



**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SCOTTS BLUFF COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Scotts Bluff County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Scotts Bluff County.

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

For the Tax Commissioner

Sincerely,

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.

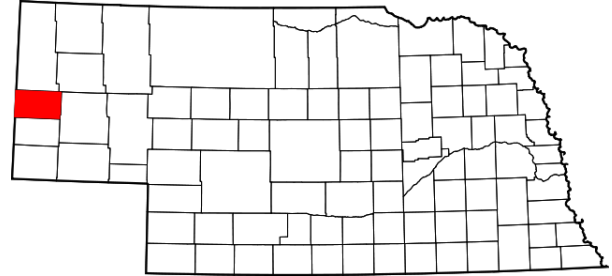
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

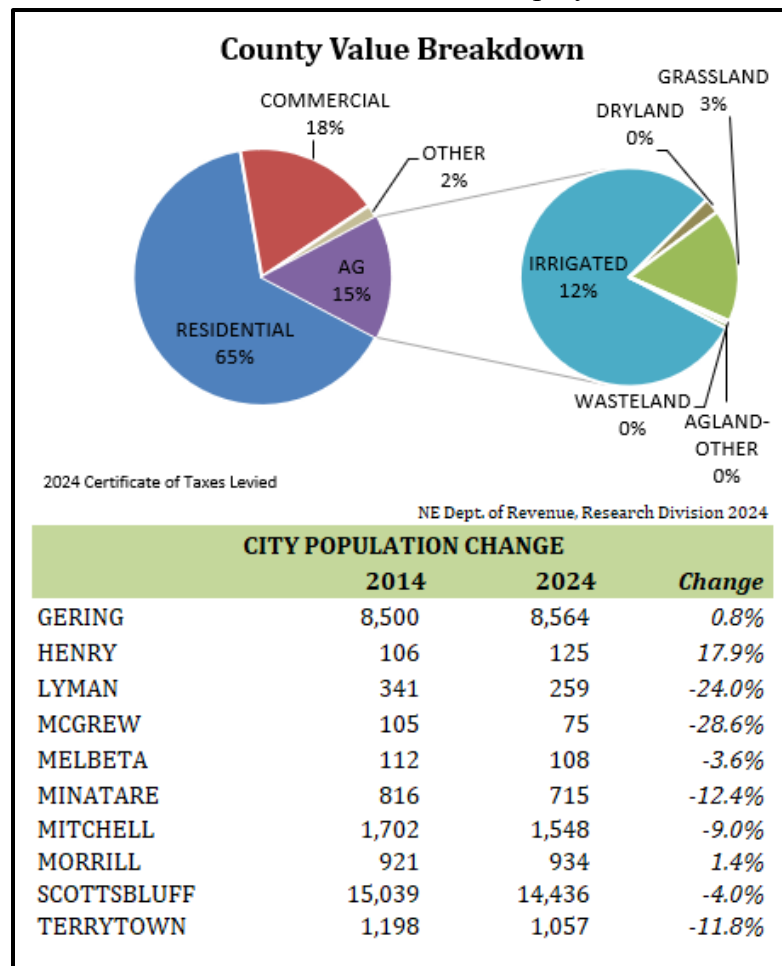
With a total area of 739 square miles, Scotts Bluff County has 35,699 residents, per the Census Bureau Quick Facts for 2023, a 1% population decline from the 2020 U.S. Census. Reports indicate that 68% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$151,939 (2024 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 1,035 employer establishments with total employment of 12,782,

for a 3% increase in employment.

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



2025 Residential Correlation for Scotts Bluff County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Review of the sales verification and qualification process indicates that all arm's-length residential sales were available for measurement. Sale usability of the county assessor is above the statewide average and may explain the presence of extreme outliers in the sample.

Ten valuation groups are utilized to define residential property within the county, based both on geographic location as well as the current residential market in each group. Small villages with little or no significant residential market activity are classified into Valuation Group 60.

The inspection cycle is in compliance with the statutorily required six-year inspection requirement and is conducted with aerial imagery.

2025 Residential Assessment Details for Scotts Bluff County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
15	Scottsbluff	2019	2019	2024	2020	Increase to various nhbhd's 11%
20	Gering	2019	2019	2024	2020	increase to improvements 7%
30	Minatare	2019	2019	2024	2020	23% increase total
40	Mitchell	2019	2019	2024	2020	no change
50	Morrill	2019	2019	2024	2020	no change
60	Small Towns	2019	2019	2024	2020	increase of 5% total land & improvements
70	Terrytown	2019	2019	2024	2022	Increase of 9% total
81	Rural residential in a rural subdivision	2019	2019	2024	2020	Increase of 8% to improvements
82	Rural residential not in a rural subdivision	2019	2019	2024	2020	Increase of 8% to improvements
83	Rural improvements on leased land	2021	2021	N/A IOLL	2022	Increase of 8% to improvements
Additional comments:						
* = assessment action for current year						

Description of Analysis

Review of the residential statistical profile indicates 907 qualified sales with all three overall measures of central tendency within acceptable range. Both qualitative statistics are slightly above their prescribed parameters but provide support for the median.

Examination of the sales breakdown by valuation group indicates that each has at least the median and another measure of central tendency within acceptable range. Seven valuation groups have

2025 Residential Correlation for Scotts Bluff County

PRD's that appear to be regressive. Substats of the valuation groups with excessive PRD's can be found in the appendix of this document.

Further review of the seven valuation groups by Sale Price Range does show some degree of regressivity, but no suggested adjustments would alleviate the issue in any particular group, since each Sale Price Range above the very lowest range of below \$30,000 reveals a mixture of assessment to sale price ratios within range and also below range. This would indicate that the county assessor should review the entire neighborhoods, and not just the sales that comprise the particular Sale Price Range that show regressivity to ensure that property characteristics (quality, condition, area, etc.) are correct. The residential property class is equalized as a whole, despite some variation of the PRD in particular price ranges.

Comparison of the assessed value change to the residential class from the preliminary to final statistics indicates an 8% increase. Examination of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 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 assessment practices in conjunction with the statistical profile indicate that the residential property class in Scotts Bluff County is equalized, and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	375	94.15	97.86	93.49	21.60	104.67
20	252	93.61	97.49	94.89	18.28	102.74
30	18	95.79	99.34	90.38	32.44	109.91
40	55	96.89	102.41	96.44	23.45	106.19
50	23	92.81	97.82	96.34	21.62	101.54
60	11	97.63	95.87	82.85	23.79	115.72
70	17	93.52	106.04	99.54	23.88	106.53
81	57	92.69	93.67	89.40	17.93	104.78
82	92	95.67	102.01	98.66	25.63	103.40
83	7	93.24	99.97	94.19	28.80	106.14
ALL	907	94.03	98.37	94.61	21.41	103.97

Level of Value

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

2025 Commercial Correlation for Scotts Bluff County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Analysis of the sales verification and qualification process of the commercial property class indicates that all arm's-length commercial sales were available for measurement. Review of the sale usability of the county assessor is above the statewide average and may provide some clarity as to why there are extreme outliers in the sample.

Seven valuation groups have been established based on commercial activity within the county; although most have insufficient sales for independent analysis.

The last physical on-site commercial review occurred in 2017 and is out of compliance. The county assessor is working with completing a final contract with an independent appraiser to begin work on reviewing commercial property in calendar year 2025.

2025 Commercial Assessment Details for Scotts Bluff County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
15	Scottsbluff	2021	2021	2017	2017	Increase of 17% total
20	Gering	2021	2021	2017	2017	appraisal maintenance
30	Minatare	2021	2021	2017	2017	no change
40	Mitchell	2021	2021	2017	2017	Increase of 31% total
50	Morrill	2021	2021	2017	2017	Increase of 5% total
60	Small Towns	2021	2021	2017	2017	Increase of 4% total
80	Rural	2021	2021	2017	2017	Increase of 6% total
<u>Additional comments:</u> occupancy codes were reviewed and the following adjustments were made: ocode 344 was lowered by 2% total; 352 was increased 12% total; 353 was decreased by 11% total; 406 was decreased by 5% total; 471 increased by 7% total; 528 was lowered 2% total; and 851 was lowered by 20% total. * = assessment action for current year						

Description of Analysis

Analysis of the commercial statistical profile indicates 146 qualified sales with two of the three measures of central tendency within acceptable range. The weighted mean is nine points low. The COD does provide some support for the median; the PRD is high and is affected by the large number of extreme outliers in the sample.

Review by valuation group the largest two, Valuation Groups 15 and 20 have medians and means within the acceptable range and supporting COD's. The remaining valuation groups are too small to be statistically reliable. Valuation Group 40 exhibits the lowest median measure, and although the assessment actions indicate a significant percentage increase to this group, further analysis

2025 Commercial Correlation for Scotts Bluff County

reveals four dissimilar ratios that originally ranged from 54% to 95% to the 2025 ratio range of 67% to 133%. Further percentage adjustments to the four sales would only exacerbate the assessment to sale price range.

Examination of the sales by occupancy code reveals five occupancy codes with sufficient sales. All have medians within the acceptable range while occupancy codes 353 and 471 exhibit all three measures of central tendency within acceptable range. Their respective COD's support the median measures.

Analysis of the percent change from the preliminary sample to the final indicates an overall change of 13%. Examination of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 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 assessment practices coupled with the statistical profile indicate that assessment of the commercial property class is uniform and proportionate and in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	90	94.45	98.18	80.00	24.17	122.73
20	40	94.35	96.63	90.61	25.33	106.64
30	4	97.16	100.33	101.87	42.57	98.49
40	4	78.84	89.44	89.48	21.89	99.96
50	2	92.62	92.62	98.01	08.46	94.50
60	3	93.11	98.81	90.62	13.51	109.04
80	3	86.27	90.53	88.11	05.30	102.75
____ALL____	146	93.42	97.35	82.90	24.53	117.43

Level of Value

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

2025 Agricultural Correlation for Scotts Bluff County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Review of the agricultural sales verification and qualification process reveals that all truly arm's-length sales were available for measurement. Agricultural sale usability compared to the statewide average is higher, but further review found that the difference can be explained by the fact that a significant number of overall qualified sales belong to non-ag influenced market areas one and two. These are not used in the qualified sample to measure the non-ag influenced market.

Three unique market areas are utilized to define agricultural land within the county. Market Area 3 consists of all non-influenced agricultural land in the county that lies outside of the boundaries of the other two market areas. Market Areas 1 and 2 exhibit non-agricultural influence, such as residential and commercial use, and the agricultural use in these market areas is subject to special valuation. A special valuation methodology has been developed.

Agricultural land use review was last completed in 2020, by comparison of the data obtained by the Mapping Department with then current records. This is an ongoing process and with the Mapping Department as an office under the supervision of the County Assessor's office, the review will be updated.

Intensive use in the county has been identified and is valued on capacity. The first feedlot acre is valued at \$20,000 and the remaining acres are then further stratified. Feed bunks are valued by the linear foot.

2025 Agricultural Assessment Details for Scotts Bluff County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2019	2019	2020	2020	
AB DW	Agricultural dwellings	2019	2019	2020	2020	
<u>Additional comments:</u>						

2025 Agricultural Correlation for Scotts Bluff County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Land around Scottsbluff and Gering and influenced.	2020	Irrigated land increased 14%; dryland increased by 22%; grass increased 12%; CRP was raised 9%.
2	Land around the North Platte River and influenced.	2020	Irrigated land increased 14%; dryland increased by 22%; grass increased 12%; CRP was raised 9%.
3	All remaining ag land that in non-influenced.	2020	Irrigated land increased 14%; dryland increased by 22%; grass increased 12%; CRP was raised 9%.
Additional comments: * = assessment action for current year			

Description of Analysis

Examination of the agricultural statistical profile shows 48 qualified sales with two of the overall measures of central tendency within the acceptable range. The weighted mean is four points high. The COD provides support for the overall median.

Review of the sales by 80% Majority Land used reveals 33 irrigated sales, with both the median and weighted mean measures within acceptable range. The mean is above range and is influenced by the two highest outliers with assessment to sale price ratios of 119% and 164%, respectively.

Both the dry and grass subclasses lack an adequate sample to further analyze. However, a review of the Scottsbluff County 2025 Average Acre Value Comparison chart reveals that for the dry class, Scotts Bluff County's values are equalized with Sioux Market Area 2 and Morrill Market Area 3. Grass values are similar to Sioux Market Area 2 and Morrill Market Area 2, but lower than Morrill Market Area 3.

Evaluation of the assessed value change from the preliminary to final agricultural land statistics reveals a 15% change. Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) also indicates an overall 15% increase of value to total agricultural land. This matches the reported assessment actions.

Equalization and Quality of Assessment

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

2025 Agricultural Correlation for Scotts Bluff County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	33	74.57	80.39	74.73	22.94	107.57
3	33	74.57	80.39	74.73	22.94	107.57
____Dry____						
County	1	112.37	112.37	112.37	00.00	100.00
3	1	112.37	112.37	112.37	00.00	100.00
____Grass____						
County	3	50.03	54.58	62.73	10.93	87.01
3	3	50.03	54.58	62.73	10.93	87.01
____ALL____	48	69.93	78.61	74.15	23.24	106.01

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Scotts Bluff County is 70%.

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 70%.

2025 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for ScottsBluff County

Residential Real Property - Current

Number of Sales	907	Median	94.03
Total Sales Price	\$186,612,336	Mean	98.37
Total Adj. Sales Price	\$186,612,336	Wgt. Mean	94.61
Total Assessed Value	\$176,545,377	Average Assessed Value of the Base	\$135,777
Avg. Adj. Sales Price	\$205,747	Avg. Assessed Value	\$194,648

Confidence Interval - Current

95% Median C.I	92.76 to 95.69
95% Wgt. Mean C.I	92.89 to 96.32
95% Mean C.I	96.52 to 100.22
% of Value of the Class of all Real Property Value in the County	59.09
% of Records Sold in the Study Period	5.67
% of Value Sold in the Study Period	8.13

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	911	95	92.46
2023	1,270	95	94.77
2022	1,215	93	92.51
2021	1,159	93	92.54

2025 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	146	Median	93.42
Total Sales Price	\$61,489,663	Mean	97.35
Total Adj. Sales Price	\$61,489,663	Wgt. Mean	82.90
Total Assessed Value	\$50,975,995	Average Assessed Value of the Base	\$322,676
Avg. Adj. Sales Price	\$421,162	Avg. Assessed Value	\$349,151

Confidence Interval - Current

95% Median C.I	86.32 to 100.44
95% Wgt. Mean C.I	70.55 to 95.26
95% Mean C.I	92.54 to 102.16
% of Value of the Class of all Real Property Value in the County	18.75
% of Records Sold in the Study Period	6.84
% of Value Sold in the Study Period	7.40

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	120	94	93.40
2023	128	94	93.95
2022	102	92	91.60
2021	107	92	91.75

79 Scottsbluff**RESIDENTIAL****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 907
 Total Sales Price : 186,612,336
 Total Adj. Sales Price : 186,612,336
 Total Assessed Value : 176,545,377
 Avg. Adj. Sales Price : 205,747
 Avg. Assessed Value : 194,648

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 98

 COD : 21.41
 PRD : 103.97

COV : 28.88
 STD : 28.41
 Avg. Abs. Dev : 20.13

 MAX Sales Ratio : 253.68
 MIN Sales Ratio : 44.90

95% Median C.I. : 92.76 to 95.69
 95% Wgt. Mean C.I. : 92.89 to 96.32
 95% Mean C.I. : 96.52 to 100.22

*Printed:3/19/2025 2:13:15PM***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-22 To 31-DEC-22	85	99.79	104.62	103.35	18.20	101.23	58.43	206.56	96.09 to 108.15	197,134	203,737
01-JAN-23 To 31-MAR-23	65	106.18	107.03	102.00	18.09	104.93	46.28	189.84	98.67 to 109.42	180,790	184,407
01-APR-23 To 30-JUN-23	122	93.44	98.10	94.44	19.80	103.88	56.93	228.25	88.85 to 96.55	214,970	203,021
01-JUL-23 To 30-SEP-23	139	95.07	98.86	94.88	21.35	104.19	55.93	203.17	89.04 to 97.99	202,918	192,533
01-OCT-23 To 31-DEC-23	111	97.32	100.81	97.49	22.98	103.41	49.78	207.91	90.66 to 102.42	203,698	198,587
01-JAN-24 To 31-MAR-24	91	93.65	97.06	91.96	22.32	105.55	54.51	253.68	87.39 to 99.75	188,829	173,656
01-APR-24 To 30-JUN-24	150	90.65	94.33	90.94	20.76	103.73	44.90	208.86	87.55 to 93.53	212,424	193,181
01-JUL-24 To 30-SEP-24	144	91.35	93.65	90.23	21.82	103.79	46.22	190.99	85.43 to 93.58	222,327	200,609
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	411	96.89	101.12	97.46	20.09	103.76	46.28	228.25	95.07 to 98.66	201,800	196,678
01-OCT-23 To 30-SEP-24	496	92.41	96.08	92.32	22.10	104.07	44.90	253.68	90.40 to 93.69	209,017	192,965
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	437	95.92	100.36	96.36	21.28	104.15	46.28	228.25	93.68 to 97.99	203,190	195,790
<u>ALL</u>	907	94.03	98.37	94.61	21.41	103.97	44.90	253.68	92.76 to 95.69	205,747	194,648

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
15	375	94.15	97.86	93.49	21.60	104.67	46.28	209.09	91.10 to 96.97	185,605	173,515
20	252	93.61	97.49	94.89	18.28	102.74	48.12	253.68	91.85 to 95.78	211,979	201,151
30	18	95.79	99.34	90.38	32.44	109.91	44.90	187.43	71.20 to 118.87	84,917	76,749
40	55	96.89	102.41	96.44	23.45	106.19	52.39	197.23	88.04 to 108.24	132,411	127,696
50	23	92.81	97.82	96.34	21.62	101.54	62.07	170.71	84.40 to 105.31	137,387	132,361
60	11	97.63	95.87	82.85	23.79	115.72	46.50	149.71	58.27 to 124.05	70,057	58,044
70	17	93.52	106.04	99.54	23.88	106.53	69.28	197.82	83.03 to 122.73	122,788	122,218
81	57	92.69	93.67	89.40	17.93	104.78	52.79	157.30	86.05 to 97.30	273,031	244,099
82	92	95.67	102.01	98.66	25.63	103.40	46.22	228.25	91.61 to 103.40	349,512	344,829
83	7	93.24	99.97	94.19	28.80	106.14	64.25	190.66	64.25 to 190.66	149,286	140,606
<u>ALL</u>	907	94.03	98.37	94.61	21.41	103.97	44.90	253.68	92.76 to 95.69	205,747	194,648

79 Scottsbluff**RESIDENTIAL****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 907
 Total Sales Price : 186,612,336
 Total Adj. Sales Price : 186,612,336
 Total Assessed Value : 176,545,377
 Avg. Adj. Sales Price : 205,747
 Avg. Assessed Value : 194,648

MEDIAN : 94
 WGT. MEAN : 95
 MEAN : 98
 COD : 21.41
 PRD : 103.97

COV : 28.88
 STD : 28.41
 Avg. Abs. Dev : 20.13
 MAX Sales Ratio : 253.68
 MIN Sales Ratio : 44.90

95% Median C.I. : 92.76 to 95.69
 95% Wgt. Mean C.I. : 92.89 to 96.32
 95% Mean C.I. : 96.52 to 100.22

*Printed:3/19/2025 2:13:15PM***PROPERTY TYPE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	907	94.03	98.37	94.61	21.41	103.97	44.90	253.68	92.76 to 95.69	205,747	194,648
06											
07											
<u>ALL</u>	<u>907</u>	<u>94.03</u>	<u>98.37</u>	<u>94.61</u>	<u>21.41</u>	<u>103.97</u>	<u>44.90</u>	<u>253.68</u>	<u>92.76 to 95.69</u>	<u>205,747</u>	<u>194,648</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	12	151.27	156.58	155.29	18.30	100.83	102.74	206.56	124.05 to 197.23	23,865	37,058
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	907	94.03	98.37	94.61	21.41	103.97	44.90	253.68	92.76 to 95.69	205,747	194,648
Greater Than 14,999	907	94.03	98.37	94.61	21.41	103.97	44.90	253.68	92.76 to 95.69	205,747	194,648
Greater Than 29,999	895	93.69	97.58	94.51	20.88	103.25	44.90	253.68	92.51 to 95.49	208,185	196,761
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	12	151.27	156.58	155.29	18.30	100.83	102.74	206.56	124.05 to 197.23	23,865	37,058
30,000 TO 59,999	40	134.92	130.96	128.62	23.98	101.82	60.34	209.09	104.16 to 150.44	44,684	57,472
60,000 TO 99,999	97	104.64	112.33	111.99	28.51	100.30	44.90	253.68	98.67 to 121.39	81,307	91,053
100,000 TO 149,999	186	93.46	99.63	99.16	21.41	100.47	58.43	211.16	90.15 to 98.29	125,119	124,072
150,000 TO 249,999	329	91.05	92.33	92.13	18.00	100.22	46.50	228.25	88.74 to 93.39	191,169	176,115
250,000 TO 499,999	217	92.69	90.88	91.00	15.02	99.87	46.22	208.57	89.53 to 95.49	334,054	303,974
500,000 TO 999,999	25	95.80	99.77	101.64	19.31	98.16	62.06	166.41	86.88 to 106.95	665,803	676,744
1,000,000 +	1	79.22	79.22	79.22	00.00	100.00	79.22	79.22	N/A	1,350,000	1,069,490
<u>ALL</u>	<u>907</u>	<u>94.03</u>	<u>98.37</u>	<u>94.61</u>	<u>21.41</u>	<u>103.97</u>	<u>44.90</u>	<u>253.68</u>	<u>92.76 to 95.69</u>	<u>205,747</u>	<u>194,648</u>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	375	Median :	94	COV :	28.22	95% Median C.I. :	91.10 to 96.97
Total Sales Price :	69,601,796	Wgt. Mean :	93	STD :	27.62	95% Wgt. Mean C.I. :	91.35 to 95.63
Total Adj. Sales Price :	69,601,796	Mean :	98	Avg. Abs. Dev :	20.34	95% Mean C.I. :	95.06 to 100.66
Total Assessed Value :	65,067,945						
Avg. Adj. Sales Price :	185,605	COD :	21.60	MAX Sales Ratio :	209.09		
Avg. Assessed Value :	173,515	PRD :	104.67	MIN Sales Ratio :	46.28		

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>											
10/01/2022 To 12/31/2022	43	97.96	102.66	100.53	19.32	102.12	58.43	206.56	89.81 to 109.35	205,707	206,797
01/01/2023 To 03/31/2023	30	106.76	107.56	105.70	17.62	101.76	46.28	189.84	98.95 to 110.20	152,400	161,094
04/01/2023 To 06/30/2023	49	91.05	93.71	90.33	19.88	103.74	56.93	209.09	81.90 to 96.55	202,607	183,014
07/01/2023 To 09/30/2023	51	96.56	101.53	95.60	22.60	106.20	60.75	200.65	88.32 to 106.00	187,164	178,923
10/01/2023 To 12/31/2023	42	94.77	98.33	94.69	21.38	103.84	66.28	207.91	81.76 to 105.50	193,198	182,938
01/01/2024 To 03/31/2024	33	89.46	93.76	88.52	23.85	105.92	54.51	171.20	75.33 to 99.95	162,870	144,178
04/01/2024 To 06/30/2024	64	89.36	92.38	90.20	19.67	102.42	49.63	172.76	82.74 to 97.81	185,363	167,205
07/01/2024 To 09/30/2024	63	91.48	97.63	88.98	23.32	109.72	48.42	190.99	84.42 to 97.23	180,302	160,440
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	173	97.96	100.64	96.74	20.52	104.03	46.28	209.09	95.05 to 100.78	190,118	183,918
10/01/2023 To 09/30/2024	202	91.04	95.48	90.57	22.05	105.42	48.42	207.91	85.76 to 94.38	181,739	164,604
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	172	96.56	99.57	95.18	21.21	104.61	46.28	209.09	92.64 to 100.59	186,973	177,959

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	375	94.15	97.86	93.49	21.60	104.67	46.28	209.09	91.10 to 96.97	185,605	173,515

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	375	Median :	94	COV :	28.22	95% Median C.I. :	91.10 to 96.97
Total Sales Price :	69,601,796	Wgt. Mean :	93	STD :	27.62	95% Wgt. Mean C.I. :	91.35 to 95.63
Total Adj. Sales Price :	69,601,796	Mean :	98	Avg. Abs. Dev :	20.34	95% Mean C.I. :	95.06 to 100.66
Total Assessed Value :	65,067,945						
Avg. Adj. Sales Price :	185,605	COD :	21.60	MAX Sales Ratio :	209.09		
Avg. Assessed Value :	173,515	PRD :	104.67	MIN Sales Ratio :	46.28		

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	375	94.15	97.86	93.49	21.60	104.67	46.28	209.09	91.10 to 96.97	185,605	173,515
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											
Less Than 30,000	5	160.87	171.89	171.44	14.40	100.26	138.54	206.56	N/A	24,650	42,260
__Ranges Excl. Low \$__											
Greater Than 4,999	375	94.15	97.86	93.49	21.60	104.67	46.28	209.09	91.10 to 96.97	185,605	173,515
Greater Than 15,000	375	94.15	97.86	93.49	21.60	104.67	46.28	209.09	91.10 to 96.97	185,605	173,515
Greater Than 30,000	370	93.94	96.86	93.35	20.82	103.76	46.28	209.09	90.97 to 96.74	187,780	175,288
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	5	160.87	171.89	171.44	14.40	100.26	138.54	206.56	N/A	24,650	42,260
30,000 TO 59,999	20	139.54	137.81	136.23	21.28	101.16	75.13	209.09	104.16 to 163.83	46,520	63,376
60,000 TO 99,999	50	100.65	106.61	105.56	26.97	100.99	46.28	190.99	89.81 to 119.04	81,805	86,353
100,000 TO 149,999	85	91.25	97.37	97.02	22.42	100.36	58.43	166.64	84.42 to 101.71	122,992	119,326
150,000 TO 249,999	135	90.82	90.40	90.19	16.03	100.23	48.42	140.91	85.52 to 93.97	193,161	174,217
250,000 TO 499,999	78	96.21	90.75	91.27	15.04	99.43	54.51	127.95	86.93 to 99.73	338,234	308,693
500,000 TO 999,999	2	96.92	96.92	99.15	10.36	97.75	86.88	106.95	N/A	772,285	765,735
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	15	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	96	COV :	38.62	95% Median C.I. :	71.20 to 118.87
Total Sales Price :	1,528,500	Wgt. Mean :	90	STD :	38.37	95% Wgt. Mean C.I. :	76.42 to 104.34
Total Adj. Sales Price :	1,528,500	Mean :	99	Avg.Abs.Dev :	31.07	95% Mean C.I. :	80.26 to 118.42
Total Assessed Value :	1,381,490						
Avg. Adj. Sales Price :	84,917	COD :	32.44	MAX Sales Ratio :	187.43		
Avg. Assessed Value :	76,749	PRD :	109.91	MIN Sales Ratio :	44.90		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022	1	101.69	101.69	101.69		100.00	101.69	101.69	N/A	93,000	94,570
01/01/2023 To 03/31/2023	1	127.65	127.65	127.65		100.00	127.65	127.65	N/A	65,000	82,975
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	6	100.58	100.45	94.81	23.84	105.95	62.36	145.55	62.36 to 145.55	101,667	96,395
10/01/2023 To 12/31/2023	4	65.77	73.39	67.60	27.87	108.57	49.78	112.23	N/A	70,000	47,320
01/01/2024 To 03/31/2024	2	131.14	131.14	87.99	42.92	149.04	74.85	187.43	N/A	79,250	69,735
04/01/2024 To 06/30/2024	2	81.89	81.89	87.17	45.17	93.94	44.90	118.87	N/A	70,000	61,018
07/01/2024 To 09/30/2024	2	118.26	118.26	96.04	28.98	123.14	83.99	152.53	N/A	91,000	87,395
____Study Yrs____											
10/01/2022 To 09/30/2023	8	106.48	104.01	98.43	19.94	105.67	62.36	145.55	62.36 to 145.55	96,000	94,489
10/01/2023 To 09/30/2024	10	79.42	95.61	82.26	44.57	116.23	44.90	187.43	49.78 to 152.53	76,050	62,558
____Calendar Yrs____											
01/01/2023 To 12/31/2023	11	89.89	93.08	89.07	29.57	104.50	49.78	145.55	60.34 to 127.65	86,818	77,330

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
30	18	95.79	99.34	90.38	32.44	109.91	44.90	187.43	71.20 to 118.87	84,917	76,749

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	96	COV :	38.62	95% Median C.I. :	71.20 to 118.87
Total Sales Price :	1,528,500	Wgt. Mean :	90	STD :	38.37	95% Wgt. Mean C.I. :	76.42 to 104.34
Total Adj. Sales Price :	1,528,500	Mean :	99	Avg. Abs. Dev :	31.07	95% Mean C.I. :	80.26 to 118.42
Total Assessed Value :	1,381,490						
Avg. Adj. Sales Price :	84,917	COD :	32.44	MAX Sales Ratio :	187.43		
Avg. Assessed Value :	76,749	PRD :	109.91	MIN Sales Ratio :	44.90		

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	18	95.79	99.34	90.38	32.44	109.91	44.90	187.43	71.20 to 118.87	84,917	76,749
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											
Less Than 30,000	2	149.83	149.83	148.36	25.10	100.99	112.23	187.43	N/A	19,250	28,560
__Ranges Excl. Low \$__											
Greater Than 4,999	18	95.79	99.34	90.38	32.44	109.91	44.90	187.43	71.20 to 118.87	84,917	76,749
Greater Than 15,000	18	95.79	99.34	90.38	32.44	109.91	44.90	187.43	71.20 to 118.87	84,917	76,749
Greater Than 30,000	16	86.94	93.03	88.88	31.59	104.67	44.90	152.53	62.36 to 118.87	93,125	82,773
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	149.83	149.83	148.36	25.10	100.99	112.23	187.43	N/A	19,250	28,560
30,000 TO 59,999	3	77.17	96.68	89.83	39.82	107.63	60.34	152.53	N/A	41,333	37,130
60,000 TO 99,999	8	113.88	102.02	104.74	22.06	97.40	44.90	145.55	44.90 to 145.55	75,625	79,208
100,000 TO 149,999	1	74.85	74.85	74.85		100.00	74.85	74.85	N/A	140,000	104,795
150,000 TO 249,999	4	77.60	76.86	76.41	12.99	100.59	62.36	89.89	N/A	155,250	118,631
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 :	55	Median :	97	COV :	29.67	95% Median C.I. :	88.04 to 108.24
Total Sales Price :	7,282,612	Wgt. Mean :	96	STD :	30.38	95% Wgt. Mean C.I. :	89.79 to 103.09
Total Adj. Sales Price :	7,282,612	Mean :	102	Avg. Abs. Dev :	22.72	95% Mean C.I. :	94.38 to 110.44
Total Assessed Value :	7,023,307						
Avg. Adj. Sales Price :	132,411	COD :	23.45	MAX Sales Ratio :	197.23		
Avg. Assessed Value :	127,696	PRD :	106.19	MIN Sales Ratio :	52.39		

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
____Qrtrs____											
10/01/2022 To 12/31/2022	5	108.24	115.43	107.02	20.27	107.86	82.73	170.00	N/A	136,400	145,970
01/01/2023 To 03/31/2023	7	98.92	101.69	99.89	15.50	101.80	82.27	129.78	82.27 to 129.78	156,550	156,384
04/01/2023 To 06/30/2023	5	97.30	107.55	100.19	36.99	107.35	63.99	171.00	N/A	115,000	115,219
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
10/01/2023 To 12/31/2023	7	87.33	89.21	88.29	14.34	101.04	67.32	125.44	67.32 to 125.44	150,362	132,754
01/01/2024 To 03/31/2024	6	116.16	119.51	118.40	14.34	100.94	95.26	154.17	95.26 to 154.17	103,417	122,446
04/01/2024 To 06/30/2024	12	93.08	94.46	89.87	13.45	105.11	66.46	128.64	86.11 to 102.11	131,352	118,047
07/01/2024 To 09/30/2024	8	86.86	91.49	83.54	31.43	109.52	52.39	150.44	52.39 to 150.44	147,375	123,114
____Study Yrs____											
10/01/2022 To 09/30/2023	22	99.10	110.25	103.63	27.26	106.39	63.99	197.23	82.73 to 129.78	129,743	134,449
10/01/2023 To 09/30/2024	33	93.79	97.18	91.81	20.66	105.85	52.39	154.17	87.33 to 104.64	134,190	123,195
____Calendar Yrs____											
01/01/2023 To 12/31/2023	24	92.73	103.03	97.90	26.64	105.24	63.99	197.23	82.27 to 121.44	134,370	131,555

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
40	55	96.89	102.41	96.44	23.45	106.19	52.39	197.23	88.04 to 108.24	132,411	127,696

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	55	Median :	97	COV :	29.67	95% Median C.I. :	88.04 to 108.24
Total Sales Price :	7,282,612	Wgt. Mean :	96	STD :	30.38	95% Wgt. Mean C.I. :	89.79 to 103.09
Total Adj. Sales Price :	7,282,612	Mean :	102	Avg. Abs. Dev :	22.72	95% Mean C.I. :	94.38 to 110.44
Total Assessed Value :	7,023,307						
Avg. Adj. Sales Price :	132,411	COD :	23.45	MAX Sales Ratio :	197.23		
Avg. Assessed Value :	127,696	PRD :	106.19	MIN Sales Ratio :	52.39		

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	55	96.89	102.41	96.44	23.45	106.19	52.39	197.23	88.04 to 108.24	132,411	127,696
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											
Less Than 30,000	1	197.23	197.23	197.23		100.00	197.23	197.23	N/A	20,000	39,445
__Ranges Excl. Low \$__											
Greater Than 4,999	55	96.89	102.41	96.44	23.45	106.19	52.39	197.23	88.04 to 108.24	132,411	127,696
Greater Than 15,000	55	96.89	102.41	96.44	23.45	106.19	52.39	197.23	88.04 to 108.24	132,411	127,696
Greater Than 30,000	54	96.08	100.65	96.16	22.15	104.67	52.39	171.00	88.04 to 104.64	134,493	129,331
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	197.23	197.23	197.23		100.00	197.23	197.23	N/A	20,000	39,445
30,000 TO 59,999	4	160.22	155.02	154.94	09.66	100.05	128.64	171.00	N/A	46,056	71,358
60,000 TO 99,999	14	103.38	106.17	105.86	17.99	100.29	67.32	154.17	87.55 to 124.67	81,360	86,130
100,000 TO 149,999	13	88.29	94.18	94.13	17.88	100.05	63.99	130.67	82.27 to 123.06	120,038	112,988
150,000 TO 249,999	21	88.04	90.59	90.60	20.48	99.99	52.39	145.43	76.91 to 98.92	179,945	163,022
250,000 TO 499,999	2	101.02	101.02	100.05	07.16	100.97	93.79	108.24	N/A	300,000	300,159
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 :	11	Median :	98	COV :	31.74	95% Median C.I. :	58.27 to 124.05
Total Sales Price :	770,625	Wgt. Mean :	83	STD :	30.43	95% Wgt. Mean C.I. :	58.88 to 106.82
Total Adj. Sales Price :	770,625	Mean :	96	Avg. Abs. Dev :	23.23	95% Mean C.I. :	75.43 to 116.31
Total Assessed Value :	638,480						
Avg. Adj. Sales Price :	70,057	COD :	23.79	MAX Sales Ratio :	149.71		
Avg. Assessed Value :	58,044	PRD :	115.72	MIN Sales Ratio :	46.50		

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
____Qrtrs____											
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	118.96	118.96	103.56	25.85	114.87	88.21	149.71	N/A	53,313	55,213
10/01/2023 To 12/31/2023	1	124.05	124.05	124.05		100.00	124.05	124.05	N/A	20,000	24,810
01/01/2024 To 03/31/2024	2	84.21	84.21	90.32	30.80	93.24	58.27	110.14	N/A	78,500	70,898
04/01/2024 To 06/30/2024	4	96.51	89.78	69.25	22.16	129.65	46.50	119.58	N/A	80,500	55,746
07/01/2024 To 09/30/2024	2	82.55	82.55	83.92	18.28	98.37	67.46	97.63	N/A	82,500	69,233
____Study Yrs____											
10/01/2022 To 09/30/2023	2	118.96	118.96	103.56	25.85	114.87	88.21	149.71	N/A	53,313	55,213
10/01/2023 To 09/30/2024	9	97.63	90.74	79.53	22.08	114.10	46.50	124.05	58.27 to 119.58	73,778	58,673
____Calendar Yrs____											
01/01/2023 To 12/31/2023	3	124.05	120.66	106.80	16.53	112.98	88.21	149.71	N/A	42,208	45,078

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
60	11	97.63	95.87	82.85	23.79	115.72	46.50	149.71	58.27 to 124.05	70,057	58,044

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	98	COV :	31.74	95% Median C.I. :	58.27 to 124.05
Total Sales Price :	770,625	Wgt. Mean :	83	STD :	30.43	95% Wgt. Mean C.I. :	58.88 to 106.82
Total Adj. Sales Price :	770,625	Mean :	96	Avg. Abs. Dev :	23.23	95% Mean C.I. :	75.43 to 116.31
Total Assessed Value :	638,480						
Avg. Adj. Sales Price :	70,057	COD :	23.79	MAX Sales Ratio :	149.71		
Avg. Assessed Value :	58,044	PRD :	115.72	MIN Sales Ratio :	46.50		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	11	97.63	95.87	82.85	23.79	115.72	46.50	149.71	58.27 to 124.05	70,057	58,044
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											
Less Than 30,000	3	124.05	125.50	124.91	12.62	100.47	102.74	149.71	N/A	25,208	31,488
__Ranges Excl. Low \$__											
Greater Than 4,999	11	97.63	95.87	82.85	23.79	115.72	46.50	149.71	58.27 to 124.05	70,057	58,044
Greater Than 15,000	11	97.63	95.87	82.85	23.79	115.72	46.50	149.71	58.27 to 124.05	70,057	58,044
Greater Than 30,000	8	89.25	84.76	78.28	22.02	108.28	46.50	119.58	46.50 to 119.58	86,875	68,002
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	124.05	125.50	124.91	12.62	100.47	102.74	149.71	N/A	25,208	31,488
30,000 TO 59,999	1	119.58	119.58	119.58		100.00	119.58	119.58	N/A	30,000	35,875
60,000 TO 99,999	6	89.25	85.33	87.77	15.71	97.22	58.27	110.14	58.27 to 110.14	80,333	70,508
100,000 TO 149,999											
150,000 TO 249,999	1	46.50	46.50	46.50		100.00	46.50	46.50	N/A	183,000	85,090
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

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	94	COV :	33.08	95% Median C.I. :	83.03 to 122.73
Total Sales Price :	2,087,400	Wgt. Mean :	100	STD :	35.08	95% Wgt. Mean C.I. :	86.56 to 112.51
Total Adj. Sales Price :	2,087,400	Mean :	106	Avg. Abs. Dev :	22.33	95% Mean C.I. :	88.00 to 124.08
Total Assessed Value :	2,077,710						
Avg. Adj. Sales Price :	122,788	COD :	23.88	MAX Sales Ratio :	197.82		
Avg. Assessed Value :	122,218	PRD :	106.53	MIN Sales Ratio :	69.28		

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
____Qrtrs____											
10/01/2022 To 12/31/2022	3	101.50	94.69	92.72	08.30	102.12	78.65	103.91	N/A	138,333	128,260
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	3	122.73	130.83	122.60	24.70	106.71	89.39	180.36	N/A	95,967	117,658
07/01/2023 To 09/30/2023	1	83.03	83.03	83.03		100.00	83.03	83.03	N/A	155,000	128,690
10/01/2023 To 12/31/2023	3	87.49	89.26	88.90	05.92	100.40	82.38	97.92	N/A	140,333	124,750
01/01/2024 To 03/31/2024	1	108.08	108.08	108.08		100.00	108.08	108.08	N/A	138,000	149,155
04/01/2024 To 06/30/2024	3	93.52	127.15	115.88	38.40	109.73	90.10	197.82	N/A	107,333	124,377
07/01/2024 To 09/30/2024	3	84.47	95.29	90.31	24.79	105.51	69.28	132.11	N/A	116,167	104,910
____Study Yrs____											
10/01/2022 To 09/30/2023	7	101.50	108.51	101.00	21.95	107.44	78.65	180.36	78.65 to 180.36	122,557	123,778
10/01/2023 To 09/30/2024	10	91.81	104.32	98.52	23.49	105.89	69.28	197.82	82.38 to 132.11	122,950	121,127
____Calendar Yrs____											
01/01/2023 To 12/31/2023	7	89.39	106.19	99.08	23.67	107.18	82.38	180.36	82.38 to 180.36	123,414	122,274

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
70	17	93.52	106.04	99.54	23.88	106.53	69.28	197.82	83.03 to 122.73	122,788	122,218

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	94	COV :	33.08	95% Median C.I. :	83.03 to 122.73
Total Sales Price :	2,087,400	Wgt. Mean :	100	STD :	35.08	95% Wgt. Mean C.I. :	86.56 to 112.51
Total Adj. Sales Price :	2,087,400	Mean :	106	Avg. Abs. Dev :	22.33	95% Mean C.I. :	88.00 to 124.08
Total Assessed Value :	2,077,710						
Avg. Adj. Sales Price :	122,788	COD :	23.88	MAX Sales Ratio :	197.82		
Avg. Assessed Value :	122,218	PRD :	106.53	MIN Sales Ratio :	69.28		

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	17	93.52	106.04	99.54	23.88	106.53	69.28	197.82	83.03 to 122.73	122,788	122,218
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											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	17	93.52	106.04	99.54	23.88	106.53	69.28	197.82	83.03 to 122.73	122,788	122,218
Greater Than 15,000	17	93.52	106.04	99.54	23.88	106.53	69.28	197.82	83.03 to 122.73	122,788	122,218
Greater Than 30,000	17	93.52	106.04	99.54	23.88	106.53	69.28	197.82	83.03 to 122.73	122,788	122,218
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	4	156.24	148.69	143.26	25.86	103.79	84.47	197.82	N/A	80,125	114,784
100,000 TO 149,999	9	97.92	98.84	98.78	09.17	100.06	82.38	122.73	89.39 to 108.08	122,544	121,051
150,000 TO 249,999	4	80.84	79.61	79.69	06.99	99.90	69.28	87.49	N/A	166,000	132,279
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	70	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	57	Median :	93	COV :	23.81	95% Median C.I. :	86.05 to 97.30
Total Sales Price :	15,562,750	Wgt. Mean :	89	STD :	22.30	95% Wgt. Mean C.I. :	84.60 to 94.21
Total Adj. Sales Price :	15,562,750	Mean :	94	Avg. Abs. Dev :	16.62	95% Mean C.I. :	87.88 to 99.46
Total Assessed Value :	13,913,665						
Avg. Adj. Sales Price :	273,031	COD :	17.93	MAX Sales Ratio :	157.30		
Avg. Assessed Value :	244,099	PRD :	104.78	MIN Sales Ratio :	52.79		

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
____Qrtrs____											
10/01/2022 To 12/31/2022	2	94.64	94.64	94.50	05.44	100.15	89.49	99.79	N/A	180,000	170,095
01/01/2023 To 03/31/2023	3	96.92	90.97	91.44	08.03	99.49	76.33	99.67	N/A	230,000	210,313
04/01/2023 To 06/30/2023	13	88.85	91.79	91.16	11.87	100.69	70.30	131.58	78.19 to 104.22	306,615	279,506
07/01/2023 To 09/30/2023	7	98.48	96.15	94.55	11.68	101.69	74.18	118.58	74.18 to 118.58	246,357	232,919
10/01/2023 To 12/31/2023	10	109.17	103.52	94.69	20.22	109.33	65.44	137.75	72.01 to 136.05	236,800	224,231
01/01/2024 To 03/31/2024	5	95.39	88.84	86.63	11.63	102.55	67.15	103.85	N/A	178,850	154,929
04/01/2024 To 06/30/2024	7	90.04	91.62	84.06	21.48	108.99	62.06	156.53	62.06 to 156.53	348,429	292,889
07/01/2024 To 09/30/2024	10	85.17	88.99	84.21	26.21	105.68	52.79	157.30	60.04 to 118.21	310,100	261,135
____Study Yrs____											
10/01/2022 To 09/30/2023	25	94.58	93.14	92.23	11.83	100.99	70.30	131.58	87.13 to 99.67	270,420	249,406
10/01/2023 To 09/30/2024	32	92.31	94.08	87.23	22.53	107.85	52.79	157.30	76.84 to 103.85	275,070	239,954
____Calendar Yrs____											
01/01/2023 To 12/31/2023	33	95.92	96.20	92.80	16.08	103.66	65.44	137.75	86.05 to 104.22	265,712	246,584

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
81	57	92.69	93.67	89.40	17.93	104.78	52.79	157.30	86.05 to 97.30	273,031	244,099

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	57	Median :	93	COV :	23.81	95% Median C.I. :	86.05 to 97.30
Total Sales Price :	15,562,750	Wgt. Mean :	89	STD :	22.30	95% Wgt. Mean C.I. :	84.60 to 94.21
Total Adj. Sales Price :	15,562,750	Mean :	94	Avg. Abs. Dev :	16.62	95% Mean C.I. :	87.88 to 99.46
Total Assessed Value :	13,913,665						
Avg. Adj. Sales Price :	273,031	COD :	17.93	MAX Sales Ratio :	157.30		
Avg. Assessed Value :	244,099	PRD :	104.78	MIN Sales Ratio :	52.79		

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	57	92.69	93.67	89.40	17.93	104.78	52.79	157.30	86.05 to 97.30	273,031	244,099
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											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	57	92.69	93.67	89.40	17.93	104.78	52.79	157.30	86.05 to 97.30	273,031	244,099
Greater Than 15,000	57	92.69	93.67	89.40	17.93	104.78	52.79	157.30	86.05 to 97.30	273,031	244,099
Greater Than 30,000	57	92.69	93.67	89.40	17.93	104.78	52.79	157.30	86.05 to 97.30	273,031	244,099
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	95.48	95.48	95.48		100.00	95.48	95.48	N/A	32,000	30,555
60,000 TO 99,999	2	147.14	147.14	148.56	06.38	99.04	137.75	156.53	N/A	82,500	122,563
100,000 TO 149,999	7	108.09	109.59	109.74	12.84	99.86	87.23	136.05	87.23 to 136.05	124,250	136,354
150,000 TO 249,999	21	89.49	92.78	91.58	21.76	101.31	52.79	157.30	74.18 to 103.85	206,048	188,694
250,000 TO 499,999	21	89.09	87.20	87.97	11.98	99.12	60.04	105.41	76.84 to 97.30	341,190	300,158
500,000 TO 999,999	5	78.19	80.54	80.48	11.52	100.07	62.06	92.86	N/A	600,800	483,524
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	81	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	93	COV :	43.09	95% Median C.I. :	64.25 to 190.66
Total Sales Price :	1,045,000	Wgt. Mean :	94	STD :	43.08	95% Wgt. Mean C.I. :	64.58 to 123.79
Total Adj. Sales Price :	1,045,000	Mean :	100	Avg. Abs. Dev :	26.85	95% Mean C.I. :	60.13 to 139.81
Total Assessed Value :	984,240						
Avg. Adj. Sales Price :	149,286	COD :	28.80	MAX Sales Ratio :	190.66		
Avg. Assessed Value :	140,606	PRD :	106.14	MIN Sales Ratio :	64.25		

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
____Qrtrs____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	95.94	95.94	96.06	02.81	99.88	93.24	98.63	N/A	157,500	151,295
07/01/2023 To 09/30/2023	2	66.97	66.97	67.21	04.06	99.64	64.25	69.68	N/A	165,000	110,895
10/01/2023 To 12/31/2023	1	190.66	190.66	190.66		100.00	190.66	190.66	N/A	95,000	181,130
01/01/2024 To 03/31/2024	2	91.66	91.66	91.39	17.79	100.30	75.35	107.96	N/A	152,500	139,365
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
____Study Yrs____											
10/01/2022 To 09/30/2023	4	81.46	81.45	81.30	17.79	100.18	64.25	98.63	N/A	161,250	131,095
10/01/2023 To 09/30/2024	3	107.96	124.66	114.97	35.61	108.43	75.35	190.66	N/A	133,333	153,287
____Calendar Yrs____											
01/01/2023 To 12/31/2023	5	93.24	103.29	95.34	33.32	108.34	64.25	190.66	N/A	148,000	141,102

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
83	7	93.24	99.97	94.19	28.80	106.14	64.25	190.66	64.25 to 190.66	149,286	140,606

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	7	Median :	93	COV :	43.09	95% Median C.I. :	64.25 to 190.66
Total Sales Price :	1,045,000	Wgt. Mean :	94	STD :	43.08	95% Wgt. Mean C.I. :	64.58 to 123.79
Total Adj. Sales Price :	1,045,000	Mean :	100	Avg.Abs.Dev :	26.85	95% Mean C.I. :	60.13 to 139.81
Total Assessed Value :	984,240						
Avg. Adj. Sales Price :	149,286	COD :	28.80	MAX Sales Ratio :	190.66		
Avg. Assessed Value :	140,606	PRD :	106.14	MIN Sales Ratio :	64.25		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	7	93.24	99.97	94.19	28.80	106.14	64.25	190.66	64.25 to 190.66	149,286	140,606
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	7	93.24	99.97	94.19	28.80	106.14	64.25	190.66	64.25 to 190.66	149,286	140,606
Greater Than 15,000	7	93.24	99.97	94.19	28.80	106.14	64.25	190.66	64.25 to 190.66	149,286	140,606
Greater Than 30,000	7	93.24	99.97	94.19	28.80	106.14	64.25	190.66	64.25 to 190.66	149,286	140,606
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	190.66	190.66	190.66		100.00	190.66	190.66	N/A	95,000	181,130
100,000 TO 149,999											
150,000 TO 249,999	6	84.30	84.85	84.54	17.90	100.37	64.25	107.96	64.25 to 107.96	158,333	133,852
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	83	Total	Increase	0%

What IF

79 Scottsbluff**COMMERCIAL****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 146
 Total Sales Price : 61,489,663
 Total Adj. Sales Price : 61,489,663
 Total Assessed Value : 50,975,995
 Avg. Adj. Sales Price : 421,162
 Avg. Assessed Value : 349,151

MEDIAN : 93
 WGT. MEAN : 83
 MEAN : 97

 COD : 24.53
 PRD : 117.43

COV : 30.47
 STD : 29.66
 Avg. Abs. Dev : 22.92

 MAX Sales Ratio : 193.10
 MIN Sales Ratio : 18.34

95% Median C.I. : 86.32 to 100.44
 95% Wgt. Mean C.I. : 70.55 to 95.26
 95% Mean C.I. : 92.54 to 102.16

*Printed:3/19/2025 2:13:21PM***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-21 To 31-DEC-21	19	110.52	106.96	93.86	19.50	113.96	51.48	146.84	81.64 to 128.14	337,758	317,012
01-JAN-22 To 31-MAR-22	14	102.19	106.68	106.45	26.24	100.22	64.10	193.10	69.93 to 135.47	463,841	493,773
01-APR-22 To 30-JUN-22	13	106.21	102.07	98.64	21.79	103.48	66.61	180.05	71.80 to 110.86	351,731	346,934
01-JUL-22 To 30-SEP-22	16	91.51	97.07	96.80	21.15	100.28	60.58	150.37	78.56 to 120.53	176,031	170,399
01-OCT-22 To 31-DEC-22	12	102.11	104.50	97.07	24.16	107.65	59.81	189.13	76.82 to 127.09	662,971	643,558
01-JAN-23 To 31-MAR-23	7	82.80	75.39	78.82	12.36	95.65	56.50	88.70	56.50 to 88.70	394,286	310,783
01-APR-23 To 30-JUN-23	8	79.71	86.57	93.92	17.73	92.17	67.45	133.73	67.45 to 133.73	144,000	135,249
01-JUL-23 To 30-SEP-23	8	90.25	80.62	29.60	16.02	272.36	18.34	101.05	18.34 to 101.05	716,688	212,159
01-OCT-23 To 31-DEC-23	14	82.94	81.74	67.07	23.27	121.87	47.24	130.14	57.36 to 102.42	473,074	317,267
01-JAN-24 To 31-MAR-24	15	97.82	106.24	91.83	27.36	115.69	60.27	178.73	78.95 to 117.71	318,299	292,303
01-APR-24 To 30-JUN-24	6	116.73	118.86	119.12	19.75	99.78	83.52	154.44	83.52 to 154.44	180,000	214,423
01-JUL-24 To 30-SEP-24	14	89.99	88.38	72.12	20.04	122.55	51.48	125.36	65.99 to 112.27	793,629	572,370
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	62	102.19	103.32	99.37	22.89	103.98	51.48	193.10	90.91 to 110.86	327,422	325,364
01-OCT-22 To 30-SEP-23	35	84.74	89.12	72.03	21.88	123.73	18.34	189.13	78.12 to 93.11	502,890	362,213
01-OCT-23 To 30-SEP-24	49	92.63	95.68	76.84	24.91	124.52	47.24	178.73	83.52 to 102.42	481,395	369,918
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	55	101.23	102.32	100.15	23.69	102.17	59.81	193.10	84.74 to 106.41	397,062	397,673
01-JAN-23 To 31-DEC-23	37	82.80	81.34	57.76	19.14	140.82	18.34	133.73	76.24 to 89.01	439,690	253,959
<u>ALL</u>	146	93.42	97.35	82.90	24.53	117.43	18.34	193.10	86.32 to 100.44	421,162	349,151

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
15	90	94.45	98.18	80.00	24.17	122.73	18.34	193.10	88.08 to 102.42	502,260	401,814
20	40	94.35	96.63	90.61	25.33	106.64	47.24	180.05	79.61 to 104.36	361,120	327,210
30	4	97.16	100.33	101.87	42.57	98.49	57.36	149.65	N/A	136,875	139,439
40	4	78.84	89.44	89.48	21.89	99.96	67.45	132.64	N/A	103,750	92,839
50	2	92.62	92.62	98.01	08.46	94.50	84.78	100.46	N/A	80,000	78,410
60	3	93.11	98.81	90.62	13.51	109.04	82.80	120.53	N/A	64,667	58,602
80	3	86.27	90.53	88.11	05.30	102.75	85.80	99.52	N/A	175,000	154,193
<u>ALL</u>	146	93.42	97.35	82.90	24.53	117.43	18.34	193.10	86.32 to 100.44	421,162	349,151

79 Scottsbluff**COMMERCIAL****PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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MEDIAN : 93
 WGT. MEAN : 83
 MEAN : 97
 COD : 24.53
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COV : 30.47
 STD : 29.66
 Avg. Abs. Dev : 22.92
 MAX Sales Ratio : 193.10
 MIN Sales Ratio : 18.34

95% Median C.I. : 86.32 to 100.44
 95% Wgt. Mean C.I. : 70.55 to 95.26
 95% Mean C.I. : 92.54 to 102.16

*Printed:3/19/2025 2:13:21PM***PROPERTY TYPE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	19	100.44	103.08	86.79	24.86	118.77	51.48	178.73	82.93 to 127.48	325,958	282,904
03	127	92.63	96.50	82.47	24.31	117.01	18.34	193.10	84.78 to 99.89	435,405	359,062
04											
<u>ALL</u>	<u>146</u>	93.42	97.35	82.90	24.53	117.43	18.34	193.10	86.32 to 100.44	421,162	349,151

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	102.66	102.66	100.67	17.42	101.98	84.78	120.53	N/A	22,500	22,650
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	146	93.42	97.35	82.90	24.53	117.43	18.34	193.10	86.32 to 100.44	421,162	349,151
Greater Than 14,999	146	93.42	97.35	82.90	24.53	117.43	18.34	193.10	86.32 to 100.44	421,162	349,151
Greater Than 29,999	144	93.42	97.28	82.89	24.61	117.36	18.34	193.10	86.32 to 100.44	426,699	353,685
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	102.66	102.66	100.67	17.42	101.98	84.78	120.53	N/A	22,500	22,650
30,000 TO 59,999	12	115.79	120.78	115.27	28.34	104.78	68.67	189.13	80.75 to 150.37	43,138	49,725
60,000 TO 99,999	21	93.72	102.48	100.67	23.70	101.80	65.22	178.73	76.92 to 116.56	80,962	81,505
100,000 TO 149,999	29	97.82	96.31	96.24	19.48	100.07	57.36	142.20	81.85 to 107.26	119,414	114,923
150,000 TO 249,999	31	89.20	95.09	96.03	18.42	99.02	51.48	157.08	83.52 to 102.98	186,878	179,459
250,000 TO 499,999	26	87.20	97.86	94.91	30.36	103.11	56.50	193.10	71.98 to 112.27	356,530	338,396
500,000 TO 999,999	12	91.76	94.45	95.56	22.28	98.84	60.27	127.48	77.81 to 121.39	669,792	640,057
1,000,000 TO 1,999,999	7	65.36	68.75	67.93	25.41	101.21	47.24	101.23	47.24 to 101.23	1,469,404	998,215
2,000,000 TO 4,999,999	5	106.41	88.21	76.13	27.55	115.87	18.34	121.65	N/A	2,945,500	2,242,267
5,000,000 TO 9,999,999	1	65.99	65.99	65.99	00.00	100.00	65.99	65.99	N/A	7,650,000	5,048,580
10,000,000 +											
<u>ALL</u>	<u>146</u>	93.42	97.35	82.90	24.53	117.43	18.34	193.10	86.32 to 100.44	421,162	349,151

79 Scottsbluff**COMMERCIAL****PAD 2025 R&O Statistics (Using 2025 Values)**

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 95% Wgt. Mean C.I. : 70.55 to 95.26
 95% Mean C.I. : 92.54 to 102.16

*Printed:3/19/2025 2:13:21PM***OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	101.87	101.87	101.87	00.00	100.00	101.87	101.87	N/A	850,000	865,890
319	1	118.97	118.97	118.97	00.00	100.00	118.97	118.97	N/A	2,450,000	2,914,750
326	1	70.82	70.82	70.82	00.00	100.00	70.82	70.82	N/A	42,500	30,100
341	3	118.92	102.00	102.19	18.65	99.81	60.27	126.80	N/A	478,333	488,803
343	2	114.03	114.03	113.02	06.68	100.89	106.41	121.65	N/A	2,362,500	2,670,110
344	21	99.89	103.58	101.34	21.77	102.21	64.10	193.10	84.42 to 121.39	337,014	341,525
349	3	51.11	52.72	50.11	08.20	105.21	47.24	59.81	N/A	1,017,178	509,712
350	3	81.64	98.32	91.02	20.71	108.02	81.30	132.02	N/A	390,000	354,992
351	2	129.83	129.83	83.80	38.68	154.93	79.61	180.05	N/A	358,750	300,650
352	18	97.66	103.15	84.39	26.91	122.23	51.48	178.73	82.93 to 127.48	296,844	250,516
353	22	100.00	97.61	93.69	16.01	104.18	67.94	134.07	78.95 to 107.26	159,476	149,411
384	3	113.95	120.91	123.87	19.13	97.61	91.69	157.08	N/A	185,000	229,167
386	5	71.80	76.12	69.57	12.59	109.41	65.17	102.50	N/A	327,980	228,165
391	1	76.92	76.92	76.92	00.00	100.00	76.92	76.92	N/A	200,000	153,835
406	13	99.52	96.09	90.93	27.37	105.67	59.12	154.44	65.22 to 120.53	190,579	173,298
423	1	83.76	83.76	83.76	00.00	100.00	83.76	83.76	N/A	195,000	163,335
426	1	78.87	78.87	78.87	00.00	100.00	78.87	78.87	N/A	180,000	141,960
436	2	52.33	52.33	24.15	64.95	216.69	18.34	86.32	N/A	2,631,250	635,555
441	1	89.20	89.20	89.20	00.00	100.00	89.20	89.20	N/A	175,000	156,095
442	2	175.09	175.09	163.99	08.02	106.77	161.05	189.13	N/A	167,500	274,678
444	5	97.82	98.05	102.59	07.93	95.57	88.29	115.17	N/A	212,000	217,493
455	1	75.68	75.68	75.68	00.00	100.00	75.68	75.68	N/A	2,740,000	2,073,715
458	1	69.93	69.93	69.93	00.00	100.00	69.93	69.93	N/A	357,250	249,820
459	1	59.97	59.97	59.97	00.00	100.00	59.97	59.97	N/A	300,000	179,895
470	1	75.49	75.49	75.49	00.00	100.00	75.49	75.49	N/A	425,000	320,850
471	14	94.43	99.51	94.17	17.19	105.67	51.48	144.08	86.27 to 129.10	253,143	238,381
483	1	84.74	84.74	84.74	00.00	100.00	84.74	84.74	N/A	300,000	254,220
490	1	78.12	78.12	78.12	00.00	100.00	78.12	78.12	N/A	115,000	89,840
493	1	65.36	65.36	65.36	00.00	100.00	65.36	65.36	N/A	1,250,000	816,970
498	1	130.14	130.14	130.14	00.00	100.00	130.14	130.14	N/A	234,000	304,530
528	7	99.07	97.27	88.39	18.64	110.05	56.50	125.36	56.50 to 125.36	137,143	121,217
531	1	82.80	82.80	82.80	00.00	100.00	82.80	82.80	N/A	100,000	82,795
582	2	76.85	76.85	73.32	21.17	104.81	60.58	93.11	N/A	94,500	69,285
594	1	65.99	65.99	65.99	00.00	100.00	65.99	65.99	N/A	7,650,000	5,048,580
851	1	133.73	133.73	133.73	00.00	100.00	133.73	133.73	N/A	275,000	367,760

79 Scottsbluff
COMMERCIAL

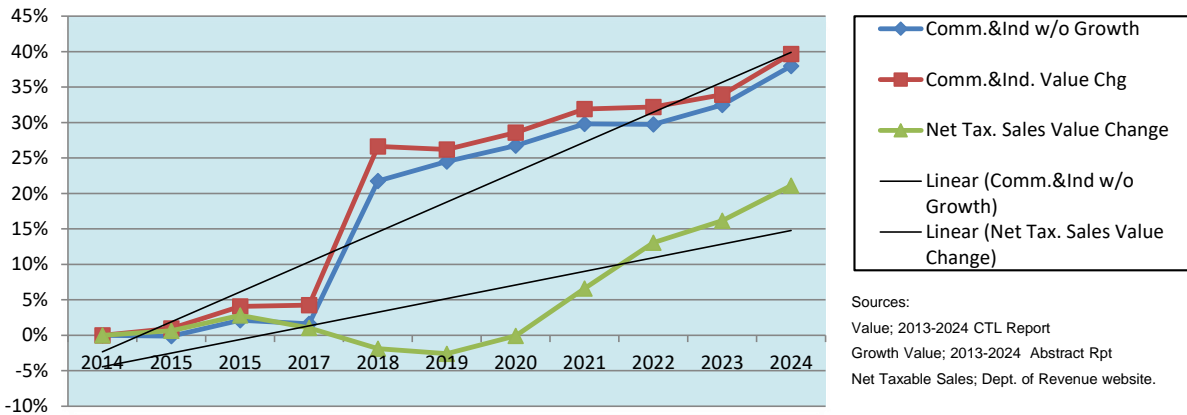
PAD 2025 R&O Statistics (Using 2025 Values)
Qualified
Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 146	MEDIAN : 93	COV : 30.47	95% Median C.I. : 86.32 to 100.44
Total Sales Price : 61,489,663	WGT. MEAN : 83	STD : 29.66	95% Wgt. Mean C.I. : 70.55 to 95.26
Total Adj. Sales Price : 61,489,663	MEAN : 97	Avg. Abs. Dev : 22.92	95% Mean C.I. : 92.54 to 102.16
Total Assessed Value : 50,975,995			
Avg. Adj. Sales Price : 421,162	COD : 24.53	MAX Sales Ratio : 193.10	
Avg. Assessed Value : 349,151	PRD : 117.43	MIN Sales Ratio : 18.34	

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999	1	79.52	79.52	79.52	00.00	100.00	79.52	79.52	N/A	600,000	477,125
ALL	146	93.42	97.35	82.90	24.53	117.43	18.34	193.10	86.32 to 100.44	421,162	349,151

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
2013	\$ 444,058,783	\$ 8,671,237	1.95%	\$ 435,387,546		\$ 464,473,562	
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%
2024	\$ 642,017,749	\$ 290,400	0.05%	\$ 641,727,349	3.46%	\$ 578,956,450	2.92%
Ann %chg	3.66%			Average	1.84%	2.16%	2.06%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-0.12%	0.96%	0.63%
2015	2.14%	4.08%	2.83%
2016	1.60%	4.27%	1.05%
2017	21.76%	26.62%	-1.89%
2018	24.50%	26.19%	-2.59%
2019	26.74%	28.59%	-0.09%
2020	29.80%	31.91%	6.61%
2021	29.75%	32.18%	13.07%
2022	32.49%	33.93%	16.17%
2023	37.97%	39.68%	21.11%
2024	44.51%	44.58%	24.65%

County Number	79
County Name	Scotts Bluff

79 Scottsbluff
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 48	MEDIAN : 70	COV : 30.25	95% Median C.I. : 66.68 to 80.81
Total Sales Price : 22,680,205	WGT. MEAN : 74	STD : 23.78	95% Wgt. Mean C.I. : 68.40 to 79.91
Total Adj. Sales Price : 22,680,205	MEAN : 79	Avg. Abs. Dev : 16.25	95% Mean C.I. : 71.88 to 85.34
Total Assessed Value : 16,818,495			
Avg. Adj. Sales Price : 472,504	COD : 23.24	MAX Sales Ratio : 164.05	
Avg. Assessed Value : 350,385	PRD : 106.01	MIN Sales Ratio : 44.67	

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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-21 To 31-DEC-21	8	82.15	94.86	89.30	35.69	106.23	60.32	164.05	60.32 to 164.05	443,577	396,111
01-JAN-22 To 31-MAR-22	5	93.28	97.29	83.01	16.66	117.20	66.68	118.62	N/A	402,978	334,518
01-APR-22 To 30-JUN-22	4	64.32	63.83	67.44	14.21	94.65	50.03	76.65	N/A	344,040	232,014
01-JUL-22 To 30-SEP-22	1	69.59	69.59	69.59	00.00	100.00	69.59	69.59	N/A	600,000	417,540
01-OCT-22 To 31-DEC-22	6	70.98	72.86	72.62	21.29	100.33	44.67	112.37	44.67 to 112.37	569,682	413,728
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	5	77.46	75.65	76.07	07.58	99.45	66.03	85.10	N/A	394,500	300,090
01-JUL-23 To 30-SEP-23	4	74.08	85.71	68.52	26.86	125.09	65.06	129.64	N/A	809,625	554,779
01-OCT-23 To 31-DEC-23	7	60.54	63.62	61.09	07.61	104.14	57.66	82.40	57.66 to 82.40	514,729	314,441
01-JAN-24 To 31-MAR-24	2	67.46	67.46	67.12	27.87	100.51	48.66	86.26	N/A	265,678	178,335
01-APR-24 To 30-JUN-24	3	70.16	72.78	72.00	06.39	101.08	67.37	80.81	N/A	350,000	252,015
01-JUL-24 To 30-SEP-24	3	83.47	82.10	84.08	08.42	97.65	70.86	91.96	N/A	442,333	371,895
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	18	73.12	87.24	82.06	31.61	106.31	50.03	164.05	66.68 to 98.43	418,870	343,726
01-OCT-22 To 30-SEP-23	15	74.57	77.22	71.87	18.10	107.44	44.67	129.64	66.03 to 81.58	575,273	413,462
01-OCT-23 To 30-SEP-24	15	67.37	69.66	68.03	15.27	102.40	48.66	91.96	59.32 to 82.40	434,097	295,299
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	16	72.08	78.03	74.24	23.60	105.11	44.67	118.62	61.20 to 93.28	463,071	343,784
01-JAN-23 To 31-DEC-23	16	66.30	72.90	67.17	16.82	108.53	57.66	129.64	60.54 to 81.58	550,881	370,041
<u>ALL</u>	48	69.93	78.61	74.15	23.24	106.01	44.67	164.05	66.68 to 80.81	472,504	350,385

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	48	69.93	78.61	74.15	23.24	106.01	44.67	164.05	66.68 to 80.81	472,504	350,385
<u>ALL</u>	48	69.93	78.61	74.15	23.24	106.01	44.67	164.05	66.68 to 80.81	472,504	350,385

79 Scottsbluff
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 48	MEDIAN : 70	COV : 30.25	95% Median C.I. : 66.68 to 80.81
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Total Adj. Sales Price : 22,680,205	MEAN : 79	Avg. Abs. Dev : 16.25	95% Mean C.I. : 71.88 to 85.34
Total Assessed Value : 16,818,495			
Avg. Adj. Sales Price : 472,504	COD : 23.24	MAX Sales Ratio : 164.05	
Avg. Assessed Value : 350,385	PRD : 106.01	MIN Sales Ratio : 44.67	

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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	8	87.72	86.67	81.44	15.86	106.42	59.32	118.62	59.32 to 118.62	433,663	353,166
3	8	87.72	86.67	81.44	15.86	106.42	59.32	118.62	59.32 to 118.62	433,663	353,166
____Dry____											
County	1	112.37	112.37	112.37	00.00	100.00	112.37	112.37	N/A	600,000	674,240
3	1	112.37	112.37	112.37	00.00	100.00	112.37	112.37	N/A	600,000	674,240
____Grass____											
County	2	57.55	57.55	64.16	13.07	89.70	50.03	65.06	N/A	1,330,330	853,478
3	2	57.55	57.55	64.16	13.07	89.70	50.03	65.06	N/A	1,330,330	853,478
____ALL____	48	69.93	78.61	74.15	23.24	106.01	44.67	164.05	66.68 to 80.81	472,504	350,385

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	33	74.57	80.39	74.73	22.94	107.57	44.67	164.05	66.57 to 83.47	469,399	350,805
3	33	74.57	80.39	74.73	22.94	107.57	44.67	164.05	66.57 to 83.47	469,399	350,805
____Dry____											
County	1	112.37	112.37	112.37	00.00	100.00	112.37	112.37	N/A	600,000	674,240
3	1	112.37	112.37	112.37	00.00	100.00	112.37	112.37	N/A	600,000	674,240
____Grass____											
County	3	50.03	54.58	62.73	10.93	87.01	48.66	65.06	N/A	977,013	612,840
3	3	50.03	54.58	62.73	10.93	87.01	48.66	65.06	N/A	977,013	612,840
____ALL____	48	69.93	78.61	74.15	23.24	106.01	44.67	164.05	66.68 to 80.81	472,504	350,385

Scottsbluff County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	3,200	3,100	3,000	2,500	2,400	2,100	2,100	2,100	2,873
Sioux	2	n/a	2,800	n/a	2,800	2,700	2,700	2,600	2,600	2,735
Sioux	1	1,450	1,450	1,400	1,400	1,370	1,371	1,300	1,300	1,380
Morrill	2	3,000	3,000	2,900	2,900	2,750	2,750	2,600	2,600	2,810
Morrill	3	3,140	3,140	2,900	2,900	2,700	2,700	2,600	2,600	2,899
Banner	1	2,200	2,200	2,090	1,980	1,980	1,980	1,760	1,428	1,978

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	650	625	600	575	550	525	525	602
Sioux	2	n/a	n/a	550	500	480	n/a	450	410	480
Sioux	1	n/a	700	620	620	600	600	580	580	623
Morrill	2	-	620	620	620	525	525	525	525	544
Morrill	3	-	625	625	605	625	605	600	600	611
Banner	1	n/a	575	570	565	560	555	550	540	564

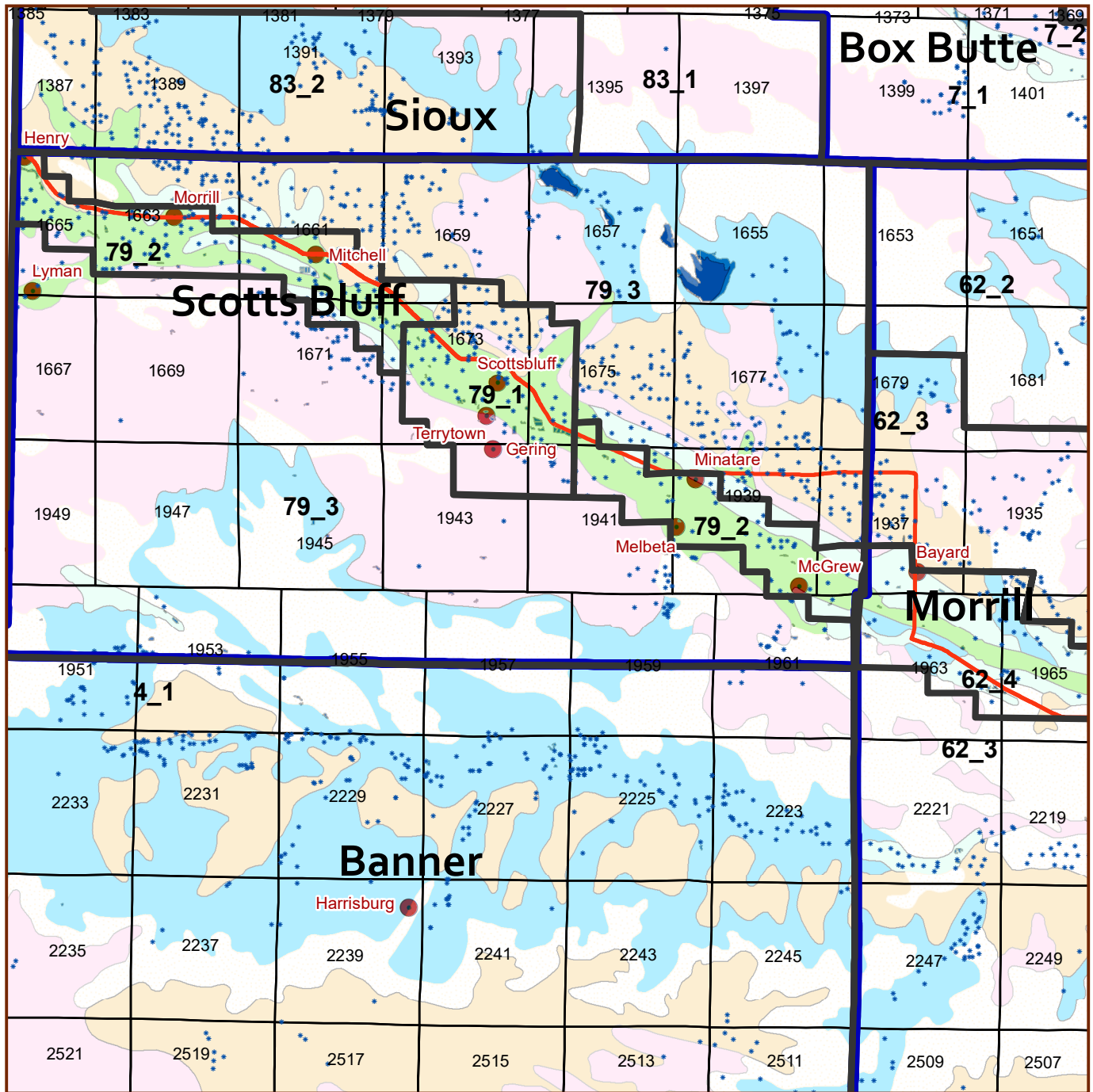
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	600	n/a	n/a	575	550	525	500	500	506
Sioux	2	570	n/a	n/a	560	540	540	520	520	522
Sioux	1	520	520	n/a	500	480	480	440	430	440
Morrill	2	520	521	-	-	-	520	520	520	520
Morrill	3	600	600	-	600	600	580	550	550	557
Banner	1	n/a	530	n/a	520	520	510	510	465	480

County	Mkt Area	CRP	TIMBER	WASTE
ScottsBluff	3	512	n/a	147
Sioux	2	n/a	n/a	135
Sioux	1	n/a	400	135
Morrill	2	525	-	50
Morrill	3	601	-	50
Banner	1	507	n/a	310

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

SCOTTS BLUFF COUNTY



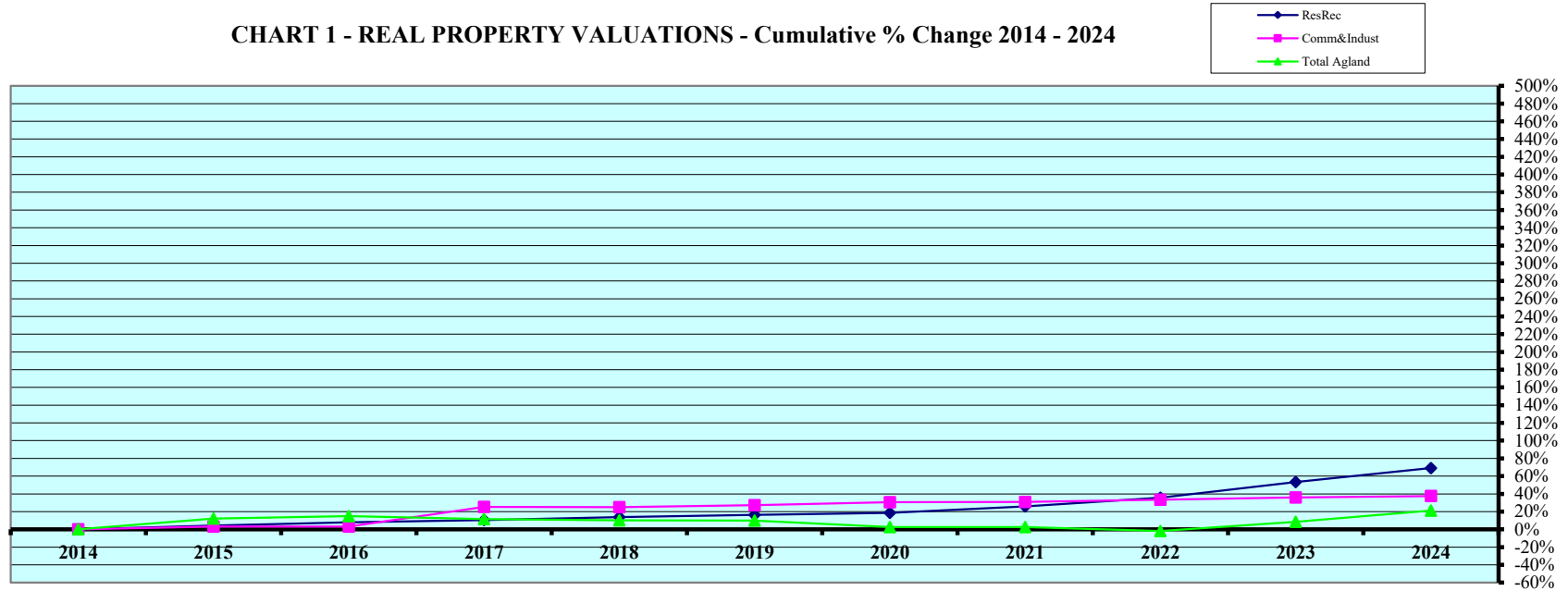
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,190,448,673	-	-	-	448,341,078	-	-	-	429,543,255	-	-	-
2015	1,240,578,930	50,130,257	4.21%	4.21%	462,158,754	13,817,676	3.08%	3.08%	481,289,574	51,746,319	12.05%	12.05%
2016	1,284,264,156	43,685,226	3.52%	7.88%	463,020,127	861,373	0.19%	3.27%	494,105,008	12,815,434	2.66%	15.03%
2017	1,315,401,065	31,136,909	2.42%	10.50%	562,289,227	99,269,100	21.44%	25.42%	479,612,860	-14,492,148	-2.93%	11.66%
2018	1,353,872,717	38,471,652	2.92%	13.73%	560,366,299	-1,922,928	-0.34%	24.99%	472,758,350	-6,854,510	-1.43%	10.06%
2019	1,386,025,612	32,152,895	2.37%	16.43%	571,032,899	10,666,600	1.90%	27.37%	471,961,102	-797,248	-0.17%	9.88%
2020	1,412,507,033	26,481,421	1.91%	18.65%	585,762,058	14,729,159	2.58%	30.65%	440,691,601	-31,269,501	-6.63%	2.60%
2021	1,496,982,947	84,475,914	5.98%	25.75%	586,937,646	1,175,588	0.20%	30.91%	440,266,213	-425,388	-0.10%	2.50%
2022	1,616,375,339	119,392,392	7.98%	35.78%	598,124,167	11,186,521	1.91%	33.41%	421,432,823	-18,833,390	-4.28%	-1.89%
2023	1,826,532,799	210,157,460	13.00%	53.43%	609,890,513	11,766,346	1.97%	36.03%	466,160,871	44,728,048	10.61%	8.52%
2024	2,013,585,167	187,052,368	10.24%	69.15%	616,486,518	6,596,005	1.08%	37.50%	520,365,870	54,204,999	11.63%	21.14%

Rate Annual %chg: Residential & Recreational **5.40%** Commercial & Industrial **3.24%** Agricultural Land **1.94%**

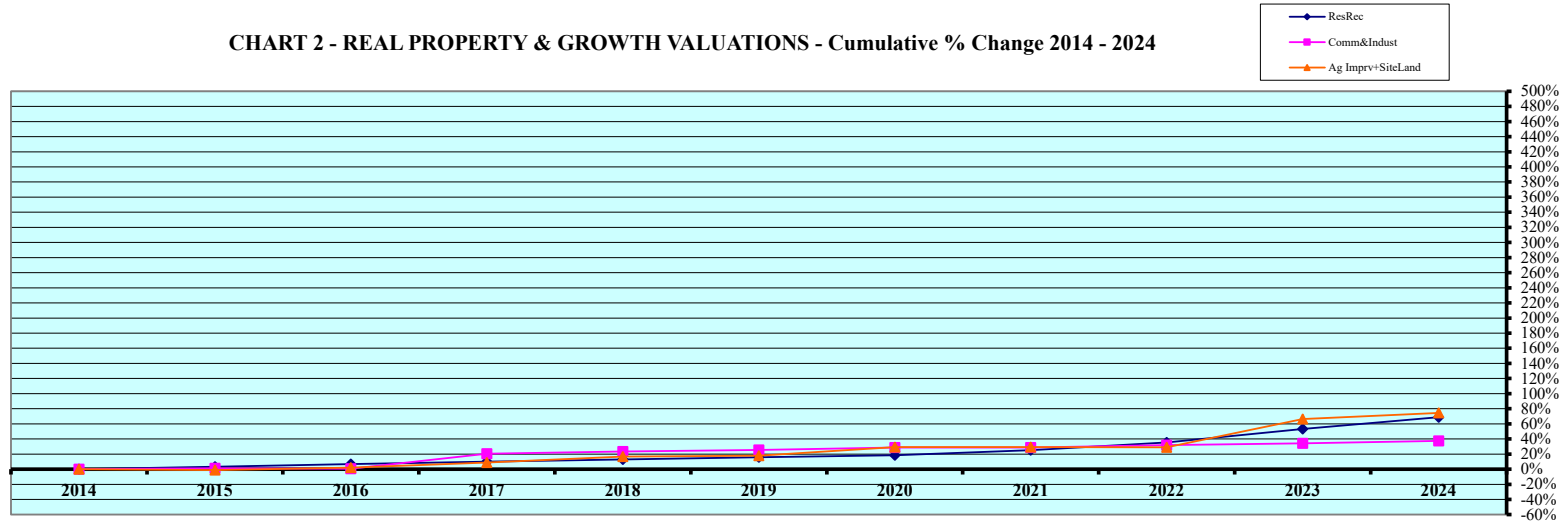
Cnty# **79**
County **SCOTTS BLUFF**

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.

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	--	--	448,341,078	4,808,410	1.07%	443,532,668	--	--
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	3.34%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	1.17%
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	6.82%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	0.63%
2017	1,315,401,065	7,004,911	0.53%	1,308,396,154	1.88%	9.91%	562,289,227	21,619,382	3.84%	540,669,845	16.77%	20.59%
2018	1,353,872,717	8,697,938	0.64%	1,345,174,779	2.26%	13.00%	560,366,299	7,495,211	1.34%	552,871,088	-1.67%	23.31%
2019	1,386,025,612	5,812,152	0.42%	1,380,213,460	1.95%	15.94%	571,032,899	8,242,045	1.44%	562,790,854	0.43%	25.53%
2020	1,412,507,033	4,091,943	0.29%	1,408,415,090	1.62%	18.31%	585,762,058	9,387,983	1.60%	576,374,075	0.94%	28.56%
2021	1,496,982,947	6,613,184	0.44%	1,490,369,763	5.51%	25.19%	586,937,646	10,761,394	1.83%	576,176,252	-1.64%	28.51%
2022	1,616,375,339	5,292,980	0.33%	1,611,082,359	7.62%	35.33%	598,124,167	6,397,575	1.07%	591,726,592	0.82%	31.98%
2023	1,826,532,799	4,505,016	0.25%	1,822,027,783	12.72%	53.05%	609,890,513	7,577,985	1.24%	602,312,528	0.70%	34.34%
2024	2,013,585,167	4,238,220	0.21%	2,009,346,947	10.01%	68.79%	616,486,518	290,400	0.05%	616,196,118	1.03%	37.44%
Rate Ann%chg	5.40%	Resid & Recreat w/o growth				4.94%	3.24%	C & I w/o growth				1.62%

Tax Year	Ag Improvements & Site Land (1)							Cmltv%chg w/o grwth
	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	
2014	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	--	--
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	-1.21%
2016	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	1.98%
2017	103,728,599	32,062,566	135,791,165	2,476,339	1.82%	133,314,826	4.25%	8.91%
2018	104,964,328	40,439,325	145,403,653	2,464,993	1.70%	142,938,660	5.26%	16.77%
2019	106,957,922	39,284,862	146,242,784	1,982,245	1.36%	144,260,539	-0.79%	17.85%
2020	121,614,055	39,581,609	161,195,664	2,918,228	1.81%	158,277,436	8.23%	29.30%
2021	119,557,852	39,784,029	159,341,881	1,008,090	0.63%	158,333,791	-1.78%	29.34%
2022	120,023,490	39,954,367	159,977,857	2,227,133	1.39%	157,750,724	-1.00%	28.87%
2023	150,714,725	53,756,145	204,470,870	892,245	0.44%	203,578,625	27.25%	66.30%
2024	159,608,954	54,633,922	214,242,876	719,585	0.34%	213,523,291	4.43%	74.43%
Rate Ann%chg	5.33%	7.12%	5.76%	Ag Imprv+Site w/o growth			4.61%	

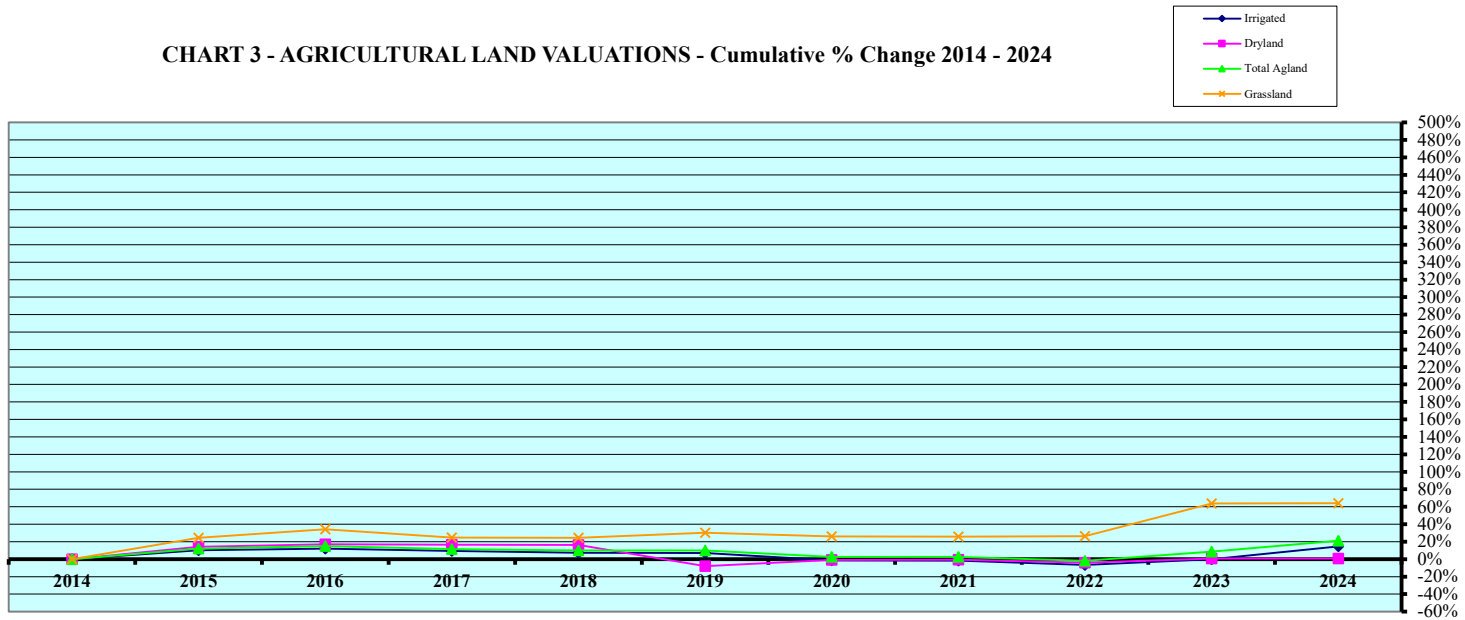
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land.
 Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
 Sources:
 Value; 2014 - 2024 CTL
 Growth Value; 2014 - 2024 Abstract of Asmnt Rpt.
 Prepared as of 02/11/2025

Cnty# 79
 County SCOTTS BLUFF

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	362,202,365	-	-	-	11,995,159	-	-	-	53,222,044	-	-	-
2015	399,000,949	36,798,584	10.16%	10.16%	13,698,860	1,703,701	14.20%	14.20%	66,195,093	12,973,049	24.38%	24.38%
2016	406,278,002	7,277,053	1.82%	12.17%	14,037,259	338,399	2.47%	17.02%	71,396,008	5,200,915	7.86%	34.15%
2017	396,846,785	-9,431,217	-2.32%	9.56%	13,975,765	-61,494	-0.44%	16.51%	66,401,742	-4,994,266	-7.00%	24.76%
2018	388,557,633	-8,289,152	-2.09%	7.28%	13,942,725	-33,040	-0.24%	16.24%	66,282,208	-119,534	-0.18%	24.54%
2019	387,657,272	-900,361	-0.23%	7.03%	11,037,874	-2,904,851	-20.83%	-7.98%	69,294,986	3,012,778	4.55%	30.20%
2020	356,792,360	-30,864,912	-7.96%	-1.49%	11,896,147	858,273	7.78%	-0.83%	67,127,217	-2,167,769	-3.13%	26.13%
2021	356,502,490	-289,870	-0.08%	-1.57%	11,912,346	16,199	0.14%	-0.69%	66,917,198	-210,019	-0.31%	25.73%
2022	338,340,146	-18,162,344	-5.09%	-6.59%	11,501,643	-410,703	-3.45%	-4.11%	67,189,935	272,737	0.41%	26.24%
2023	361,948,284	23,608,138	6.98%	-0.07%	12,069,820	568,177	4.94%	0.62%	87,221,120	20,031,185	29.81%	63.88%
2024	415,051,100	53,102,816	14.67%	14.59%	12,095,825	26,005	0.22%	0.84%	87,325,960	104,840	0.12%	64.08%

Rate Ann.%chg: Irrigated 1.37%

Dryland 0.08%

Grassland 5.08%

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
2014	955,292	-	-	-	1,168,395	-	-	-	429,543,255	-	-	-
2015	1,256,277	300,985	31.51%	31.51%	1,138,395	-30,000	-2.57%	-2.57%	481,289,574	51,746,319	12.05%	12.05%
2016	1,255,344	-933	-0.07%	31.41%	1,138,395	0	0.00%	-2.57%	494,105,008	12,815,434	2.66%	15.03%
2017	1,250,173	-5,171	-0.41%	30.87%	1,138,395	0	0.00%	-2.57%	479,612,860	-14,492,148	-2.93%	11.66%
2018	1,253,521	3,348	0.27%	31.22%	2,722,263	1,583,868	139.13%	132.99%	472,758,350	-6,854,510	-1.43%	10.06%
2019	1,146,242	-107,279	-8.56%	19.99%	2,824,728	102,465	3.76%	141.76%	471,961,102	-797,248	-0.17%	9.88%
2020	2,271,770	1,125,528	98.19%	137.81%	2,604,107	-220,621	-7.81%	122.88%	440,691,601	-31,269,501	-6.63%	2.60%
2021	2,259,999	-11,771	-0.52%	136.58%	2,674,180	70,073	2.69%	128.88%	440,266,213	-425,388	-0.10%	2.50%
2022	1,773,305	-486,694	-21.54%	85.63%	2,627,794	-46,386	-1.73%	124.91%	421,432,823	-18,833,390	-4.28%	-1.89%
2023	2,217,395	444,090	25.04%	132.12%	2,704,252	76,458	2.91%	131.45%	466,160,871	44,728,048	10.61%	8.52%
2024	2,593,785	376,390	16.97%	171.52%	3,299,200	594,948	22.00%	182.37%	520,365,870	54,204,999	11.63%	21.14%

Cnty# 79
County SCOTTS BLUFF

Rate Ann.%chg: Total Agric Land 1.94%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	363,308,349	177,194	2,050			11,907,804	34,690	343			52,012,972	196,617	265		
2015	399,401,748	176,665	2,261	10.26%	10.26%	14,542,104	34,970	416	21.14%	21.14%	65,447,638	196,975	332	25.60%	25.60%
2016	406,486,727	176,462	2,304	1.89%	12.35%	14,027,805	32,858	427	2.66%	24.37%	71,391,576	199,322	358	7.80%	35.39%
2017	397,718,937	173,157	2,297	-0.29%	12.02%	13,987,669	32,823	426	-0.18%	24.15%	66,389,924	192,234	345	-3.58%	30.55%
2018	388,638,511	172,347	2,255	-1.82%	9.98%	13,948,733	32,735	426	-0.01%	24.13%	66,471,029	192,767	345	-0.15%	30.35%
2019	388,435,210	172,014	2,258	0.14%	10.14%	11,029,537	26,002	424	-0.45%	23.57%	69,228,690	200,884	345	-0.06%	30.27%
2020	377,692,129	168,536	2,241	-0.76%	9.30%	11,445,699	25,790	444	4.63%	29.29%	68,055,101	196,878	346	0.31%	30.67%
2021	356,656,928	167,374	2,131	-4.91%	3.93%	11,912,344	26,846	444	-0.02%	29.27%	66,938,156	194,006	345	-0.19%	30.43%
2022	338,721,293	167,523	2,022	-5.11%	-1.39%	11,609,312	26,154	444	0.04%	29.31%	67,094,725	194,447	345	0.01%	30.44%
2023	362,081,600	165,174	2,192	8.42%	6.91%	12,069,820	24,536	492	10.82%	43.31%	87,234,340	193,501	451	30.65%	70.42%
2024	414,514,630	165,025	2,512	14.58%	22.51%	12,099,660	24,599	492	-0.01%	43.29%	87,314,530	193,677	451	0.00%	70.42%

Rate Annual %chg Average Value/Acre:

1.33%

0.16%

5.32%

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
2014	957,120	12,724	75			1,128,345	752	1,500			429,314,590	421,977	1,017		
2015	1,262,613	12,626	100	32.94%	32.94%	1,138,395	759	1,500	0.00%	0.00%	481,792,498	421,995	1,142	12.22%	12.22%
2016	1,256,191	12,562	100	0.00%	32.94%	1,138,395	759	1,500	0.00%	0.00%	494,300,694	421,963	1,171	2.60%	15.14%
2017	1,240,761	12,408	100	0.00%	32.94%	1,138,395	759	1,500	0.00%	0.00%	480,475,686	411,380	1,168	-0.30%	14.80%
2018	1,253,746	12,537	100	0.00%	32.94%	2,806,870	1,582	1,774	18.29%	18.29%	473,118,889	411,968	1,148	-1.67%	12.88%
2019	1,145,644	11,456	100	0.00%	32.94%	2,824,728	1,619	1,745	-1.68%	16.31%	472,663,809	411,976	1,147	-0.10%	12.77%
2020	1,925,677	19,257	100	0.00%	32.94%	2,331,878	1,348	1,730	-0.86%	15.31%	461,450,484	411,809	1,121	-2.33%	10.14%
2021	2,259,430	22,594	100	0.00%	32.94%	2,674,180	1,446	1,850	6.96%	23.33%	440,441,038	412,266	1,068	-4.66%	5.01%
2022	1,780,714	17,807	100	0.00%	32.94%	2,627,794	1,427	1,842	-0.43%	22.80%	421,833,838	407,358	1,036	-3.07%	1.78%
2023	2,218,080	17,733	125	25.08%	66.29%	2,709,850	1,583	1,712	-7.07%	14.12%	466,313,690	402,528	1,158	11.87%	13.87%
2024	2,597,265	17,762	146	16.90%	94.40%	3,286,700	1,582	2,077	21.36%	38.50%	519,812,785	402,646	1,291	11.44%	26.89%

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SCOTTS BLUFF

Rate Annual %chg Average Value/Acre:

1.93%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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	183,164,513	79,113,216	231,960,001	2,012,357,487	582,007,945	34,478,573	1,227,680	520,365,870	159,608,954	54,633,922	783,865	3,859,702,026
cnty sectorvalue % of total value:		4.75%	2.05%	6.01%	52.14%	15.08%	0.89%	0.03%	13.48%	4.14%	1.42%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,564	GERING	22,495,901	6,894,834	6,789,857	516,821,168	113,927,982	13,020,313	0	521,465	0	0	0	680,471,520
23.73%	%sector of county sector	12.28%	8.72%	2.93%	25.68%	19.57%	37.76%		0.10%				17.63%
	%sector of municipality	3.31%	1.01%	1.00%	75.95%	16.74%	1.91%		0.08%				100.00%
125	HENRY	1,739	409,557	1,859,618	5,003,180	285,095	0	0	0	0	0	0	7,559,189
0.35%	%sector of county sector	0.00%	0.52%	0.80%	0.25%	0.05%							0.20%
	%sector of municipality	0.02%	5.42%	24.60%	66.19%	3.77%							100.00%
259	LYMAN	978,196	381,386	1,252,061	9,729,020	1,618,110	490,260	0	0	0	0	0	14,449,033
0.72%	%sector of county sector	0.53%	0.48%	0.54%	0.48%	0.28%	1.42%						0.37%
	%sector of municipality	6.77%	2.64%	8.67%	67.33%	11.20%	3.39%						100.00%
75	MCGREW	25,399	183,823	1,430,198	3,279,710	353,145	0	0	0	0	0	0	5,272,275
0.21%	%sector of county sector	0.01%	0.23%	0.62%	0.16%	0.06%							0.14%
	%sector of municipality	0.48%	3.49%	27.13%	62.21%	6.70%							100.00%
108	MELBETA	40,375	158,333	1,228,880	3,865,670	236,735	0	0	0	0	0	0	5,529,993
0.30%	%sector of county sector	0.02%	0.20%	0.53%	0.19%	0.04%							0.14%
	%sector of municipality	0.73%	2.86%	22.22%	69.90%	4.28%							100.00%
715	MINATARE	799,892	794,946	1,046,333	15,239,204	3,256,815	757,430	0	0	0	490	0	21,895,110
1.98%	%sector of county sector	0.44%	1.00%	0.45%	0.76%	0.56%	2.20%				0.00%		0.57%
	%sector of municipality	3.65%	3.63%	4.78%	69.60%	14.87%	3.46%				0.00%		100.00%
1,548	MITCHELL	1,432,861	1,699,272	2,517,048	76,269,052	7,488,674	214,680	0	5,805	0	0	0	89,627,392
4.29%	%sector of county sector	0.78%	2.15%	1.09%	3.79%	1.29%	0.62%		0.00%				2.32%
	%sector of municipality	1.60%	1.90%	2.81%	85.10%	8.36%	0.24%		0.01%				100.00%
934	MORRILL	2,418,443	1,097,944	1,629,061	50,619,013	9,536,065	1,296,585	0	28,425	0	0	0	66,625,536
2.59%	%sector of county sector	1.32%	1.39%	0.70%	2.52%	1.64%	3.76%		0.01%				1.73%
	%sector of municipality	3.63%	1.65%	2.45%	75.98%	14.31%	1.95%		0.04%				100.00%
14,436	SCOTTSBLUFF	43,916,440	13,788,579	5,373,782	686,921,195	365,971,209	2,676,305	0	320,585	0	0	0	1,118,968,095
40.01%	%sector of county sector	23.98%	17.43%	2.32%	34.14%	62.88%	7.76%		0.06%				28.99%
	%sector of municipality	3.92%	1.23%	0.48%	61.39%	32.71%	0.24%		0.03%				100.00%
1,057	TERRYTOWN	306,405	18,544	1,604	25,493,574	8,270,575	0	0	0	0	0	0	34,090,702
2.93%	%sector of county sector	0.17%	0.02%	0.00%	1.27%	1.42%							0.88%
	%sector of municipality	0.90%	0.05%	0.00%	74.78%	24.26%							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	72,415,652	25,427,219	23,128,443	1,393,240,794	510,944,407	18,455,574	0	876,280	0	490	0	2,044,488,856
77.10%	%all municip.sectors of cnty	39.54%	32.14%	9.97%	69.23%	87.79%	53.53%		0.17%		0.00%		52.97%

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	38	22,027,499	70,192,089		0	0	0
20. Industrial	1	1,422,358	765,927		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		38	22,027,499	70,192,089
20. Industrial	0	0	0		1	1,422,358	765,927
21. Other	0	0	0		0	0	0
22. Total Sch II					39	23,449,857	70,958,016

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	8	672,990	8	672,990	0
24. Non-Producing	0	0	0	0	33	0	33	0	0
25. Total	0	0	0	0	41	672,990	41	672,990	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	792	0	782	1,574

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	42	1,035,355	0	0	2,493	361,620,620	2,535	362,655,975
28. Ag-Improved Land	0	0	0	0	1,292	263,055,052	1,292	263,055,052
29. Ag Improvements	0	0	0	0	1,300	188,110,934	1,300	188,110,934

30. Ag Total				3,835	813,821,961
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	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	810	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	8	3.17	0	0	0.00	0	
40. Other- Non Ag Use	2	94.08	286,505	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	78	84.31	807,285	78	84.31	807,285	
32. HomeSite Improv Land	888	1,012.10	19,491,750	888	1,012.10	19,491,750	
33. HomeSite Improvements	954	0.00	140,410,084	954	0.00	140,410,084	1,715,245
34. HomeSite Total				1,032	1,096.41	160,709,119	
35. FarmSite UnImp Land	70	260.04	833,585	71	261.12	834,395	
36. FarmSite Improv Land	994	1,195.81	4,298,552	994	1,195.81	4,298,552	
37. FarmSite Improvements	1,222	0.00	47,700,850	1,222	0.00	47,700,850	754,095
38. FarmSite Total				1,293	1,456.93	52,833,797	
39. Road & Ditches	2,969	10,355.07	0	2,977	10,358.24	0	
40. Other- Non Ag Use	113	4,543.30	4,166,330	115	4,637.38	4,452,835	
41. Total Section VI				2,325	17,548.96	217,995,751	2,469,340

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	2,527,010	21	5,209.02	2,527,010

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5	131.54	387,150	0	0.00	0
44. Market Value	5	131.54	387,150	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,410	384,087.91	553,364,940	3,415	384,219.45	553,752,090
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	2,778.73	25.27%	8,891,925	27.03%	3,200.00
46. 1A	5,964.40	54.23%	18,489,610	56.21%	3,099.99
47. 2A1	182.07	1.66%	546,210	1.66%	3,000.00
48. 2A	1,502.65	13.66%	3,756,625	11.42%	2,500.00
49. 3A1	31.71	0.29%	76,105	0.23%	2,400.03
50. 3A	82.27	0.75%	172,765	0.53%	2,099.98
51. 4A1	201.06	1.83%	422,225	1.28%	2,100.00
52. 4A	255.33	2.32%	536,180	1.63%	2,099.95
53. Total	10,998.22	100.00%	32,891,645	100.00%	2,990.63
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	73.44	16.93%	47,735	18.11%	649.99
56. 2D1	141.48	32.62%	88,435	33.55%	625.07
57. 2D	87.25	20.12%	52,340	19.86%	599.89
58. 3D1	119.43	27.54%	68,680	26.06%	575.06
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%	6,365	2.42%	524.73
62. Total	433.73	100.00%	263,555	100.00%	607.65
Grass					
63. 1G1	628.68	23.86%	377,200	26.68%	599.99
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	128.33	4.87%	73,805	5.22%	575.12
67. 3G1	290.29	11.02%	159,660	11.29%	550.00
68. 3G	366.55	13.91%	192,435	13.61%	524.99
69. 4G1	536.78	20.37%	268,390	18.98%	500.00
70. 4G	684.17	25.97%	342,535	24.22%	500.66
71. Total	2,634.80	100.00%	1,414,025	100.00%	536.67
Irrigated Total	10,998.22	73.71%	32,891,645	94.67%	2,990.63
Dry Total	433.73	2.91%	263,555	0.76%	607.65
Grass Total	2,634.80	17.66%	1,414,025	4.07%	536.67
72. Waste	847.96	5.68%	120,585	0.35%	142.21
73. Other	5.38	0.04%	52,570	0.15%	9,771.38
74. Exempt	1,902.98	12.75%	1,669,260	4.80%	877.18
75. Market Area Total	14,920.09	100.00%	34,742,380	100.00%	2,328.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,979.12	16.38%	9,533,185	18.99%	3,200.00
46. 1A	4,711.68	25.90%	14,606,180	29.10%	3,099.99
47. 2A1	1,694.79	9.32%	5,084,370	10.13%	3,000.00
48. 2A	5,301.64	29.14%	13,254,100	26.41%	2,500.00
49. 3A1	1,175.80	6.46%	2,821,935	5.62%	2,400.01
50. 3A	490.27	2.69%	1,029,570	2.05%	2,100.01
51. 4A1	210.34	1.16%	441,700	0.88%	2,099.93
52. 4A	1,628.33	8.95%	3,419,525	6.81%	2,100.02
53. Total	18,191.97	100.00%	50,190,565	100.00%	2,758.94
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	43.65	3.95%	28,375	4.44%	650.06
56. 2D1	133.39	12.07%	83,395	13.04%	625.20
57. 2D	158.35	14.33%	94,995	14.86%	599.91
58. 3D1	569.81	51.58%	327,680	51.25%	575.07
59. 3D	7.13	0.65%	3,920	0.61%	549.79
60. 4D1	19.17	1.74%	10,060	1.57%	524.78
61. 4D	173.27	15.68%	90,985	14.23%	525.11
62. Total	1,104.77	100.00%	639,410	100.00%	578.77
Grass					
63. 1G1	3,877.77	28.06%	2,326,635	30.42%	599.99
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,103.49	15.22%	1,209,490	15.81%	574.99
67. 3G1	1,754.58	12.70%	965,470	12.62%	550.26
68. 3G	4,243.58	30.71%	2,227,905	29.13%	525.01
69. 4G1	1,403.57	10.16%	701,785	9.17%	500.00
70. 4G	435.47	3.15%	217,735	2.85%	500.00
71. Total	13,818.46	100.00%	7,649,020	100.00%	553.54
Irrigated Total	18,191.97	45.57%	50,190,565	82.99%	2,758.94
Dry Total	1,104.77	2.77%	639,410	1.06%	578.77
Grass Total	13,818.46	34.61%	7,649,020	12.65%	553.54
72. Waste	6,293.80	15.76%	913,465	1.51%	145.14
73. Other	514.57	1.29%	1,088,520	1.80%	2,115.40
74. Exempt	1,018.17	2.55%	381,605	0.63%	374.79
75. Market Area Total	39,923.57	100.00%	60,480,980	100.00%	1,514.92

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,197.60	19.25%	83,826,670	21.44%	3,199.78
46. 1A	61,782.83	45.40%	191,516,430	48.98%	3,099.83
47. 2A1	3,022.99	2.22%	9,068,970	2.32%	3,000.00
48. 2A	22,881.69	16.81%	57,204,225	14.63%	2,500.00
49. 3A1	9,305.91	6.84%	22,334,195	5.71%	2,400.00
50. 3A	667.77	0.49%	1,402,320	0.36%	2,100.00
51. 4A1	6,144.84	4.52%	12,904,155	3.30%	2,100.00
52. 4A	6,086.67	4.47%	12,781,895	3.27%	2,099.98
53. Total	136,090.30	100.00%	391,038,860	100.00%	2,873.38
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,836.70	29.33%	4,443,880	31.70%	650.00
56. 2D1	1,995.80	8.56%	1,247,570	8.90%	625.10
57. 2D	8,666.26	37.18%	5,199,765	37.09%	600.00
58. 3D1	1,574.09	6.75%	905,130	6.46%	575.02
59. 3D	36.58	0.16%	20,120	0.14%	550.03
60. 4D1	2,789.16	11.97%	1,464,305	10.44%	525.00
61. 4D	1,409.19	6.05%	739,850	5.28%	525.02
62. Total	23,307.78	100.00%	14,020,620	100.00%	601.54
Grass					
63. 1G1	3,261.88	1.82%	1,958,375	2.16%	600.38
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	3,692.62	2.06%	2,123,345	2.34%	575.02
67. 3G1	3,168.85	1.77%	1,742,965	1.92%	550.03
68. 3G	9,316.77	5.20%	4,891,940	5.39%	525.07
69. 4G1	65,977.76	36.80%	33,004,240	36.39%	500.23
70. 4G	93,846.47	52.35%	46,982,630	51.80%	500.63
71. Total	179,264.35	100.00%	90,703,495	100.00%	505.98
Irrigated Total	136,090.30	38.81%	391,038,860	78.11%	2,873.38
Dry Total	23,307.78	6.65%	14,020,620	2.80%	601.54
Grass Total	179,264.35	51.13%	90,703,495	18.12%	505.98
72. Waste	10,904.45	3.11%	1,605,430	0.32%	147.23
73. Other	1,057.05	0.30%	3,234,445	0.65%	3,059.88
74. Exempt	5,929.47	1.69%	4,508,980	0.90%	760.44
75. Market Area Total	350,623.93	100.00%	500,602,850	100.00%	1,427.75

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	240.70	733,340	0.00	0	165,039.79	473,387,730	165,280.49	474,121,070
77. Dry Land	0.00	0	0.00	0	24,846.28	14,923,585	24,846.28	14,923,585
78. Grass	28.47	14,700	0.00	0	195,689.14	99,751,840	195,717.61	99,766,540
79. Waste	0.00	0	0.00	0	18,046.21	2,639,480	18,046.21	2,639,480
80. Other	0.00	0	0.00	0	1,577.00	4,375,535	1,577.00	4,375,535
81. Exempt	123.33	213,655	0.00	0	8,727.29	6,346,190	8,850.62	6,559,845
82. Total	269.17	748,040	0.00	0	405,198.42	595,078,170	405,467.59	595,826,210

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	165,280.49	40.76%	474,121,070	79.57%	2,868.58
Dry Land	24,846.28	6.13%	14,923,585	2.50%	600.64
Grass	195,717.61	48.27%	99,766,540	16.74%	509.75
Waste	18,046.21	4.45%	2,639,480	0.44%	146.26
Other	1,577.00	0.39%	4,375,535	0.73%	2,774.59
Exempt	8,850.62	2.18%	6,559,845	1.10%	741.17
Total	405,467.59	100.00%	595,826,210	100.00%	1,469.48

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	0	0	1	3,547	1	3,547	0
83.2 10 Rural Ag	46	1,606,285	27	718,715	33	5,990,675	79	8,315,675	7,150
83.3 11 Scottsbluff Ne	3	73,405	0	0	3	64,800	6	138,205	0
83.4 12 Scottsbluff Nw	1	16,320	13	264,000	14	3,312,025	15	3,592,345	0
83.5 13 Scottsbluff Sw	0	0	0	0	14	170,405	14	170,405	0
83.6 14 Scottsbluff Se	0	0	0	0	180	1,290,780	180	1,290,780	318,795
83.7 15 Scottsbluff	248	5,841,730	4,856	87,932,629	4,906	663,772,501	5,154	757,546,860	1,434,330
83.8 20 Gering	109	3,024,510	2,939	71,146,710	3,010	469,382,920	3,119	543,554,140	1,001,270
83.9 30 Minatare	86	680,635	311	2,625,150	331	15,384,885	417	18,690,670	32,740
83.10 40 Mitchell	37	626,835	681	13,323,725	700	62,247,295	737	76,197,855	156,420
83.11 50 Morrill	52	1,002,285	396	6,818,500	435	42,902,973	487	50,723,758	14,045
83.12 60 Small Towns	192	1,285,850	377	3,243,350	390	17,319,005	582	21,848,205	53,685
83.13 70 Terrytown	1	25,975	222	3,524,490	346	25,086,878	347	28,637,343	148,100
83.14 81 Rur Res In Subd (8000)	95	2,935,873	717	23,770,195	717	131,895,416	812	158,601,484	413,195
83.15 82 Rur Res N/sub (4500)	1,904	12,117,270	1,794	51,328,845	1,804	421,456,730	3,708	484,902,845	2,398,135
83.16 83 Rur Res Ioll	0	0	0	0	337	17,541,558	337	17,541,558	0
84 Residential Total	2,774	29,236,973	12,333	264,696,309	13,221	1,877,822,393	15,995	2,171,755,675	5,977,865

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	10 Rural Ag	1	102,450	2	235,600	3	1,011,010	4	1,349,060	0
85.2	12 Scottsbluff Nw	0	0	4	828,920	4	824,235	4	1,653,155	0
85.3	15 Scottsbluff	103	15,632,070	957	94,009,180	963	323,983,031	1,066	433,624,281	1,325,720
85.4	20 Gering	66	3,050,038	411	25,628,863	408	111,117,011	474	139,795,912	466,610
85.5	30 Minatare	21	100,635	55	983,292	56	3,275,063	77	4,358,990	0
85.6	40 Mitchell	15	168,640	118	1,615,215	121	9,312,770	136	11,096,625	9,360
85.7	50 Morrill	8	117,130	69	1,861,510	72	10,366,075	80	12,344,715	95,450
85.8	60 Small Towns	46	238,445	69	868,735	70	2,079,760	116	3,186,940	0
85.9	80 Rural Commercial	51	2,167,030	106	9,888,215	116	41,562,790	167	53,618,035	21,585
85.10	93 Permissive Charitable	1	539,780	6	2,070,640	11	25,597,146	12	28,207,566	0
86	Commercial Total	312	22,116,218	1,797	137,990,170	1,824	529,128,891	2,136	689,235,279	1,918,725

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	628.68	24.27%	377,200	27.11%	599.99
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	128.33	4.95%	73,805	5.31%	575.12
91. 3G1	290.29	11.21%	159,660	11.48%	550.00
92. 3G	366.55	14.15%	192,435	13.83%	524.99
93. 4G1	536.78	20.73%	268,390	19.29%	500.00
94. 4G	639.32	24.68%	319,660	22.98%	500.00
95. Total	2,589.95	100.00%	1,391,150	100.00%	537.13
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	44.85	100.00%	22,875	100.00%	510.03
104. Total	44.85	100.00%	22,875	100.00%	510.03
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
Grass Total	2,589.95	98.30%	1,391,150	98.38%	537.13
CRP Total	44.85	1.70%	22,875	1.62%	510.03
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	2,634.80	100.00%	1,414,025	100.00%	536.67

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	3,877.77	28.12%	2,326,635	30.48%	599.99
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2,103.49	15.25%	1,209,490	15.85%	574.99
91. 3G1	1,725.30	12.51%	948,925	12.43%	550.01
92. 3G	4,243.58	30.77%	2,227,905	29.19%	525.01
93. 4G1	1,403.57	10.18%	701,785	9.19%	500.00
94. 4G	435.47	3.16%	217,735	2.85%	500.00
95. Total	13,789.18	100.00%	7,632,475	100.00%	553.51
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%	16,545	100.00%	565.06
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%	16,545	100.00%	565.06
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
Grass Total	13,789.18	99.79%	7,632,475	99.78%	553.51
CRP Total	29.28	0.21%	16,545	0.22%	565.06
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	13,818.46	100.00%	7,649,020	100.00%	553.54

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	3,132.16	1.83%	1,879,250	2.17%	599.99
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	3,686.35	2.15%	2,119,675	2.44%	575.01
91. 3G1	3,165.12	1.84%	1,740,860	2.01%	550.01
92. 3G	9,257.96	5.40%	4,860,480	5.60%	525.01
93. 4G1	64,368.01	37.52%	32,183,295	37.09%	499.99
94. 4G	87,962.62	51.27%	43,981,885	50.69%	500.01
95. Total	171,572.22	100.00%	86,765,445	100.00%	505.71
CRP					
96. 1C1	129.72	1.69%	79,125	2.01%	609.97
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%	3,670	0.09%	585.33
100. 3C1	3.73	0.05%	2,105	0.05%	564.34
101. 3C	58.81	0.76%	31,460	0.80%	534.94
102. 4C1	1,609.75	20.93%	820,945	20.85%	509.98
103. 4C	5,883.85	76.49%	3,000,745	76.20%	510.00
104. Total	7,692.13	100.00%	3,938,050	100.00%	511.96
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
Grass Total	171,572.22	95.71%	86,765,445	95.66%	505.71
CRP Total	7,692.13	4.29%	3,938,050	4.34%	511.96
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	179,264.35	100.00%	90,703,495	100.00%	505.98

2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)

79 ScottsBluff

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,012,357,487	2,170,439,395	158,081,908	7.86%	5,977,865	7.56%
02. Recreational	1,227,680	1,316,280	88,600	7.22%	0	7.22%
03. Ag-Homesite Land, Ag-Res Dwelling	159,608,954	160,709,119	1,100,165	0.69%	1,715,245	-0.39%
04. Total Residential (sum lines 1-3)	2,173,194,121	2,332,464,794	159,270,673	7.33%	7,693,110	6.97%
05. Commercial	582,007,945	651,039,876	69,031,931	11.86%	1,918,725	11.53%
06. Industrial	34,478,573	38,195,403	3,716,830	10.78%	0	10.78%
07. Total Commercial (sum lines 5-6)	616,486,518	689,235,279	72,748,761	11.80%	1,918,725	11.49%
08. Ag-Farmsite Land, Outbuildings	50,892,247	52,833,797	1,941,550	3.82%	754,095	2.33%
09. Minerals	783,865	672,990	-110,875	-14.14	0	-14.14%
10. Non Ag Use Land	3,741,675	4,452,835	711,160	19.01%		
11. Total Non-Agland (sum lines 8-10)	55,417,787	57,959,622	2,541,835	4.59%	754,095	3.23%
12. Irrigated	415,051,100	474,121,070	59,069,970	14.23%		
13. Dryland	12,095,825	14,923,585	2,827,760	23.38%		
14. Grassland	87,325,960	99,766,540	12,440,580	14.25%		
15. Wasteland	2,593,785	2,639,480	45,695	1.76%		
16. Other Agland	3,299,200	4,375,535	1,076,335	32.62%		
17. Total Agricultural Land	520,365,870	595,826,210	75,460,340	14.50%		
18. Total Value of all Real Property (Locally Assessed)	3,365,464,296	3,675,485,905	310,021,609	9.21%	10,365,930	8.90%

2025 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Five
4.	Other part-time employees:
	None
5.	Number of shared employees:
	Two--Mapping Dept. merged with the Assessor's office.
6.	Assessor's requested budget for current fiscal year:
	\$1,099,676.58
7.	Adopted budget, or granted budget if different from above:
	\$774,762.10
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$200,000
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:
	\$70,000 that includes CAMA, etc.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$10,000, including travel, subscriptions, dues and travel.
12.	Amount of last year's assessor's budget not used:
	\$111,062.05

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?
	2024

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:
	Lake Mac Assessment, LLC.
2.	GIS Services:
	Beacon
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
	Lake Mac Assessment, LLC.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
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?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2025 Residential Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:
	The assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is primarily used.
3.	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 and percentage adjustments to land and/or improvements would be made to bring property to market value.
4.	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.
5.	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 county assessor has also utilized the abstraction method. The lots are then valued by square foot, unit, or acre as deemed appropriate. Any property under two acres within the corporate limits and rural platted subdivisions are also valued by the square foot method.
6.	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.
7.	Are there form 191 applications on file?
	No.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	N/A

2025 Commercial Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:
	Currently, the county assessor and staff. Lake Mac Assessment will begin the review of all commercial properties for 2026.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Primarily the cost approach.
2a.	Describe the process used to determine the value of unique commercial properties.
	These would be valued by a contracted appraiser.
3.	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.
4.	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.
5.	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.

2025 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:
	The county assessor and staff.
2.	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.
3.	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.
4.	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.
5.	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.
6.	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.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<u><i>If your county has special value applications, please answer the following</i></u>
7a.	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.
7b.	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><i>If your county recognizes a special value, please answer the following</i></u>
7c.	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.
7d.	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.
7e.	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

2025 Plan of Assessment for Scotts Bluff County
Assessment Years 2026, 2027, 2028
Date: October 21, 2024

2024 LEVELS OF VALUE:	Median
Residential	92%
Commercial	93%
Agriculture	73%

2024-2025 BUDGET:

Requested	\$1,099,676.58
Approved	<u>\$774,762.10</u>
Reduction	\$324,914.48

ASSESSMENT ACTIONS PLANNED

Assessment Year 2025

Currently, there are five team members in the office (including the Assessor). We were able to add a team member that has over nine years' assessor's office experience and maintains a Assessor Certificate from another county. We are actively seeking two new hires, and the plan is for the Assessor's office to be fully staffed (according to budget) by early 2025.

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

- **Residential** - We have developed a six-year plan for Neighborhood reviews which began in late 2024 and will continue throughout 2025. All building permits and discoveries will be verified by Assessor and staff. Lot values will be re-evaluated for 2025.
- **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-2026. All building permits and discoveries will be verified by Assessor and staff. We will be awarding a contract for Commercial reappraisal in 2025.
- **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 as 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 is ongoing as we have a staff that is relatively new.
 - Homestead and any other training offered via webinars will be conducted when offered.
 - The Assessor is participating in the monthly Panhandle Assessor's Association meetings and the monthly Coffee Talk with PAD.
 - The Assessor will attend the annual NACO conference in December 2024.
 - We have two team members that will be taking Course 101 (Fundamentals of Real Property Appraisal) that is offered through the IAAO when offered in Nebraska.
 - We currently have one team member that has completed course 101 on-line and is preparing to take the Assessor examination.
- The Assessors office had a backlog of over 600 field reviews needed for building permits. We have managed to improve that to less than 200. We have 100 that have not started, and the remaining 100 have been reviewed and data collection is current.
- 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.
- A digital process for conducting protest hearings in 2024 was developed. Going digital saved the County time and money by eliminating multiple paper copies of each protest.

Assessment Year 2026

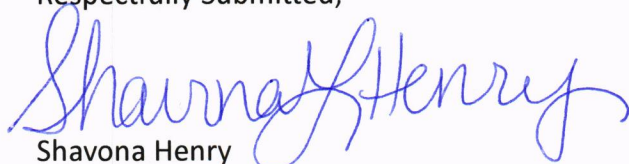
- **Residential** – We will continue working on the six-year plan for Neighborhood reviews. Selected neighborhoods and rural property sales will be studied, and adjustments will be made if necessary. All building permits and discoveries will be verified by Assessor and staff.
- **Commercial** - Receive, 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 training as needed for all staff.
- 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 2027

- **Residential** -We will continue working on the six-year plan for Neighborhood reviews. 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 training as needed for all staff.
- 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.

Respectfully Submitted,



Shavona Henry
Interim Deputy Assessor

Robert E. Simpson
Scotts Bluff County Assessor
robert.simpson@scottsbluffcountyne.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 28, 2025

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 2025 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 2025 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 2025 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,

Robert E. Simpson
Assessor
Scotts Bluff County