BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

IN THE MATTER OF:)) Ca	se No. 24CP 0002 & 24CP	0003
PETITIONS OF MORRILL COUNNEBRASKA.	NTY)))	AFFIDAVIT OF APPELLEE	
STATE OF NEBRASKA) SS:			
COUNTY OF SCOTTS BLUFF)			

Rose Nelson, Appellee, upon her oath duly sworn does hereby state and declare:

- 1. I am the duly elected Morrill County Assessor and have performed by duties of that office in accordance with the law.
- 2. As the Assessor I used the Residential What-If Spreadsheet program to look at valuing the land and improvements in the residential areas of Bayard and Broadwater.
- 3. As of January 19, 2024, Bayard was 85.05 median in the sales file. Broadwater was 54.95 median. See attached Exhibit "A". 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. The 85.05 is outside the acceptable required level of value. Therefore, after adjusting land values by 2.5 times in Bayard and Broadwater, the median ratio was then within the weighted mean ratio and proper range of value. See attached Exhibit "B".
- 4. As the Assessor utilizing the What-If spreadsheet, it became clear that blanket increase on the improvements of Bayard was not going to get Morrill County within the statistical range of 92-100%. When the lot values were increased 2.5 times, the statistics fell correctly within the



proper range. This is aptly shown in the 2024 Report and Opinions of the Property Tax Administrator for Morrill County on pages 10-11. When the Abstract was filed for Morrill County, the Median for Bayard was 93.42 and Broadwater was still a low of 70.52, which included 50% increase on improvements. TERC was okay with Broadwater only because there were 3 sales.

- 5. As Morrill County Assessor I testified during the Statewide Equalization hearing in April. I participated for Morrill County via Zoom on April 23, 2024. TERC did not have any questions regarding residential level of value for Morrill County,
- 6. Based upon my investigation and knowledge, there are very few vacant lot sales, so land to building ratio was used for which I had prepared a preliminary statistics worksheet, attached as Exhibit "C". This reinforced my analysis.
- The 2024 Report and Opinions of the Property Tax Administrator for 7. Morrill County on pages 18 notes that "no reccomendations" as to her opinion of assessment practices and statistical analysis performed for Morrill County Residential.
- 8. I am clearly of the opinion that if any change is made to the class or subclass of Bayard residential, that change will cause non-equalization and place the properties outside the acceptable statutory level of value.

FURTHER AFFIANT SAITH NOT.

See Nelson, Appellee

Subscribed and sworn to before me, a Nebraska notary public, by Rose

Nelson on the <u>31</u> day of August, 2024.

GENERAL NOTARY - State of Nebraeka KYLIE J. BOWER My Comm. Exp. October 31, 2027

Notary Public

My Commission Expires: 10/31/2027

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62 - Horrill COOMEY	í			PAD 2024		t Statis	fice o	sing 20	Draft Statistics Using 2023 Values	Base Stat	r Page: 1
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07/01/2022 To 09/30/2022	16	71.96	75.31	73.40	24.42	102.60	42.48	115.61	54.95 to 93.24	148,931	109,311
10/01/2022 To 12/31/2022	16	84.67	78.97	77.78	10.61	101.53	58.89	90,31	61.70 to 89.23	112,625	87,598
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04/01/2023 To 06/30/2023		92,29	85,93	85,67	22.22	100.30	40.37	115.45	58,93 to 112,05	160,731	154,831
07/01/2023 To 09/30/2023	18	77.48	85,20	84.48	26.05	100.85	52.12	148.27	63.49 to 105,27	181, 917	153,687
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10/01/2022 To 09/30/2023		82.93	84.44	64.13	21.31	100.37	40.37	148.27	75,87 to 89,24	156, 696	131,825
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		348, 375	152,309	32,000 · ·		102,150	100,000			1	144.928		393,125	200,339		169-691	113.451	59,200	32,750									Printed : 01/19/2024			70.73 to 20.35	78-75 to 97-87	77.61 to 86.37			Base Stat
	7 4 7 7 4 4 7	347, BO9	124,667	56,750	200710	225	59, 625	SUTPADEDY SAY	!	167 1027			347,466	177,239	146/271	100 444	A1 176	48,044	23,140						Avg. Assdvalue	,		24		66.00	25	97 B	96.37		,	Page: 6

10/01/2021 To 09/30/2023	ALL	40	35	30	25	20	SANGE	CONDITION	10/01/2021 To 09/30/2023	111	104	103	102	101	100	RANGE	STYLE	Avy. Assessed Value	Avg. Adj. Sales Price	Total Assessed Value	Total Adj. Sales Frice	Total sales Frice :	ī	!	- GENERAL TARABATISTE -	62 - Marrill COUNTY
30/2023									30/2023									Value :	Price :	Value :	Price:	WIGHT ST	Sales :	1 1	DYED	ZIE
9		15	5	58	Ø	10	COUNT		4	N	12	2	•	73	μ.	COUNT		120,740	144,928	11, 349, 515	13, 623, 229	13,623,229		: 1/	1	
83,15		85.09	70.08	83.82	80.55	01.76	MEDIAM		83.15	75.06	87.88	94.99	66.77	B4.28	68.78	MAZCEN		740	928	51.5	29	229	2	į.		
84.04		87.91	73.42	83.46	86.99	85.13	MEZNA		84.04	75.06	82.33	94.99	64.75	85.53	68.78	MECAN			^		¥	Wgt. Mean :	Hedi	ata Range	1	
83.31		85.16	73.68	84.62	78.89	72.91	HGT-MEAN		83.31	74.17	83.26	101.97	64.14	84.39	68.78	MAZIK, TOW		PRD :	 8		Hean #	:an :	Median :	: 10/01/	ÿ	PAD 2024
20.72		15.94	17.42	21.77	17.90	22.84	000		20.72	15,20	22,26	19.11	26.42	20.04		8		100.88 10	20.72 NO		<u></u>	23	83	2021 to Us	- beilitied : adKa	
100.88		103.23	99.65	98.63	110.27	116.76	PED		100.68	101_20	98.88	93.15	100.95	101.35	100.00	PAU)		MIN Sales Ratio	MAX Sales Ratio	1	Avg.Abs.Dev :	Ħ		Date Range : 10/01/2021 to 09/30/2023 Posted Before		Draft Statistics
40.37		54.85	54,95	40.37	63,49	58.93	HIN		40.37	63.59	\$1.95	76.84	40,37	42.48	68.78	MIN		ilo :	ila :		. Aer	97D :	: 400	Posted B	ł	stics t
148.27		119.83	97_69	132.66	115.61	148.27	XVGF		148.27	86.52	126.51	113.14	85.09	148.27	69.78	XX	ų.	40.37	148.27		17, 23	21.34	25.39			Jsing 20
77.61 to 88.37		78.11 to 104.14	H/A	71.42 to 92.29	63.49 to 115.61	61,43 to 106,83	95% Nedian C.I.		77.61 to 88.37	A/N	54.85 to 99.86	W/W	A/N	78.11 to 89.24	A/A	95% Median C.I.						95% Wgt. Mean C.I. :	95% Median C.I.	: 01/31/2024) }	Using 2023 Values
144,928		177,467	124,380	154,713	96, 667	78,600	Avg. Adj. SalePrice		144, 928	227, 500	194,125	292,500	199, 375	128,168	100,000	Avg.Adj.SalePrice		Printed : 01/19/2024		,	95% Mean C.I.: 79	17	,	1,	1	Base State
120,740		151,139	91, 637	130,924	76,258	57,310	Avg. AssdValue		120,740	168,748	161,637	298, 265	127,800	100,158	68, 775	Avg.AsdValue		01/19/2024			79.73 to 88.35	70:75 to 87.87	77.61 to 88.37	î o	i I	at Page: 7

62 - Morrill COUNTY
AMSIDENTIAL DAPROVED

Gin

PAD 2024 Draft Statistics Using 2024 Values

Base Stat

Paga: 1

Type : Qualified

Number of Sales i	94	Wedian :	92	COV :	21.39	95% Median C.I. :	96.10 to 99.21
Total Sales Price :	13,600,229	Wgt. Mean:	96	STD:	20.94	95% Wgt. Mean C.I. :	92,65 to 100.10
Total Adj. Sales Price :	13,608,229	Мевл :	98	Avg.Abs.Dev :	13.65	95% Mean C.I. :	93.67 to 102.13
Total Assessed Value	13,114,875						
Avg. Adj. Sales Frice :	144,76B	COD :	13.89	WAX Sales Ratio :	191.58		
Avg. Assessed Value :	139,520	- 038	101.59	MIN Sales Ratio :	46,62	Prini	Printed : 03/18/2024

139,520	144,768	96.10 to 99.21	191.58	46,62	101.59	13.89	96.37	97.90	98,25	2	10/01/2021 To 09/30/2023
239,867	252,208	63.87 to 109,15	121,35	46.62	93.94	16,22	95.11	89.35	97.60	72	13 -
45, 120	56,633	A/K	113,75	57.03	100.95	26.82	79_67	80.43	70.52	w	u
116,660	123,000	85.41 to 108,95	191_58	58.44	106.76	23.49	94.85	101.26	93.42	35	2
136,773	138,792	97.12 to 99.33	120.05	83.54	100.20	64.74	98.55	98.75	96.39	4	¥
Avg. AssdValue	Avg.Adj.SalePrice	95% Median C.I.	XVX	Ą	0354	8	MCT MEAN	MEAN	MYICED	COUNT	RANGE
								e.			VALUATION GROUP
139,520	144,768	96,10 to 99,21	191.58	45,62	101.59	13.89	96.37	97_50	98.25	94	10/01/2021 To 09/30/2023
120,536	134,277	96.10 to 102.39	132.75	57.03	100.97	11.71	95.73	96.66	98.24	16	Calendar Yrs 01/01/2022 To 12/31/2022
150,630	156,832	93.42 to 101.71	191.58	46.62	102,96	15.70	96.05	98,89	98,32	4.6	10/01/2022 To 09/30/2023
128,873	133,208	90.49 to 99.68	132.75	57.03	100.21	12.17	96.75	96.95	97.95	-	10/01/2021 To 09/30/2022
											Stuff Arm
181,781	101,917	90.09 to 109.15	191.58	67.84	106.43	19.01	59.93	106,36	98.32	18	07/01/2021 To 09/30/2023
165,419	180,731	63.87 to 113.91	125.62	€5.62	100.64	16.71	91.53	92.12	97,51	££	04/01/2023 TO 06/30/2023
96,518	102,333	73.50 to 128.05	128.05	73.50	101.94	14.59	94.32	96.15	96.00	P.	01/01/2023 To 03/31/2023
103,042	108,472	89,56 to 103.74	109.68	62.85	100.58	08.57	94.99	95.54	99.02	مد	10/01/2022 To 12/31/2022
132,090	148,931	70.52 to 103.47	125,52	57.03	101.42	18.06	98.69	89.95	92,62	16	07/01/2022 To 09/30/2022
257, 683	162,576	95.16 to 99.54	103.88	77.13	99.38	04.36	96.99	96.39	98.26	12	04/01/2022 To 06/30/2022
108,861	96,297	98.41 to 129.58	132,75	90,49	97.36	11.27	113,05	110.07	103.42	ω	01/01/2022 To 03/31/2022
109,137	108,500	85.41 to 108,95	128.61	80.22	96,44	11.34	100.59	97.01	90.30	11	10/01/2021 TO 12/31/2021
											Qztra
Avg. AssdValue	Avg.Adj.SalePrice	95% Median C.I.	XVK	MIN	PRO	Q	MOT. MEAN	MEAN	MATCHE	COURT	RANGE
											DATE OF SALE *

10/01/2021 To 09/30/2023	ALL	KANKIK	STATUS: IMPROVED, UNIMPROVED,	10/01/2021 To 09/30/2023	Ath	w	+ -	JAMGE	LOCATIONS: URBAN, SUBURBAN,	10/01/2021 To 09/30/2023	AUL	EURALL.	DISCONDING EN	DBC ADVANCE	BAXAM	RANGE.	ASBESSOR LOCATION	SOTON THE SECOND TO A SECOND	AV9. ACT). SELECT STICE	Total Ameemmed Value	Total Adj. Sales Price	Total Sales Price	Number of Sales		SESIDENTIAL INDROVED	62 - Morrill COUNTY
2023		_	UNIMPR	2023					SUBURE	2023							2	i and	106	Lue -	ice :	Ce	les :		B	ĸ
94	94	COOL	OVED.	94		12	82	IMOOD	AN. &	9		ҍ	ш	44	35	COGNT		149,520	144, 768	13,114,875	13,608,229	13,608,229				
98,25	98.25	MEDIAN	TTOT 3	90.25		97.6D	98,32	MADIAN	Textus	98,25		97.60	70.52	98.39	93.42	MED ZAN		520	768	875	229	229	2	-		
97.90	97.90	HCSM		97.90		89,35	99.15	MAXIM		97.90		89.35	80,43	98.75	101.26	HELL					2	Wigt. Wesen;	Median	late Range		
96.37	96.37	NGT. HEAN		96.37		95,11	96.74	NGT . HEAD		96.37		95.11	79.67	90.55	94.85	HOT , ABAH		1780 "			Nean :	. ties	-	Date Enige : 10/01/2021 to 09/30/2023		DXD.
13,69	13.89	œ		13.89			Ľ.	8		13.89		10.22	26-82	04.74	23,49	8		101.59	13.89		98	8	92	/2021 to	1 mdAs	PAD 2024 E
		J						U										MIN Sa.	HOLK SE		X			/06/60	· Qualified	raft
101.59	101.59	D 83		101,59	94		102 44	3		101.59		93.94	100,95	100.20	106.76	PRO		MIN Sales Ratio	MAX Sales Ratio		Avg.Aba.Dev :	9	Ω		2	Stati
46.52	46.62	Ē	;	46 . 62	46.62		3			46,62		A.S. S.J.	57.03	83,54	58.44	¥		lo 1	6			-	, A00	Posted Before		stics
191.58	191.50			n n	121,35	AC. 151		YIIY	,	191 59	40.4.20	101	113.75	126.05	191.58	Ä		46.62	191.50	;	59 ET	20.94	21.39	Before :		Vaing 2
96.10 to 99.21	96,10 to 99.31	ORD Model on a v	30.AU CO 39.Z1		63.87 to 109.15	96.10 to 99.33	SON MOUNTAIN C. I.		20.11 to 39.21		63.07 EQ 109.15		H/H	97.12 to 99.11	65-41 to 109 95	954 Nedian C.T.				יין מופאנו ר.ב,	OST MAN C. 1.	4.24	954 Median C t	01/31/2024		Draft Statistics Waing 2014 Values
144,768	Avg.Adj.SalePrice 144,768		144,768		252,208	129,045	Avg.Ady.SalePrice		144,768		252, 208	56,633	A30, 174	130 700	SOLZESTES - Crev. See	Burr MAI Gallana		Printed . Dallaciana				•	•			Bago Stat
139,520	Avy.AsedValue 139,520		139,520		239,867	124,835	Avg. AsadValue		139,520		239,867	45, 120	136,773	116,660	auleVbenk. EAV					93.67 to 102.13	92.65 to 100.10	12.66 03 01.95				

62 - Worrill COUNTY				PMD 2.024		Draft Statistics Using	Letice		2024 Values	Base Stat	at Page: 3
RESIDENTIAL IMPROVED				<i>9</i> 1	7: ed∂	Type : Qualified					
		B	ate Range	Date Range : 10/01/2021 to 09/30/2023	121 to		Posted Before :		01/31/2024		
Number of Sales :		94	Medi	Median :	88		. V80	21.39	95% Median C.I.	**	96.10 to 99.21
Total Sales Price :	13,608,229	229	Mgt, Mean 1	7	96		 100	20.94	954 Figt. Mean C.I.	**	92.65 to 100.10
Total Adj. Sales Frice	13,600,229	229	*	Mean :	98	Avg. Abs. Dav	Dav -	13.65	95% Nean C.I.	••	93.67 to 102.13
Total Assessed Value :	13,114,875	875									
Avg. Adj. Sales Price	144,768	768	•	CORD : L	13.69	MAX Sales Ratio	io :	191.58			
Avg. Assessed Value :	139,520	520	_	PED : 10	101.59	MIN Sales Ratio	rio :	46,62		Printed : 03/18/2024	03/18/2024
PROPERTY TYPE *											
RANGE		MEDIAN	ИВАИ	MET, MEAN	8	රාජයේ අ	NT.	XX	95% Median C.I.	Avg.Adj.SalePrice	Avy. Assdvalue
TO	94	96.25	97.90	96,37	13.89	9 101.59	46,62	191,58	96.10 to 99.21	144, 768	139,520
06											
07											
ELL.	:	2	} }	}	:						
SCHOOL DISTRICT *											,
FUNIGR	COURT	HATCHY	EVEN	NGT HEAN	COB	CURIS	MI	NO.X	95% Median C.I.	Avg.Adj.SalePrice	. Avg. AssdValue
04000X											
070006											
170003	N	92.14	92.14	87.83	23.46	6 104.91	70.52	113.75	N/A	62,450	54,848
350001											
620021	42	93.00	98.29	92.49	22.38	106.27	58.44	191.58	83,03 to 102.39	138,155	127,777
620063	50	98.39	97.80	99.45	07.09	96.34	46.62	129,05	97.14 to 99.33	153, 617	
790032											
ALL											
10/01/2021 To 09/30/2023	94	98.25	97.90	96.37	13.69	19 101.59	46.62	191.58	96.10 to 99.21	144,768	139,520

2015 TO Present ALL, 10/01/2021 To 09/30/2023	1980 TO 1989 1990 TO 1999 2000 TO 2009 2010 TO 2014	1940 TO 1949 1950 TO 1959 1960 TO 1969 1970 TO 1979	YEAR BUILT * EARCH 0 OR Blank Prior TO 1900 1900 TO 1919 1920 TO 1939	RESIDENTIAL IMPROVED RESIDENTIAL IMPROVED Mumber of Sales : Total Adj. Sales Price : Total Assessed Value : Avg. Adj. Sales Price : Avg. Assessed Value :
9.	w ku un	# = • •	CODINET	94 13,608,229 13,608,229 13,114,875 144,768
58 25 55	96.10 99.73 99.18	97.10 98.23 98.59 98.06	98.19 94.19	
97.90	92,56 98,73 99,04	93,63 98,74 99,24 99,46	NEAN 103, 21 93, 08	PAD 2024 Drufk Stat Type : Qualified Type : Qualified Date Ramge : 10/01/2021 to 09/30/2023 Redien : 96 Wgt. Wean : 96 Wean : 96 Avg.Abs COD : 13.89 MAX Sales R FED : 101.59 MIN Sales R
96.37	94.17 104.44 99.09	94.03 92.63 98.92 100.50	WET. MEAN 96.51	PAD ange : 10/01 Redian : Nean : Nean : Sep :
7 13.09	7 06.43 4 15.39 9 00.24		W CCD	7ype: 10/01/2021 to 96 96 98 13.89 101.59
9 101.59			D 2580	Druft Statis; ; Qualified to 09/30/2023 Pu to 09/30/2023 Pu Noy.Abs.Dev NAX Sales Ratio HEN Sales Ratio
9 46,62			D NCM	L Statistic
2 191.58				retics Wring Posted Before DOV: 21.39 DOV: 20.94 DOV: 13.65
96.10 to 99.21			% 95% Median C.I. 8 85.41 to 118.21 8 88.39 to 102.39	2024 Volue 95 95 954 Volue
144,768	202,400 168,700 192,500 363,667	133,307 85,250 117,281 206,125	Avg.Adj.SalePrice Avg.Ass	1
139,520	206,231 155,867 201,055 360,357	121,089 80,158 108,642 203,904	Avg. Ascdvalue	Stat Page: 4 95.10 to 99.21 92.65 to 100.10 93.67 to 102.13

10/01/2021 To 09/30/2023	Aid	1,000,000 +	500,000 1	250,000	150,000	100,000 1	60,000 7			5,000 7	Q	incremental Ranges	Greater Than	Greater Than	Greater Than	Ranges Excl.	ned! seer	Less Than	Less Than	Low \$ Ranges	SANGOS	SALE PRICE *	kvy. Assessed Value	Avg. Adj. Gales Price	Total Assessed Value	Total Adj. Sales Price	Total Sales Frice	n denner		RESIDENTIAL INPROVED	62 - Morrill COUNTY
09/3			10	5	8	13	8	8	, 8	7	2	Range				L. LOW \$		15,000		mgee _		•	egued V	Sales I	OBBCC V	Sales I	I settes	Number of Sales		DRIPE	L COUNT
1/2023			999,999	499,999	249, 999	149, 999	99, 999	59, 999	29,999	14,999	4,999	1	29,999	14,959	4,999	10	30,000	000	5,000				falue -	rice :	fallue r	Tice ;	Zice .	ales :		VIII	7
								_													COCINT				13,	11,	13,				
4				12	26	27	14	13	N				92	94	16		* 2						139,520	144,768	13,114,875	13,608,229	13,608,229	94			
98,25				90.89	97.13	96.58	90.30	97.51	144,28				98.13	96.25	96.25		144.28				MATORIA		•	\$	Vī	9	6	•	_		
97.90				100.73	92.23	95.08	96.54	106.81	144.26	92			96.89	97.90	97.90		144.28										헃	_	Date Range : 10/01/2021 to 09/30/2023		
90				73	23	96	4	#	26				99	ŏ	ŏ		ä						PAG	8		Mean :	Ngt. Neen :		mge -		
96,37				101.56	91.37	95.47	96.61	104.83	140.75				96.22	96.37	96,37	٠	140.75				MAT . MEAN		-	-1		*	••	••	10/01		PAD
																					m		101,59	13.89		9.8	36	92	/2021	Туре	PAD 2014
13.19				06.79	14.56	11.05	09.60	24.97	11.25				13.19	13.89	13.89		11.25				8					œ	on		to 09,	7	Dr.
101.59				99.1 8	100.94	99.59	99.93	101.69	102,51				100,70	101.59	101.59		102.51				OBE		MIN Sales Estio	MAX Sales Ratio		A. Pus			/30/202	Type : Qualified	ft St
													_								6		Ratio	Ratio		Avg.Abs.Dev	ATT	Ω ∇ :			atisi
46.62				75.09	46.62	62.85	70.52	57,03	128.05				46.62	46.62	46,62		128.05				ğ		-	4		**	•		sted B		ica
191.58				121.35	132.75	129.58	118.21	191.58	160.50				191.50	191,58	191.58		160.50				XAN		46.62	191,50		13.65	20.94	21,39	Posted Before :		Draft Statistics Using
									50								8														2024
96,10				7.14 6	83.03	9.13 6	15.41 t	17.93 t	5				96,10 (96,10 1	96.10 (E.				54 Hed						951		01/31/2024		3024 Values
96.10 to 99.21				97.14 to 109.15	83.03 to 99.21	89-13 to 103,42	85.41 to 103.74	87.93 to 125.62	M/W				96,10 to 99,03	96.10 to 99.21	96.10 to 99.21		N/A				95% Hedian C.X.					957	95% Wgt, Mean C.I.	95% Median C.I. :	ijs.		S. S
Ħ				15	2	42	74	K 20	į.				ũ	j	۲											957 Mean C. L.		P. C			
																					vg.Adj					H	1	ř			
141				BTE	183	120	82	42	N)				147	м	144		23				Avg. Adj. SalePrice		Printer								
144,768				956 '8TE	183,527	120,602	82,684	42,246	23,000				147,416	144,768	144,768		23,000				rice.		Printed : 03/18/2024			93.67	92.65	96.1			Base Stat
																					A . Pay		18/202			93.67 to 102.13	92.65 to 100.10	95,10 to 99.21			
139,520				323,926	167,694	115, 143	79,883	44,287	32,373				141, 649	139,520	139,520		32,373				Avg. AssdValue		•			2,13	0,10	9.21			Page: 5
ö				ă	7	ü	Ξ.	7	ŭ				قا	ö	Ö		w				60	1	Ę.								

139,520	144,768	96.10 to 99.21	191.5 0	16.62	101;59	13.85	96,37	97.90	90.25	9	10/01/2021 To 09/30/2023	10/01/2021
353,746	348,375	A/W	109,15	95.16	99.1B	03.57	6 6.484					Axa
145,723	152,615	96.20 to 99.21	191.58	46.62	70. ZOT	1 6		100 71	99.26	ط		40
91,670	95,000	A/A	30.47	i d		;		97_46	98.34	61		30
98, 141	100,378	20.00 EO 103.74			100.00		96.49	96.49	96,49	۲		25
69, 285	100,000	10 to to 101 1.	160.50	57.03	101.86	15.87	97.77	99,59	97.51	27		0
SCIEADSSY-FAN	ACT WAS TIME (PASSED SALE)	B/A	69.29	69.29	100.00		69.29	69.29	59.29	_		: 2
	Avg. Add. Salle and	95% Median C.I.	XXX	MIN	PRID	000	NGT NEAN	KVYDM	MATICALL	COURT		RANGE
139,520	144,768	30.10 to 99.21	i i	i								ALLTANO
				46.63	101.59	13.69	96.37	97.90	90.25	y	10/01/2021 To 09/30/2023	10/01/2021
												ALL
343,299	329,750	16'FTT 00 84''A										500000 +
189,360	188,578	90.10 to 108.95	131 15	97.1.	99,56	05.48	104.11	103.65	99.26	10	459999	250000 TO
120,422	136,170	96.004 00.00	122 75	75 09	102.08	10.47	100.41	102,50	99.03	22	249999	150000 TO
80,604	93,287	87 96 to 100 co	115.55	ιπ 66 Φ	103.15	11.90	68.44	91, 23	94.81	22	149999	T00000 XO
46,872	13,023	BO 22 to se Ch	116.21	46, 52	103.46	13.39	86.40	89,39	93.17	18	56666	O. 00009
27, 985	A 523	88.86 to 128 or	191.58	70,52	104.27	22.89	107.45	112.04	102.39	13	59999	Or poone
	1	M/M	160.50	57,03	119.02	46.93	B1.51	97.01	73,50	ω	29999	OT 00001
											9999	1 70
											•	Total .
											6566	5000 10
											4999	1 7
Avg. AssdValue	Avg.Ad).SalePrice	AND MENTALE C. I.	į	ļ								S MOT
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NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

2024 REPORTS AND OPINIONS OF THE PROPERTY TAX ADMINISTRATOR

MORRILL COUNTY





April 5, 2024

Commissioner Hotz:

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

Sarah Scott

cc: Rose Nelson, Morrill County Assessor

P.027/108

Table of Contents

2024 Reports and Opinions of the Property Tax Administrator:

Certification to the Commission
Introduction
County Overview
Residential Correlation
Commercial Correlation
Agricultural Land Correlation
Property Tax Administrator's Opinion

Appendices:

Commission Summary

Statistical Reports and Displays:

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

Market Area Map Valuation History Charts

County Reports:

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

Introduction

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 <u>Meb. Rev. Stat. § 77-1327</u>. 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.

P.029/108

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

P.030/108

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	tudsdiction Size/Profile/Market Activity	COD Range
Residences, improved (sunference)	Very large uninductions densely populated news ampertus/active markets	5.6 to 10.0
dwellings, wordernissums, manuf.	Large to mid-sered jurisdictions/dide: & nesses properties/ess active markets	San to 18.0
(tousing, 2-4 farms) smits)	Rural or small jurisdictions ander properties depressed market areas	5.6 to 20.0
	Very large anisdictions decises annualized/beaver properties dictive methods	S.Bin 15.3
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kesidensai vacam land	Longe to mid-sized jurisdictions's lower development less active markets	Sato 20.0
	Rural or small jurising non-citals development depressed markets	5.£ to 25.3
	Very ange unisdictions rapid development active markets	5.6 to 20.0
ther incovered traditional recent and	Large to mid-sized an adictions shows development has active markets	5.C to 25.0
	flurel or small jurismic, we switched beselopment/depressed markets	5,010,300

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.

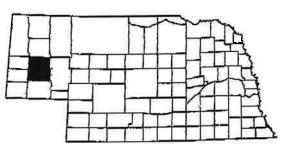
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

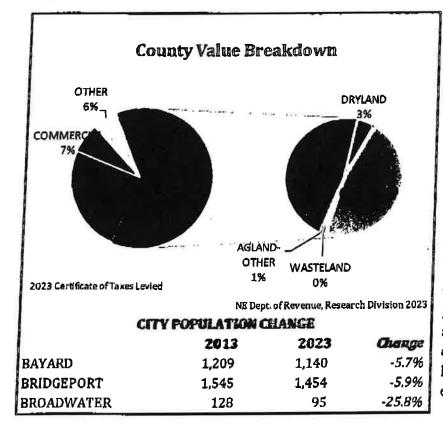
County Overview

With a total area of 1,424 square miles, Morrill County has 4,527 residents, per the Census Bureau Quick Facts for 2024, a 1% decrease from the 2023 U.S. Census. Reports indicate that 81% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is



\$95,650 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).

The majority of the commercial properties in Morrill County are located in and around the county seat of Bridgeport. According to the latest information available from the U.S. Census Bureau, there are 111 employer establishments with total employment of 796, for a 2% decrease in employment.



Agricultural land accounts for the majority of the valuation base throughout Grassland the county. makes up the majority of the land in the county. Morrill County is included in the North Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Morrill County ranks third in dry edible beans. The feedlots, ethanol plant, grain-handling facilities and fertilizer plant are also contributory factors to the agricultural local economy.

2024 Residential Correlation for Morrill County

Assessment Actions

The Morrill County Assessor increased all lot values and conducted a complete revaluation of Bridgeport. A 50% blanket increase was applied to the dwellings in Broadwater. The county assessor also completed all pick-up work for inclusion on the tax roll.

Assessment Practice Review

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

In Morrill County, the residential sales usability ratio is slightly above the statewide average. The sales verification process consists of surveys and follow-up phone calls to buyers and sellers. A thorough review of the residential sales labeled as non-qualified revealed that all disqualifications were justifiably annotated. As a result, all arm's-length residential sales were available in the current measurement analysis.

The county's valuation methodology, which is on file, provides a structured approach to property assessment, ensuring uniformity across different property types. The county segments the statistical sample into four distinct valuation groups that reflect the unique economic characteristics of each area. Valuation Group 4 includes the rural parcels in the county. Valuation Group 1 is the county seat of Bridgeport the largest community with the main business district in the county. Bayard, Valuation Group 2 is slightly smaller in population and is economically influenced by the proximity of Scottsbluff. The Village of Broadwater, Valuation Group 3 is a small distinct village within the county. The cost and depreciation tables date between 2020 and 2023, alongside lot studies from 2023.

The land to building ratios in the county improved considerably with the actions of the county assessor. The submission of sales data on a timely basis was lacking on three different occasions during the year.

Adhering to the six-year inspection cycle, the county has completed an inspection for Bridgeport for the current assessment year. Revaluations are scheduled to be completed for the 2025 assessment year for Broadwater and Bayard.

Description of Analysis

The county assessor utilizes four valuation groups with unique economic characteristics to analyze the residential sales in Morrill County.

Valuation Group	Description
1	Bridgeport
2	Bayard
3	Broadwater
4	Rural

The statistical profile of the 94 qualified sales finds all the measures of central tendency and the qualitative statistics in the acceptable range. Valuation Group 2 with 35 sales finds two measures of central tendency in the acceptable range while the COD and PRD are slightly high. The removal of two low dollar sales brings all of the statistical measures into the acceptable range. Valuation Group 4 with only twelve qualified sales finds two measures of central tendency and the COD in the acceptable range while the PRD is slightly below the acceptable range. Valuation Group 3 has insufficient sales for meaningful analysis.

Valuation Group 1 with 44 showed a statistical profile that finds all the measures of central tendency and the PRD in the acceptable range while the COD fell slightly below 5%. The IAAO Standard on Ratio Studies indicates that a value of 5% or lower is either unusually homogenous or possibly indicative of a non-representative sample due to selective reappraisal. Comparing the movement between the sales file and the abstract finds that the abstract moved 7% more than the sales. Examination of the individual sold properties show that significant increases and decreases occurred with the revaluation that was completed by the county assessor. A further review of sales that have occurred post-study period have a median of 99% with a broad COD. A statistical profile of the post-study period sales has been provided in the index. The Property Assessment Division will continue to examine post-study period sales, however, the balance of the evidence suggests that equalization within Valuation Group 1 has been achieved and the overall level of value will be based on the median.

Equalization and Quality of Assessment

The assessment practice review and the assessment actions in Morrill County indicates that the residential property class is valued uniformly and is in compliance with generally accepted mass appraisal techniques.

WALUATION GROUP		!!!!-!				
RANGE	TINCOC	MEDIAN	34E424	WISTMEAN	COD	PRO
_	44	\$4:39	98:75	9A25	574, 74E	*20,20
_ 	35	59.42	401.28	75.44	22:42	F)6.7%
	3	7:0:52	60.43	78.87	26.82	2 20 .95
÷	12	97'40	₽\$ - ₽ ₹	95.71	†4.12	张 辞
ALL	.94	\$8.25	₽7. ₽₽	4€3₹	13 <i>,</i> 5ê	100 <i>15</i> 9

2024 Residential Correlation for Morrill County

Level of Value

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

Assessment Actions

The county assessor increased commercial land by 70% and improvements by 5%. The pick-up work was also completed and placed on the tax roll.

Assessment Practice Review

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

The usability rate in the Morrill County commercial class is within the statewide average. The review of the county assessor's disqualified sales provides sufficient justification, affirming the use of all qualified sales for valuation. The county assessor employs two valuation groups for its commercial properties, reflecting the economic diversity of Bridgeport, Bayard, Broadwater, and rural areas.

In 2020, a commercial appraiser assisted in developing costing and depreciation tables using local data. The county assessor's adherence to the 6-year inspection cycle and qualification procedures, ensures that all qualified sales were made available for measurement purposes.

Description of Analysis

Using two valuation groups, the county assessor analyzed the statistical profile of the unique economic characteristics of Bridgeport in Valuation Group 1 and Bayard, Broadwater and Rural in Valuation Group 2.

Valuation Group	Description
1	Bridgeport
2	Bayard, Broadwater and Rural

The statistical profile of the commercial sales only presented with nine sales in the current study period that were widely dispersed with the median being the only measure within the acceptable range. As mentioned, the actual median of the overall commercial sales was within the acceptable range but the dispersion and the small sample precludes using the median as the level of value.

A review of the sold parcels compared to the change in the 2024 County Abstract of Assessment for Real Property, Form 45, Compared with the 2023 Certificate of Taxes Levied Report (CTL) show that the population moved in a similar fashion after the accounting for two parcels one of which had a revaluation after a protest and a second parcel whose value was not pulled over correctly the previous year.

2024 Commercial Correlation for Morrill County

Equalization and Quality of Assessment

The review of assessment practices and the statistical analysis, supports that the commercial property assessment is in compliance with generally accepted mass appraisal techniques and is uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WOTMEAN	CÓD:	PRD
L	3	58.34	(22:00	45.27	7.7,:35	203.23
⁴	୍ୟ	#07:52	106.79	78.11	27.64	136 72
AUL	19	92.04	191,28	61,66	42:13	195.20

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Morrill County is determined to be at the statutory level of 100% of market value.

2024 Agricultural Correlation for Morrill County

Assessment Actions

After reviewing the market, the Morrill County Assessor adjusted the values of dryland 3% and grassland increased 8% in Market Area 2. Market Area 3 was adjusted with increases of 11% to 27% in irrigated land, 7% to 15% in dryland, and 14% to 30% in grassland. Market Area 4 with very few sales had increases of 8% to 23% in irrigated land and 8% to 13% increases in grassland. Farm sites and outbuilding site values were increased.

Assessment Practice Review

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

An examination of the county assessor's sales verification and qualification process found that sufficient reasons for disqualification of sales was provided. Indicating that despite the usability rate remaining below the statewide average, all qualified sales were made available for analysis.

Geographic factors define the three different markets areas used to stratify agricultural sales in the county. Market Area 2 is found in the northern part of the county dominated primarily by grassland. Market Area 3 has cropland and grassland and is located south of the North Platte River. The center part of the county comprises Market Area 4 and is heavily influenced by special values recognizing the hunting and recreational influences.

The county assessors with the aid of Standard Appraisal recognizes the feedlots in the county as intensive use parcels. Conservation Reserve Enhancement Program (CREP) land is recognized and valued as irrigated land while Conservation Resource Program (CRP) land is valued the same as dryland.

Special valuations exist in the accretion land along the North Platte River. The few sales that exist in the area indicate a recreational influence primarily goose hunting as well as duck, turkey, and deer hunting. In many instances the owners actively use the land for agricultural purposes primarily pasture for cattle although recreational influences coexist in the form of hunting blinds. It was determined that special value could be applied for with a cutout of one acre for each blind present to remain at 100% of market value with the remaining land valued at 75% of market value when agricultural purposes exist.

Description of Analysis

All three measures of central tendency are in the acceptable range and the qualitative statistics are within standard range for the overall statistical profile. Sales reviewed by market area finds that Market Area 4 has insufficient sales for reliable analysis. Market Area 3 has all measures of central tendency in the acceptable range. Market Area 2 with 11 sales is slightly high.

2024 Agricultural Correlation for Morrill County

When looking at the sales by 80% Majority Land Use (MLU), the irrigated class with 13 sales is low, as well as Market Area 3 within the irrigated class with 10 sales. Although the irrigated ratio is low, the county assessor did have substantial increases in irrigated and is the second highest in the weighted average acre comparison to surrounding counties and is considered equalized. A Hypothetical LCG chart and WhatIf spreadsheets are included in the appendix documenting the effects of a 14% increase to Market Area 3 irrigated land which results in the overall statistics being above the acceptable range and the county having the highest weighted average acre price for Market Area 3 among the surrounding counties. For this reason, the adjustment is not recommended. Similarly, the grassland Market Area 2 median is slightly high as was the entire Market Area 2 but when the weighted average acre comparison is made Morrill County has the second lowest weighted average grass price per acre. With that comparison and the increasing market, lowering the current price while slightly high was not recommended and is considered equalized. Dryland has insufficient sales for measurement purposes.

The changes made to agricultural land values are demonstrated in the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

A comprehensive view of the statistical review, the assessment practices of the county assessor and the agricultural market in the surrounding counties supports that land values in Morrill County are assessed uniformly and according to generally accepted mass appraisal techniques. The rural residential improvements and outbuildings in the agricultural class demonstrate equalized valuation.

80° MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	VYGTSÆAN	COD	PR
Doctory	42	#2_Da	-53_28	.6:3.7x	21,42	100.2
∄	-2:15	\$2.84	63,45	£3:09	22,49	400.5
4	.3	60.7 6	82.75	63.25	r.S. 49	59.2
Ory						
is lary	2	22.98	.82.98	₹7_₹5	1 2:06	ምዕዬ.7
2	9	59.45	98,45	\$ 8.45	59,00	:100.9
<u>,</u>	·g	65.50	136 <u>.5</u> 8	.66.50	2000G	0.042.0
Gr359.						
inast.	62	72.16	74,03	74:48	22.X	0.00.0
=	Ą	77.04	77.08	78.98	15.08	239/\$
<u></u>	B	44.55	79.25	ARK90	35. 67	0.318
ALI	36	\$4.29	71,84	71/85	18.21	4.00

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Morrill County is 75%.

2024 Agricultural Correlation for Morrill County

Special Valuation

A review of agricultural land values in Morrill County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 75%.

2024 Opinions of the Property Tax Administrator for Morrill County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accopted mass appraisal sechniques.	No recommendation.
Special Valuation of Agricultural Land	75	Meets generally accepted mess appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott

Property Tax Administrator

APPENDICES

2024 Commission Summary

for Morrill County

Residential Real Proper	y - Current		
Number of Sales	94	Median	98.25
Total Sales Price	\$13,608,229	Mean	97.90
Total Adj. Sales Price	\$13,608.229	Wgt. Mean	96.37
Total Assessed Value	\$13,114,875	Average Assessed Value of the Base	\$72,697
Avg. Adj. Sales Price	\$144.768	Avg. Assessed Value	\$139,520

Confidence Interval - Current

95% Median C.I	96.10 to 99.21	
95% Wgt. Mean C.I	92.65 to 100.10	
95% Mean C.I	93.67 to 102.13	
% of Value of the Class of all Real Property Value in the County	17.35	
% of Records Sold in the Study Period	3.70	
% of Value Sold in the Study Period	7. 09	

Residential Real Property - History

Year	Number of Sales	LOV.	Median	
2023	105	93	93.24	
2022	87	95	94.56	
2021	84	94	94.18	
2020	83	94	93,70	

2024 Commission Summary

for Morrill County

Commercial Real Prop	erty - Current		
Number of Sales	9	Median	92.04
Total Sales Price	\$1,623,150	Mean	101.86
Total Adj. Sales Price	\$1,623,150	Wgt. Mean	61.66
Total Assessed Value	\$1,000,840	Average Assessed Value of the Base	\$189,324
Avg. Adj. Sales Price	\$180,350	Avg. Assessed Value	\$111,204

Confidence Interval - Current

95% Median C.1	58.34	m 154.38
95% Wgt. Mean C.I	37.4	15 to 85.87
95% Mean C.I	65.23	to 137.90
% of Value of the Class of all Real Property Value in the Count	ıty	6.49
% of Records Sold in the Study Period		2.47
% of Value Sold in the Study Period	e e or oddo do dect in entre	1.45

Commercial Real Property - History

	icar	37.30.1380.2	r of Sales		LOV	Malleo	
*	2 23	加克拉里拉	17	8 S	100	95.98	5
2	022		12	×	100	95.76	
2	921	12 12	13		100	87.63	
20	020	λ*	14	8	100	95.14	

Page 1 of 2

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RESIDENTIAL 62 Morris

Cale Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024 :024 Values)

				Dale Renger	Dale Renge: 10/1/2021 To 9/30/2023		Posted on: 1/31/2024				
			MEDIAN 98		•						
Total Sales Price: 13,608,229	s t	WIGT IN	WGT MEAN . 06		J	COV: 21,39			95% Median C.J.: 96.10	96.10 lo 99.21	
Total Adf. Sales Price 13 608 229	ē		02 · NO.		-,	STD: 20,94		450			
Total Assessed Value: 13,114,675	ભાક	Z.	MEAN: 98		Avg. Abs.	Avg. Abs. Dev : 13.65		,	95% Mean C.L.: 92.65	92.65 to 100.10 93.67 to 102 43	
Avg. Adj. Sales Price: 144,768 Avg. Assessed Value: 139 520			COD: 13.89		MAX Sales Ratio ; 191.58	Bibo : 191.58				2 7 7 2	
			PRD: 101.59		MIN Sales Ratio: 46,52	alfo: 46.62					
DATE OF SALE									NAC	11.46.09AM	.46.09AM
RANGE	COUNT	MEDIAN	AGENT	TOTAL LONG						Avn Adi	
Ortrs				WEST, INTERNA	COD	PRO	MIN	MAX	95% Median C.).	Sale Prine	Acced Viel
01-0CT-21 To 31-DEC-21	Ŧ	8	2	;					1		IPA TREE
01-JAN-22 To 31-MBR-22	. c	90.30	10'78	100.59	1.34	49.64	BO 22	128.61	65.41 to 108 95	400 600	1
E	ָר מ	103.42	110,07	113,05	11.27	97.36	90.49	132.75	00 44 14 420 50	nnc'oni	103,137
2 1	12	98.26	96.39	96.98	8.38	S. 05	7.43		DC RZI DI I B OD	36,297	108,861
0	1	92.62	69.95	88.89	10.5	101.42	2 8	103.00	95.16 to 99.54	162,576	157,683
01-OCT-22 To 31-DEC-22	o	99.02	25.52	8	12 00	76.00	20.75	25,621	70.52 to 103.47	148,931	132,090
01-JAN-23 To 31-MAR-23	භ	00'96	8 4	3 2	10.00	100.36	62.85	109.68	89.58 to 103.74	106,472	103.042
01-APR-23 To 30-JUN-23	<u>61</u>	97.54	2 4 5	\$ 3	4.38	101.94	73,50	128.05	73.50 to 128.05	102.333	08.548
01-JUL-23 TO 30-SEP-23		200	7178	91,53	18.71	100.64	46.62	125.62	63,87 to 113.91	180.734	200
	2	7	106.38	36.93	18.01	106.43	67.84	191.58	On the the 4 feet 4 feet	100,000	614,001
STATE OF THE PARTY									C 'Sal or coroo	7181181	181,781
UI-OCT-21 TO 30-SEP-22	48	97.95	96.85	96.75	12.17	100 31	27	100	;		
01-OCT-22 To 30-SEP-23	46	28.32 25.88	98.89	8	£ 1	17001	57.75	132.75	90.49 to 99.68	133,208	128,873
Calandar Yrs					19.70	96.20L	46.62	191,58	93.42 to 101.71	158,832	150,630
01-JAN-22 To 31-DEC-22	46	98.24	96.88	66.73	1 74	1000	į	i			
	2	į	}			/Aroni	57.03	132.75	96.10 to 102.39	134,277	128,538
	Š.	SE.25	97,90	96.37	13,89	101.58	46.62	191.58	96.10 to 99.21	144 769	000
VALUATION GROUP										B	DE SEL
RANGE	Figure	2410								Avn Avl	Š
		MEDIAM	MEAN	WGT.MEAN	900	PR	Z N	MAX	95% Median C.1	Sale Drong	Avg.
1 5	\$	8F.38	98.75	98,55	77.40	100.20	83.54	128.05	07 12 to 00 22	ACID TOP	JEA TOSSE
·	ĸ	96.42	101.26	94.85	23.49	106.76	58.44	191.58	DE 44 to 400 OF	781'00'	136,173
n •	၈	70.52	60.43	79.67	26.62	100.95	57.03	119.75	Min	000,821	116,680
•	12	97.60	88.35	95,11	16.22	93.94	68.83	124 95	14 AN	S29'96	45, 120
ALL	25	50.85	00.200	Ę	ţ			2	CLEOI OF 10.50	252,208	239,067
			25.15	/c·pa	13.69	101.59	46.62	191.56	98,10 to 99,21	144,768	138,520
PROPERTY TYPE *											
RANGE	COUNT	MEDIAN	MEAN	WGTMEAN	Q 00	8	Z	MAX	OSOC Mindles C.	Avg. Adj.	Avg.
10	ā	98.25	97.90	28.37	12 80	5 5	7 60	S (Vale Proce	Asso. Val
0.6			1		55.51	ב <u>י</u> ים	46.52	34.26	96.10 to 99.21	144,768	139,520
0.7										ě	
ALL.	\$	88.25	87.90	08.47	60	200	;				
			:) April 1	12,00	ac-Lor	45.62	191.58	96.10 to 99.21	144,768	139,520

62 Morrill Page 22

RESIDENTIAL				PAD 2024	PAD 2024 R&O Statistics (Using 2024 Values)	:s (Using 202	24 Values)				Page 2 of 2
Number of Sales: 94 Total Sales Price: 13,608,229 Total Ads. Sales Price: 13,608,229 Total Assessed Value: 13,114,875 Avg. Assessed Value: 139,520		MEDIAN: 9% WGT.MEAN: 9% MEAN: 9% COD: 13	MEDIAN: 9% MEAN: 96 MEAN: 98 COD: 13.89 PRD: 101.58	Date Range:	Underlined	12 25 25 45	Posted on: 1/31/2024 .39 1.34 1.55	9. 35. 36.	95% Median C.).: 96.10 to 99.21 95% Wgt. Mean C.I.: 92.65 to 100.10 95% Mean C.I.: 93.67 to 102.13	96.10 to 99.21 92.65 to 100.10 93.67 to 102.13	
SALE PRICE * RANGE Low \$ Ranges Less Than 5,000 Less Than 15,000	COUNT	MEDIAN	MEAN	WGT.MEAN	goo	PRD	M.	MAX	Printa 95%_Median_C.I.	Printed:3/21/2024 11:46:09AM Avg. Adj. Avg Sale Price Assd. Vi	Avg.
¥ a	2 2	144.28	144.28	140.75	11.25	102.51	128.05	160.50	NA	23,000	32,373
23, 24	5	96.25 98.25 98.13	927.90 92.739 96.889	98.37 98.37 96.22	13.89 13.19	101.59 101.59 07.001	46.62 48.62 46.62	191.58 191.58 191.58	96.10 to 99.21 96.10 to 99.21 96.10 to 99.03	144.768 144,768 147,416	139,520 139,520 141,849
15,000 TO 14,999 15,000 TO 29,999 30,000 TO 59,999 100,000 TO 149,999 250,000 TO 249,999 500,000 TO 999,999	2	144.28 97.51 98.30 98.48 97.13	144.28 106.81 88.54 95.08 92.23	140.75 104.83 96.61 95.47 91.37	11.25 24.97 09.80 11.05 14.56 06.79	102.51 101.89 98.93 99.59 100.94	128.05 57.03 70.52 62.85 46.62 75.09	160.50 191.58 118.21 129.58 132.75	NVA 87.92 to 125.62 85.41 to 103.74 89.13 to 193.42 83.03 to 99.21 97.14 to 109.15	23,000 42,248 82,684 120,602 163,527 318,968	32,373 44,287 79,883 115,143 187,694 323,928
- Alt	35	96.25	97.80	96.37	13.89	101.59	46.82	191,56	96,10 to 99,21	144,768	139,520

62 - Morrill County	PAD

TANDOO TITLE				CAP	2025 P	Paft Bt.	46 - 44 - 11					
RESIDENTIAL IMPROVED							201324	erad 2(certaines using 2024 Values	Base Stat	St. Dane. 1	
					o . edk	: Qualiffed					D T 1	
		н	Date Range :		,2023 to	10/01/2023 to 09/30/2024		efore . (Posted Before . 03/26/2001			
Mumber of Sales:		3.4	7		ļ				B707 (CV)C			
Total Sales Price .	1 053	, ,		: 1151	32		COV :	34.42	SON MEDICAL			
יייייייייייייייייייייייייייייייייייייי	A, 637, UUQ	000	Myt. Mean	ean :	85		STD	EC 95			68.68 to 147,40	
Total Adj. Nales Price :	1, 857, 000	000	Î	Mean :	9	No. of the last		54,63	958 Wgt. Mean	m C.I. : 70,30	30 to 100.45	
Total Assessed Value :	1,585,425	,425			:	AND STREET		26.35	95% Mean C.I.		79.70 to 119.22	
Avg. Adj. Sales Price ;	132,	132,643	_	 Q Q Q	17 82	MAN CALL		;				
Avg. Assessed Value:	113,	113, 245				MIN Sales Ratio	Marko:	166.60				
DATE OF SALE *					1			10.15		Printed : 04/04/2024	1/04/2024	
RANGE	COUNT	MEDIAN	MEAN	WOW TOWN	ě							
Ortrs					900	37	MIM	MAX	95% Medlan C.1.	Avy.Adj.SalePrice	Avg. Assdvalue	
10/01/2023 To 12/31/2023	90	79.70	88.05	R 2 G	23.66		į					
01/01/2024 To 03/31/2024	w	107.49	114.67	9 0			97.79	152.34	61.67 to 152.34	143,000	118,604	
04/01/2024 To U6/30/2024				7.75		126.44	62.5B	166.60	62.58 to 166.60	118,833	106, 098	
07/01/2024 To 09/30/2024									3KL			
Study Yes												
10/01/2023 To 09/30/2024	14	91.79	99,46	A5. 78	16. 80		;					
ALE						440.49	61.67	166.60	68.68 to 147.40	132, 643	113,245	
10/01/2023 To 09/30/2024	14	91.79	99.46	85.38	28, 71	116 49	5	3	;			
VALUATION GROUP							10.10	100.00	68.68 to 147.40	132,643	113, 245	
KANGE	COUNT	MEDIAN	HEAN	MGT. MEAN	Ş	2	3	;	;			
•	٠	99.13	110.17	45 P	ř	į	275	MAX	95* Median C.I.	Avg.Adj.SalePrice	Avg. Assavalue	
2	LT)	81.91	88.84	5		•	19.10	156.60	61.67 Lo 166.60	98,000	93, 925	
4	ľ		, ,	71.02			68.68	113.21	N/A	93, 600	84,910	
ALL	1	7	P	14.57	41.35	128,42	62.58	152,34	N/A	267,000	199, 108	
10/01/2023 To 09/30/2024	14	91.79	99.46	85.38	28.71	116,49	61.67	156 60	27 67 67 67			
PROPERTY TYPE *								3	V6.05 to 147.40	132,643	113, 245	
RANGE	TANDOO	MEDIAN	MEAN	MGT. PRAN	ξ	9	3	į				
01	14	91, 79	90	0			MIL	HAX	954 Median C.I.	Avg.Adj.SalePrice	Avg. Assdvalue	
90					17.47	110.43	61.67	166.60	68.68 to 147.40	132, 643	113,245	
70												
ALL												
10/01/2023 To 09/30/2024	14	91.79	99.46	85.38	28.71	116,49	61.67	366.60	68.68 to 147 40	66		
										132,643	113, 245	

62 Morrill Page 24

113,245

132,643

68.68 to 147,40

166.60

61.67

116.49

28.71

85.38

99,46

91.79

1

10/01/2023 To 09/30/2024

500,000 10 1,000,000 +

62 - Moizill County Residential inproved	^				CAS	2025 Type :	Draft St : Qualified	. Stati	stics	deing 2	Draft Statistics Veing 2024 Values Qualified		Base Stat	Page: 2
Number of Sales Total Sales Price Total Adj. Sales Price Total Assessed Value		14 1,857,000 2,857,000 1,585,425		Date Range Media Mgt. Nea		: 16/01/2023 to 09/30/2024 n : 92 n : 85 a : 99 Avg.Abs)E/60 a	0 % =	Posted E	34.42 34.23 26.35	Posted Before : 03/29/2024 OV : 34.42 954 Median C.L. RTD : 34.23 954 Mgt. Mean C.L. Nev : 26.35 958 Mgt. Mean C.L.	4. 954 Median C.I.; 89t. Mean C.I.; 958 Mean C.I.;	68.68 70.30	68.68 to 147.40 70.30 to 100.45
Avg. Adj. Sales Price Avg. Assessed Value SALE PRICE #		132, 643	m m		COD :	28.71	MAX S	MAX Sales Ratio : MIN Sales Ratio :		166.60		S	Frinted : 04/04/2024	. 04/04/2024
Less Than 5,000 Less Than 5,000 Less Than 30,000		FUNDO	MEDIAN	MEAN	Mgt. Hean		900	กษัส	MIN	MAX	95% Medien C.I.	Avy.Adj,SalePrice	SalePrice	Avg.Assdvalue
1,9 1 14,9 n 29,9 x X X X X X X X X X X X X X X X X X X	00 00 00 00 00 00 00 00 00 00 00 00 00	F 64	91,79 91,79 91,79	99 99 99 99 99 99 99 99 98 98 98 98 98 9	85. 78 85. 78 85. 78	8 28.71 8 28.71 8 28.71		116.49 116.49	61.67 61.67 61.67	166.60 166.60 166,60	68.68 to 147.40 68.58 to 147.40 68.68 to 147.40		132, 643 132, 643 132, 643	113,245 113,245 113,245
	14,999 29,999 99,999 149,999 249,999		147.40 86.99 84.50 102.90	142.40 98.75 83.11 202.90 67.47	138.95 98.16 82.63 102.90 67.70	5 12.08 6 29.51 3 13.40 0 07.25		102.48 100.50 100.58 100.00	113.21 68.68 61.67 102.90 62.58	166, 60 152,34 101, 76 102,90	N/A N/A N/A N/A		47, 667 73,750 128,250 170,000	66,232 72,394 105,979 174,935 249,153

62 Morrill Page 25

180,350

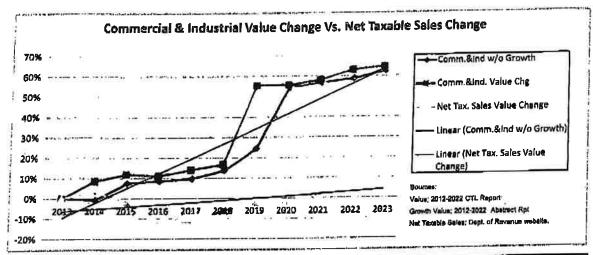
62 Morrill COMMERCIAL				PAD 262	PAD 2024 R&O Statistics (Using 2024 Values)	lstics (Using 20) Qualified	24 Values)				Page 1 of 3
				Date Range:	Date Range: 10/1/2020 To 9/30/2023		Posted on: 1/31/2024				
Total Sales Price: 1,623,150		MET	MEDIAN: 92			COV: 46.03		~	95% Median C.L.: 58	58.34 to 154.38	
Total Adj. Sales Price: 1,623,150 Total Assessed Valve: 1,000,840			MEAN: 102		Avg. Abs.	STD: 46.89 Avg. Abs. Dev: 38,78		%96 %	95% Wgt. Mean C.I.; 37	37.45 to 85.67	
Avg. Adj. Sales Price ; 180,350 Avg. Assessed Vizlue ; 111,204			COD: 42.13 PRD: 165.20		MAX Sales F	MAX Sales Ratio : 176.69				03.62 to 137.90	
DATE OF SALE *					MIIN SERES	MIIN States Hatter: 40,96			α.	Printed:3/21/2024 11:46:10AM	1:46:10AM
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	900	9	2	À		Avg. Adj.	Avg.
유	8	143.59	143.59	(50.08	N7 E2			Ę	SON MECHEN C.	Sale Price	Assd. Val
01-JAN-21 To 31-MAR-21 01-APR-21 To 30-JUM-21						8	87.2 <u>2</u> 1	154.38	Ϋ́Α	37,450	56,205
Į,	,	58.3k	26 93	i i							
			5	96.34	00'00	100.00	58.34	75°	NA	100,000	58,340
01-APR-22 TO 31-MAK-22	•										
2	۷ -	149.85	149.85	149.85	17.92	100.00	123.00	176.69	M/A	13 600	;
01-0cf-22 To 31-DEC-22		8 8	20.02	67.62	00.00	100.00	67.62	87.62	N.	460 000	19,480
01-JAN-23 To 31-MAR-23			16:04	70.91	00.00	100.00	70.91	70.91	N/A	227.250	161 150
	-	92.04	92.04	20	5	5					
01-JUL-23 To 30-SEP-23	۳,	40.96	40.9£	96.0	00.00	100.00	92.05 50.05	92.04	NA	35,000	32,215
Study Yrs					Para a	20.00	2	40.9 6	NA	700,000	286,710
OL-OCT-ZU TO 30-SEP-21	m	132.79	115.17	97.63	24.11	117.97	76 53	45.4.00	į		
01-001-21 TO 3U-SEP-22	m	123,00	122.44	72.02	28.58	170.01	67.63	32,50	¥ ;	58,300	56,917
Calendar Vrs	en	70.91	67.97	49,89	24.02	136.24	40.96	92.04 92.04	¥ ¥	162,000	116,672
01-JAN-21 To 31-DEC-21	Ψ-	70.85	£8 24	ě	į					ne i nove	160,025
01-JAN-22 To 31-DEC-22	4	96'96	108.56	71.67	60.00	2 00. 90	58.34	58.34	WA	100,000	58,340
ALL	-	8				18.261	67.62	176.69	KA KA	176,313	127,731
	,	35.04	101.86	61.06	42.13	165.20	40.96	176.69	58.34 to 154,38	180,350	111,204
VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	000	980	2	707	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Avg. Adj.	Awg.
- c	e 1	58.34	92.00	45.27	77.55	203.23	40.96	176.69	SON MAGNING C.I.	Sale Price	Assd. Val
	ا م	107.52	106.79	78.11	27.84	136.72	67.62	154.38	67.62 to 154.38	277,000	122,673
Aut	o	92.04	104.86	61.68	42.13	165.20	40.96	178.69	56.34 to 154,38	180,350	111,204

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62]

COMMERCIAL				PAD 2024	PAD 2024 R&O Statistics (Using 2024 Values)	(Using 202	A Value				Page 2 of 3
					Quarged	pa	, values				
Number of Salas - 9				Date Range:	Date Range: 10/1/2020 To 9/30/2023		Posted on: 1/31/2024				
Total Sales Price 1.623 150	_	¥	MEDIAN: 92		5	COV. As no					
Total Asi O-fee D		WGT.	WGT. MEAN: 62		3	3		•	95% Median C.1 : 58.34 in 154 as	o 454 38	
Total Assessed Value: 1,023,150	o c		MEAN: 102		STD: 46.89	STD: 46.89		95%	95% Wgt. Mean C.l. 37.45	37.45 to 85.87	
Ave Act Sales Day					5	0/ '00 ' AD				1000	
Avg. Assessed Value: 111,204			COD: 42.13		MAX Sales Ratio · 178 Ao	to: 178.80				a5,82 to 137,90	
			PRD: 165.20		MIN Sales Ratio						
PROPERTY TYPE *						06704 - 00			Printe	Printed:3/21/2024 11:46:10414	146.1041
RANGE	COUNT	MEDIAN	MEAN	TOTAL ACTION							Bruch
30 FC				AND WITHOUT DAY	000	PRO	Z X	MAX	95% Median C.	Avg. Adj.	Avg.
04	o.	92.04	101.86	61.56	42.13	165.20	40.96	176.69	58.34 to 154.34		Assd. Val
- Att	ø	92.04	101.86	61.86	42.13	5	9			000'001	11. 1254
SALE PRICE *						o design	DG:O4	176.89	58.34 to 154.38	180,350	111.204
RANGE	LNICO		į								
8			MEAN	WGT.MEAN	900	PRD	M	MAX	95% Martin	Avg. Adj.	Avg.
								!		Sale Price	Assd. Val
	ಣ	132.79	144.18	142 62	ţ						
Less Than 30,000	ო	132.79	144 18	13.03	13.48	100.37	123.00	176.69	NYA		
Ranges Excl. Low \$		14	Ē	143.63	13,48	100.37	123.00	176.69	NIC VICE	13,633	19,582
Greater Than 4,999	5	40.08	Ş						Ç	13,633	19,582
Greater Tham 14,999	ø	68.27	Brio	61.86	42.13	185.20	40.96	176.69	SR 34 to 154 20		
Greater Than 29,999	10	20 09	770	3	38.19	135.56	40.98	154.38	40 DE to 454 00	180,350	111,204
Incremental Ranges	,	7760	L 7 -09	X	36.19	135.58	40.96	154.38	40.00 to 154.30	263,708	157,018
0 Iro 4,999									St. Political District	263,706	157,018
S, 000 TO 14, 999	'n	132 70	444	į							
15,000 TO 29,999				25.55	13.48	100.37	123.00	176.89	M.A	4	
30,000 TO 59,999	-	92.04	2	8	;					12,633	19,582
60, DOG TO 99, 999	-	154 36	4 2 2 B	#C.C#	00.00	100.00	92.04	₩20	WA	4	
100,000 TO 149,999	-	16.88	3 2	8 5	00.00	100.00	164.38	154.38	X.X		32,215
350,000 TO 249,999	-	20.02		AT DO	90:00	100.00	56.34	8 8.34	MA	000'00	52,629 3
250,000 10 499,999		- 60 6	50	70.91	00.00	100.00	70.91	70.91	< **	COD'ORNI	25.85 25.05
500,000 TO 999,999	• 00	20.10	79.70	67.62	00:00	100,00	67.62	67 62		227.230	161,150
40 1.		04:04 4:04	40.96	40.96	00'00	100,00	40,96	8		460,000	311,055
Q.								3	Š	700,000	286,710
į											
+											
ALL	6	92,04	101.86	B1.46	42.13	165.20	40 06	00 07			
					!		De con	20.07¢	58.34 to 154.38	180,350	111,204

62 Morrill

Page 3 of 3	Avg. Avg. Assd. Val 58,340 161,150 92,625 15,990 286,710 24,890 311,055
58.34 to 154.38 37.45 to 85.87 85.82 to 137.90	Avg. Adj. Avg. Sale Price Aug. V. 100,000 58,33 227,250 161,15 60,000 92,82 13,000 15,90 700,000 2460,000 311,00 111,20
95% Median C.I.: 58.34 to 154.38 95% Wgt. Mean C.I.: 37.45 to 65.87 95% Mean C.I.: 65.62 to 137.90	95%_Median_C.I. NA
8	MAX 58.34 70.91 154.38 123.00 40.98 176.68
ng 2024 Values) Posted on: 1/31/2024 3.03 5.89 5.78 6.59	MIN 56.34 70.51 154.38 123.00 40.96 92.04 67.62
2 4 4 9 5 5	PRD 100.00 100.00 100.00 100.00 112.29 100.00
PAD 2024 R&O Statistics (Use Consider Consider Senge: 10/1/2020 To 9/30/2022 COV : STD : Awg. Abs. Dev : MAX Seles Ratio : MIN Seles Rati	COO 00.00 00.00 00.00 00.00 21.25 21.25 60.00
PAD 2024 Data Range:	WGT.MEAN 58.34 70.51 154.38 123.00 40.88 119.18 67.62
MEDIAN: 92 WGT, MEAN: 62 MEAN: 102 COD: 42.13 PRD: 165.20	MEAN 58.34 70.91 153.00 40.96 133.84 67.62
MET. N	MEDIAN 58.34 70.91 154.36 123.00 40.96 132.79 67.62
	COUNT
9 1,623,150 1,623,150 1,000,840 180,350	,
COMMERCIAL COMMERCIAL Number of Sales: 9 Total Sales Price: 1,623,150 Total Assessed Value: 1,000,840 Avg. Adj. Sales Price: 180,350 Avg. Assessed Value: 111,204	OCCUPANCY CODE RANGE 306 344 350 384 406 543



Τεπ Year	I	Value		Growth Value	% Growth		Value Exclud. Growth	Ann.%chg		Nat Texeble Sales Value	% Chy Res Tax. Sales
2012	1 \$	29,099,628	15	1,810,390	6.22%	1 \$	27,289,238		\$	29,753,231	
2013	1 8	31,579,336	1 6	2,699,858	8.55%	_	28,879,478	-0.78%	\$	30,728,206	327%
2014	Š	32,602,835	6	1,307,108	4,01%		31,295,727	-0.90%	\$	29,202,073	-4.97%
2015	+-	32,342,558	_	727,541	2.25%		31,615,017	-3.03%	\$	26,042,963	-10.32%
2016	\$	33,217,216	-	1,262,720	3.80%	-		-1.20%	\$	26,234,086	0.73%
	\$	33,970,951		870,720	2.58%	_	33,100,231	-0.35%	\$	27,853,715	6.17%
2017	-		Š	8,979,400	19.85%	_	36,280,815	6.74%	-	29,081,938	4.41%
2018	\$	45,345,630	9	328,650	0.72%		45,016,980	-0.49%	5	29,133,074	0.48%
2019	\$		3	381,825	0.83%	_	45,638,665	0.65%	_	30,345,680	4,16%
2020	\$	46,020,490	_		2.62%	-	46,189,235	0.37%	-	32,959,746	8.61%
2021	5	47,433,065	-	1,243,830	1.18%		47,339,070	-0.20%	_	32,347,638	-1.86%
2022	\$	47,906,055	_	568,985		_	64,515,070	34,67%	_	32,702,559	1.10%
Ann %chg	\$	64,518,615 7.41%	5	3,545	0.01%	_	erage	1.23%		0.62%	1.98%

	Cumul	etive Change	
Tax Year		- Annaudia	Confliction But Sulon
2012			
2013	4.75		3.28%
2014	7.45%		-1.85%
2015	8.04%	200	-12.47%
2016	9.61%	30.00	-11,83%
2017	13.75%	10.00	-6.38%
2018	21.81 6	W.475	-2.26%
2019	5470%		-2.08%
2020	56.049		1_99%
2021	\$8.73%	00000	10.78%
2022	62.68%	DA DOK	8.72%
2023	121.70%	121.72%	9.91%

County Number	62
County Name	Morrill

683,346 325,630 169,409 411,463

> 574,248 258,838

62.08 to 80.78 Ž

102.60 80,78

35.93 49.84

100.40

19.11

71.85

71.94

74.79

8

498,445 411,463

AGRICULTURAL LAND

62 Morrill

DATE OF SALE *

01-0CT-20 To 31-DEC-20

RANGE

01-APR-21 To 30-JUN-21 01-JUL-21 To 30-SEP-21

01-JAN-21 To 31-MAR-21

01-JAN-22 To 31-MAR-22 01-APR-22 To 30-JUN-22 01-JUL-22 To 30-SEP-22 01-OCT-22 To 31-DEC-22 01-JAN-23 To 31-MAR-23 01-APR-23 To 30-JUN-23 01-JUL-23 To 30-SEP-23

01-OCT-21 To 31-DEC-21

Mortili RICULTURAL LAND				PAD 2024	PAD 2024 R&O Statistics (Using 2024 Values)	S (Using 202	4 Values)				Page 1 of 2
				Dale Range:	Date Rerige: 10/1/2020 To 9/30/2023		Posted nor 1234 Pont				
Number of Sales: 36			MEDIAN: 75			č	OIL ITS IT CUES				
Total Sales Price: 20,672,838	62	WGT. N	WGT. MEAN: 72		, .	CUV: 24.15		. ,		62.08 to 80.78	
Total Adf. Sales Prica: 20,672,838 Joiel Assessed Value: 14 812 680	.	*	MEAN: 72		Avg. Abs.	Avg. Abs. Dev.; 14.29		826		65.30 to 78.01	
Avg. Adj. Sales Price ; 574,246			COD : 49 11						30% Mean C.I.: 66.27	66.27 to 77.61	
Avg. Assessed Value: 411,483			PRD 100.40		MAX Sales Ratio: 102.60	atio : 102.60					
OF SALE					MIN SEES KEED : 35,53	800 : 35.93			Prim	Printed: 3/21/2024 11:46:11AM	:46:11AM
L.											
Ortis	COUNT	MEDIAN	MEAN	WGT.MEAN	g00	PRD	MIN	MAX	95% Median C.l.	Avg. Adj. Sale Price	Assd Vel
CT-20 To 31-DEC-20 AN-21 To 31-MAR-21	2	77.04	77.04	77.48	06.79	99.43	74.12	79.95	ž	RAN GON	
PR-21 To 30-JUN-21	2	AB 47	6	;							200
UL-21 To 30-SEP-21	۸ ؛	15000 15000	7 00 00		16.30	2	42.04	102.60	66.50 to 101,14	420 670	474 70A
CT-21 To 31-DEC-21		62.30 84.05	93.36	84.17	08.17	90.06	76.57	90.19	¥	489 178	101.10
P	- ư	00.10	91.65	81.65	00:00	100.00	81.65	81.65	¥	1 200 000	070 040
Ţ	. 4	10.51	73.87	74.47	05.40	28.90	63.59	78.24	63.58 to 78.24	425.508	979,040
To		ŧ.	88° / 0	85.41	22.94	103.03	49.83	98.63	NA	1.118.050	731.340
CT-22 To 31-DEC-22	-	56.80	56.80	5	8						
AN-23 To 31-MAR-23	4	49.38	47.59	48.88	41.43	100.00	26.80	26.80	NA	1,155,200	658,165
PR-23 To 30-JUN-23	m	80,78	74.98	A A A B	2 E	16.10T	35,93	22.73	NA	444,895	208,550
UL-23 To 30-SEP-23	es.	28.90	56.51	20.00	9790	112.48	82.0 6	62,08	W A	540,378	380,227
Study Yrs				9. 6	₽ 190	98°08	4 9.84	60.70	WA	341,783	196,982
CI-20 To 30-SEP-21	14	83.13	82.50	8 1	2	4	;				
CT-21 To 30-SEP-22	Ξ	75,46	72.11	71 50	2 2	2000	42.04	102.80	70.20 to 99.45	490,452	417,437
CT-22 To 30-SEP-23	=	56.80	28.33	58 65	16.60	102.12	49.63	23 S	56.70 to 81.65	747,750	527,870
Calendar Yrs						16.201	20.62	82.08	47.98 to 80.78	507,387	287,454
AN-21 TO 31-DEC-21	13	84.39	82,83	A6.47	14 83	20		;			
AM-22 To 31-DEC-22	Ŧ	89.58	89.	67.63	, <u>7</u>	16.40	42.04	102.60	70.20 to 99.45	491,150	424,707
•					00:11	104.22	49.83	96.63	58.70 to 78.24	743,877	49B,445
75	g	74.79	71.94	71.05	18.11	100.40	35.93	102.60	62.08 to 80.78	574.246	411 463
A (WARKET)											
Æ.	COUNT	MEDIAN	MEAN	WGTMEAN	COD	8	MIN	247		Avg. Adj.	Avg.
	Ŧ	77.56	76.70	75.07	14.20	102.17	ES 70	5 6		Sale Price	Assd. Val
	۲	70,20	70.34	56.95	22.98	102.02	35.83	102.60	56.40 to 93.45	863,618	963,346
'	4	69.15	67.26	65.45	17.27	102.77	49.84	80.78	N/A	472,271	325,630
								1		200,836	169,409

206,550

417,437

Calendar Yrs 01-JAN-21 To 31-DEC-21

01~JAM-22 To 31-DEC-22

AREA (WARKET)

RANGE

01-0CT-22 To 30-SEP-23

01-0CT-21 To 30-SEP-22

Study Yrs 01-0CT-20 To 30-SEP-21

62 Morrill Page 30

62 Morrill											
AGRICULTURAL LAND				PAD 2024	PAD 2024 R&O Statistics (Using 2024 Values)	cs (Using 202	4 Values)				Page 2 of 2
Number of Calant				Date Ranger 1	Date Range: 10/1/2020 To B/30/2023		Posted on: 1/31/2003				
DO CABIED ID IDONAL			MEDIAN: 75				45 145 145UZ4				
Iolal Sales Price: 20,572,838		WGT, M	WGT, MEAN . 22			COV: 24.15		đ	59, Modern C.	; ;	
Total Adj. Sales Price: 20,672,838						STD: 17.37		,		12.08 to 80.76	
Total Assessed Value: 14,812,690		2	MEMAN: 72		Avg. Abs.	Avg. Abs. Dev: 1429		34.CS		65.30 to 78.01	
Avg. Adj. Sales Price: 574,246			700. 40.44						95% Mean C.1.: {	66.27 to 77,61	
Avg. Assessed Value: 411,463			PRD - 100.40		MAX Sales F	MAX Sales Ratto: 102,50					
95% WILL By Planted Ams			100.40		MIN Sales F	MIN Sales Ratio: 35.93					
										TWINDER: 3/21/2024 11:46:11AM	11:48:11AM
	COUNT	MEDIAN	MEAN	TON.							
ITrigated				NEGAN. IOV	000	PRO	Z	MAX	OFF. Madian		Awg
county	so.	62,84	27 79	į						Sale Paloe	Assd. Val
~ '	ģ	62,84	65.04	19.09	19.11	96.51	47.98	90.19	47 DG 14 00 45		
•	2	63.77	F0 23	89.85	18.16	96.01	47.98	61.05	47 00 to 90,19	485,254	324,941
Dry				P5.25	21.69	27.72	49.94	77.60	St'Da or or or	578,114	378,286
County	8	82 GR	9			i.			¥ 2	252,675	164,905
IN ·	-	99.45	00.45	77.75	19.86	106.73	68.50	99.45	***		
কেশ		9		99.45	00'00	100.00	99.45	90.45	¥¥.	100,813	1 78,378
Grass	•	200	14.5P	66,50	00:00	100.00	5	2 4	₹	66,800	66,420
County	ii.	Ş						00.00	₹	132,825	
2		35 i	80.81	78.01	20.19	103.33	r F				
(FT)	p 6	74.12	76.44	75.87	17.24	100 75	71.75	102.60	55,72 to 102,60	984,051	787 621
ľ	73	101.14	87.55	88.62	14.41	07 EQ	27.00	B3.45	MA	1,310,649	
ALL.	36	74.79	71 94	ř		200	1 500	102.60	N'A	439,720	
			4	71.66	19.1	100.40	35.93	102.60	62.08 to 80.7a	ĺ	
80% WILD By Market Area									200 W 00.10	574,246	411,463
RANGE	COUNT	MEDIAN	MEAN	MICT BECAN	ě					4 4 4 4	
Ligated				NUMBER	3	8	Z	MAX	95% Median C.L.	Sale Dries	
County	<u>13</u>	62.08	63.28	5					i		ASBC. Val
"	2	62.84	63.45	83.78 83.78	21.12	100.27	35,93	90.19	49.83 to 77.60	458.172	280 120
,	m	07.00	62.75	63.25	4 4	100.57	35,83	80.19	47.98 to 82.08	505.084	
Complete					2	12.68	46.94 46.94	77.60	NA	301,783	
2	7	82.98	82.98	77.75	19.85	52.90					
7 C	-	98,45	99.45	99.45	00.00	2000	76 S	99.45	Ϋ́	100,813	3 78.37B
7	_	66.50	68.50	AR ED	9	9000	58.45 CA:45	99.45	N/A	68.800	
Grass					M.W	007001	96.50	96.50	ΨN	132,825	
County	12	72.16	74.49	74.48	22.38	100.01	70.07				
· r	iΰ	7.08	77.03	76,39	15.08	450 av	12.21	וחלים	56:80 to 93.45	795,567	7 648,185
า	es l	64.55	71.95	69,50	30.01	103 43	27.72	93.45	55.72 to 93.45	1,253,874	
ALL	98	74.79	79.04	P	1			חל-מט	42.04 to 102.60	481,280	0 334,474
		•		8:1	19.11	100.40	35.83	102.80	62.08 to 90,78	574.246	6 411 463

62 Morrill Page 31

Morrill County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	ЗА	4A1	44	WEIGHTED AVG IRR
Morrill	2	2,000	n/a	n/a	2,000	1,900	1,900	1,900	1,900	1,938
Box Butte	1	2,759	2,762	2,762	2.756	2,775	2,764	2,777	2,764	2,762
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottsBluff	3	2.725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,615
Sherklan	1	2,135	2,076	2,076	2,006	1,980	1,980	1,958	1,899	2,049
Morrill	3	2.800	2,700	2,700	2.700	2,500	2,500	2,300	2,300	2,621
Banner	1	2.000	1,900	1,900	1.800	1.800	1.800	1.600	1,305	1,792
Cheyenne	3	2.747	n/a	n/a	2.739	2.734	2,571	2,497	2,453	2,728
Garden	1	2,700	n/a	n/a	2.650	2,525	2,525	2.475	2,475	2,573
Scotts Bluff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515
Morriu	4	2,800	2.600	2,600	2,600	2,400	2.400	2,350	2,350	2,527
Garden	1	2,700	n/a	n/a	2.650	2.525	2.525	2,475	2,475	2,573
Scotts Bluff	2	2.725	2.725	2,726	2,200	2,100	1,850	1,850	1,850	2,424
Scotts Bluff	3	2.725	2.725	2.725	2.200	2.100	1,850	1,850	1,850	2,515

County	Wiki Area	1D1	10	201	20	201	SD	4D1	4D	WAS DEA MEICHLED
Month	2	n/a	470	472	435	435	n/a	425	425	435
Box Buite	1 1	n/a	520	520	520	520	n/a	520	520	520
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492
Sheridan	1	п/а	661	645	645	630	609	594	590	633
Morrill	3	n/a	570	570	650	550	550	525	525	549
Banner	1	n/a	530	530	505	505	505	480	465	507
Cheyenna	3	n/a	676	660	665	663	n/a	659	654	673
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
ScottsEluff	3	n/a	500	500	500	470	470	470	470	492
Marrill	4	n/a	560	560	560	495	495	495	470	497
gamen	1 1	n/a	850	n/a	850	780	n/a	780	780	838
ScottsBluff	2	n/a	500	500	500	470	470	470	470	479
ScotteBluff	3	n/a	500	500	500	470	470	470	470	492

County	Miki Atea	101	18	201	28	3G1	33	491	46	Weichted Aug graß
Martill	2	415	416	n/a	n/a	n/a	415	415	415	415
Box Butte	1	300	300	n/a	300	300	300	300	300	300
Gerden	1	495	n/a	498	495	485	485	485	485	486
ScottsBlut!	3	450	n/a	n/a	450	450	450	450	450	450
Sheridan	1	589	589	584	584	559	559	553	534	558
Montil	3	580	580	n/a	570	570	540	500	500	509
Bánner	1	n/a	485	n/a	470	465	460	455	416	429
Cheyenne	3	п/а	560	n/a	540	n/a	510	500	358	426
Garden	1	495	n/a	498	495	485	485	485	485	486
Scotts Bluff	3	450	n/a	n/a	450	450	450	450	450	450
Morrill	4	535	518	500	489	461	470	467	660	514
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	2	450	n/a	n/a	450	450	450	450	450	450
ScottsEluff	3	450	n/a	n/e	450	450	450	450	450	450

County	Mikt Area	CRP	TIMBER	WASTE
Morrill	2	425	n/a	30
Box Butto	1	351	n/a	100
Garden	1	780	n/a	50
ScottsBluff	3	470	n/a	147
Sheridan	1		440	75
Montil	3	529	n/a	30
Banner	1	460	n/a	282
Cheyenne	3	477	n/a	100
Garden	1	780	п/а	50
Scotts Bluff	3	470	n/a	147
Montu	4	507	n/a	478
Garden	1	780	n/a	50
ScottsBluff	2	470	n/a	145
cottsBhaf	3	470	n/a	147

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII, CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

34
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Aorrill
62 1

62 - Morrill COUNTY			Ä	Dan Seas							
AGRICULTURAL			•	7	kat Agricultural Statistics	of tural	Statist	ics	+ + c- i	May To Gast	
National Action National Natio						Type : Qualified	alified			F SCAL Page: 2	
Total Sales Price	•	9 1	Med	Median :	63			,			
	5.050, 888	600 %	Mgt. Mean :	. and	63	,	s. Ols	17.40	95* Median C.E.	•	47.98 to 82.08
Total Assessed Value :	3, 186, 590	1,590	z ;	Mean :	E 9	Avg. Abs. Dev :	ev :	14.13	92% Wgt. Mean C.I.		51.20 to 74.98
Avg. Adj. Sales Price :	505	505,088		- uou					T' near to		51.00 to 75.90
Avg. Assessed Value :	318	318, 659		7	100.57 MR	MAX Sales Ratio : MIN Sales Ratto :		90.19		(14)() (*
AREA (MARKET)								35.93			
RANGE	COUNT	MEDIAN		E CONTRACTOR OF THE CONTRACTOR							
m	10	62.84	67 45	MOI. MEAN	200	RED	MIN	MAX	95t Median C.I.	Ave add	
95%MLU By Market Area				\$0.5e	22.49	100.57	35.93	90.19	47.98 to 82.08	505.088	Avg. As
RANGE	COUNT	MEDIAN	NEW	6							318, 639
Irrigated				Mel. McAN	G00	PRO	MIM	HAX	95% Median C.I.	Avg. Adi. Salebrine	
County	9	62.84	10	1						A)TTTATES C	Avg.AssdValue
m	¥		7	99.66	18.16	10.66	47.98	90.19	47.98 to 90.19	1	
ALL	•	92.54	65.03	92.66	18.16	99.01	47.98	90.19	47.98 to 90,19	576,114	376,286
10/01/2020 To 09/30/2023	10	62.84	63.45	S		:				FTT forc	376, 286
80\$MLU By Market Area			!	60.1	22.49	100.57	35.93	90.19	47.98 to 82.08	505,088	316,659
RANGE	COUNT	MEDIAN	MERK	E CO	į						
Errigated				Note: Por	95	a G	MĬŅ	A.Y.	95% Median C.I.	Avy.Adj.SalePrice	ACC SECOND
County	10	62.84	63,45	63.00	5						
e	1.0	62.84	63.45		64.22	100.57	35, 93	90.19	47.98 to 82.08	505,088	מאל פונ
ALL				60.0	64.77	1.5.001	35.93	90.19	47.98 to 82.08	505,088	
10/01/2020 To 09/30/2023	10	62.B4	63.45	63.04	22.48	50	;				
) 	ć .	100.57	35.93	90.19	47.98 to 82.08	\$40,068	318, 659

Printed: 04/04/2024

AGRICULTURAL - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Part of the state	40
Change Type	Increase
Change Value	Total
Strata	Irrigated_3
Strata Heading	80%Mid By Market Area

409, 167

M/A

N/A

M/A

139, 126

569, 027

358,584

469, 344 300,369

409, 167

489, 126

M/M

95.05 11.17

95,05

72.49

\$69,344

What IF Stat Page: 1

PAD 2024 R&O Agricultural Statistics

Type : Qualified

. . STD :

72 72 12

Median : Mgt. Mean : Mean :

> 4,656,009 5,050,884 3, 632, 714 505, 088

Number of Sales : Total Sales Price : Total Adj. Sales Price : Total Assessed Value: Avg. Adj. Sales Price Avg. Assessed Value ;

62 - Morrill COUNTY

AGRICULTURAL

50.79 to 85.06 54.69 to 93.57

95% Wgt. Mean C.I. 95% Median C. f.

> 19.83 16.11

> > Avy.Abs.Dev :

95's Mean C.1.

102.81

MAX Sales Ratio : MIN Sales Ratio :

22.49 100.57

.. 8 PRD :

363,271

40.97

58.15 to 86.51

НАХ	102.61	86.02 56.81	57.84 93.57	102.81 86.02 93.57 102.81 86.02	
MIN	87,29	72.49	40.97 70.77	87,29 56.81 40.97 87.29 56.81	7.
PRU	99.05	97.95	101,79	99.05 97.77 100.87 99.05	62 Morrill Page 37
GO	08.16	08,54	10.28	08,16 13.44 23.76 08.16 13.44	62 Mor
C. MBAN	95.96	40.92 56.81	50.27	95.96 73.41 63.02 95.96 73.41	

95.05

95.05

N

10/01/2020 To 09/30/2021 10/01/2021 To 09/30/2022

Study Kru

51.17 82.17

54.69

е

01/01/2023 To 03/31/2023

04/01/2023 To 06/30/2023 07/01/2023 To 09/30/2023

10/01/2022 % 12/31/2022

82.17

63.57

57.84

72.49

m In

10/01/2022 To 09/30/2023

01/01/2021 To 12/31/2021 01/01/2022 To 12/31/2022

Calendar Yre

217,119 341, 995

422,650 382,200

M/N N/A

469, 344

489,126

A/A

95.05

95,05

N

19.26 56.81

79.26 56.81

α -

556, 129

226, 987

451, 335 745,564

X X

Avg. Adj. SalePrice Avg. AsedValue

95t Median C.I.

MGT. HEAM

MEAN

MEDIAN

COUNT

DATE OF SALE

10/01/2020 To 12/31/2020

01/01/2021 To 03/31/2021 04/01/2021 To 06/30/2021 07/01/2021 To 09/30/2021 10/01/2021 To 12/31/2021 01/01/2022 To 03/31/2022 04/01/2022 To 06/30/2022 07/01/2022 To 09/30/2022

I Page 38
62 Morrill

62 - Moreill County Agricultural			94	PAD 2024	R£O Agrí	cultura Type : 0	R&O Agricultural Statistics Type : Oualified	tics	What 1	What IF Stat Page: 2	
Number of Sales: Total Sales Price: Total Adj. Sales Price: Total Assessed Value:	10 4, 656, 009 5, 050, 884 3, 632, 714	10 ,009 ,884	Median Mgt. Mean Mean	Median : Mean : Mean :	21 21 27	COV STD Avg.Abs.Dev	COV : STD :	27.42 19.83 16.11	95% Median C.Í. 95% Mgt. Mean C.Í. 95% Mean C.I.	w 11 H	54.69 to 93.57 58.79 to 85.06 58.75 to 84.85
Avg. Adj. Seles Price ; Avg. Assessed Value ;	363	505, 088 363, 271		COD :	22,49 M	MAX Sales Ratio : MIN Sales Ratio :	icio: itio:	102.81	The barrier of the ba	5. 20	Wester et
ANGE RANGE	COUNT	MEDIAN	HEAN	WGT. MEAN	٤	1 2					
3 95%MLU By Market Area	30	71.63	72.33	71.92	22.49	100.57	40.97	MAX 102.61	95% Median C.I. 54.69 La 93.57	Avg.Adj.SalePrice 505,088	Avg.AssdValue
RANGE Irrigaled	COUNT	HEDIAN	MEAN	WGT.HEAN	9	PRO	H	МАХ	95% Median C.I.	Avg.Adj.SalePrice	Avg. Assavalue
County	u	71.63	74.10	74.85	18.15	99.00	54.69	102.83	** ***	į	
ALL	vo	71.63	74.10	74.85	18.15	99,00	54.69	102.81	54.69 to 102.81	576, 114 576, 114	431,246
10/01/2020 % 09/30/2023 80%MLU BY Market Area	10	71.63	72.33	71.92	22.49	100.57	40.97	102.81	54,69 to 93,57	\$02, 088	363, 271
RANGE Irrigated	COUNT	MEDIAN	MEAN	MGT.MEAN	900	PRU.	MIN	MAX	95% Median C.I.	Avy.Adj.SalePrice	Avg. Assdvalue
County 3 ALL	10	71.63	72.33	71.92	22.49	100.57	40.97	102.61	54.69 to 93.57 54.69 to 93.57	505, D88 505, O88	363,271
10/01/2020 To 09/ 30/20 23	01	71.63	72.33	56.16	22.49	100.57	40,97	102.81	54.69 to 93.57	\$0\$, 08 8	363,271

Printed: 04/04/2024

62 - Morrill County

AGRICOLIURAL - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR

ATION PROM USER FILE		Change Type Percent Change	Increase
THE CHICOLATION	Change Value		Total
	Strata	Irricated 3	
	Strata Heading	80%MLU By Market Area	

12,242,818 Nyl. Mean : 76 STD : 17.27 95% Hodian C.K. : 20,472,818 Nyl. Mean : 74 STD : 17.27 95% Hodian C.K. : 11,258,804 Nyl. Mean : 74 STD : 17.27 95% Hodian C.K. : 11,258,804 COD : 1,8,91 MAX Sales Ratio : 14,34 95% Hodian C.K. : 423,856 RRD : 1,00.61 MTM Sales Ratio : 102.81 N/M S	13,236,804 Wgt. Mean : 76 OVY : 23.21 SSS Wedlan C.I. : 66.39 to 85 Land C.I. : 68.77 to 85 Land C.I. : 68.77 to 86 Land C.I. : 68.78 to 86 Land C.I. : 68.77 to 86 Land C.I. : 68.78 to 86 Land C.I. : 68.77 to 86 Land C.I. : 68.78 to 86 Land C.I. : 68.77 to 86 Land C.I. : 68.79 to 87 Land C.I. : 68.70	62 - Morrill COUNTY			ŭ	PAD 2024 F	No Age	RWO Agricultural Statistics	Statis	tics	** What	What IF Stat Dame.	
13.254,044 13.5 14.34 14.	15, 20, 242,818							Type : 0	ualified				
1 20,242,818	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Number of Sales:		36	Med	ian :	91				8		
13,258,804 Hean : 74 Avy,Abs.Dev : 14.34 951 Mean C.L. : 66.77 to 0 1 15,258,804 COD : 10.61 MAN Sales Ratio : 102.81 MAN Sales Ratio : 40.97 MAN Sales Ratio : 40.98 MAN Sales Ratio : 40.99 MAN Sales Ratio	1. 13.781, 604 2. 13.781, 604 2. 13.781, 604 2. 13.781, 604 2. 13.781, 604 2. 13.781, 604 2. 13.781, 604 2. 13.781, 604 2. 13.781, 604 2. 13.781, 604 2. 13.781, 604 2. 13.781, 604 3. 13.881, 604 2. 13.781, 604 3. 13.881, 604 4. 13.881, 604		20, 242,	818	Myt. M	ean :	1			17.62	95% Media		.38 to 81.86
17,258,804	17,256,804 COD 18,91 MAX Sales Ratio 10,281 1,434 Size Ratio 10,281 1,434 Size Ratio 10,281 1,434 Size Ratio		20,672,	838	Ē	ean :	74	Ave. Alve		17.17	954 Higt. Mez		7.79 to 79.83
1,23,856 PRD MIN Sales Ratio : 100.81 MIN Sales Ratio : 40.57 MIN MAX Sales Ratio : 40	1,2,46 COD 1,3,31 MAX Sales Ratio 102,81 102,81 MAX Sales Ratio 102,81 MAX Sales Rat	Total Assessed Value :	15, 258,	804						FC . FT	955 Mes	C.F. 1	1.77 to 80.05
2 77.04 77.04 77.04 77.04 03.79 99.43 74.12 79.95 MAR 958 Median C.I. Avg.Adj.Salebrice Avg.Aec 10.05 MIN	COUNT NEDIAM NEDIAM NOT.NEAM COD PRD MIN MAX 954 Median C.I. Avg.Adj.SalePrice Avg.Abs	ice :	574,	246	•	COD :		BX Sales Ra			nter-		(9)
COUNT MEDIAN MEAN WOT.NBAN COD PRID MIN HAX 95% Median C.I. Avg.Adj.SalePrice	COUNT MEDIAN MEGNA MOT.MEAN COO PRID MITA MAX 954 Median C.I. Avg-Adj.salePrioe	i enl	423,	856				IN Sales Ra		40.97	May pr	53%	5) :
COUNT NEDIAN MEEAN WCT. MEAN COD PHD MIN HAX 954 Median C.I. Avg. Addj. SalePrioe Avg. Addj. SalePrioe <td>COUNTY MEDIAN MEDIAN MET.MEAN COD PRID HTN PSA Median C.I. Avg.Adj.SalePrioe Avg.Adj.</td> <td></td>	COUNTY MEDIAN MEDIAN MET.MEAN COD PRID HTN PSA Median C.I. Avg.Adj.SalePrioe Avg.Adj.												
2 77.04 77.04 77.48 03.79 99.43 74.12 79.95 M/A 93.48dian C.1. Avg.Adj.SalePrjou Avg.Adj 10 88.47 83.42 88.38 16.30 99.43 74.12 79.95 M/A 890,5670 2 95.05 95.05 95.96 08.16 99.05 87.29 102.01 M/A 489,126 1 81.65 81.65 81.65 100.00 81.65 81.65 M/A 1,200,000 6 77.58 76.92 77.76 04.78 99.92 69.58 86.02 69.58 to 86.02 77.56 04.73 56.70 96.63 M/A 1,116,020 1 56.80 56.80 56.80 56.80 100.00 56.80 56.80 M/A 1,116,020 1 56.80 56.80 56.80 56.80 70.77 93.57 M/A 540,895 2 60.78 81.71 75.09 09.41 108.82 70.77 93.57 M/A 540,895 3 58.90 56.51 57.63 06.10 14.99 86.98 42.04 20.20 10.14 49.94 to 80.70 147.75 11 57.56 74.51 71.94 11.51 103.57 56.70 96.63 56.81 60.70 M/A 540,495 11 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 50.73 507,387	2 17.04 77.04 77.48 03.79 99.43 74.12 79.95 M/A 95.46ciian C.1. Avg.Adj.SalePrice Avg.Add. 10 88.47 83.42 88.38 16.30 99.39 74.04 102.60 66.50 Lo 101.14 420,670 1 88.47 83.42 88.38 16.30 99.13 42.04 102.60 66.50 Lo 101.14 420,670 1 81.65		COUNT	MEDIAN	MEAN	WGT, MRAN	Ę	190	į				
2 77.04 77.48 03.79 99.43 74.12 79.95 M/A 840,590 10 88.47 83.42 89.48 16.30 94.39 42.04 102.60 66.50 Lu 101.14 420,570 2 95.05 95.96 10.16 99.05 87.29 102.81 M/A 499.126 1 81.65 81.65 100.00 81.65 87.29 102.81 40.90 102.80 40.00 420,570 40.00 420,570 40.00 42.04 100.00 81.65 10.00 42.04 10.00 40.0	2 77.04 77.04 77.48 03.79 99.43 74.12 79.95 M/A M/A 840,630 10 88.47 83.42 88.38 16.30 94.39 42.04 102.60 66.50 Lo 101.14 420,670 2 95.05 95.96 16.50 99.05 87.29 102.60 66.50 Lo 101.14 420,670 1 81.65 81.65 100.00 81.65 81.65 17.20,000 17.50 17.00 17.50 <						8		ATE	AAX	95% Median C.1.	Avg.Adj.SalePrice	Avg.AssdValue
10 88.47 83.42 88.38 16.30 94.39 42.04 102.60 66.50 Lo 101.14 420.670 2 95.05 95.96 95.96 10.16 99.05 87.29 102.60 66.50 Lo 101.14 420.670 1 81.65 81.65 10.16 99.05 87.29 102.60 66.50 Lo 101.14 420.670 6 77.58 81.65 81.65 10.00 81.65 81.65 87.20 67.00 69.58 Lo 86.02 425.508 4 61.60 69.13 66.01 20.10 104.73 56.70 96.63 80.28 125.508 4 61.60 69.13 66.01 20.10 104.73 56.70 96.63 80.38 11.18,050 4 55.21 52.31 51.57 08.11 104.73 57.84 N/A 11.18,050 3 60.78 80.78 40.97 57.84 60.70 N/A 11.18,050 3 56.90 56.51 96.	10 88.47 83.42 88.38 16.30 94.39 42.04 102.60 66.50 Lu 101.14 420,670 2 95.05 95.96 95.96 108.16 99.05 87.29 102.01 1 81.65 81.65 81.65 108.16 99.05 87.29 102.01 4 61.60 69.13 66.01 20.10 104.73 56.70 96.63 10.01.14 489,126 1 56.60 59.13 66.01 20.10 104.73 56.70 96.63 10.101.14 1 56.60 59.13 66.01 20.10 104.73 56.70 96.63 10.20 101.14 2 55.21 52.31 51.57 08.11 101.43 40.97 57.84 10.44 895 3 60.78 81.71 75.09 09.41 108.62 70.77 93.57 10.44 1 77.56 74.51 73.99 14.59 86.98 42.04 102.81 70.20 to 101.14 490,422 11 77.56 74.51 73.99 105.11 40.97 93.57 49.94 to 80.78 507,397 11 57.84 61.88 60.60 16.75 102.11 40.97 93.57 70.20 to 101.14 491,750 11 72.49 72.56 66.38 13.77 105.67 56.70 95.63 56.88 to 86.02 70.77 93.57 70.73 97.77 93.57 70	020	2	17.04	77.04	77.48	96 60	67 00					
10 88.47 83.42 88.38 16.30 94.39 42.04 102.60 66.50 to 101.14 420,670 2 95.05 95.96 98.165 99.05 87.29 102.60 66.50 to 101.14 489,126 1 81.65 81.65 81.65 81.65 87.29 87.29 100.00 81.65 81.65 1,200,000 6 777.58 77.76 04.78 98.92 69.58 86.02 69.58 to 86.02 1,200,000 1 56.60 56.80 56.80 56.80 56.70 96.58 60.58 to 86.02 1,118,050 4 55.21 52.31 51.57 08.11 100.00 56.80 56.80 1,118,050 3 80.78 81.71 75.09 09.41 106.82 70.77 93.57 M/A 1115,05 4 55.21 52.31 57.63 09.41 106.82 70.77 93.57 M/A 11.15,00 14 65.81 66.80 <t< td=""><td>10 68.47 83.42 68.36 16.30 94.39 42.04 102.60 66.50 Lo 101.14 420,670 2 55.05 95.05 95.96 08.16 99.05 87.29 102.81 M/A 499.126 1 81.65 81.65 1.00.00 81.65 107.90 81.65 81.65 1,200,000 4 61.60 69.13 66.01 20.10 100.00 86.62 69.58 to 86.02 425.508 4 61.60 69.13 66.01 20.10 100.00 56.80 56.80 475.508 4 55.21 52.31 51.57 08.11 101.43 40.97 57.84 M/A 1,116,050 3 60.78 81.71 75.09 09.41 108.62 70.77 91.57 M/A 1,116,050 4 55.21 52.31 57.63 09.41 108.62 70.77 M/A 1,116,050 3 60.78 81.71 75.09 09.41 <t< td=""><td>021</td><td></td><td></td><td></td><td>2</td><td></td><td>77.45</td><td>14.12</td><td>79,95</td><td>N/A</td><td>840, 690</td><td>651, 388</td></t<></td></t<>	10 68.47 83.42 68.36 16.30 94.39 42.04 102.60 66.50 Lo 101.14 420,670 2 55.05 95.05 95.96 08.16 99.05 87.29 102.81 M/A 499.126 1 81.65 81.65 1.00.00 81.65 107.90 81.65 81.65 1,200,000 4 61.60 69.13 66.01 20.10 100.00 86.62 69.58 to 86.02 425.508 4 61.60 69.13 66.01 20.10 100.00 56.80 56.80 475.508 4 55.21 52.31 51.57 08.11 101.43 40.97 57.84 M/A 1,116,050 3 60.78 81.71 75.09 09.41 108.62 70.77 91.57 M/A 1,116,050 4 55.21 52.31 57.63 09.41 108.62 70.77 M/A 1,116,050 3 60.78 81.71 75.09 09.41 <t< td=""><td>021</td><td></td><td></td><td></td><td>2</td><td></td><td>77.45</td><td>14.12</td><td>79,95</td><td>N/A</td><td>840, 690</td><td>651, 388</td></t<>	021				2		77.45	14.12	79,95	N/A	840, 690	651, 388
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6 77.58 76.92 77.76 04.78 98.92 69.58 86.02 69.58 to 86.02 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 425,000 42,020 56.80 56	6 77.58	120	1	81.65	81.65	81,65		100 00	27.10	10.201	N/A	489,126	469, 344
4 61.60 69.13 66.01 20.10 104.73 56.70 96.63 N/A 1,116,050 1 56.80 56.80 56.80 56.80 N/A 1,115,200 4 55.21 52.31 51.57 08.11 101.43 40.97 57.84 N/A 144,895 3 80.78 81.71 75.09 09.41 108.82 70.77 93.57 N/A 444,895 3 58.90 56.51 57.63 06.40 108.02 70.77 93.57 N/A 540,376 14 85.84 84.17 86.79 14.99 95.96 42.04 102.81 70.20 to 101.14 490,452 11 77.56 74.51 73.94 103.57 56.70 96.63 56.81 to 86.02 747,750 11 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507.75	4 61.60 69.13 66.01 20.10 109.73 56.70 96.63 N/A 1,118,052 09.13 1,118,052 09.	022	9	77.58	76.92	77,76	84.78	98.92	9 5	20.40	N/A	1,200,000	979,840
1 56.80 56.80 86.80 100.00 56.80 N/A 1,118,050	1 56.60 56.80 56.80 56.80 56.80 56.80 1,155,200 4 55.21 52.31 51.57 08.11 101.43 40.97 57.84 N/A 1,155,200 3 60.78 81.71 75.09 09.41 108.82 70.77 93.57 N/A 444,695 3 58.90 56.51 57.63 06.10 98.06 49.94 60.70 N/A 341,783 14 85.84 84.17 75.63 14.99 96.94 60.70 N/A 341,783 14 85.84 84.17 46.79 14.99 96.94 60.70 N/A 341,783 13 77.56 74.51 71.94 11.51 103.57 56.70 96.63 56.81 to 86.02 743,750 13 87.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 50.73 56.70 96.63 56.80 to 80.78 50.73 42.04 10.20 to 101.14<	022	Ψ	61.60	69.13	66.01	20,10	104.73	25 A 20	20.00	20.30 to 86.02	425, 50B	330, 895
1 56.60 56.80 56.80 56.80 56.80 1,155,200 4 \$5.21 \$2.31 \$1.57 08.11 101.43 40.97 57.84 N/A 444,695 3 \$6.78 \$1.57 08.11 101.43 40.97 57.84 N/A 540,376 3 \$6.78 \$1.2.10 \$8.06 49.94 60.70 N/A 341,783 14 \$6.58 \$6.51 \$6.79 \$14.99 \$6.98 42.04 \$0.20 \$0.101.14 490,452 11 \$7.84 \$61.88 \$60.60 \$6.75 \$6.70 \$6.79 \$6.91 \$6.94 \$6.05 \$6.95 11 \$7.84 \$61.88 \$60.60 \$6.75 \$6.70 \$6.94 \$6.94 \$6.95 \$6.97 \$6.70 \$6.70 \$6.94 \$6.05 \$6.75 \$6.70 \$6.94 \$6.94 \$6.94 \$6.95 \$6.95 \$6.95 \$6.95 \$6.95 \$6.95 \$6.95 \$6.95 \$6.95 \$6.95<	1 56.80 56.80 56.80 56.80 56.80 56.80 56.80 56.80 56.80 56.80 M/A 1,155,200 4 55.21 52.31 51.57 08.11 101.43 40.97 57.84 N/A 444,695 3 80.78 81.71 75.09 09.41 106.82 70.77 93.57 N/A 540,376 14 85.84 81.71 75.63 06.10 98.06 49.94 60.70 N/A 341,783 14 85.84 84.17 46.79 14.99 96.98 42.04 102.81 70.20 to 101.14 490,452 11 77.56 74.51 71.94 11.51 102.11 40.97 95.63 56.81 to 86.02 747,750 13 87.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387 13 72.49 72.26 68.38 14.57 96.36 42.04 102.81 70.20 to 101	022							2	£0.06	N/A	1,118,050	738, 006
4 55.21 52.31 51.57 08.11 101.43 40.97 57.84 N/A 444.895 3 60.78 81.71 75.09 09.41 108.82 70.77 93.57 N/A 444.895 3 58.90 56.51 57.63 06.10 98.06 49.94 60.70 N/A 341,783 14 85.84 84.17 86.79 14.99 95.98 42.04 102.81 70.20 to 101.14 490,452 11 77.56 74.51 71.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 11 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387	4 55.21 52.31 51.57 08.11 101.43 40.97 57.84 N/A 444.695 3 60.76 81.71 75.09 09.41 108.62 70.77 93.57 N/A 444.695 3 58.90 56.51 57.63 06.10 98.06 49.94 60.70 N/A 341,783 14 85.84 84.17 66.79 14.99 96.98 42.04 102.81 70.20 to 101.14 490,452 11 77.56 74.51 73.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 13 87.29 85.07 68.28 14.57 96.36 42.04 102.81 70.20 to 101.14 491,150 11 72.49 72.26 66.38 13.77 105.67 56.70 96.53 56.80 to 86.02 743,677	022	H	56.80	56.80	\$6.BD		100.00	56.80	, ,	4	,	
3 58.90 56.51 57.63 09.41 108.82 70.77 93.57 N/A 540,895 540,376 342,783 444,695 340,376 342,783 342,783 342,783 342,783 342,783 342,783 342,783 342,783 342,783 342,783 342,783 342,783 342,784 65.84 64.84 61.84 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387 507,387	3 58.90 56.51 57.63 09.41 108.82 70.77 93.57 N/A 540,936 540,376 341,783 434,695 341,783 434,783 434,783 434,783 434,783 434,783 434,783 434,783 434,783 434,783 434,783 434,783 434,783 434,775 44.51 71.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 747,750 77.56 74.51 71.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 747,750 77.56 74.51 71.94 11.51 102.11 70.97 93.57 49.94 to 80.78 507,387 77.56 7	023	4	55.21	52.31	51.57	08.11	101,43	40.97	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 / ×	1,155,200	656, 165
3 58.90 56.51 57.63 06.10 98.06 49.94 60.70 N/A 341,783 14 85.84 84.17 86.79 14.99 95.98 42.04 102.81 70.20 to 101.14 490,452 31 77.56 74.51 73.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 11 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387	3 58.90 56.51 57.63 06.10 98.06 49.94 60.70 N/A 342,783 14 85.84 84.17 86.79 14.99 96.98 42.04 102.81 70.20 to 101.14 490,452 11 77.56 74.51 71.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 13 87.29 85.07 88.28 14.57 96.36 42.04 102.81 70.20 to 101.14 491,150 11 72.49 72.26 68.38 13.77 105.67 56.70 96.53 56.80 to 86.02 743,677	023	сij	80.78	17.18	75.09	09.41	108.82	7.0 7.			444, 895	229, 448
14 65.84 84.17 86.79 14.99 95.98 42.04 102.81 70.20 to 101.14 490,452 31 77.56 74.51 73.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 31 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387	14 85.84 84.17 86.79 14.99 95.98 42.04 102.81 70.20 to 101.14 490,452 31 77.56 74.51 73.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 13 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387 13 67.29 85.28 14.57 96.36 42.04 102.81 70.20 to 101.14 491,150 11 72.49 72.26 66.38 13.77 105.67 56.70 96.53 56.80 to 86.02 743,677	023	m	58.90	56.51	57,63	06.10	90 86	90 07		V/9	540,376	405, 758
14 65.84 84.17 86.79 14.99 95.98 42.04 102.81 70.20 to 101.14 490,452 31 77.56 74.51 73.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 31 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387	14 65.84 94.17 66.79 14.99 95.98 42.04 102.81 70.20 to 101.14 490,452 31 77.56 74.51 73.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 13 67.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387 13 67.29 85.07 96.36 42.04 102.81 70.20 to 101.14 491,150 11 72.49 72.26 66.38 13.77 105.67 56.70 96.53 56.80 to 86.02 743,677										¢ į	341,783	196, 982
11 77.56 74.51 71.94 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 11 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387	11 77.56 74.51 71.99 11.51 103.57 56.70 96.63 56.81 to 86.02 747,750 747,770 7	021	14	85.84	84.17	86.79	14.99	96.98	42.04	102 RT	20 20 50 101 14		
11 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507.387	11 57.84 61.88 60.60 16.75 102.11 40.97 93.57 49.94 to 80.78 507,387 13 67.29 85.07 88.28 14.57 96.36 42.04 102.81 70.20 to 101.14 491,150 11 72.49 72.26 66.38 13.77 105.67 56.70 96.53 56.80 to 86.02 743,677	022	11	77.56	74.51	73.94	11.51	103.57	56.70	96.67	FT: TOT ON OF: O.	490,452	425, 671
1.36 207, 387, 387, 387, 387, 387, 387, 387, 38	13 67.29 85.07 68.28 14.57 96.36 42.04 102.81 70.20 to 101.14 491,150 11 72.49 72.26 66.38 13.77 105.67 56.70 96.63 56.80 to 86.02 743,677	023	11	57.84	61.88	60,60	16.75	102,11	40.97	12 67	20.00 00 10.00	052,74	537, 930
	13 67.29 85.07 88.28 14.57 96.36 42.04 102.81 70.20 to 101.14 491,150 11 72.49 72.26 68.38 13.77 105.67 56.70 96.63 56.80 to 86.02 743,677										8/.00 00 16.78	198,104	307, 47U
		2022	11	72.49	72.26	66.38	13.77	105.67	56,70	96.63	56.80 to 86,02	743,677	508,505

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84 - Wolfill Courty Agricultural			<u>.</u>	PAD 2024	Rec aga	teni tar	Rto Agricultural Statistics	t co	i de	What to out the	
Number of Sales		ķ				Type :	: Qualified		3	e otat Page: 2	
Total Sales Price :	36 20, 242, 818	35 918	Median Wgt. Mean	Median :	5 5		: v02	23.21	951 Median C.F.		
Total Adj. Sales Price : Total Assessed Value :	20,672,838	938	~	Mean :	* *	STD Avy.Abs.Dev	STD :	17.27	95% Mgt. Mean C.I.	- A l	67,79 to 79.83
Avg. Adj. Sales Price :	574	574,246		: 000	5	,			Soc Mean C. E.	., -	68.77 to 80.05
	423,	423, 856		PRD:	100.81	MAX Sales Ratio : MIN Sales Ratio :	tatio : tario .	102.81	ATTER TOTAL	, , , , , , , , , , , , , , , , , , ,	į
AREA (MARKET)								16.94		*:	
RANCE	COUNT	MEDIAN	MEAN	MGT, MEAN	6						
2	#	77.56	76.70	75.07	71		MIM	MAX	95% Median C.I.	Avg. Adj. SalePrice	A Print
m ·	21	72.49	74.57	73,45				99.45	56.70 to 93.45	883,618	BULEVIOREA. PVA
•	đ.	69,15	67.26	65.45				102.61	57.84 to 87.29	172.271	446,600
95%MLU By Market Area						102.71	49.94	80.78	N/A	258,838	346,874
RANGE	COUNT	MEDIAN	MEAN	WGT MEAN							601.60
Irrigated					900	PRO	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	AVG. ARREIVAT
County	20	71.63	71.52	73.63	18 44						
en en	w	71.63	74.10	74.85				102,81	49.94 to 102.81	495, 254	164 661
•	2	63.77	63.77	36 29				102.81	54.69 to 102.81	576,114	190 (100
Dry				7.75	Z1.69	97.72	49.94	77.60	N/A	252, 675	431,246
County	N	82.98	82.98	36. 66							106 'FAT
2	г	99.45	4.45	27.00	9 9 7		66.50	99.45	N/A	100,813	200
м	٦	66.50	66.50	CF. 54		100.00	99.45	99,45	N/A	68,800	0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1
Graes				2		100.00	66.50	66.50	N/A	132,825	17F 700
County	*	83.34	80.61	78.01	20 10		1				מיל ליפו
2	ιΩ	74.12	76.44	75.87				102.60	\$5.72 to 102.60	984,051	767.621
e	m	101.14	A7 55					93.45	M/A	1, 310, 649	E 12 P 00
ALL			7	70.00	14.41	98.79	58,90	102,60	N/A	439, 720	389,700
10/01/2020 To 09/30/2023	36	75.84	74.41	73.81	18.91	100.81	40 97	6			(4)
								70.201	b6.38 to 81.86	574,246	423, 856

62 - Morrill County Agricultural			ä	PAD 2024 R	50 Agric)24 Rio Agricultural Statistics Type : Qualified	Statis: alified	tics	What 1	What IF Stat Page: 3	
Number of Sales: Total Sales Price: Total Adj. Sales Price: Total Assessed Value:	36 20, 242, 818 20, 672, 838 15, 258, 804	36 ,818 ,838 ,804	Median Wyt. Mean Mean	Median : . Kean : Heac :	36 47 47	COV : STD : Avg.Abs.Dev :	COV : STD : Dev :	23.21 17.27 14.34	95% Median C.I. 95% Mgt. Mean C.I. 95% Mean C.I.	<u></u>	66.38 to 81.86 67.79 to 79.83 68.77 to 80.05
Avg. Adj. Sales Price ; Avg. Assessed Value ;	574	574, 246 423, 856	.	COD : 1	18.91 MAN	MAX Sales Ratio : MIN Sales Ratio :	; oi	102.81			***
80%MLV By Market Area											
RANGE Irrigaled	COUNT	MEDIAN	MEAN	NGT. HEAN	COO	URA	MIM	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.Assdvalue
County	13	70.77	70.12	70,50	21.61	99.32	40.97	102 81	40 60 00 00		
m	10	71.63	72.33	71.92	22.49	100.57	40.97	102.81	54 60 10 61.29	458,172	
ゼ	m	60.70	62,75	63,25	15.19	99.21	49.94	77.60	10.00 10.00	505, 088	
Dry									4 /s	301, 783	190,873
County	61	82.98	82.98	77.75	19.86	106.73	66.50	49 66	2		
2	1	99.45	99.45	99.45		100.00	99.45	50.00	e «/s	100, 913	
m	1	66.50	66.50	66.50		100.00	66.50	25.00	4/N	69, 800	
Grass		IN.	180						C A	132, 825	5 88,335
County	12	72.16	74.49	74.48	22.38	100.01	42.04	102,60	SK 80 00 08 A8		
7	9	77.04	17.03	76.39	15.08	100,84	55.72	93.45	55 72 52 B3 45	867, 567	
m	9	64.55	71.95	69.50	30.01	103,53	42.04	102 60	42 A4 10 30 CA	1,253,874	
ALL									08:701 01 10:75	481,260	334,474
10/01/2020 % 09/30/2023	36	75.84	74.41	73.81	16.91	100.81	40.97	102,61	66.38 to 81.85	574,246	423, 856

Printed: 04/04/2024

AGRICULIURAL - ADJUSTED 62 - Morrill county

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM

	ercent Change	48
TILL ENGO SECTION SECTION	Value Change Type	Increase
	Change Value	rted_3 Total
	Strata Reading Strata	Irigated :

Morrill County 2024 Hyothetical Average Acre Value Comparison

14% increase to irrigated land Mkt Area 3

County	Mict Area	1A1	1A	2A1	2A	3A1	ЗА	4A1	4A	WEIGHTED AVG IRR
Morrill	2	2,000	n/a	n/a	2,000	1,900	1,900	1,900	1,900	1,938
Box Butte	1	2,759	2,762	2,762	2,756	2,775	2,764	2,777	2,764	2,762
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottsBluff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515
Sheridan	1	2,135	2,076	2,076	2,006	1,980	1,980	1,958	1,899	2,049
Morrill	3	3,192	3,078	3,078	3,078	2,850	2,850	2,622	2,622	2,988
Banner	1	2,000	1,900	1,900	1,800	1,800	1,800	1,600	1,305	1,792
Cheyenne	3	2,747	n/a	n/a	2,739	2,734	2,571	2,497	2,453	2,728
Garden	1 1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottsBhaff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515
Mounill	4	2,800	2,600	2,600	2,600	2,400	2,400	2,350	2,350	2,527
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottaBluff	2	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,424
ScottaBluff	3	2,726	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515
Соилту	Mikt Area	1D1	1D	2D1	20	3D1	3D	4D1	4D	WEIGHTED AVE DRY
Vicorilli	2	n/a	470	472	435	435	n/a	425	425	435
ox Butte	1	n/a	520	520	520	520	n/a	520	520	520
Jarden	1	n/a	850	n/a	850	780	n/e	780	780	838
Bootte Bluff	3	n/a	500	500	500	470	470	470	470	492
Sheddan	1	n/a	661	645	645	630	609	594	590	633
ionii)	3	n/a	570	570	550	550	550	525	525	549
anner	1_	n/a	530	530	505	505	505	480	465	507
heyenne	3	r/a	676	660	665	663	n/a	659	654	673
erden	_1_	n/a	850	n/a	850	780	n/a	780	780	838
cottaBluff	3	n/a	500	500	500	470	470	470	470	492
lessilf :	4	n/a	560	560	560	495	495	495	470	497
arden	1	n/a	850	n/a	850	780	n/a	780	780	838
cottsBluff	2	n/a	500	500	500	470	470	470	470	479
cottaBluff	3	n/a	500	500	500	470	470	470	470	492
T	Mkt		000	900 1	7		770]		- 1	WEIGHTED
County	Arma	181	16	201	2G	301	3G	461	4G	AVB GRASS
्राजी।	2	415	416	n/a	n/a	n/a	415	415	415	415
ox Butte	1	300	300	n/a	300	300	300	300	300	300
arden	1	495	n/a	498	495	485	485	485	485	486
ottaEluff	3	450	n/a	n/a	450	450	450	450	450	450
renidan	1	589	589	584	684	559	559	553	534	558
Iltro	3	580	580	n/a	570	570	540	500	500	509
mber	1	n/a	485	n/a	470	465	460	455	416	429
meyenne	3	n/a	560	n/a	540	n/a	510	500	358	426
rden	1	495	n/a	498	495	485	485	485	485	486
ottsBluff	3	450	n/a	n/a	450	450	450	450	450	450
orrill	4	535	518	500	489	461	470	467	660	514
rden	1	495	n/a	498	495	485	485	485	485	486
ottsBluff	2	450	n/a	n/a	450	450	450	450	450 l	450

County	Mkt Area	CRP	TIMBER	WASTE
Morrill	2	425	n/a	30
Box Butte	1	351	n/a	100
Garden		780	n/a	50
ScottsBluff	3	470	n/a	147
Sheriden	1		440	75
Morrill	3	529	n/a	30
Banner	1	460	n/a	282
Cheyenne	3	477	n/a	100
Garden	1	780	n/a	50
ScottsBluti	3	470	n/a	147
Morriii	4	507	n/a	478
Sarden	1	780	n/a	50
Scotts#Juff	2	470	n/a	145
cotts Bluff	3	470	n/a	147

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

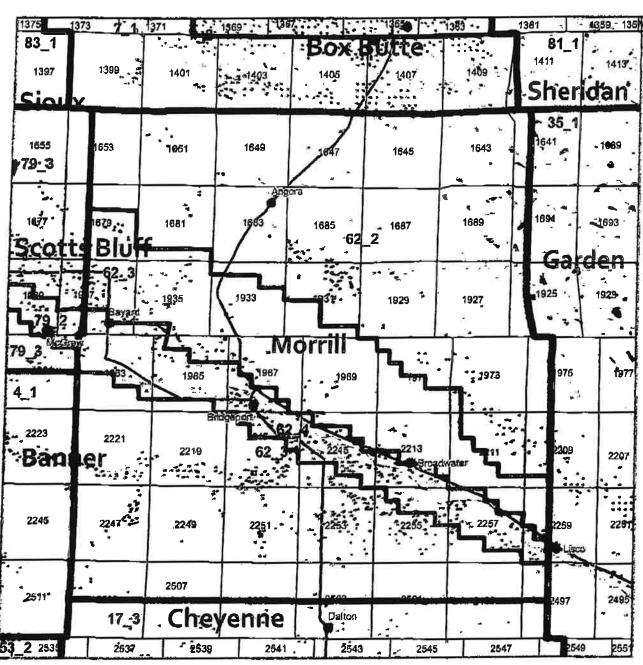
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

NEBRASKA

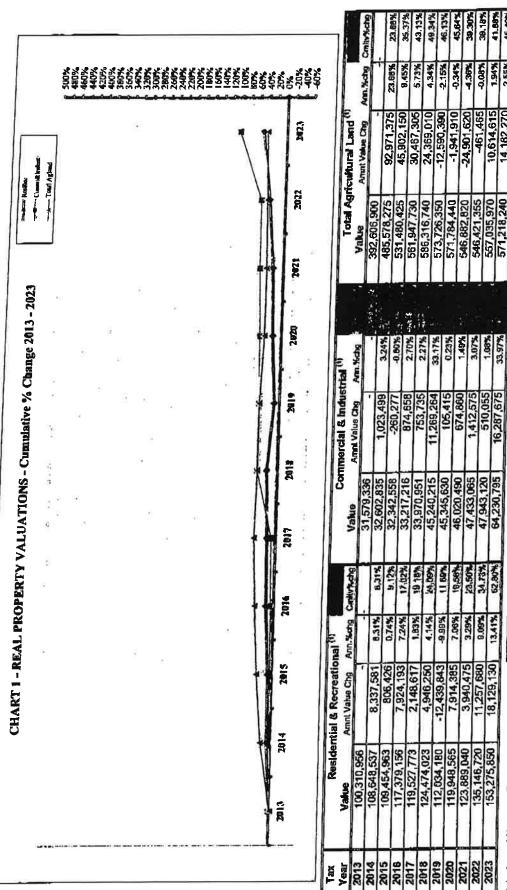
Godo Lite Great Service

MORRILL COUNTY





Legend Market Area Soils CLASS Excessaive drained sandy soils formed in alluvium in valleys and solian sand on uplands in sandhills Registered_WellsDNR Excessively drained sendy soils formed in collan sends on uplands in sendhills geocode = Federal Roads Moderately well drained silty soils on uplands and in depressions formed in losse Well drained silty soils formed in losss on uplands Well drained stily solls formed in losss and alluvium on atream lerraces Well to somewhat excessively drained loamy soils formed in weathered sendatons and solian material on uplands Somewhat poorly drained soils formed in alluvium on bottom lands Moderately well drained ality soils with clay authority on uplends Lakea



		NA SCHO		12.00	42.80 %	S 15.00	43.13%	10.040	A 10.04	46.13%	AR GAN		39.30%	18 A. A.	I	100	45.48%		
	To the last	Walt redaily Confly School	+	22 6894	N CONTRACTOR OF THE PARTY OF TH	8,457A	5.73%	A 3400	1	2.15%	-0.24%		4.30%	0.08%	1046		2.55%		3.52%
Total Agricultural 1 and (1)		r		92,971,375	45 909 150	200100	30,467,305	24.369.010	40 500 500	U86,086,51-	-1,941,910	24 004 EDA	1050 1,020	461,465	10.614.615		14,182,270		Agricultural Land
Total Agric	Value	300 and pan	200,000,000	485,578,275	531,480,425	KR1 047 730	241,130	586,316,740	573 726 350	2000	571,784,440	546.882.820	200 000	340,421,355	567,035,970	24 940 040	0/1,210,240	. *	ŧ
	Arm. Wchg	40 May 20 M	2000	3247	-0.80%	2.70%	20000	2.27% ST	33.17%	The Court	0.23%	1.49%	3.07%	100	1.06%	33 07%	87	7.36%	
Commercial & Industrial	Amni Value Chg Arm		1 003 400	200,000	117,002-	874,658	752 725	44 000 000	11,269,264	105.4.5	000,000	0/4/800	1.412.575	E40.05F	50,016	16.287.675		Commercial & Industrial	
	L	31,378,330	32,602,835	22 242 EEO	000 242 000	35,712,66	33.970.954	4E 040 24E	617,042,04	45.345.630	AR 020 400	10,020,430	47,433,065	47 943 120	04 000 200	8,730,735		Commerci	
Captivecho	Russell State		8.31%	4 (2%	Ment 4 a	N 105 W	19 18%	AS PON.	N Confes	168	10.50th		K9'20'E	34.73%		00,00			
Ann. Sono Caritor			6.31%	0.74%	7 74%		1.83%	14%		-8.88%	7.06%	10000	3.23%	8.00%	43.410	20.00		4.33%	
Arnul Value Chg	-	\$ 227 504	100'/00'0	806,426	7.924.193	7 440 047	7,140,017	4,946,250	42 A20 GAS	14,403,043	7,914,385	3 DAN A75	0,000	11,257,680	18 129 130	Pol familia.	5	Nestaendal & Recreational	
Value	100,310,956	108 648 537	in the second	09,454,963	117,379,156	119 527 773 1	10/1/2010	124,474,023	112 FR4 1B0	2001	119,948,565	123 889 DAD	200	135,146,720	53,275,850				
Year	2013	2014	2000	CLID	2018	2017	27.00	SMS	2019	1	0207	2021	2000	ZANZ	2023		Pake Annual Without	COMP FULL FACILITY STORY	

(1) Postdential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals, Agricultural land includes infigated, dry, grass, waste, & other agricult, excludes farm site land. Source: 2013 - 2023 Certificate of Taxes Levied Reports CTL. NE Dept. of Revenue, Property Assessment Division Prepared as of 12/25/2023 CHART 1

62 NORRAL

Cnty# Coumity

***************	-dry.	Ann. Scho technical	and grants	- News	0.000	120%	-0.35%	6.74%	0.69%	O.C.	20.0	33.978		3.36%E			13i excludes AgDwelling	nm. & Indest, exchedes	na imigaried, dry, grass,	des familie and	to affirmutable to new	deting buildings.	de property which	r chant.		Abstract of Asimil Ptpl.
Social Section 2012	(July)	all se		34 305 773	31,615,017	31,954,496	33,100,231	36,260,815	45,016,980	45,190,285	47,376,135	84,227,250	C. R. I with granter	The Brown			 Renidential & Recreational excludes AgDwelling 	Efem home site land, Comm. & Indust, excludes	minetals; Agric, feed harludes intgaled, day, grass,	socia & other agend, excludes farmaine land.	And properly growth in value attributable to ne	extravelon, excitons to existing buildings.	one way significant and the property vertical interpretation of the property vertical interpretation of each property vertical interpretation.	Sources	Velhe; 2013 - 2023 GTL	Growth Value, 2013 - 2023 Abstract of Assent Pipi.
	Commercial & Industrial II	% growth	or veale	4 DA 94	2,25%	3.80%	2.56%	19.85%	0.17.76	2.62%	1.18%	%10.0					ε	3	1	9 1	¥ :	9 1	i .	8	\$	Ö
2023	Commerci	Growth 9	1000	1,307,108	727,541	1,262,720	870,720	929 950	381,625	1,243,830	586,985	3,545			Continuents	10 Day		5	101	100	197	R ST	5	40.15	421.6	1
e % Change 2013		Value	34 570 335	32,802,835	32,342,568	33,217,216	33,970,961	45.345 890	46,020,490	47,433,065	47,943,120	64,230,795	7.36%		Am-Xolg	with grade	-	TO STATE	ACA 1.	100%	NAP.O	20.61%	%96'D	3450	250%	1997
10NS - Camabative % Ca.		P. Carlondo	**	7.015	61.8	15.6Pm	10.12	8698	18.88%	Z2.23%	22.12%	102°15			Yeles	61 271 934	67 917 691	K3 948 707	64.749.536	67,094,782	67,707,947	85,335,178	67,580,415	68,872,650	125 224 885	and a select
ALUATIONS		Ann. Mchig	r	7.01%	-0.11%	5.65	1 99%	11.52%	627%	222%	7.7	7.75mg	3.22%		growth	2.29%	175%	3.00%	2.53%	0.43%	4.30%	1.63%	0.92%	0.86%	1.12%	1
KTY & GROWTH VALUATIONS.		Exclud. Growen	98,927,568	107,347,049	108,525,234	117 541 007	121,902,563	110,128,692	119,053,672	122,608,170	152 467 005	107,101,500	Resid & Recreat wto growth		Called A	5.883	1,031,181	1,980,943	1,881,965	291,505	3,044,108	1,416,587	811,185	2 825 Oct	1,416,445	
	Residential & Recreational III	of value	1.36%	1.20%	1 70%	1.66%	2.07%	1.70%	0.75%	1,03%	3620		Resid & Re	Ag Improvements & Sits Land M	Total Value	62,707,217	58,948,812	66,948,735	66,431,501	67,388,287	70,752,065	66,751,765	00,037,000	94.878.910	128,641,310	
CHART 2 - REAL PROPI	Growth	Value	1,383,390	920 7 900	1,517,738	1,985,866	2,571,460	1,905,488	1 200 020	1,611,450	1,107,945			Ag Outbelle &		21,767,283	21,806,137	25,576,910	26,342,851	26,639,727	29,733,865	32,982,485	33 406 485	35,406,735	49,929,860	
		Value	100,370,956	109.454.963	117,379,158	119,527,773	124,474,023	112,034,180	173 849 040	135,146,720	153,275,850	4 225	W.S.S.W	Agric. Dwefing &		H	37,142,875	40,372,825	40,088,850	40,746,580	91,016,190	24-248-250	58 220 875	69,472,175	76,711,450	
	Tax	Year	2044	2815	2018	2017	2018	2019	2021	2022	2023	1	The Later of the L	Tax	Year	2013	\$187	61195	2010	2010	2010	2020	1202	2022	2023	1

Vehin; 2015 - 2023 CT. Growth Vehin; 2013 - 2023 Abstract of Asimi: Rpt. Prepared as of 12/29/2023

AE Dept. of Revenue, Property Assessment Division

CHART 2

5.75%

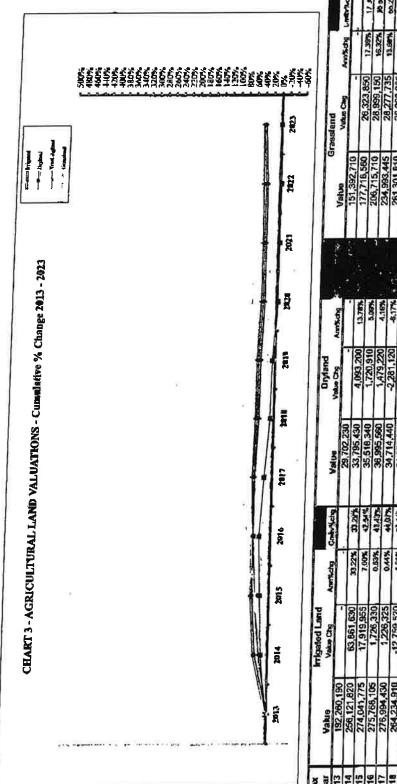
Ag Impre+Sile w/o growth

7.28%

62 MORRILL 6.48%

County County

Rate Ann'Scho



Property as of (2/29/2023) Source: 2013 - 2023 Carifficato of Toons Levicol Reports C.R. NE Days, of Revenue, Property Assessment Christon

CHART 3

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023

			f	S.	Γ	T			5	Z I	200		1	7.7	A. C.				
			Cintradig	ANGHORAS					3	7	2			8	#			2	
_			Amanda	ANGVOLNER		17.49%	16.28%	23.000		200	D-31%	1000	1	200	4410	4.28%		0.04	
("Out county Austract Reports (1)				1	222	2	30%	99			385	H	E	1	378	200		100	
			E •	L	3	22	5	9	8		174	161	18		2	123	1	3	
Ity Aussi	100000	5	Arres		0/4,339	676,125	675,681	674.219	R7R 702		685,571	687,361	BB 735		000 S4	669,223	ARD DRA	1000	
5	ľ	9	•	K1 007 006	010	11,880,340	206,708,255	234,467,185	260 724 775		704,140,000	0,720	7.850	2000	2013	4,275	0.710		
	I		Value	15100	5	30"//	206,70	234,46	260.72	100	204,14	264,960,720	252,097,850	289 649 645	202,0	263,484,275	285 980 780		
	1	The same	ř					V.							1	200			
	l		abore in st										100	100					
		Amilyang	Augus		14 77%		6	4.40	3.14%	A 0000	Ţ	47077	724	STORY S	L	1	KEYE I		F
			1	剧	ŀ			티		送り		¥			k	de	5		
	AMD	MAN.	Acres	82,752	02,639	80 498	23 466	20,120	3	58.510	RR 750	200	63,200	387	153	320	250		L
	DRYLAND	•								0		1		100		, u	,		
		To Land	MINA	23,082,250	33,888,420	35,586,830	36 082 070	200	24.510,320	31,610,510	30 977 010	29 784 555	00000	28,160,515	28 006 030	28 062 65	200		
		_				E	1	1 2	2 2	r.	£	×			£	1			
	1 1 1 1	Anthream			32.22	40.825	AGR	20.00		34.46%	33,80%	27 284		2077	27.25	MSW			
I	Acres de	Avelvalorm	ľ		37778	6.50%	-0.01%	0 03%		4.00	40.82%	4.74%	2000	2	2,000	5.67%			
			L	ļ	1	2,227	227	2.228	2 426	1	2,113	2,013	2 m3	1	2,013	2,127		ĺ	3,0
5	Am Value	per Acre	L	ľ	1		2,2		L	1			L						๓
RRIGATION	1	Acres	121,189	121 540	200	122,537	124,044	125,135	124 266		124,725	126,020	125 783		120,537	126,068			
BRIG		•	Ĺ	5							-		2			2			CONTROL
		2	191,681,730	254 135 205	000 ato 000	2,310,03	276,249,490	278,598,865	264,230,870	0 0000 04	ULC'/0C'007	253,689,510	253,241,315	010 013 030	Th. D. C.	268,204,355		;	irage Val
		Value	19	25	8	17	17	77	8	100	8	23	X	32	3	82			ACING AT
F	×	jë.	2013	2014	2046	2000	91.00	2817	2018	2010	0.00	2020	2021	2023	1	2023			Rate Anitual Acing Average Value Acine:
	Ā	Year				1				ľ	ľ	1		ľ	ľ			į	2

OTHER AGLAND (2) Arry Value WASTE LAND (2) 4,272 4,046 2,667 2,885 Acres 130,640 862,930 621,955 538,610 422,195 421,550

TOTAL AGRICULTURAL LAND

2.52%

			-	DESTRUCTION OF THE PERSON OF T	The state of the s	A STATE OF	Acres	-				
2013	130,640	4,355	92			DAY 174 OFF		г	BARAGO	CHARGE ANDURANCE	Value	Acres
2014	852 030	1.00	ļ			000, 14,40	14/50	2,340			406 9R3 5R5	907 30
	2000	217'4	7007	2.000 PM	120 TA	19.162 490	15 30E	4 9XG	2000			200
2015	621,955	4,237	147	26.48%	Table Case	230 270 84	200	2	46,80%	46.82	485,909,465	899,95
2016	598 610	A DAG	L			0000000	13,00	1,276	2,35%	AK DOK	534.481.325	900 30
2000	200	200	0	4.00	E SA	13,853,580	15,315	1.6	38 04K	A 1000	200 020 002	
/100	42,195	2,667	894	7.02%	457 776	13 220 305	46 000	250		*	305,230,835	829,78
2018	421,550	2.895	198	A 200		2000000	70000	3	8718	44.B4%	587,874,150	897.87
2040	27.0 27.5	1000			The same	13,278,835	15,975	121	106%	-64.47°E	573 ARG 360	907.00
2010	010,00	7,004	1	4.734	44075	12 454 750	15 907	707	1		Contracts to	0,100
2020	6.709.440	28 831	AT.0	A'S CHOOL	1	200000		1	2010	40.51%	572,396,365	897.40
20004	0 407 000	1		4cmot	S 11.00	6,813,535	8,496	2	220%	48.7	547 384 700	0 300
4041	0,100,300	79.07	222	-8.97%	611.05m	G 2R7 330	B GEA	44.5			2000	30,000
2022	5,782,845	28.594	262	A 10K		200 400 0	Charle	130	4477	-68.52%	546,407,275	895,25
2000	2060 000	03.040			601 400	CD/,USC,0	CCC, B	740	0.00%	EB.37%	557 152 855	80E 3
COLOR	3,732,683	71,37	14	30,06%	371.6431	4 178 080	7 709	202	4		200	30,000
						00010111	200	2	200	-77.11%	571,276,115	83.9
Ł												
	62											
	HORSELL									Rafe Annual	Rate Annual %chg Average Value/Acre:	ne/Acre:

(1) Valuations from County Abstracts vs Certificate of Taues Levied Reports (CTL) will very clas to different reporting distent. Source: 2013 - 2023 County Abstract Reports Agland Assessment Level 1995 to 2006 = 80%, 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 1225/2023

CHART 4

3.49%

899,950 900,233 899,789 897,017 897,017 895,090 895,295 895,398

CHART 5

Control of the cont	Poe Columba			2	HKI 5 - 2023 C.	Clumbs and Shares	Part Males	1					
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	4.555 MORRE	S Page	Sarrehad Pin	Surphastinas			West west undoored.	M Property Type			,		
Column C	THE PERSON NAMED IN	71,775,187	38,331,612	270 GTR CAR			Market 1434		1				
Control cont	The work was	SAME.	365	Table Mark	CON CONT.	28,633,696	28 797 38K	PORT CALLOD	1	Agrinelilies	1		
	. Musikingsty.			100	121121	A Price				110.00	Appropries 5	Motrals	Pared No.
15 15 15 15 15 15 15 15	CHO EAYARD	Service Property	Skill-Assi PP	Bullabed Roft			2018		ı	19,717,88	49,929,869	1 654 676	NOTE VALUE
State of contained by Stat	COP. Name of	428,157	1,905,466	2 EV3 CAN		Company	Sochaelited			2000	2305.5		120,00
	A STATE OF COLUMN SHOPE	\$-040.8	7	200	87.818.20p	4.146.634	An see		Ž	Abrillandidam		8613	MOLLER
	ACA DE DOOR OF THE COMMENT	1363	3784		MEN	N. S. C.			17.370	-	Mathematics	Marrak	Tana lake
	THE PROPERTY.	14,563,367	2 40A 972	ACON	203.00	NAC S			GOOK			-	AL OLD BOX
Description of the control of the	Acte Mescher of county sector	Xet all	1	000 COO'S	67,034,105	17.657.805	A AND THE		TOTAL STORY				2000
State of control con	Mander of seasons party	12-70%	2000	YEX.	37.72%	1010	BM / 54 10 10	-	60 24S				
Name of county conty	es account ter	210,378	266 000	165%	494	14.774	B4.04%		E PER	-	12245	0	460 070 000
Marce of consisting Control Co	DON. Noteton of cutoffy switch	9000	100	1,138,006	2,328,885	APA 40K	18.78%		O.Meric		a the same		9
Name of contractions 1970	Mandal of semicy many	4 1500	2000	0.55%	Ŋ		-	•	-	1	M (13)		501
National closests and the content of the content			S.M.S	28.00%	12 75K					0	-	٥	A A 4 E THE
Marche of marked party Marche of marked party	XMCOunt county sector					E COLUMN TO SERVICE SE							007 to 2000
Macter of coasts each	Marciby of municipality												The Later of the L
Macter (conta) exists Macter (conta) exi													
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2024 County Abstract of Assessment for Real Property, Form 45

County 62 Morrill

C = 10 67 5115		Kecords: /	7,372	Value	Value: 1,065,322,540	Ğ	Growth 7.665.189	6	
Schedule I: Non-Agricultural Records	attural Re	cords						Swn Lines 17, 25, & 41	7, 25, & 41
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			9	7	744	57.079.815	2 5.43	200 000 001	
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66. Com Improve Land	236	3,095,085	0			ALL TOUR	2	443,450	
77. Com Improvements	230				9 4	134,713	274	3,829,860	(*)
68. Com Total	281				<i>1</i> 6	6,212,273	9£7	27,631,165	
the of Com These	10.4		- ·		69	7,082,840	350	31.904.975	224 590
		08°'L	8	200	12.41	22,20	4.75	1 60	00C,022
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69, Ind Unimp Land	=	3	•	•		4 448 644	1		
10. Ind Improve Land	. 2	468,790				566,670,1	<u></u>	1,073,335	
11. tad Improvements	•				n •	2,796,450	1	3,265,240	100
12. Ind Total						014.00a.	76	32,859,805	
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			200	85	8	49.67	0,20	3,49	00'0
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THE COMMENTS	~	•	Φ	•	-		_	744	***
14. Rec Improve Land	0	0	0		0		٠ -	0,692	
A. Per Improvement	•	•	0			· •	> t	-	***
16. Rec Tutal	0	0	\$2000 -140		-	200.7			
THE TOTAL	90 40	20%	9.0	•	- 4	0,050	in the second	\$68'9	10,385
	ā				1		5	4,00	9.14
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% of Com & Ind Total	,		-	÷	3	25,558,165	365	49,103,335	226,580
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17. Thanke Tern	7	2.07n 171,204,550		20,230	2	82.644.874	- and c	abo bet the	
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2024 County Abstract of Assessment for Real Property, Form 45

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SubUrban Rural Total Records Records Records SubUrban Records Value	dule IV : Exempt Re	ecords: Non-Agricul		32. 3				:: ::			j	9
12.3 13.4 13.6		Urban		abUrban	Rural							
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	A STANSON AND AND AND AND AND AND AND AND AND AN	~	12W,760		0	#2#	116,913,235		ሊስ	117.0	27 day	9

62 Morrill Page 53

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39. Ag Tetal		-		Charles of the same of the sam	Charles of the color		
Schedule VI : Agricultural Records : Non-Agricultural Detail	ecords : Non-Agric				, i	4,372	809,651,840
	6) -	Urban				es .	× .
31. Homestiv Unimp Land	Kecords •	Acres	Value	Records	SubUrban Acres	Value	i nem
32. HomeSite Improv I and	.63		•	•	0,00	0	nero cos
THE TAGLET AND THE STREET	-	0.00	c	0	0.00	c	######################################
A. Homester Improvement	0	0,00	٥	•		> :	tac dod
34. HomeSite Total				-	75 %	¢	Name of the
34. Particible Unimo Land	\$	000	Φ	G	4		**************************************
36. FarmSite Improv Land	2	2.00	9		0949	Ð	,, ,,,, ,
.17. Parmille Improvement	cı	900	791. 061		0.00	o	*****
38. FarmSite Total	934	71,			0,00	o	(-2.10)
JV. Road & Witches	\$	99 13	a		1		. 017° (1.07°
40. Other- Non Ag Use	0	0.00			9 °	ė	*
	D. C.	Rural		-	0.00 Tatal	9	makan ess
M. Homestie Unimp Lund	3	75 75 S	Value	Records	Acres	Value	Growth
32. HemeSite (morey 1 and	165	667.46	Marian	7	3	1,100,000	. 15
	- Care	}	13,364,600	591	667.46	13,364,600)*****
A STREET STREET	933	9	68,759,310	11 9	¢,00	04,759,310	900.687
34. Homesife Total	84			829	722.36	83,223,910	ener.
15. Paraske Ualmp Lead	2	74.17	900'65	\$	34.17	169,000	æ.
36. FarmSite Improv Land	179	775.76	3,469,710	781	777.76	7.475.710	XX
37, Farmstäre improvements	2	6,00	45,151,525	3	00'0	48.274.685	
38. FarmSite Total	8 (924	813.03	200 450 13	000'100'-
Ny. Road & Diletan	2,243	A.173,59	•	2343	49 454 4	545,415,15	
40, Other-Non Ag Use	(e) (i)	1 600 20	36 90 7		W. 5. 1.0	•	25
At. Takel Resolves VI	•	Arroadt	##60°		1,600.70	4,488,355	
					4,210,63	130 471 440	A DAS ACS

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

2024 County Abstract of Assessment for Real Property, Form 45

23 23 24 24 24 24 24 24	Value	Value 5/N,785	·	* * * * *	Value	2	0	Value	Ð
	SubUris Records Acres 0 0,000	Total Total Acres 5 575,97	***	The state of the s	Records Acres	96.4	O.00 Total	Records Acres	
	Value &	Value SSB.723			Value Re		J. V.		
Urban	Acres 6.00	Rural Acres \$73.07	cial Value	Urban	Act cs	0.00	Rural	0000	=
,	Records 3	Records	ultural Records : Spe	i process	Q Q	9	Records	\$	C
	st, tiame & Parks	42. Come de Partos	Schedule VIII: Agricultural Records : Special Valu		45. Special Value	44. Market Value		AS. Special Value	44. Market Value

2024 County Abstract of Assessment for Real Property, Form 45

Irrigated		1			
	ACIES	% of Acres*	Value	% of Value	
19	404.57	### P	1.365 145		Average Assessed Value*
40. LA	3,319.46	19.94%	000 000 9	Ret in	2,000,00
47. 2A j	950	450	0,26,950,0	20.58%	2.900.00
48. ZA	27 305 7	di appr	•	0.00%	9976
141	0.00	14.40%	4,793,560	14.86%	Series C
	52 THE BAS	12.23	7,247,033	200	2,000.00
50. 3A	203.82	1.22%	09C LSE	**************************************	1,900,00
\$1, 4A1	4,175,48	25.03%	Age Con	20%	96'668'1
52. 4A	2.133.55	78.61	OPPLEASE	24.50%	1,900,00
SO, Total	16.645.20	144 486	4,053,730	12.57%	1,899,99
	Calles At.	W COWN I	\$2,259,033	100.00%	1,937,94
54.151	900	2000	4		
55.1D	7 850 31	79030	•	9600'0	00.00
Sé, 201	- A/A	7.527¢	1,339,625	10.28%	469.99
		C. C	2	0.00%	רר לנא
	7,440.01	31.55%	4,109,250	31.55%	1414 J
	15,797,51	26.38%	3,435,405	26.18%	DD:CCP
32, 30	0.00	0.00%	0	O DOM	(D) (A) (F)
£. £0	4,590,23	15,13%	ASS ASS	2000 V	0.00
61. 4D	5,152,32	1721%	Applants	Skeat I	425,02
62. Tarai	Mady W	100	56,169,16	16.81%	425.02
!		AGENTAL TO	527,520,41	100,00%	435,04
64. tel	An 441 na	100			
	Man' I Sharing	0.40	8,478,900	\$-40%	ALE OF
	2.91	0.00%	1,210	280	15.000 F
A.C. 1G)	0 4 00	*4000	•		18.619
	0.00	%000	P : S		0.00
67. 3G1	0,0	O GOA	> 4	0.00%	00'0
	42.8R3.71	73 A3 A3)	\$ 00'5	0.00
69. 4C1	A6 A54 C16	0.45.05.05.05.05.05.05.05.05.05.05.05.05.05	17,833,100	13.45%	415.85
70.4G	43 C10 G1	K-raido	64,192,590	65.57%	415.10
72 70	TANK TOTAL	×50.51	18,069,300	13.63%	415 20
•	and the state of t	100,00%	132,975,160	1,00,00%	45.25
relanged Wrong					
	A CAPACITA	#25°	32,250,035	18.05%	4 000 4
Dry Total	29,937.34	7.82%	13,025,225	7 2000	0677564
Green Thank	319,267,90	A3.40%	112.475 100	44 900	435.08
Waste	16.786.17	736T P		4.69.4	415,25
- Auto-	かる 東西の	1007	5/5,¢UC	0.28%	30.00
Kempt	- tv:	WADO	OFCOR	\$2.00	1,6697.78
	11.761	0.04%	48,780	0.03%	1 1
1				200	1 T T T T T T T T T T T T T T T T T T T

62 Morrill Page 56

2024 County Abstract of Assessment for Real Property, Form 45

rripated			NATA AND AND AND AND AND AND AND AND AND AN	r	
	Acres	% of Acres*	747		
	N-42, 42.1	##L 0	2000	% of Values	Average Aspected Values
	33,316.80	40 03%	0500/1001	0,83%	TO INCH.
	2.460,83	- A 100	93,286,895	42.77%	hQ-th-pgf-
	14 436 06	16/AT	6,663,600	L'INNE	2,800.00
	14,436,00	17.35%	38.977 190		2,700,43
	13,356,67	*8*	14 14 14 14 14 14 14 14 14 14 14 14 14 1	11.61%	2,700.00
	1,544.89	×948.	6/6/196/60	\$27.51	2, 500, 40
	IAMILA	124:00	3,862,225	24. I. 77%	50 505 C
	281283	R. F. S. C.	37,466	15.45%	4,500,00
	et 391 As	1.38%	6,469,525	7000	CTD/(HE) 7
	Partie Addition	100,00%	218,130,890	100 000	2,300.01
				TO THE THE	2.A21.09
	\$\ 0 0	\$ 00 to	150		
	6.622.05	20 9696	•	\$00X	40.41
	1, 34,1 64	×00.02	3,774,605	21.66%	ACC
	and projects		777.210	4 444	270.01
	12,784.67	40.27%	7 011 705	B/Abara	56,505
	2,479,12	***************************************		40.35%	550.01
	105.61	10000	6197201	1684.0	\$40 CM
	65 645 4	V.33%	58,090	0.33%	NINITAL DE LA COLONIA DE LA CO
	\$0.00 to		2,658,785	7177	PLOCC PLOCC
	2,430.27	7.72%	1,286,395	A CONTRACT	\$25.00
	17.00°C	100,00%	17 444 444	7.36%	525.00
				100,00%	(A) (A)
	2,977,23	14000			
	90 612	BC / K'VA	3,736,740	.19%	A No she
	212.00	0.17%	297,470	%61.0	EA E C C
	25'41	*60°	•	A 600 C	080.080
	784.62	0.26%	350 1787	Trans.	0,000
	303,10	40.00	557,4	0.29%	570.03
	58 172 89	2000	(X,D)	*****	25.50
	10,270,000	18.99%	31,536,885	20.13%	Variable 2
	I TANKI I	760'0t	225 125 X	18 714	17.01-0
	182,825.77	59.46%	10 CT 10		\$ 10x
	307.470.	CO. D. C. C.	100 100	38.42%	500.66
			CO Curatas	80.00	\$40,60
Irriganed Total	17214	I A ACAK	204 024 024		
Dest. Thatah			100 Oct 100 Oc	25.79%	\$ 451 00
	31,750.58	7.44%	17,425,405	447%	VA 1284.2
Ciries Take	147,470,64	7,077	SA ABA SYN	0.77	248.82
Weste	3.547.08	70 83 67	Continue de la contin	37.14	(19 ¹ 045)
	A1 410	0 250	091,801	0.03%	30.49
Exemple	440.03		2 68,795	0.55%	2.314.21
Mary Mary Mary Mary Mary Mary Mary Mary	400.3/	21.0	238,995	0.06%	74 817

62 Morrill Page 57

2024 County Abstract of Assessment for Real Property, Form 45

Irrigated	Acres	% ef Acres*	TALES.		
18, 1A1	44.50	W. T.	A STATE	% of Value*	Average Assessed Value*
46. IA	5,288,84	20.000	200'11	*	2 M/O AV
67, 2A	1, 665, 69	50.02 50.02	14,608,780	22.24%	A011021
48.74		\$25°F	1,131,505	1.87%	Z,500,01
	4,000.84	15,44%	10.573.730	7600 51	CANAL AND
1 Voz. 164	8017	19.60%	O. DAK. 148	14 604	2,599.99
50. JA	3,219,14	12.22%	300 302 1	LATERAL STATES	2.400,00
51. 4A1	2,839,03	2000	4 300 800	11.50%	2,400.02
52. 4A	3.174.66	2000	007469/49	10,20%	2,350.01
SA. Total	34.344.49	100 AN	7,460,530	11.21%	2,350,02
			od sad y	100,00%	2,527,30
Z S	8	C. CPSA	•	•	
55. ID	36.40	722.6	7	₹9 50	₩.O.
St. 201	11.14	\$ 1 m	20,435	4.24%	560.02
57. 2B	70 061	4.64%	19.21	***	440 00
	05530 968 A8	3.42%	72,780	15.12%	56.05
20 32	CANCO	47.36W	25,55	27,25%	20-20-20-20-20-20-20-20-20-20-20-20-20-2
20.00 20.00	26,83	5.87%	28,135	5.84%	405.02
•	Z ?	3.78%	18,139	3.77%	10.00
61.49	416.00	42.97%	195.530	40.61%	38°266
O.C. TWEE	41	100.00	481.425	100 000	470.02
Grass				accessor.	497,27
ês. 161	4,720,73	1.05%	2 428 460	11	
64. 1G	3,598.62	844%	1 964 646	# 150 C	535.25
65.201	DAD?	1 000	C+0*+00*1	8.50% 0.00%	518,16
66. 2G	2,358,72	7623 5	2	1000	204)00
67. JG1	6.059.63	2000	0.54570	5.27%	489.49
68.30	10 387 28	7056 70	ST-82-14	7650'AI	461,03
if. 401	TA CALL	24.5178	4,882,470	22.27%	470.04
79.40	0E 079 L		2,259,120	10,10%	467.47
7. 1941	14 494 AL	7.667.1	5,061,515	23.08%	96.659
	I A Washing	- Canadaa	27.729, H	100,00%	\$14.37
Irrigated Total	26,344.49	31.28%	ALCER CW	10.17.00	
Dary Total	968 14		a de la companya de l	C:/ Hu	2,527,30
Gree Tetal	42 630 PA	1.15% 48 6.84	481,425	0.50%	497.27
West	PRINCIPLE CONTRACTOR	Mark W	21,927,475		\$14.37
Tables a	/*a000.2/	%30.6	3,632,050	3.75%	477.88
	6,676,33	7.93%	4194,965	4.54%	628.03
Exempl	277.18	0,33%	366.611		
			(777)	17%	40.00

62 Morrill Page 58

74".49

2024 County Abstract of Assessment for Real Property, Form 45 Schedule X : Agricultural Records : Ag Land Total

Total Value 12A211.82 316,978,348 62,656.06 30,932,055 664,368,59 811,818,875 77,938,85 77,938,85 6400,010 895.26 400,010 895.26 400,010	Average Assessed Value* 2.514.42 493.68 464.90 151.92 857,19 746.81
Acres Value 126,204,43 126,204,743 62,656,06 30,932,055 640,533,52 7,933,52 7,941,85 7,941,85 895,26 400,010 893,927,45 640,910	% of Value* 47.31% 4.62% 46.44% 0.63% 1.00% 0.06%
SubUrban Acres 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Value 316,976,389 30,932,055 311,186,879 4,243,785 6,615,030 400,010 670,020,180
Value 18,42,5 0 0 10,440 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	% of Acres* 14.12% 74.12% 74.12% 3.12% 6.10% 180.00%
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2024 County Abstract of Assessment for Real Property, Form 45

County 62 Morrill

Sch	Schedule XI : Residential Records - Assessor Location Details	or Location	Detail	,			Topetty, round 45	54 E			
ij	Line# lassessor Location	Unimpr	Unimproved Land	Improv	Improved Land	Impro	inprovements ds Value	8	Total	Growth	
######################################	Bayard Bridgeport Broadwafer Rural	23.7 28 2.3 28 2.3 28 2.3 28 2.3	1,815,985 1,8681,320 209,120 4,344,060	532 86 86	6,247,515 7,166,460 398,480 5,372,015	E z E g	39,330,515 69,241,650 2,827,320 46,733,200	787 843 155	77,394,015 77,470,710 3,434,920 50,569,275	382,515 890,647 2,920	
3	Residential Total	908	7,637,485	1,546	19,078,450	1,737	158,152,985	2,543	184,868,920	1,476,542	1

62 Morrill Page 61

2024 County Abstract of Assessment for Real Property, Form 45 Schedule XII : Commercial Records - Assessor Location Detail

County 62 Morrill

193,205 98 19 294,340 124 10 15,385 17 29 1,010,135 42 17	Line# Assessor Location 85.1 Bayard	Records	Value	Records	ved Land	Improver	vernents Value	Reporte 1	Total	Growth
7 517398	Eskigepan Broadwater Rutal	729%	193,205 298,340 15,385 1,010,155	88 4 71 4	955,055 2,405,570 45,755 3,685,770	% % c %	4,318,475 22,582,200 331,340 33,258,995	119 28 82 28 82	5.466,735 25.289,260 392,480	17,930 89,565
	Commercial Total	11 71	1.517.285	90					Bevasca i i c	119,0%S

2024 County Abstract of Assessment for Real Property, Form 45

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	24.00.75		16,283,210	12.60%	415.00
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62 Morrill Page 62

2024 County Abstract of Assessment for Real Property, Form 45

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114. Market Area Tours	207.470E	I BOATHEA	707 707		

62 Morrill Page 63

2024 County Abstract of Assessment for Real Property, Form 45

<u> </u>					
	Acres	% of Acres*	7		
5	4,723,73	7 PULL	2002	% of Value*	Average Assessed Values
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	4,650		1,257,720	10.14	76'495
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TOTAL	42,560,30	100,000		23.12%	00'099
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101.30			•	0.00%	984
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the Market America					

62 Morrill Page 64

62 Morrill

01. Residential 02. Recreational 03. Ag-Homesite Land, Ay-Res Dwelling 04. Total Residential (sum lines 1-3)	Total 153,269,440 6,410 76,711,490 229,987,300	2024 Form 45 County Total 184,862,025 6,895 83,223,910 268,092,830	Value Difference (2024 form 45 - 2023 CTL) 31,592,585 485 6,512,460 38,105,530	Percent Change 20.61% 7.57% 8.49%	2024 Growth (New Construction Value) 1,466,157 10,385 900,687	Percent Change ered. Growth 19,66% -154.45% 7.32%
US, C'unmerciai 06. Industrial 07. Total Commercial (usm lines 5-6)	28,839,490 35,397,305 64,230,798	37,198,380 68,100,355	3,071,425 1,801,075 4,872,560	10.65% 5.09% 7.59%	226,580	9.87% 5.09%
08. Ag-Farmsite Land, Outbuildings fw. Minetali. 10. Non Ag Use Land 11. Total Non-Agthed (num these 1-10).	45,462,305 1,644,675 4,467,555 81,834,634	51,919,395 1,691,425 4,488,355 84,104,178	6,457,090 48,790 20,800	14.20% 2.64 0.47% 12.64%	5,061,380	3.07%
12. Irrigated 14. Crassland 15. Wasteland 15. Wasteland 16. Other Agland 17. Total Agricultural Land	268,193,945 28,962,609 265,931,440 3,934,155 4,176,095 671,218,240	316,970,385 30,982,033 311,188,875 4,243,725 6,685,080 670,080,130	48,776,440 1,969,430 45,257,435 289,630 2,508,985	18.19% 6.80% 17.02% 7.32% 60.08% 17.30%		
18. Total Value of all Real Property (Locally Assessed)	917,020,870	1,065,322,540	148,301,670	16.17%	7,665,189	15.34%

62 Morrill Page 65

2024 Assessment Survey for Morrill County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2,	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$270,790
7.	Adopted budget, or granted budget if different from above:
	\$270,790
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$16,000 (Stanard Appraisal Service and Pritchard & Abbott)
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19,000
1.	Amount of the assessor's budget set aside for education/workshops:
	\$7,000
2.	Amount of last year's assessor's budget not used:
	\$14,308

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?				
	Assessor's office.				
5.	Does the county have GIS software?				
:WA	Yes				
	Is GIS available to the public? If so, what is the web address?				
10 15	Yes, morrill.gworks.com				
	Who maintains the GIS software and maps?				
	Office personnel and gWorks				
	What type of aerial imagery is used in the cyclical review of properties?				
	gWorks				
	When was the aerial imagery last updated?				
1	2022				

C. Zoning Information

ı.	Does the county have zoning?			
	Yes			
2.	If so, is the zoning countywide?	10 - 12		
192000	Yes			

3.	What municipalities in the county are zoned?				
	Bridgeport, Bayard, and Broadwater are all zoned.				
4.	When was zoning implemented?				
	2001				

D. Contracted Services

1.	Appraisal Services:		
	Stanard Appraisal Services - real property Pritchard & Abbott - oil & gas minerals		
2.	GIS Services;		
	GWorks, Inc		
3.	Other services;		
	MIPS		

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year				
	Yes: Stanard Appraisal Service and Pritchard & Abbott				
2.	If so, is the appraisal or listing service performed under contract?				
	Yes				
3.	What appraisal certifications or qualifications does the County require?				
	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?				
	Provides recommendations to the county assessor for use in establishing final value estimates.				

2024 Residential Assessment Survey for Morrill County

1.	Valuation data collection done by:					
	Office and Stanard Appraisal Service.					
2.	List the vi	aluation group recognized by the County and describe the unique characteristics o				
	Valuation Group	Description of unique characteristics				
	1	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.				
	2	Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.				
	3	Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.				
	4	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.				
Ш	AG OB	Agricultural outbuildings.				
- 11	AG DW Dwellings located on rural parcels.					
	Cost and sales	ibe the approach(es) used to estimate the market value of residential properties. are considered to determine the market value of residential properties. However, the sales the most in building models.				
T T	Cost and sales will be utilized For the cost	are considered to determine the market value of residential properties. However, the sales the most in building models. approach does the County develop the depreciation study(les) based on the local				
III n	Cost and sales will be utilized For the cost market inform. The appraisal cost square foo developed for,	are considered to determine the market value of residential properties. However, the sales the most in building models. approach does the County develop the depreciation study(les) based on the local ation or does the county use the tables provided by the CAMA vendor? company will review the sales and build models, the sales will be charted for a cost range to based on style, quality, condition and age. Plus or minus adjustment factors will be but not limited to; basement, basement finish, number of garage stalls, fireplace, central				
III m	Cost and sales will be utilized For the cost market inform The appraisal correct square footeveloped for, ir, and so on to	are considered to determine the market value of residential properties. However, the sales the most in building models. approach does the County develop the depreciation study(les) based on the local ation or does the county use the tables provided by the CAMA vendor? company will review the sales and build models, the sales will be charted for a cost range to based on style, quality, condition and age. Plus or minus adjustment factors will be				
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I m T p dd ai A dd ac Va	Cost and sales will be utilized. For the cost market inform. The appraisal correct square food leveloped for, ir, and so on to here inclividual epreciation to djusted. Alues are estable escribe the me	are considered to determine the market value of residential properties. However, the sales the most in building models. approach does the County develop the depreciation study(les) based on the local ation or does the county use the tables provided by the CAMA vendor? company will review the sales and build models, the sales will be charted for a cost range to based on style, quality, condition and age. Plus or minus adjustment factors will be but not limited to; basement, basement finish, number of garage stalls, fireplace, central arrive at a final value estimate per square foot. depreciation tables developed for each valuation group? If not, do you adjust tables for each valuation group? If so, explain how the depreciation tables are ished primarily from a model based on a cost range per square foot.				
F m T T p dd air	Cost and sales will be utilized For the cost market inform. The appraisal corresponds for, ir, and so on to are inclividual epreciation to djusted. The appraisal corresponds for, and so on to are inclividual epreciation to djusted.	are considered to determine the market value of residential properties. However, the sales the most in building models. approach does the County develop the depreciation study(les) based on the local ation or does the county use the tables provided by the CAMA vendor? company will review the sales and build models, the sales will be charted for a cost range to based on style, quality, condition and age. Plus or minus adjustment factors will be but not limited to; basement, basement finish, number of garage stalls, fireplace, central arrive at a final value estimate per square foot. depreciation tables developed for each valuation group? If not, do you adjust tables for each valuation group? If so, explain how the depreciation tables are ished primarily from a model based on a cost range per square foot.				

8. —~	Are there form 191 applications on file? No						
9.							
	Describe the resale?	e methodology used to	o determine valu	ie for vacant lots be	ing held for sale or		
	Lot values are	e valued the same as adjace	nt properties.				
10.	<u>Valuation</u> <u>Group</u>	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection		
	1	2023	2023	2023	2023		
	2	2020	2020	2023	2017		
	3	2020	2020	2023 2017			
	4	2020	2020	2023	2019-2023		
	AG OB	2020	2020	2023 2019-2023			
	AG DW	2020	2020	2023	2019-2023		

2024 Commercial Assessment Survey for Morrill County

Valuation data collection done by: Office staff and Stanard Appraisal Service.						
2.	List the valuation group recognized in the County and describe the unique characteristics of each:					
	Valuation Group	Description of unique	characteristics			
	1	Bridgeport				
	2	Remainder of County				
3.	List and de	scribe the approach(es) u	sed to estimate the	market value of commerci	al properties.	
	All three ap		and sales) will be l	looked at, the market and	income approaches will	
3a.	Describe th	e process used to determi	ne the value of uniq	lue commercial properties.		
4.	Stanard Appraisal Service has valued the unique commercial properties, such as the ethanol plant, feedlots, and elevator facilities and an independent living facility. For the cost approach does the County develop the depreciation study(les) based on the local market information or does the county use the tables provided by the CAMA vendor?					
	studies.			surrounding counties to d		
s. (Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.					
	Yes					
	Describe the	methodology used to det	ermine the commer	cial lot values.		
	From the market a square foot method has been developed.					
	Valuation Group	Date of Depreciation Tables	Date of Costing	Date of Lot Value Study	Date of Last Inspection	
	1	2020	2020	2017	2017	
	2	2020	2020	2017	2017	
		to at a transaction of the architecture			1100000	
		· · · · · · · · · · · · · · · · · · ·				

2024 Agricultural Assessment Survey for Morrill County

	2024 Agricultural Assessment Survey for Morrill Coun	ty			
1.	Valuation data collection done by:				
	Office staff.				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	Market Description of unique characteristics Area	Year Land Use Completed			
	The northern portion of the county which consists primarily of the Sandhills region.	2023			
	This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.	2023			
	4 Market Area 4 is the area along the Platte River; it has recreational potential.	2023			
	In 2023, the county completed the physical review and inspection cycle.				
3.	Describe the process used to determine and monitor market areas.				
	Sales determination is made through sales review and verification, location and use of the physical inspection if needed.	e property and a			
١.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	Recreational land is identified by the presence of blinds during an on-site inspection of suspected recreational areas.				
	Do farm home sites carry the same value as rural residential home sites? If not who methodology is used to determine market value?				
	Yes				
	What separate market analysis has been conducted where intensive use is ide county?	entified in the			
	Standard Appraisers was previously used to help with the analysis of feed lots in the area valued on a price per head based on the size and quality of the operation. Two feed 1 2024 and will be used in future analysis of intensive use.				
	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
1	Parcels enrolled in the Wetland Reserve Program have been mapped. The contracts are reviewed and those enrolled in the program will be valued at 100% of market. It is difficult to analyze Wetland Reserve market activity since there is not a large occurrence of these sales. A new wetlands easement has been mapped and will be valued at 75% of ag value due to continued ag use.				
	Are any other agricultural subclasses used? If yes, please explain.				
	Yes, CRP, Irrigated Grass, and CREP subclasses are used.	***			
4					

	If your county has special value applications, please answer the following			
8a.	How many parcels have a special valuation application on file?			
	135			
8b.	What process was used to determine if non-agricultural influences exist in the county?			
	Created market area 4 which runs along the Platte River.			
	If your county recognizes a special value, please answer the following			
8c.	Describe the non-agricultural influences recognized within the county.			
	Hunting is the primary driving force in the marketing of these parcels in market area 4.			
Bd.	Where is the influenced area located within the county?			
	Primarily along the Platte River.			
le.	Describe in detail how the special values were arrived at in the influenced area(s).			
	Used influenced values from Ag land in and around market area 4 in comparison to the general agricultural market.			

MORRILL COUNTY

2023 PLAN OF ASSESSMENT

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to §77-1311.02, on or before June 15th of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31st of each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

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

Neb. Rev. Stat. §77-112

Assessment levels required for real property are as follows:

- 1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
- 2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
- Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201

P. 099/108

GENERAL DESCRIPTION OF REAL PROPERTY IN MORRILL COUNTY:

Per the 2023 County Abstract, Morrill County consists of the following real property types:

	Parcel/Acre Count	% Parcel	Total Value	% Value	Land Value	Improvement Value
Residential	3,223	36%	233,346,745	22%	24,335,050	254,699,480
Commercial/Ind	363	4%	64,518,615	6%	5,138,240	59,380,375
Agriculture	5,275	59%	744,496,570	70%	586,903,080	155,128,600
TIF	8	.2%	4,880,010	1%	(Bs876,585)	(Ex4,003,425)
Minerals	92	.8%	1,654,675	.5%	N/A	N/A
Total	8,961	100%	1,063,788,695	100%	617,252,955	473,211,880
*						

Agricultural land is the predominant property type in Morrill County, with the majority consisting of grassland, primarily used for cow/calf operations.

Bridgeport continues to grow in with new business and residential homes. Bayard continues to struggle as businesses open, and then soon close due to lack of community support.

Additional information is contained in the 2023 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2023.

CURRENT RESOURCES:

Staff/Budget/Training

In addition to the Assessor, there is 1 Deputy Assessor, and 2 full-time clerks on staff. The county contracts with an independent appraiser (Stanard Appraisal), as needed, for appraisal maintenance and also with an oils/minerals appraiser (Pritchard & Abbot) for the oils in Morrill County. The year 2023 included another blanket increase for all rural improvements, Bridgeport, Bayard, and Broadwater. The county board refuses to enter into a reval contract with Stanard Appraisal as the board feels the blanket increases fix values for good.

The proposed budget for the assessment portion of the Assessor's budget for FY 2023-2024 is going to be roughly \$268,171. The county has again agreed to a maintenance contract of appraisal through Stanard Appraisal. The Stanard Appraisal maintenance contract was agreed to 15 days in lieu of signing a contract to do a reval in the residential areas. The County Board expects the Assessor to take over all appraisal functions of the office. They feel that a contracted appraiser is a waste of taxpayer money, and she can do all valuation and appraisal work herself. It is prudent to note that a professional appraisal firm would be the best source of appraising and defending valuations on specialty and/or high dollar commercial properties. Bridgeport continues to be very economically successful in the last few years. Due to the economic success, the diversity of businesses across the county, and the lack of building permits from the rural area, the staff finds it very hard to keep up with all property to be assessed county wide without additional help from an appraiser.

By statute, the assessor must physically review and inspect all parcels every 6-years. The goal to complete the county 6-year review by the end of 2018 was met. Also, for the 2018 year, a review was completed on all commercial properties in the county. This included all feedlots.

The contract for Pritchard & Abbot was renewed for the years 2023 and 2024 for their services for oil appraisal in Morrill County.

The assessor believes continuing education is vital to maintaining proper assessment practices. The Assessor, Deputy Assessor, and staff try to attend as many monthly district meetings as possible, as well as workshops and webinars offered by the Nebraska Association of County Officials, the Property Assessment Division of the Department of Revenue and the International Association of Assessing Officers. With the budget cuts that seem to occur every year, it will become a challenge to keep 2 certified staff in the Morrill County Assessor's office as well as attend the educational IAAO classes and the expenses associated with each one. The Assessor carefully selects those courses that will most benefit the office. Both of the staff that hold Assessor Certificates will again expect to complete 60 educational hours by the end of this new term. A regular Assessor staff member successfully completed and passed IAAO 600 in 2021 and IAAO 101 in 2022. She is getting ready to take the Assessor exam this year. It is felt there are sufficient educational courses being offered for all Assessor staff. If budget allows, we will try to have 2 for sure in attendance at most courses that are available through the end of 2023.

Record Maintenance

The county board recognized the need for consistent maintenance of the records and approved the development of a web-based GIS system through GWorks. Many appraisers, bankers, title agents, insurance agents, attorneys, and others have been appreciative of this information being available online alongside MIPS. The public is becoming more and more aware and familiar with Morrill County Assessor online information that is being made available. In fact, many Morrill County residents use Morrill County's GWorks on a regular basis. A contract was agreed on by the board in 2023 to renew and was signed with GWorks for 3 years of services remaining at the same cost each year. The County Board continues to question costs associated with this contract. This year at contract renewal time, the board asked the assessor to look into other companies with GIS since the price increase was 5%.

New property record cards have been created for each real property parcel and this was finished in early 2019. Each property record card is filed with legal description and contains up-to-date listings, photographs and sketches for each property that has improvements. Pictures are continuously being added and updated as parcel reviews occur on each parcel that is improved. Morrill County Assessor's office is also adding situs addresses as the information is obtained on each parcel. This has been a help to local Law Enforcement, the Road Department, and the public in general. Also, it was discovered that the Road Superintendent, who gives out the situs address on new properties, was not sharing this information with the Sheriff's Office for 911 purposes. The Assessor has made a line of communication between all three offices so she now gets information on new homes being built..

Morrill County utilizes software provided by MIPS for assessment and CAMA (computer assisted mass appraisal) administration. With the completion of development of the GIS system, this office has had the ability to maintain all records electronically and make them available via the Internet. All MIPS, CAMA & GWorks information can be found online. This has saved a substantial amount of time with phone calls and customers at the counter.

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor also keeps in close contact with the register of deeds and all zoning administrators of Morrill County, which is an aid in the process of property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage if the landowner chooses to allow sharing of information. The Morrill County Zoning Board and Morrill County Board of Commissioners changed zoning regulations to not require surveys for parcels under 10 acres. This has created a hardship for the Assessor's Office in determining the exact location of the property and the Clerk's Office when accepting and recording deeds. Discovery by the Assessor and staff also aids in finding new improvements as zoning permits are not required by the Morrill County Zoning Board if the improvement is in the rural area. The only building permits the Assessor has received in the last several years have been from the cities of Bridgeport and Bayard. This last couple of years, the Clerk's office collected a few building permits & they alerted the Assessor's Office about them. The County Board has not held their Zoning Official responsible to get any building permits into the Assessor. Often improvements are discovered by the Assessor's Office during review and pickup work. With the Morrill County Zoning Board not requiring building permits or issuing any fines for not asking for a building permit on ag related improvements, all the rural improvements have been by discovery. The lack of building permits has made it more challenging for the Assessor's Office to find and list improvements as they are added to parcels in Morrill County. Rural residential, and rural commercial properties are never rezoned to their respective uses. Therefore, the Assessor codes into MIPS the use of the land to keep the valuation of those properties consistent. GWorks also uploaded 2022 aerials, and this has been helpful with the irrigation land use. The Assessor's office is aware of several new pivots that went up in 2021 and 2022, and the newer aerials are very helpful in getting irrigation acres correct.

Ownership Changes

Morrill County processes more than five-hundred Real Estate Transfer Form 521's annually. These are filed on a timely basis with the Department of Assessment & Taxation. Standards of sales review from the International Association of Assessing Officers, Standard of Ratio Studies are adhered to.

Data Collection

Morrill County Assessor's Office has implemented procedures to complete a physical routine inspection of all properties over a six-year cycle.

Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. Marshall/Swift costing dated 2012 is used to arrive at Replacement Cost New (RCN). A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value.

Income Approach: The income approach is primarily used in the valuation of commercial properties. Collection and analysis of income and expense data was completed in 2017 by the county's contracted appraiser.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

Sales Ratio Review

Upon completion of assessment actions, sales ratio studies are reviewed to determine if the statistics are within the guidelines set forth by the state, including speaking with the buyer/seller if possible as well as sending out sales verification letters to all buyers/sellers of sales that are deemed arm length transactions.

Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article is published in the paper to keep taxpayers informed of the process. It has been helpful to also send a letter with the valuation changes explaining the process and why values changed for the current year.

Level of Value, Quality and Uniformity for assessment year 2023:

Property Class	Ratio (Level of Value)
Residential	93%
Commercial	100%
Agricultural	72%

For more information regarding statistical measures, see 2023 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2023.

Assessment Actions Planned for Assessment Year 2023:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass, or neighborhood. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. With the blanket increase for the fourth year in a row in Rural Residential and blanket increases for Bayard, Bridgeport and Broadwater, and all of the rural farm

improvements in 2023 show strong sales market. The SW portion of Morrill County was reviewed in 2020, and in 2021, the area around Bridgeport and to the east was reviewed in 2022, the area north of Bayard, Bridgeport and Broadwater was reviewed in 2023 for valuations. It is planned to do a complete review of Bridgeport in 2023 for the 2024 year. The review of the rural areas will continue in 2023 and the whole rural area of Morrill County is expected to be completed for the 6 year review process.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment since a complete review was completed in 2018. It is planned to do a complete review of commercial properties during 2023. A physical inspection will continue for all portions of commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. Depending on Standard Appraisal contract approval by the County Board, it is expected to review feedlots and possibly the Bridgeport Ethanol Plant since TIF was completed end of December 2022.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review. As part of the 6-year review plan, it is anticipated to complete another portion of Morrill County in the year 2023, to complete the review of the rural area of Morrill County in 2023. LCG changes were already made in accordance with 2019 LB 372 that was passed, and these will continue to be monitored. Several new pivots were placed in late 2021 and early 2022, changing irrigated acres. More pivots were added and moved in 2022 prior to irrigation season, and with the assistance of 2022 aerials from GWorks, these are being adjusted in the land uses. Without recent maps and information from the FSA offices, this may be a hard determination to get those acres placed into irrigation, with corners either going back to grass or even dryland.

The 2023 protests brought on 145 total protests filed with the Morrill County BOE. Morrill County BOE adjusted 117 of those down in value. The Assessor then appealed 58 of those 117 protests to TERC since the BOE did not have a basis for those final valuations. The Assessor was admonished by the Morrill County BOE in an open and public meeting after receiving notice of the appeals. The Morrill County BOE has also stated the Assessor's budget will be used to cover all costs associated with these appeals.

Assessment Actions Planned for Assessment Year 2024:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass, or neighborhood. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. It is planned to do a complete review of Bayard. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. A physical inspection will continue for portions of commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser. It is planned to start the new 6-year review in

the SW corner of Morrill County. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. As part of the 6-year review plan, it is anticipated to complete the northern part of Morrill County, completing the 6 year review. It is a goal to study and implement values for pivot irrigation differently than gravity irrigation. The 2020 protest season brought in several protests showing a true difference between the two types of irrigation in sales. This will take some time, and review specifically by the Assessor who is versed in irrigated farm practices. Determination of where exactly pivots were placed throughout 2021-2022 with the new aerials from GWorks will aid in this study.

Assessment Actions Planned for Assessment Year 2025:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. In the rural residential, it is anticipated to start over in the southern portion of Morrill County. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. A physical inspection will continue on portions of commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: It is anticipated to continue review in the southern part of Morrill County of all ag parcels Farm sites are included as part of the rural residential to prevent additional travel times to far areas of the county. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. As part of the 6-year review plan, it is anticipated to complete the east central and possibly start the NW portion of Morrill County.

Other functions performed by the assessor's office, but not limited to:

Form 521 Filing with the Department of Revenue Property Assessment Division: Upon receipt of the Form 521, the county assessor will enter the sale information from the completed Form 521 into the county computer assisted mass appraisal (CAMA) system. This entry will ensure the property information in the county sales file is current. The county assessor must then forward the scanned copy of the original Form 521 to the Tax Commissioner on or before the fifteenth of the second month following the month the deed was recorded.

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 35 applications annually. The year 2020 was a new application year. All applications were reviewed. 2021 is a reaffirmation year.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 290 applications annually. The year 2021 brought the online submission of applications, and the Assessor and staff worked diligently to make sure this was a smooth process for the first year.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually-Form 458X.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives almost 800 personal property schedules annually. The Assessor's Office has also been tracking new businesses and farmers by 521's and also the advertisements in local media. Several new personal property returns were started this way.

Special Valuation Applications: The assessor continues to research river ground and if a parcel should no longer be agricultural, it will lose the Special Valuation. There may be 1-2 new applications annually, in which the assessor takes time to go review those parcels, and make that decision based upon agricultural uses.

Cemetery Report to the Board: Reports Cemeteries and land to the County Board.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year.

Protests: The Assessor's Office meets with as many protesters as possible and reviews all protested properties prior to the protest hearing in order to provide the County Board of Equalization with the most recent and updated data available before making any value changes. As of 2019 with the new form 425, the assessor will have to go review for BOE decisions for each following year to be able to reassess.

TERC Appeal Cases: As protest decisions are appealed to TERC, the Assessor puts the evidence together to be presented at the TERC hearing.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

County Personal Property Abstract: To prepare an abstract of the property assessment rolls of locally assessed personal property of the county on forms prescribed and furnished by the Tax Commissioner. While this form is no longer sent to PAD, it is used during the time to certify values, and to report growth for the year.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Certify values: By August 20th every year, values are certified to every taxing entity within Morrill County.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

Conclusion:

The Morrill County Assessor makes every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation to attempt to assure uniform and proportionate assessments of all properties in Morrill County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. Since budgetary concerns exist, it is the goal of the Morrill County Assessor's Office to complete as much appraisal work as possible. The Assessor's Office has completed as much data collection as possible each year. Stanard Appraisal has been used only for high end or specialty properties. Morrill County Assessor's Office takes pride in the steps they have taken to get information more accurate and complete than it has ever been and continues to make that information more readily available to the public, especially online services, often showing customers at the counter how to access and utilize these services.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Rose M. Nelson Morrill County Assessor

Rose M Nelson MORRILL COUNTY ASSESSOR

P O BOX 868 BRIDGEPORT, NE 69336 308-262-1534

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

Dear Ms Scott:

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

Market area 4 is the area located around the North Platte River which runs diagonally from the northwesterly corner of Morrill County to the Southeasterly corner. This area is unique in that it was developed off of the top two soils surrounding the river and accretion ground in 2010. Land values are affected by buyers purchasing the land for recreational use.

Market area 3 is the rocky hills coming down into the river and Market area 2 is the rest of Morrill County. Market area 1 was dissolved into Market area 2 as there were not enough sales to constitute it being its separate area. Neither Market area 2 or 3 has special valuation.

Morrill County developed Special Value in Market area 4 in 2013. In each three year sales period, we generally have a very small number of land sales along the North Platte River. However, the sales that have occurred show that the accretion land values are affected by buyers purchasing the land for recreational use.

Letters were initially sent out to all owners of accretion ground to explain how to apply for special value with Form 456 in this market area, as there are owners in this area actively using their land for agricultural use, primarily pasture for cattle. The assessor and her deputy went out and inspected all parcels that special value was applied for, and continue the same process as new applications come in. In most instances, there were cattle put on accretion lands at some point every year. This was proven through parcel owners showing fencing, Russian Olive trees removed, and in some instances at the time of inspection there were cattle grazing on the grass. However, there are recreational uses going on. The most primary of these is goose hunting. There is also duck hunting, deer hunting, and turkey hunting. It was decided then to plot each of these blinds on our GWorks mapping system and place a one acre recreational value on each blind.

There have been very few new applications in the last couple years. It is felt that most lands that would qualify for special value have been applied for. The assessor and her deputy or staff will continue to go out and inspect and document recreational uses on each parcel. The blinds will be

valued at 100% of market value, with the rest of the land valued as agricultural, if used as such, and is based on approximately 75% of market.

In 2023 several parcels were placed into a Wetlands perpetual easement along the North Platte Rivier in Morrill County. The Assessor attended zoning hearings as well as the County Board decision on this easement. The easement will remain agricultural use only, with no change in use, ability to build improvements or splitting of parcels.

There were no other changes in the easements for Morrill County.

These are the methods Morrill County uses to determine valuations for agriculturally used properties and for recreationally used properties. We feel it is the most equitable and uniform method of dealing with recreational uses along the North Platte River in Morrill County.

Sincerely,

Rose M Nelson Morrill County Assessor