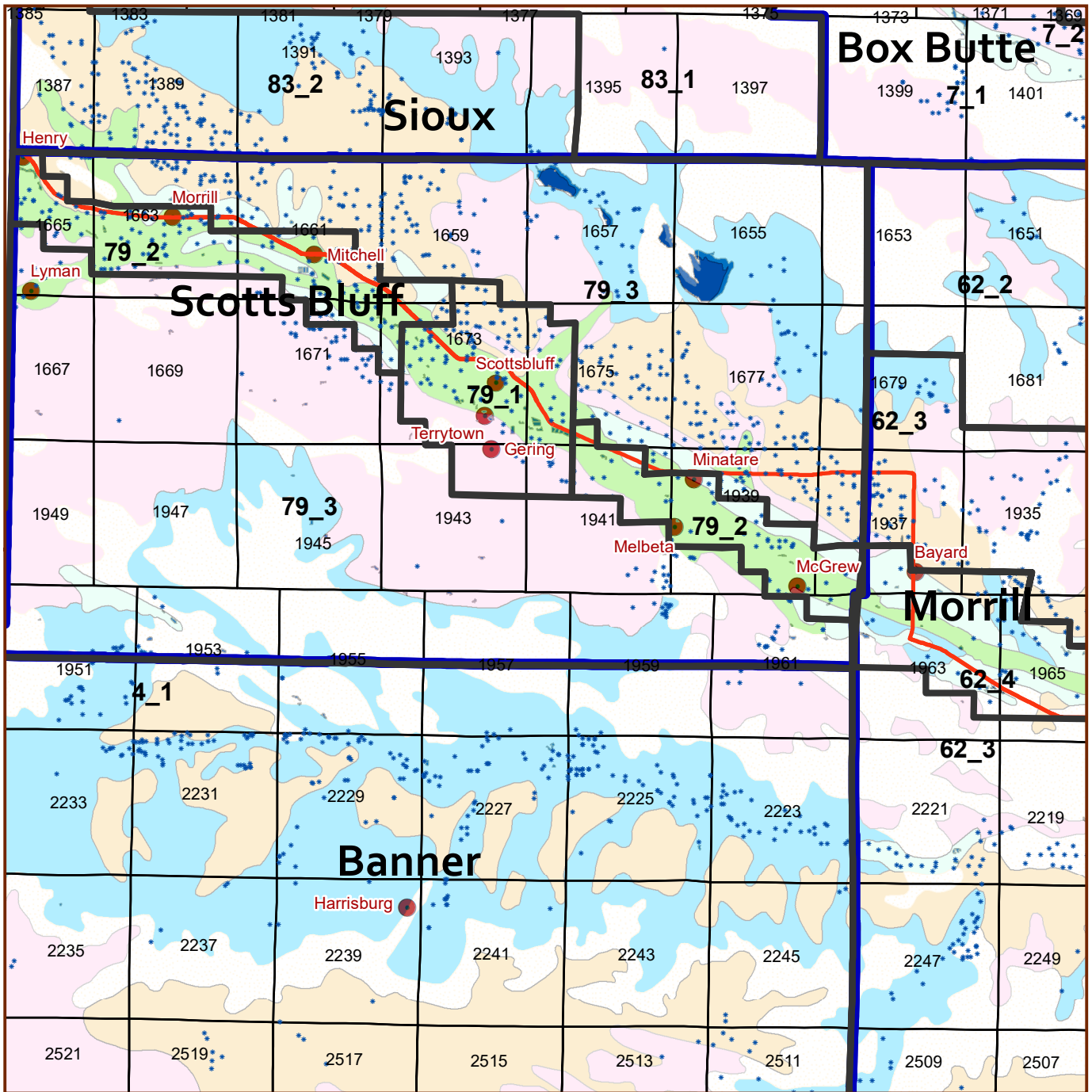
288,707

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_3	Total	Decrease	7%

What IF

SCOTTS BLUFF COUNTY



Legend

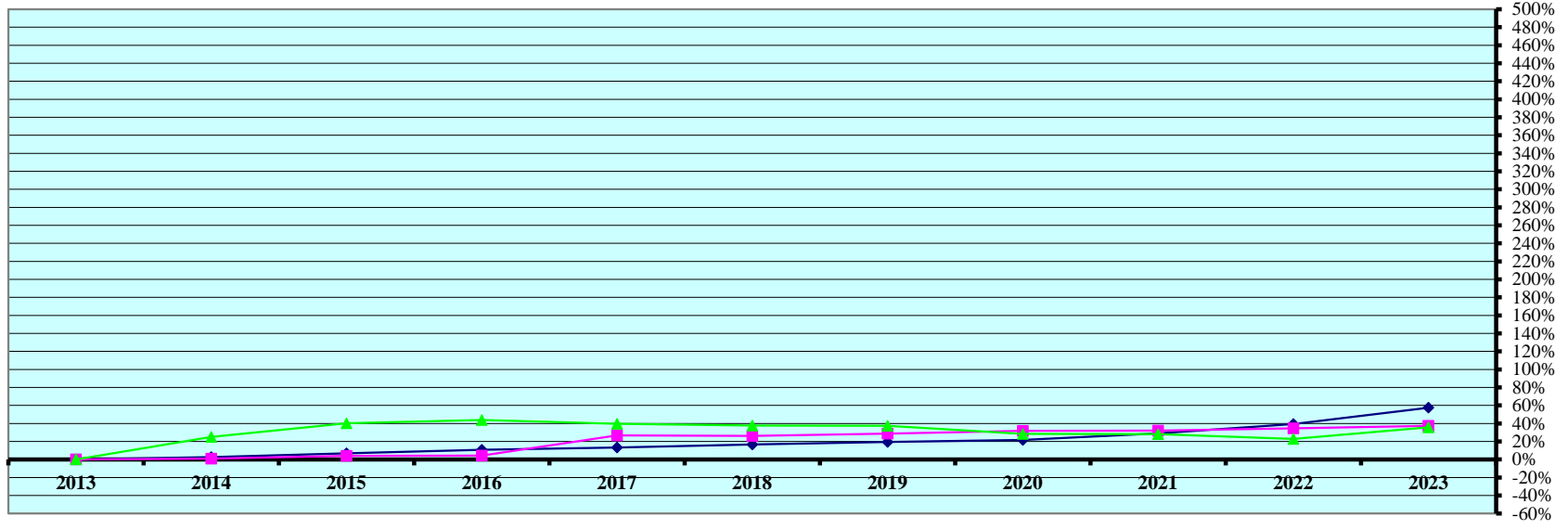
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	1,159,935,620	-	-	-	444,058,783	-	-	-	343,465,677	-	-	-
2014	1,190,448,673	30,513,053	2.63%	2.63%	448,341,078	4,282,295	0.96%	0.96%	429,543,255	86,077,578	25.06%	25.06%
2015	1,240,578,930	50,130,257	4.21%	6.95%	462,158,754	13,817,676	3.08%	4.08%	481,289,574	51,746,319	12.05%	40.13%
2016	1,284,264,156	43,685,226	3.52%	10.72%	463,020,127	861,373	0.19%	4.27%	494,105,008	12,815,434	2.66%	43.86%
2017	1,315,401,065	31,136,909	2.42%	13.40%	562,289,227	99,269,100	21.44%	26.62%	479,612,860	-14,492,148	-2.93%	39.64%
2018	1,353,872,717	38,471,652	2.92%	16.72%	560,366,299	-1,922,928	-0.34%	26.19%	472,758,350	-6,854,510	-1.43%	37.64%
2019	1,386,025,612	32,152,895	2.37%	19.49%	571,032,899	10,666,600	1.90%	28.59%	471,961,102	-797,248	-0.17%	37.41%
2020	1,412,507,033	26,481,421	1.91%	21.77%	585,762,058	14,729,159	2.58%	31.91%	440,691,601	-31,269,501	-6.63%	28.31%
2021	1,496,982,947	84,475,914	5.98%	29.06%	586,937,646	1,175,588	0.20%	32.18%	440,266,213	-425,388	-0.10%	28.18%
2022	1,616,375,339	119,392,392	7.98%	39.35%	598,124,167	11,186,521	1.91%	34.69%	421,432,823	-18,833,390	-4.28%	22.70%
2023	1,826,532,799	210,157,460	13.00%	57.47%	609,890,513	11,766,346	1.97%	37.34%	466,160,871	44,728,048	10.61%	35.72%

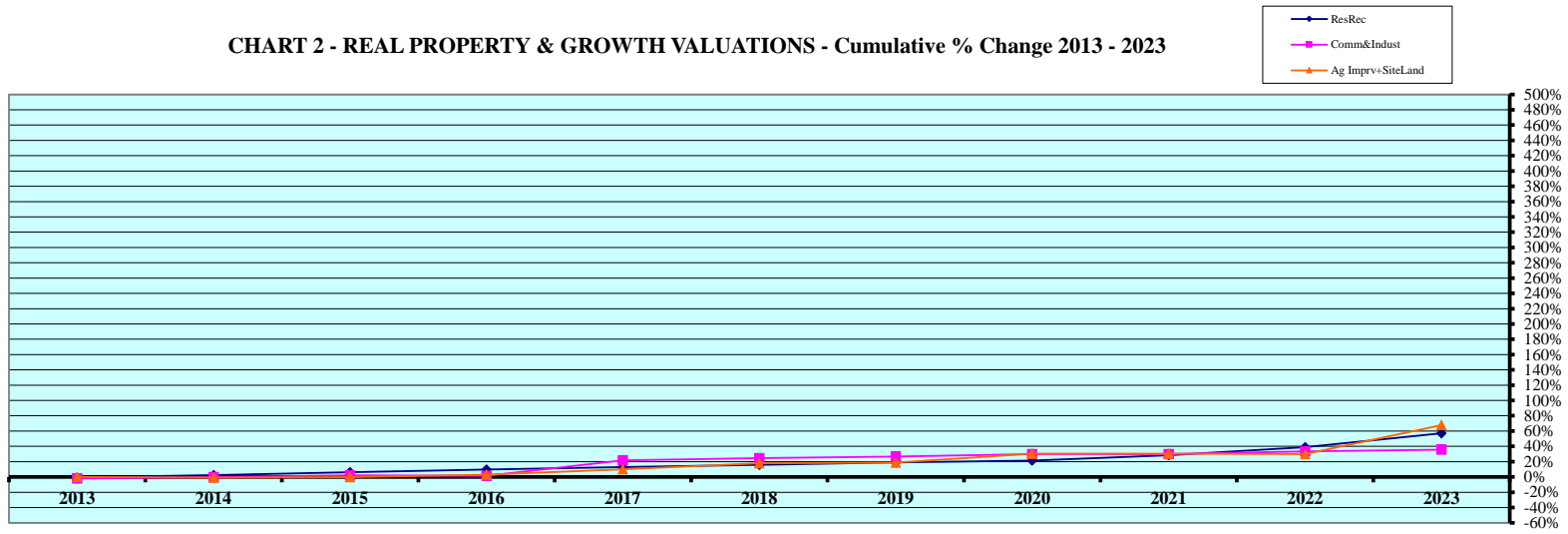
Rate Annual %chg: Residential & Recreational **4.65%** Commercial & Industrial **3.22%** Agricultural Land **3.10%**

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 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2013	1,159,935,620	8,025,214	0.69%	1,151,910,406	-	-0.69%	444,058,783	8,671,237	1.95%	435,387,546	-	-1.95%	
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	2.26%	2.26%	448,341,078	4,808,410	1.07%	443,532,668	-0.12%	-0.12%	
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	6.06%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	2.14%	
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	9.63%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	1.60%	
2017	1,315,401,065	7,004,911	0.53%	1,308,396,154	1.88%	12.80%	562,289,227	21,619,382	3.84%	540,669,845	16.77%	21.76%	
2018	1,353,872,717	8,697,938	0.64%	1,345,174,779	2.26%	15.97%	560,366,299	7,495,211	1.34%	552,871,088	-1.67%	24.50%	
2019	1,386,025,612	5,812,152	0.42%	1,380,213,460	1.95%	18.99%	571,032,899	8,242,045	1.44%	562,790,854	0.43%	26.74%	
2020	1,412,507,033	4,091,943	0.29%	1,408,415,090	1.62%	21.42%	585,762,058	9,387,983	1.60%	576,374,075	0.94%	29.80%	
2021	1,496,982,947	6,613,184	0.44%	1,490,369,763	5.51%	28.49%	586,937,646	10,761,394	1.83%	576,176,252	-1.64%	29.75%	
2022	1,616,375,339	5,292,980	0.33%	1,611,082,359	7.62%	38.89%	598,124,167	6,397,575	1.07%	591,726,592	0.82%	33.25%	
2023	1,826,532,799	4,505,016	0.25%	1,822,027,783	12.72%	57.08%	609,890,513	7,577,985	1.24%	602,312,528	0.70%	35.64%	
Rate Ann%chg	4.65%			Resid & Recreat w/o growth			3.22%			C & I w/o growth			1.50%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	94,746,427	26,615,080	121,361,507	1,896,836	1.56%	119,464,671	-	-
2014	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	-0.94%	-0.94%
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	-0.35%
2016	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	2.87%
2017	103,728,599	32,062,566	135,791,165	2,476,339	1.82%	133,314,826	4.25%	9.85%
2018	104,964,328	40,439,325	145,403,653	2,464,993	1.70%	142,938,660	5.26%	17.78%
2019	106,957,922	39,284,862	146,242,784	1,982,245	1.36%	144,260,539	-0.79%	18.87%
2020	121,614,055	39,581,609	161,195,664	2,918,228	1.81%	158,277,436	8.23%	30.42%
2021	119,557,852	39,784,029	159,341,881	1,008,090	0.63%	158,333,791	-1.78%	30.46%
2022	120,023,490	39,954,367	159,977,857	2,227,133	1.39%	157,750,724	-1.00%	29.98%
2023	150,714,725	53,756,145	204,470,870	892,245	0.44%	203,578,625	27.25%	67.75%
Rate Ann%chg	4.75%	7.28%	5.35%	Ag Imprv+Site w/o growth			4.07%	

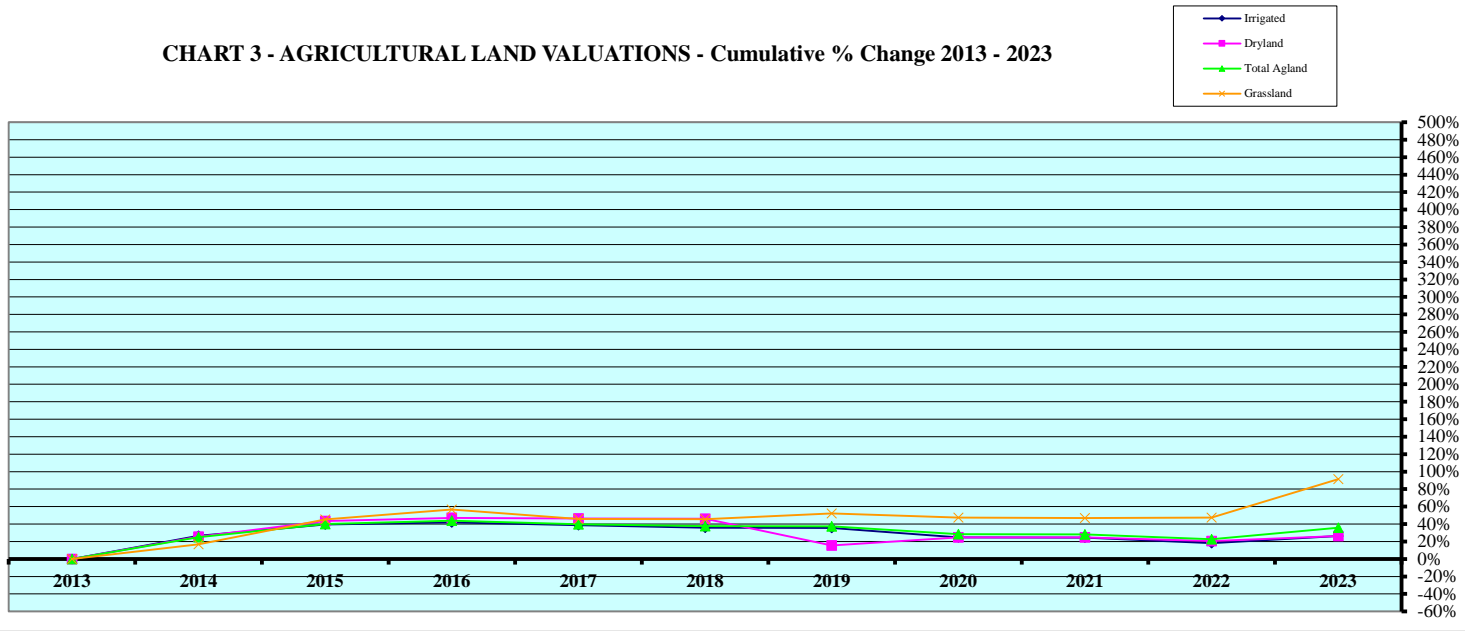
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 79
County SCOTTS BLUFF

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	286,262,612	-	-	-	9,547,267	-	-	-	45,569,804	-	-	-
2014	362,202,365	75,939,753	26.53%	26.53%	11,995,159	2,447,892	25.64%	25.64%	53,222,044	7,652,240	16.79%	16.79%
2015	399,000,949	36,798,584	10.16%	39.38%	13,698,860	1,703,701	14.20%	43.48%	66,195,093	12,973,049	24.38%	45.26%
2016	406,278,002	7,277,053	1.82%	41.92%	14,037,259	338,399	2.47%	47.03%	71,396,008	5,200,915	7.86%	56.67%
2017	396,846,785	-9,431,217	-2.32%	38.63%	13,975,765	-61,494	-0.44%	46.38%	66,401,742	-4,994,266	-7.00%	45.71%
2018	388,557,633	-8,289,152	-2.09%	35.73%	13,942,725	-33,040	-0.24%	46.04%	66,282,208	-119,534	-0.18%	45.45%
2019	387,657,272	-900,361	-0.23%	35.42%	11,037,874	-2,904,851	-20.83%	15.61%	69,294,986	3,012,778	4.55%	52.06%
2020	356,792,360	-30,864,912	-7.96%	24.64%	11,896,147	858,273	7.78%	24.60%	67,127,217	-2,167,769	-3.13%	47.31%
2021	356,502,490	-289,870	-0.08%	24.54%	11,912,346	16,199	0.14%	24.77%	66,917,198	-210,019	-0.31%	46.85%
2022	338,340,146	-18,162,344	-5.09%	18.19%	11,501,643	-410,703	-3.45%	20.47%	67,189,935	272,737	0.41%	47.44%
2023	361,948,284	23,608,138	6.98%	26.44%	12,069,820	568,177	4.94%	26.42%	87,221,120	20,031,185	29.81%	91.40%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	957,649	-	-	-	1,128,345	-	-	-	343,465,677	-	-	-
2014	955,292	-2,357	-0.25%	-0.25%	1,168,395	40,050	3.55%	3.55%	429,543,255	86,077,578	25.06%	25.06%
2015	1,256,277	300,985	31.51%	31.18%	1,138,395	-30,000	-2.57%	0.89%	481,289,574	51,746,319	12.05%	40.13%
2016	1,255,344	-933	-0.07%	31.09%	1,138,395	0	0.00%	0.89%	494,105,008	12,815,434	2.66%	43.86%
2017	1,250,173	-5,171	-0.41%	30.55%	1,138,395	0	0.00%	0.89%	479,612,860	-14,492,148	-2.93%	39.64%
2018	1,253,521	3,348	0.27%	30.90%	2,722,263	1,583,868	139.13%	141.26%	472,758,350	-6,854,510	-1.43%	37.64%
2019	1,146,242	-107,279	-8.56%	19.69%	2,824,728	102,465	3.76%	150.34%	471,961,102	-797,248	-0.17%	37.41%
2020	2,271,770	1,125,528	98.19%	137.22%	2,604,107	-220,621	-7.81%	130.79%	440,691,601	-31,269,501	-6.63%	28.31%
2021	2,259,999	-11,771	-0.52%	135.99%	2,674,180	70,073	2.69%	137.00%	440,266,213	-425,388	-0.10%	28.18%
2022	1,773,305	-486,694	-21.54%	85.17%	2,627,794	-46,386	-1.73%	132.89%	421,432,823	-18,833,390	-4.28%	22.70%
2023	2,217,395	444,090	25.04%	131.55%	2,704,252	76,458	2.91%	139.67%	466,160,871	44,728,048	10.61%	35.72%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	280,085,213	174,222	1,608			9,477,373	34,525	275			41,604,688	189,866	219		
2014	363,308,349	177,194	2,050	27.54%	27.54%	11,907,804	34,690	343	25.05%	25.05%	52,012,972	196,617	265	20.72%	20.72%
2015	399,401,748	176,665	2,261	10.26%	40.63%	14,542,104	34,970	416	21.14%	51.49%	65,447,638	196,975	332	25.60%	51.63%
2016	406,486,727	176,462	2,304	1.89%	43.29%	14,027,805	32,858	427	2.66%	55.52%	71,391,576	199,322	358	7.80%	63.45%
2017	397,718,937	173,157	2,297	-0.29%	42.87%	13,987,669	32,823	426	-0.18%	55.24%	66,389,924	192,234	345	-3.58%	57.61%
2018	388,638,511	172,347	2,255	-1.82%	40.27%	13,948,733	32,735	426	-0.01%	55.23%	66,471,029	192,767	345	-0.15%	57.36%
2019	388,435,210	172,014	2,258	0.14%	40.47%	11,029,537	26,002	424	-0.45%	54.52%	69,228,690	200,884	345	-0.06%	57.27%
2020	377,692,129	168,536	2,241	-0.76%	39.40%	11,445,699	25,790	444	4.63%	61.67%	68,055,101	196,878	346	0.31%	57.75%
2021	356,656,928	167,374	2,131	-4.91%	32.55%	11,912,344	26,846	444	-0.02%	61.65%	66,938,156	194,006	345	-0.19%	57.46%
2022	338,721,293	167,523	2,022	-5.11%	25.77%	11,609,312	26,154	444	0.04%	61.71%	67,094,725	194,447	345	0.01%	57.47%
2023	362,081,600	165,174	2,192	8.42%	36.36%	12,069,820	24,536	492	10.82%	79.20%	87,234,340	193,501	451	30.65%	105.73%

Rate Annual %chg Average Value/Acre: 3.15%

6.01%

7.48%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	944,987	12,599	75			953	13	75			332,113,214	411,225	808		
2014	957,120	12,724	75	0.29%	0.29%	1,128,345	752	1,500	1898.95%	1898.95%	429,314,590	421,977	1,017	25.97%	25.97%
2015	1,262,613	12,626	100	32.94%	33.33%	1,138,395	759	1,500	0.00%	1898.95%	481,792,498	421,995	1,142	12.22%	41.37%
2016	1,256,191	12,562	100	0.00%	33.33%	1,138,395	759	1,500	0.00%	1898.95%	494,300,694	421,963	1,171	2.60%	45.05%
2017	1,240,761	12,408	100	0.00%	33.33%	1,138,395	759	1,500	0.00%	1898.95%	480,475,686	411,380	1,168	-0.30%	44.62%
2018	1,253,746	12,537	100	0.00%	33.33%	2,806,870	1,582	1,774	18.29%	2264.63%	473,118,889	411,968	1,148	-1.67%	42.20%
2019	1,145,644	11,456	100	0.00%	33.33%	2,824,728	1,619	1,745	-1.68%	2225.01%	472,663,809	411,976	1,147	-0.10%	42.06%
2020	1,925,677	19,257	100	0.00%	33.33%	2,331,878	1,348	1,730	-0.86%	2204.95%	461,450,484	411,809	1,121	-2.33%	38.75%
2021	2,259,430	22,594	100	0.00%	33.33%	2,674,180	1,446	1,850	6.96%	2365.38%	440,441,038	412,266	1,068	-4.66%	32.28%
2022	1,780,714	17,807	100	0.00%	33.33%	2,627,794	1,427	1,842	-0.43%	2354.73%	421,833,838	407,358	1,036	-3.07%	28.22%
2023	2,218,080	17,733	125	25.08%	66.77%	2,709,850	1,583	1,712	-7.07%	2181.19%	466,313,690	402,528	1,158	11.87%	43.44%

79
SCOTTS BLUFF

Rate Annual %chg Average Value/Acre: 3.67%

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

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,084	SCOTTS BLUFF	172,394,202	82,270,616	249,495,242	1,825,386,454	577,046,445	32,844,068	1,146,345	466,160,871	150,714,725	53,756,145	909,255	3,612,124,368
cnty sectorvalue % of total value:		4.77%	2.28%	6.91%	50.53%	15.98%	0.91%	0.03%	12.91%	4.17%	1.49%	0.03%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,564	GERING	22,796,754	6,777,145	7,058,968	466,960,408	105,454,622	12,103,794	0	268,700	0	182,370	0	621,602,761
23.73%	%sector of county sector	13.22%	8.24%	2.83%	25.58%	18.27%	36.85%		0.06%		0.34%		17.21%
	%sector of municipality	3.67%	1.09%	1.14%	75.12%	16.96%	1.95%		0.04%		0.03%		100.00%
125	HENRY	2,524	417,268	2,149,467	4,393,285	177,226	0	0	0	0	0	0	7,139,770
0.35%	%sector of county sector	0.00%	0.51%	0.86%	0.24%	0.03%							0.20%
	%sector of municipality	0.04%	5.84%	30.11%	61.53%	2.48%							100.00%
259	LYMAN	522,895	359,623	1,297,794	8,014,214	1,263,927	411,060	0	0	0	0	0	11,869,513
0.72%	%sector of county sector	0.30%	0.44%	0.52%	0.44%	0.22%	1.25%						0.33%
	%sector of municipality	4.41%	3.03%	10.93%	67.52%	10.65%	3.46%						100.00%
75	MCGREW	36,071	164,378	1,481,253	2,490,595	234,623	0	0	0	0	0	0	4,406,920
0.21%	%sector of county sector	0.02%	0.20%	0.59%	0.14%	0.04%							0.12%
	%sector of municipality	0.82%	3.73%	33.61%	56.52%	5.32%							100.00%
108	MELBETA	5,955	141,238	1,272,727	3,623,130	168,654	0	0	0	0	0	0	5,211,704
0.30%	%sector of county sector	0.00%	0.17%	0.51%	0.20%	0.03%							0.14%
	%sector of municipality	0.11%	2.71%	24.42%	69.52%	3.24%							100.00%
715	MINATARE	951,850	781,398	1,204,505	14,480,859	3,057,954	694,889	0	0	0	490	0	21,171,945
1.98%	%sector of county sector	0.55%	0.95%	0.48%	0.79%	0.53%	2.12%				0.00%		0.59%
	%sector of municipality	4.50%	3.69%	5.69%	68.40%	14.44%	3.28%				0.00%		100.00%
1,548	MITCHELL	1,774,572	1,624,584	2,895,099	62,332,221	7,497,125	214,682	0	5,110	0	0	0	76,343,393
4.29%	%sector of county sector	1.03%	1.97%	1.16%	3.41%	1.30%	0.65%		0.00%				2.11%
	%sector of municipality	2.32%	2.13%	3.79%	81.65%	9.82%	0.28%		0.01%				100.00%
934	MORRILL	2,640,561	1,069,508	1,875,804	42,288,251	8,222,091	1,194,060	0	25,375	0	0	0	57,315,650
2.59%	%sector of county sector	1.53%	1.30%	0.75%	2.32%	1.42%	3.64%		0.01%				1.59%
	%sector of municipality	4.61%	1.87%	3.27%	73.78%	14.35%	2.08%		0.04%				100.00%
14,436	SCOTTSBLUFF	47,410,107	13,037,505	5,973,223	644,531,427	376,792,102	2,614,805	0	233,990	0	25,870	0	1,090,619,029
40.01%	%sector of county sector	27.50%	15.85%	2.39%	35.31%	65.30%	7.96%		0.05%		0.05%		30.19%
	%sector of municipality	4.35%	1.20%	0.55%	59.10%	34.55%	0.24%		0.02%		0.00%		100.00%
1,057	TERRYTOWN	412,755	16,658	1,582	24,816,573	7,638,414	0	0	0	0	0	0	32,885,982
2.93%	%sector of county sector	0.24%	0.02%	0.00%	1.36%	1.32%							0.91%
	%sector of municipality	1.26%	0.05%	0.00%	75.46%	23.23%							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												
27,822	Total Municipalities	76,554,045	24,389,306	25,210,423	1,273,930,971	510,506,740	17,233,291	0	533,175	0	208,730	0	1,928,566,678
77.10%	%all municip.sectors of cnty	44.41%	29.65%	10.10%	69.79%	88.47%	52.47%		0.11%		0.39%		53.39%

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 22,033	Value : 3,405,452,402	Growth 5,248,205	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	802	10,683,486	0	0	2,063	16,342,802	2,865	27,026,288	
02. Res Improve Land	9,794	181,193,230	0	0	2,518	71,402,323	12,312	252,595,553	
03. Res Improvements	10,307	1,205,203,963	12	205,402	2,868	539,001,197	13,187	1,744,410,562	
04. Res Total	11,109	1,397,080,679	12	205,402	4,931	626,746,322	16,052	2,024,032,403	4,238,220
% of Res Total	69.21	69.02	0.07	0.01	30.72	30.97	72.85	59.44	80.76
05. Com UnImp Land	261	20,553,819	0	0	66	4,115,080	327	24,668,899	
06. Com Improve Land	1,618	104,640,261	0	0	159	16,294,695	1,777	120,934,956	
07. Com Improvements	1,631	404,582,669	0	0	173	57,151,850	1,804	461,734,519	
08. Com Total	1,892	529,776,749	0	0	239	77,561,625	2,131	607,338,374	290,400
% of Com Total	88.78	87.23	0.00	0.00	11.22	12.77	9.67	17.83	5.53
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	18	2,436,790	0	0	6	2,002,530	24	4,439,320	
11. Ind Improvements	18	14,658,755	0	0	6	15,581,300	24	30,240,055	
12. Ind Total	18	17,095,545	0	0	6	17,583,830	24	34,679,375	0
% of Ind Total	75.00	49.30	0.00	0.00	25.00	50.70	0.11	1.02	0.00
13. Rec UnImp Land	0	0	0	0	8	759,085	8	759,085	
14. Rec Improve Land	0	0	0	0	2	86,195	2	86,195	
15. Rec Improvements	0	0	0	0	2	382,400	2	382,400	
16. Rec Total	0	0	0	0	10	1,227,680	10	1,227,680	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.04	0.00
Res & Rec Total	11,109	1,397,080,679	12	205,402	4,941	627,974,002	16,062	2,025,260,083	4,238,220
% of Res & Rec Total	69.16	68.98	0.07	0.01	30.76	31.01	72.90	59.47	80.76
Com & Ind Total	1,910	546,872,294	0	0	245	95,145,455	2,155	642,017,749	290,400
% of Com & Ind Total	88.63	85.18	0.00	0.00	11.37	14.82	9.78	18.85	5.53
17. Taxable Total	13,019	1,943,952,973	12	205,402	5,186	723,119,457	18,217	2,667,277,832	4,528,620
% of Taxable Total	71.47	72.88	0.07	0.01	28.47	27.11	82.68	78.32	86.29

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	38	22,027,499	56,268,986	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	38	22,027,499	56,268,986
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				38	22,027,499	56,268,986

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	14	777,865	14	777,865	0
24. Non-Producing	0	0	0	0	27	6,000	27	6,000	0
25. Total	0	0	0	0	41	783,865	41	783,865	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	792	0	794	1,586

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	30	761,310	0	0	2,452	312,870,300	2,482	313,631,610
28. Ag-Improved Land	0	0	0	0	1,284	235,786,075	1,284	235,786,075
29. Ag Improvements	0	0	0	0	1,293	187,973,020	1,293	187,973,020

30. Ag Total				3,775	737,390,705
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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	1	1.08	490	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	254,440	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	69	67.38	725,750	69	67.38	725,750	
32. HomeSite Improv Land	889	1,016.37	19,642,220	889	1,016.37	19,642,220	
33. HomeSite Improvements	955	0.00	141,293,710	955	0.00	141,293,710	719,585
34. HomeSite Total				1,024	1,083.75	161,661,680	
35. FarmSite UnImp Land	63	189.44	727,870	64	190.52	728,360	
36. FarmSite Improv Land	989	1,159.14	4,186,665	989	1,159.14	4,186,665	
37. FarmSite Improvements	1,214	0.00	46,679,310	1,214	0.00	46,679,310	0
38. FarmSite Total				1,278	1,349.66	51,594,335	
39. Road & Ditches	2,940	10,318.70	0	2,943	10,320.04	0	
40. Other- Non Ag Use	111	4,542.02	4,067,465	113	4,636.10	4,321,905	
41. Total Section VI				2,302	17,389.55	217,577,920	719,585

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	2,269,315	21	5,209.02	2,269,315

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5	131.54	336,770	0	0.00	0
44. Market Value	5	131.54	336,770	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,412	383,108.57	486,256,210	3,417	383,240.11	486,592,980
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	2,744.52	25.05%	7,547,530	26.34%	2,750.04
46. 1A	5,971.74	54.50%	16,273,040	56.79%	2,725.01
47. 2A1	182.07	1.66%	496,150	1.73%	2,725.05
48. 2A	1,487.72	13.58%	3,272,975	11.42%	2,199.99
49. 3A1	31.71	0.29%	66,590	0.23%	2,099.97
50. 3A	82.27	0.75%	152,200	0.53%	1,850.01
51. 4A1	201.06	1.84%	371,970	1.30%	1,850.04
52. 4A	255.32	2.33%	472,340	1.65%	1,849.99
53. Total	10,956.41	100.00%	28,652,795	100.00%	2,615.16
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	627.54	23.90%	282,415	23.88%	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	129.79	4.94%	58,435	4.94%	450.23
67. 3G1	291.94	11.12%	131,385	11.11%	450.04
68. 3G	356.15	13.56%	160,290	13.55%	450.06
69. 4G1	538.63	20.51%	242,470	20.50%	450.16
70. 4G	681.92	25.97%	307,805	26.02%	451.38
71. Total	2,625.97	100.00%	1,182,800	100.00%	450.42
Irrigated Total					
Irrigated Total	10,956.41	73.70%	28,652,795	94.83%	2,615.16
Dry Total					
Dry Total	433.73	2.92%	212,930	0.70%	490.93
Grass Total					
Grass Total	2,625.97	17.66%	1,182,800	3.91%	450.42
72. Waste	844.44	5.68%	120,090	0.40%	142.21
73. Other	5.38	0.04%	47,825	0.16%	8,889.41
74. Exempt	1,898.11	12.77%	1,472,635	4.87%	775.84
75. Market Area Total	14,865.93	100.00%	30,216,440	100.00%	2,032.60

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,979.13	16.35%	8,192,700	18.55%	2,750.03
46. 1A	4,729.35	25.96%	12,887,500	29.19%	2,725.00
47. 2A1	1,694.79	9.30%	4,618,305	10.46%	2,725.00
48. 2A	5,303.95	29.11%	11,668,715	26.43%	2,200.00
49. 3A1	1,180.23	6.48%	2,478,470	5.61%	2,099.99
50. 3A	490.27	2.69%	906,995	2.05%	1,849.99
51. 4A1	210.34	1.15%	389,145	0.88%	1,850.08
52. 4A	1,630.14	8.95%	3,015,790	6.83%	1,850.02
53. Total	18,218.20	100.00%	44,157,620	100.00%	2,423.82
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	43.65	4.04%	21,825	4.22%	500.00
56. 2D1	133.39	12.35%	66,695	12.90%	500.00
57. 2D	141.22	13.08%	70,610	13.66%	500.00
58. 3D1	567.42	52.55%	266,690	51.58%	470.00
59. 3D	7.13	0.66%	3,350	0.65%	469.85
60. 4D1	19.17	1.78%	9,005	1.74%	469.74
61. 4D	167.85	15.54%	78,905	15.26%	470.09
62. Total	1,079.83	100.00%	517,080	100.00%	478.85
Grass					
63. 1G1	3,877.23	28.05%	1,744,835	28.05%	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	2,108.74	15.26%	948,995	15.26%	450.03
67. 3G1	1,754.50	12.69%	790,150	12.70%	450.36
68. 3G	4,249.01	30.74%	1,912,150	30.74%	450.02
69. 4G1	1,396.14	10.10%	628,405	10.10%	450.10
70. 4G	435.44	3.15%	196,000	3.15%	450.12
71. Total	13,821.06	100.00%	6,220,535	100.00%	450.08
Irrigated Total	18,218.20	45.62%	44,157,620	83.95%	2,423.82
Dry Total	1,079.83	2.70%	517,080	0.98%	478.85
Grass Total	13,821.06	34.61%	6,220,535	11.83%	450.08
72. Waste	6,293.22	15.76%	913,385	1.74%	145.14
73. Other	519.62	1.30%	790,810	1.50%	1,521.90
74. Exempt	1,018.17	2.55%	326,515	0.62%	320.69
75. Market Area Total	39,931.93	100.00%	52,599,430	100.00%	1,317.23

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,026.99	19.16%	71,575,185	20.95%	2,750.04
46. 1A	61,695.34	45.41%	168,120,125	49.20%	2,725.01
47. 2A1	2,997.10	2.21%	8,167,155	2.39%	2,725.02
48. 2A	22,924.12	16.87%	50,433,070	14.76%	2,200.00
49. 3A1	9,301.09	6.85%	19,532,280	5.72%	2,100.00
50. 3A	669.12	0.49%	1,237,910	0.36%	1,850.06
51. 4A1	6,152.16	4.53%	11,381,640	3.33%	1,850.02
52. 4A	6,084.68	4.48%	11,256,850	3.29%	1,850.03
53. Total	135,850.60	100.00%	341,704,215	100.00%	2,515.29
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,662.85	28.86%	3,331,425	29.30%	500.00
56. 2D1	1,988.21	8.61%	994,105	8.74%	500.00
57. 2D	8,654.93	37.49%	4,327,465	38.06%	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	2,777.87	12.03%	1,305,645	11.48%	470.02
61. 4D	1,407.66	6.10%	661,640	5.82%	470.03
62. Total	23,085.91	100.00%	11,369,650	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	3,674.73	2.07%	1,653,875	2.07%	450.07
67. 3G1	3,168.85	1.79%	1,426,110	1.78%	450.04
68. 3G	9,317.57	5.26%	4,194,195	5.25%	450.14
69. 4G1	65,338.97	36.87%	29,436,085	36.84%	450.51
70. 4G	92,472.86	52.18%	41,732,390	52.22%	451.29
71. Total	177,230.43	100.00%	79,911,195	100.00%	450.89
Irrigated Total					
Irrigated Total	135,850.60	39.05%	341,704,215	78.19%	2,515.29
Dry Total					
Dry Total	23,085.91	6.64%	11,369,650	2.60%	492.49
Grass Total					
Grass Total	177,230.43	50.95%	79,911,195	18.29%	450.89
72. Waste	10,624.53	3.05%	1,563,790	0.36%	147.19
73. Other	1,057.05	0.30%	2,448,065	0.56%	2,315.94
74. Exempt	8,803.45	2.53%	6,309,845	1.44%	716.75
75. Market Area Total	347,848.52	100.00%	436,996,915	100.00%	1,256.29

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	185.69	494,930	0.00	0	164,839.52	414,019,700	165,025.21	414,514,630
77. Dry Land	0.00	0	0.00	0	24,599.47	12,099,660	24,599.47	12,099,660
78. Grass	25.44	11,450	0.00	0	193,652.02	87,303,080	193,677.46	87,314,530
79. Waste	0.00	0	0.00	0	17,762.19	2,597,265	17,762.19	2,597,265
80. Other	0.00	0	0.00	0	1,582.05	3,286,700	1,582.05	3,286,700
81. Exempt	120.21	186,265	0.00	0	11,599.52	7,922,730	11,719.73	8,108,995
82. Total	211.13	506,380	0.00	0	402,435.25	519,306,405	402,646.38	519,812,785

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	165,025.21	40.99%	414,514,630	79.74%	2,511.83
Dry Land	24,599.47	6.11%	12,099,660	2.33%	491.87
Grass	193,677.46	48.10%	87,314,530	16.80%	450.82
Waste	17,762.19	4.41%	2,597,265	0.50%	146.22
Other	1,582.05	0.39%	3,286,700	0.63%	2,077.49
Exempt	11,719.73	2.91%	8,108,995	1.56%	691.91
Total	402,646.38	100.00%	519,812,785	100.00%	1,290.99

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 10 Rural Ag	50	1,509,855	22	624,275	27	5,844,875	77	7,979,005	0
83.2 11 Scottsbluff Ne	3	73,515	0	0	5	122,130	8	195,645	0
83.3 12 Scottsbluff Nw	1	16,320	14	322,710	15	3,328,305	16	3,667,335	0
83.4 13 Scottsbluff Sw	0	0	0	0	16	159,780	16	159,780	0
83.5 14 Scottsbluff Se	0	0	0	0	175	900,925	175	900,925	10,674
83.6 15 Scottsbluff	215	3,243,534	4,842	81,621,146	4,888	599,659,895	5,103	684,524,575	1,955,944
83.7 20 Gering	112	2,973,622	2,938	70,191,889	3,008	434,726,150	3,120	507,891,661	787,987
83.8 30 Minatare	91	493,905	308	1,737,570	328	12,910,180	419	15,141,655	0
83.9 40 Mitchell	40	639,780	682	13,800,620	701	62,356,540	741	76,796,940	46,115
83.10 50 Morrill	55	1,132,425	397	6,997,695	437	43,206,270	492	51,336,390	6,155
83.11 60 Small Towns	217	1,352,840	375	3,141,135	387	16,252,680	604	20,746,655	0
83.12 70 Terrytown	1	25,975	222	2,798,345	330	22,471,854	331	25,296,174	22,595
83.13 81 Rur Res In Subd (8000)	122	3,759,107	681	19,363,138	681	125,259,570	803	148,381,815	315,660
83.14 82 Rur Res N/sub (4500)	1,966	12,564,495	1,833	52,083,225	1,842	400,732,470	3,808	465,380,190	908,850
83.15 83 Rur Res Ioll	0	0	0	0	349	16,861,338	349	16,861,338	184,240
84 Residential Total	2,873	27,785,373	12,314	252,681,748	13,189	1,744,792,962	16,062	2,025,260,083	4,238,220

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	215,850	2	237,645	2	453,495	0
85.2	12 Scottsbluff Nw	0	0	4	769,875	4	733,390	4	1,503,265	0
85.3	15 Scottsbluff	110	18,094,735	962	82,766,420	968	291,376,386	1,078	392,237,541	4,345
85.4	20 Gering	69	3,264,098	410	25,888,781	407	112,783,365	476	141,936,244	0
85.5	30 Minatare	22	117,840	58	856,035	59	3,238,050	81	4,211,925	0
85.6	40 Mitchell	15	128,840	122	1,614,585	125	8,199,412	140	9,942,837	30,800
85.7	50 Morrill	9	123,375	67	1,487,745	70	9,818,355	79	11,429,475	0
85.8	60 Small Towns	46	228,100	69	831,695	70	1,981,170	116	3,040,965	0
85.9	80 Rural Commercial	55	2,172,130	103	9,015,520	113	39,143,440	168	50,331,090	255,255
85.10	93 Permissive Charitable	1	539,781	5	1,927,770	10	24,463,361	11	26,930,912	0
86	Commercial Total	327	24,668,899	1,801	125,374,276	1,828	491,974,574	2,155	642,017,749	290,400

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	627.54	24.31%	282,415	24.31%	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	129.79	5.03%	58,435	5.03%	450.23
91. 3G1	291.94	11.31%	131,385	11.31%	450.04
92. 3G	356.15	13.80%	160,290	13.80%	450.06
93. 4G1	538.63	20.87%	242,470	20.87%	450.16
94. 4G	637.13	24.68%	286,750	24.68%	450.07
95. Total	2,581.18	100.00%	1,161,745	100.00%	450.08
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	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	2,581.18	98.29%	1,161,745	98.22%	450.08
CRP Total	44.79	1.71%	21,055	1.78%	470.08
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	2,625.97	100.00%	1,182,800	100.00%	450.42

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	3,877.23	28.11%	1,744,835	28.11%	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	2,108.74	15.29%	948,995	15.29%	450.03
91. 3G1	1,725.22	12.51%	776,385	12.51%	450.02
92. 3G	4,249.01	30.81%	1,912,150	30.81%	450.02
93. 4G1	1,396.14	10.12%	628,405	10.12%	450.10
94. 4G	435.44	3.16%	196,000	3.16%	450.12
95. Total	13,791.78	100.00%	6,206,770	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	13,791.78	99.79%	6,206,770	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
114. Market Area Total	13,821.06	100.00%	6,220,535	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	1.84%	1,407,565	1.84%	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	3,668.46	2.16%	1,650,930	2.16%	450.03
91. 3G1	3,165.12	1.87%	1,424,355	1.87%	450.02
92. 3G	9,258.76	5.46%	4,166,550	5.46%	450.01
93. 4G1	63,729.22	37.59%	28,679,455	37.59%	450.02
94. 4G	86,589.01	51.07%	38,966,920	51.07%	450.02
95. Total	169,538.30	100.00%	76,295,775	100.00%	450.02
CRP					
96. 1C1	129.72	1.69%	60,975	1.69%	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	6.27	0.08%	2,945	0.08%	469.70
100. 3C1	3.73	0.05%	1,755	0.05%	470.51
101. 3C	58.81	0.76%	27,645	0.76%	470.07
102. 4C1	1,609.75	20.93%	756,630	20.93%	470.03
103. 4C	5,883.85	76.49%	2,765,470	76.49%	470.01
104. Total	7,692.13	100.00%	3,615,420	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	169,538.30	95.66%	76,295,775	95.48%	450.02
CRP Total	7,692.13	4.34%	3,615,420	4.52%	470.02
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	177,230.43	100.00%	79,911,195	100.00%	450.89

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

79 ScottsBluff

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,825,386,454	2,024,032,403	198,645,949	10.88%	4,238,220	10.65%
02. Recreational	1,146,345	1,227,680	81,335	7.10%	0	7.10%
03. Ag-Homesite Land, Ag-Res Dwelling	150,714,725	161,661,680	10,946,955	7.26%	719,585	6.79%
04. Total Residential (sum lines 1-3)	1,977,247,524	2,186,921,763	209,674,239	10.60%	4,957,805	10.35%
05. Commercial	577,046,445	607,338,374	30,291,929	5.25%	290,400	5.20%
06. Industrial	32,844,068	34,679,375	1,835,307	5.59%	0	5.59%
07. Total Commercial (sum lines 5-6)	609,890,513	642,017,749	32,127,236	5.27%	290,400	5.22%
08. Ag-Farmsite Land, Outbuildings	49,486,706	51,594,335	2,107,629	4.26%	0	4.26%
09. Minerals	909,255	783,865	-125,390	-13.79	0	-13.79%
10. Non Ag Use Land	4,269,439	4,321,905	52,466	1.23%		
11. Total Non-Agland (sum lines 8-10)	54,665,400	56,700,105	2,034,705	3.72%	0	3.72%
12. Irrigated	361,948,284	414,514,630	52,566,346	14.52%		
13. Dryland	12,069,820	12,099,660	29,840	0.25%		
14. Grassland	87,221,120	87,314,530	93,410	0.11%		
15. Wasteland	2,217,395	2,597,265	379,870	17.13%		
16. Other Agland	2,704,252	3,286,700	582,448	21.54%		
17. Total Agricultural Land	466,160,871	519,812,785	53,651,914	11.51%		
18. Total Value of all Real Property (Locally Assessed)	3,107,964,308	3,405,452,402	297,488,094	9.57%	5,248,205	9.40%

2024 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One interim deputy.
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Six.
4.	Other part-time employees:
	None
5.	Number of shared employees:
	Two.
6.	Assessor's requested budget for current fiscal year:
	\$580,589
7.	Adopted budget, or granted budget if different from above:
	\$594,416
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$77,000
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:
	\$34,488 for the MIPS CAMA and Administrative system.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$6,500
12.	Amount of last year's assessor's budget not used:
	\$172,537

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?
	2023

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:
	The county is in the process of selecting a vendor for a commercial reappraisal and a residential lot study.
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
	None.
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	That the contracted firm has Certified General certification.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2024 Residential Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:																										
	The assessor and staff.																										
2.	List the valuation group recognized by 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 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?
	N/A

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

2024 Commercial Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:																	
	The county assessor and staff.																	
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																	
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																	
	Primarily the cost approach.																	
3a.	Describe the process used to determine the value of unique commercial properties.																	
	These would be valued by a contracted appraiser.																	
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 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

2024 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:													
	The county assessor and staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">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
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
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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.													
	There have been few acres identified by the county as WRP. The County has identified only 31% of land currently enrolled in CRP and have not identified CREP acres.													

7a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<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.



Office of the
COUNTY ASSESSOR

County of Scotts Bluff
Gering, Nebraska 69341

2023 Plan of Assessment for Scotts Bluff County
Assessment Years 2024, 2025, 2026
Date: October 31, 2023

2023 LEVELS OF VALUE:	Median
Residential	95%
Commercial	94%
Agriculture	71%

2024 BUDGET:	
Requested	\$620,543.34
Approved	<u>\$594,415.60</u>
Reduction	<u>\$26,127.74</u>

ASSESSMENT ACTIONS PLANNED

Assessment Year 2024

The Scotts Bluff County Assessor (Angela Dillman) resigned her position on October 13, 2023, after being out of the office starting June 27, 2023. The Scotts Bluff County Board of Commissioners appointed Jean Bauer as the interim Assessor on July 5, 2023, and hired Robert E. Simpson on October 2, 2023, as the Assessor Office Manager. There was a complete turnover of staff in the Assessor's Office during 2023. Currently, there are five team members in the office (including the Interim Assessor and the Office Manager). A new hire is scheduled to start on November 13, 2023, and one additional position is currently open. The plan is for the Assessor's office to be fully staffed (according to budget) by the end of 2023.

Multiple initiatives are under way that will fundamentally transform the Scotts Bluff Assessor's office.

- **Residential** - A residential lot study is getting ready to start since the last study was conducted in 2013. There is not a required frequency for the study, but they should be conducted as needed when values shift. All building permits and discoveries will be verified by Assessor and staff.
- **Commercial** - A commercial/industrial reappraisal is starting. A reappraisal is required to occur every 6 years and the due date is December 31, 2023. The State was advised that the process

did not start in a timely manner and will not be completed until mid-2024. All building permits and discoveries will be verified by Assessor and staff.

- **Agricultural** – All sales will be studied for each market area and values per acre will be adjusted accordingly. Land use changes will occur when owners report such or if there is discovery. The Assessor office is researching how CRP land needs to be tracked/updated and reported if required by State statute.
- Policies and Procedures (P&P) will be developed for every process throughout the annual cycle.
- Training has started through multiple channels (instructor-led, computer-based, materials available through the International Association of Assessing Officers (IAAO) and the Property Assessment Division (PAD)).
 - Field review training was conducted for all team members on October 19, 2023.
 - Homestead training was conducted in October 2023.
 - The Interim Assessor and Assessor Office Manager are participating in the monthly Panhandle Assessor’s Association meetings and the monthly Coffee Talk with PAD.
 - The Interim Assessor and Assessor Office Manager will attend the annual NACO conference in December 2023.
 - The Assessor Office Manager is currently taking Course 101 (Fundamentals of Real Property Appraisal) that is offered through the IAAO. The Assessor Office Manager will also take the Assessor Certification Examination as soon as reasonably practicable.
 - The Assessor team will take the “Basic Level Permissive Exemption Training” offered through PAD on October 31, 2023.
 - The Assessor team will take the “Advanced Level Permissive Exemption Training” offered through PAD on November 13, 2023.
 - Representatives from the County Clerk and Mapping departments that possess multiple years of Assessor office experience are assisting in training.
- The Assessors office has a backlog of over 600 field reviews needed for building permits. The field reviews will be conducted between other deadlines.
- Starting in October 2023 the Assessor’s office has gone paperless on a go forward basis. Paper will only be mailed or retained as required by State statute.
 - A multi-year project of scanning documents dated prior to October 2023 has started and will occur as time and staffing allows.
- The digital filing of internal documents has been reorganized in a logical manner starting in October of 2023.
- A digital process for conducting protest hearings in 2024 will be developed. Going digital will save the County time and money by eliminating multiple paper copies of each protest.
- The Assessor’s office is working to build long-lasting relationships with other departments in all upstream and downstream processes.
- Annual Assessor office timelines/deadlines were provided to all team members.

Assessment Year 2025

- **Residential** - Receive, review and process results from the residential lot study. Selected neighborhoods and rural property sales will be studied, and adjustments will be made if necessary. All building permits and discoveries will be verified by Assessor and staff.
- **Commercial** - Receive, review and process results from the commercial/industrial reappraisal. All building permits and discoveries will be verified by Assessor and staff.
- **Agricultural** – All sales will be studied for each market area and values per acre will be adjusted accordingly. Land use changes will occur when owners report such or if there is discovery.
- Review, add and update P&P as needed.
- Continue Assessor-related training as needed.
- Resolve the backlog of field reviews for building permits and develop processes for handling them in a timely manner going forward.
- Continue the multi-year project of scanning documents dated prior to October of 2023.
- Work in conjunction with MIPS to review depreciation tables and make changes for the consistent valuation of real property.
- Review the Marshall & Swift cost tables and determine if manual adjustments were made after the regular download and if changes were appropriate.
- Develop formal process for identifying changes in Pictometry then conducting field reviews to ensure proper valuations.
- Provide PAD updates to all team members on a regular basis.

Assessment Year 2026

- **Residential** – Selected neighborhoods and rural property sales will be studied, and adjustments will be made if necessary. All building permits and discoveries will be verified by Assessor and staff.
- **Commercial** - All building permits and discoveries will be verified by Assessor and staff.
- **Agricultural** - All sales will be studied for each market area and values per acre will be adjusted accordingly. Land use changes will occur when owners report such or if there is discovery.
- Review, add and update P&P as needed.
- Continue Assessor-related training as needed.
- Continue the multi-year project of scanning documents dated prior to October of 2023.
- Provide PAD updates to all team members on a regular basis.
- Plan for the next residential reappraisal.
- Develop accurate documentation and inventory of documents/files held in storage and create a retention timeline for each box.

Respectfully Submitted,

Jean Bauer
Interim Scotts Bluff County Assessor
jean.bauer@scottsbuffcountyne.gov
308-436-6627 Ext. 5726

Robert E. Simpson
Assessor Office Manager
robert.simpson@scottsbuffcountyne.gov
308-436-6627 Ext. 5720



Office of the
COUNTY ASSESSOR

County of Scotts Bluff
Gering, Nebraska 69341

Sarah Scott
Department of Revenue
Property Assessment Division
1033 O St. Ste 600
Lincoln, Ne. 68508

February 26, 2024

Dear Ms. Scott

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

Market area I for 2024 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 2024 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 2024 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,

Jean Bauer
Interim Deputy Assessor
Scotts Bluff County