

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2020 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

---

**LINCOLN COUNTY**



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Lincoln 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 Lincoln County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Julie Stenger, Lincoln County Assessor

# Table of Contents

---

## **2020 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](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration by the Commission.

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 and 92% to 100% for all other classes of real property.

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

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 IAAO's recognition 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.

### **Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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'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 professionally accepted mass appraisal methods. 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.

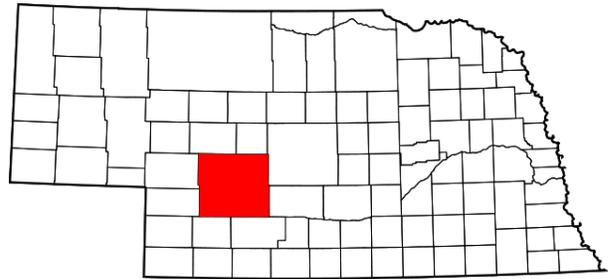
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

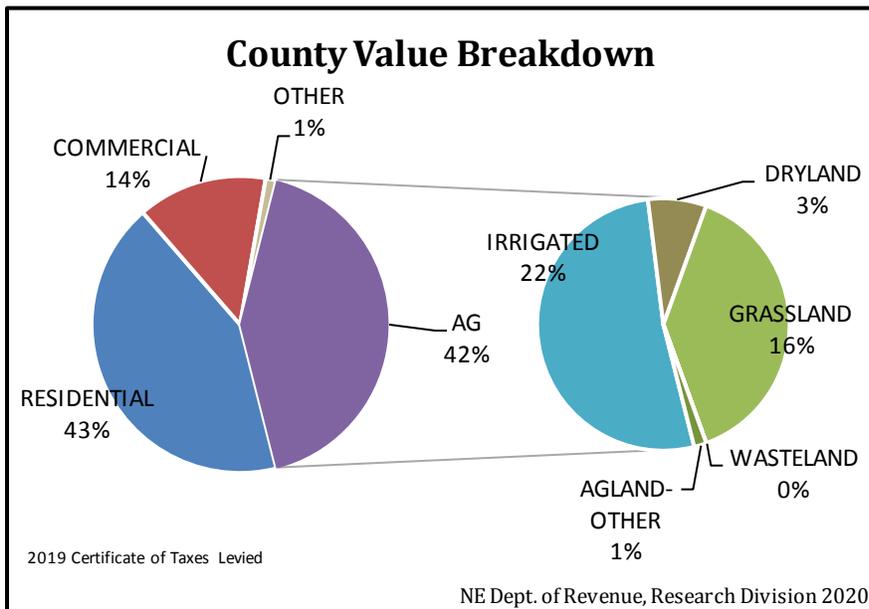
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 2,564 square miles, Lincoln County had 35,185 residents, per the Census Bureau Quick Facts for 2018, a 3% decline from the 2010 U.S. Census. Reports indicated that 84% of county residents were homeowners and 95% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$126,263 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Lincoln County are located in and around North Platte, the county seat. According to information from the U.S. Census Bureau, there were 1,054 employer establishments with total employment of 11,970.



Agricultural land accounts for the majority of the county's valuation base. Grassland makes up the majority of the land in the county. Lincoln County is included in both the Twin Platte and Middle Republican Natural Resources Districts (NRD). The ethanol plant located in Sutherland also contributes to the local agricultural economy.

CITY POPULATION CHANGE			
	2009	2019	Change
BRADY	366	428	16.9%
HERSHEY	572	665	16.3%
MAXWELL	315	312	-1.0%
NORTH PLATTE	23,878	24,733	3.6%
SUTHERLAND	1,129	1,286	13.9%
WALLACE	329	366	11.2%
WELLFLEET	76	78	2.6%

North Platte is also home to Union Pacific's Bailey Yard, which is the world's largest freight yard, and the largest employer in the county.

## 2020 Residential Correlation for Lincoln County

---

### *Assessment Actions*

For the residential class of property, the county assessor's staff appraisers physically inspected all of the rural and suburban properties, approximately 3,000 parcels. A land study and updated land values were done for all rural parcels. Improvements in County Neighborhoods 2, 3, 4, 9, 10, and 11, approximately 2/3rds of the rural and suburban parcels, were also revalued.

Leasehold values at Lake Maloney and Jeffrey Lake were also updated by location to achieve an acceptable level of value.

Routine maintenance was completed timely in the remainder of the residential class.

### *Assessment Practice Review*

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

Sales verification and qualification processes of the county were discussed. Conversations with the county assessor and county appraisers indicate that they are knowledgeable of the sale transactions. This along with the review of the sales rosters, qualified and non-qualified sales, indicate that there is no apparent bias to the sales price during the qualification processes. The typical usability rate of the residential class also supports that all arm's-length transactions are made available for measurement purposes.

Valuation groups were analyzed to ensure that market characteristics that would affect value are identified and defined. Lincoln County recognizes eight valuation groups. Valuation Groups 1 and 2 separate the City of North Platte into two distinct areas. Valuation Group 1 represents the north side of North Platte, while the Valuation Group 2 is the south side. Valuation Group 3, 4, and 12 makeup the parcels outside of city limits. Valuation Group 5 is unique, representing the recreational influences around Lake Maloney. Valuation Group 6 and 8 are combinations of the smaller towns within the county, separated by economic factors. The valuation groups for the residential class of real property appear to adequately represent economic influences that may affect market value.

The frequency of the six-year inspection and review cycle was also reviewed. The county assessor has a comprehensive process that includes an attempt to make contact with property owners while on-site. The six-year inspection and review cycle is in compliance. The appraisal tables show that the costing, land and depreciation tables are current and completed in conjunction with the six-year inspection and review cycle.

## 2020 Residential Correlation for Lincoln County

---

### *Description of Analysis*

The county uses eight valuation groupings within the residential class based on economic characteristics.

<b>Valuation Group</b>	<b>Description</b>
1	Northside North Platte
2	Southside North Platte
3	Suburban around North Platte and Villages
4	Rural Residential
5	Lake
6	Hershey and Sutherland
8	Brady, Dickens, Maxwell, Wallace, Wellfleet
12	Rural Recreational

Review of the statistical sample shows that all three measures of central tendency are within the range correlating very closely to one another while the qualitative statistics are low enough to support uniformity. When reviewed by valuation group all but Valuation Group 12 have a sufficient number of sales for measurement purpose. Additionally, all valuation groups have a median within the acceptable range, with the exception of Valuation Group 12.

Analysis of the valuation changes by assessor location using the Abstract, Schedule XI-Residential Records- Assessor Location Detail. Value Changes over the prior year were compared to the prior year's value to analyze if the sales sample changed in a similar manner than the population. Additionally, the prior four years of changes were compared to surrounding counties with similar residential economic factors to gauge market appreciation of the residential class. For all assessor locations, the sales moved in similar trends to the population as a whole and comparatively the same as neighboring counties with the exceptions of rural residential and suburban locations. Further review of these assessor locations show that the discrepancies can be explained by parcels moving out of the rural residential locations into the suburban locations in 2019.

The 2020 County Abstract of Assessment, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) reveal that the residential population and the statistical sample increased at similar rates of 5 to 7%.

## 2020 Residential Correlation for Lincoln County

---

### *Equalization and Quality of Assessment*

The statistics and assessment practices indicate that the assessments within the residential class are uniform. The quality of assessment of the residential class of real property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	125	93.28	92.41	90.04	15.21	102.63
2	681	93.97	95.26	94.17	10.77	101.16
3	31	97.70	99.70	98.28	08.06	101.44
4	99	98.72	99.99	98.65	07.45	101.36
5	35	92.71	94.73	93.22	12.57	101.62
6	74	94.79	94.20	93.00	13.73	101.29
8	35	94.95	94.86	93.61	16.11	101.34
12	2	107.13	107.13	108.12	01.92	99.08
____ALL____	1,082	94.87	95.41	94.73	11.46	100.72

### *Level of Value*

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

## 2020 Commercial Correlation for Lincoln County

---

### *Assessment Actions*

For the commercial class, an 11% trend factor was applied to all improvements and land within the smaller villages of Valuation Group 6 and 8 to recognize an increasing market.

For the remainder of the class, routine maintenance was completed timely

### *Assessment Practice Review*

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

One aspect of the review involves examining the structures of the valuation groups. Lincoln County identifies five separate valuation groups for the commercial class. Three of the five represents the communities of Lincoln County and are grouped based on size and amenities. As with the residential class, the county assessor separates commercial parcels outside of city limits into suburban and rural valuation groups. The structure of the valuation groups appear to capture unique economic characteristics that would affect market value.

The six-year inspection and review cycle for the commercial class was also discussed. All commercial parcels have been reviewed by the appraisal staff within the last six-years, therefore the commercial class complies with the six-year inspection and review cycle.

Currency of the appraisal tables have also been reviewed. The county converted to a new Computer-Assisted Mass Appraisal (CAMA) vendor in 2019. The county is working towards updating all of the properties characteristics to the different cost manual. The CAMA vendor plans to implement a new cost manual in 2020. In the meantime, a market adjustment was applied to the smaller villages, which have received no valuation changes for several years. Through these actions, it is believed that the appraisal tables are current.

## 2020 Commercial Correlation for Lincoln County

---

### *Description of Analysis*

For the commercial class of property, Lincoln County has identified five valuation groupings based on general economic characteristics.

<b>Valuation Group</b>	<b>Description</b>
1	North Platte
3	Suburban
4	Rural
6	Hershey, Sutherland
8	Brady, Maxwell, Wallace, Wellfleet

Review of the statistical profile show that overall the three measures of central tendency are within the acceptable range. The qualitative statistics are also within the prescribed parameters recommended by IAAO, supporting that valuations are equalized and uniformly distributed.

When further stratified by valuation groups, only Valuation Group 1 has a sufficient number of sales for measurement purposes. The measures of central tendency and qualitative statistics are acceptable for Valuation Group 1. Valuation Group 6 has the second largest number of sales. Valuation Group 6 is comprised of the bigger villages of Hershey and Sutherland. The commercial market is somewhat stable here. For the 2020 assessment year, a trend factor was added to Valuation Group 6 and 8 to recognize the increasing commercial market until there is time to reappraise the villages. With so few sales in Valuation Group 8, the same trend factor was applied that was used for Valuation Group 6.

If broke down by occupancy code, the sales sample reveals that only three valuation groups have more than a handful of sales; 352,353, and 406. All three occupancy codes have medians within the acceptable range.

Additional review of the historical changes to valuation was conducted to ensure that the commercial class was keeping pace with market trends. The surrounding counties of Dawson, Keith, and Custer may be the most comparable in economics for the smaller villages in Lincoln County. Dawson and Keith County follow the I-80 corridor, while Custer County has a strong independent market around the larger communities of Broken Bow, Callaway, and Arnold. Comparison of valuation changes for these counties show the smaller villages changed at a rate of 1-3% annually, the larger villages at 2-4%, and the cities increased approximately 3-5% yearly. Results of this analysis support that Lincoln County has appreciated at a similar rate as comparable counties. It is believed that the commercial class has achieved an acceptable level of value.

## 2020 Commercial Correlation for Lincoln County

---

The 2020 Abstract of Assessment, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) reflects minimal valuation changes for the current assessment year. The state sales file reflects similar changes; these changes are consistent with the reported assessment actions. The individual sales show a percentage increase to Valuation Group 6 and 8, while there were a few changes for routine maintenance to the rest of the sample.

### *Equalization and Quality of Assessment*

Review of the statistics along with the assessment practices support that the commercial class of real property in Lincoln County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	88	95.08	92.77	93.28	17.40	99.45
3	1	71.29	71.29	71.29	00.00	100.00
4	2	97.67	97.67	139.40	52.23	70.06
6	9	92.46	87.31	85.77	24.14	101.80
8	5	88.12	87.44	66.46	27.85	131.57
____ALL____	105	94.03	91.94	93.52	19.48	98.31

### *Level of Value*

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

## 2020 Agricultural Correlation for Lincoln County

---

### *Assessment Actions*

For the agricultural class of real property, the county assessor's staff appraisers physically inspected all agricultural improvements countywide. The county conducted a land study and updated land values for all rural parcels. Agricultural improvements in residential Neighborhoods 2, 3, 4, 9, 10, and 11, approximately two-thirds of the rural and suburban parcels, were also revalued.

The Land Capabilities Group (LCG) conversion was completed timely. As a result of the realignment of the LCG structure and the market trends declining, a market study indicated that that agricultural land was over assessed. The average decline countywide was approximately 4% for irrigated land, dryland and grassland.

### *Assessment Practice Review*

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

Market areas were reviewed to ensure that geographical characteristics that influence market value are identified. Lincoln County utilizes four market areas. Market Area 1 is comprised of the river basin of the North Platte and South Platte Rivers. Two-thirds of the land make up is cropland while the other third is productive grassland. Market Area 2 encompasses the northern area of the county and is part of the Nebraska Sandhills ecosystem. Over 90% of Market Area 2 is grassland. The majority of the land composition here is fragile sandy soils covered with native grasses and is perfect for grazing. Small fingers of less sandy soil can be found next to Logan and Custer County boundaries. What little cropland in Market Area 2 can generally be found here. Market Area 2 is most comparable to other counties within the Sandhills Region, including, Logan, and McPherson and Keith counties. Market Area 3 is the southwest portion of Lincoln County, identified by gentle rolling hills. The majority of the land use here is also grassland. Cropland can be found in pockets of loamy soils. Market Area 3 is most comparable to Hayes County and small portions of Perkins County. Market Area 4 is the southeastern part of Lincoln County. The terrain here is rough and is primarily made up of canyons. The nature of the terrain is best suited for grassland, which represent 90% of the land use. Market Area 4 is most comparable with the surrounding counties with similar topography including, Frontier County and Dawson County Market Area 2. Review of these market areas show that the county has adequately captured characteristics of the land that affect market value.

Frequency of the six-year inspection and review along with the currency of the appraisal tables were also reviewed. The county assessor's field appraisers finished the rural review for the 2020

## **2020 Agricultural Correlation for Lincoln County**

---

assessment year. As part of the inspection, land use was also reviewed using aerial imagery. The county assessor complies with the requirements of the six-year inspection and review cycle. Land models were also updated using an acre value model. The county assessor has started the process of updating all agricultural improvements. Two thirds have been completed and the remainder will be completed for the 2021 assessment year. The appraisal tables of the agricultural land class are current.

### ***Description of Analysis***

Review of the statistical sample show that all three measures of central tendency are within the acceptable range. When reviewed by market areas, all market areas have a sufficient number of sales for measurement purposes. Other than Market Area 2, all other market areas have medians within the acceptable range. When further stratified into 80% Majority Land Use (MLU), only the irrigated land and grassland subclasses have an adequate number of sales to be a reliable indication to the level of value. For the irrigated land subclass, Market Area 1 contains the most sales with a median within the range. For the 80% MLU grassland subclass, Market Area 2, 3, and 4 each contain an adequate number of sales within acceptable medians.

Analysis of Market Area 2 shows a median below the acceptable range. When reviewing the 26 sales in Market Area 2, 15 of the sales are 80% MLU grassland with a median of 74%, two sales are 80% MLU irrigated land, and the remainder are mixed-use sales. The sample shows only the 80% MLU grassland subclass with a sufficient number of sales for measurement and is already assessed towards the high end of the acceptable range. Any adjustment to Market Area 2 would cause the grassland subclass, which equates to 90% of the land use, to be over assessed. Further review shows that Lincoln County Market Area 2 maintains equalization with other Sandhills counties, including Keith, McPherson and Logan Counties.

### ***Equalization and Quality of Assessment***

Agricultural improvements have been assessed using the same appraisal processes as rural residential acreages. Since the rural residential acreages have been assessed at an acceptable level of value, it is believed that the agricultural homes and improvements are assessed within the acceptable range as well.

Although Market Area 2's overall statistics are below the acceptable range, review of the grassland 80% MLU and comparison of values to that of the adjoining counties show that the values are reasonably comparable, supporting that values are at a uniform proportion of market value. The statistics for the other three market areas support that values are equalized and assessed within the acceptable range.

## 2020 Agricultural Correlation for Lincoln County

The quality of assessment of the agricultural class of real property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	20	69.11	71.37	72.30	13.80	98.71
1	11	69.61	74.12	75.00	14.19	98.83
2	2	51.82	51.82	49.21	18.12	105.30
3	7	69.06	72.64	73.43	09.70	98.92
<u>Dry</u>						
County	5	64.80	68.21	66.86	18.92	102.02
1	1	61.28	61.28	61.28	00.00	100.00
3	3	68.92	71.65	70.48	25.96	101.66
4	1	64.80	64.80	64.80	00.00	100.00
<u>Grass</u>						
County	42	71.01	69.36	69.36	09.97	100.00
2	15	73.68	69.79	69.90	11.55	99.84
3	14	70.33	69.71	69.90	05.77	99.73
4	13	70.71	68.49	67.45	11.48	101.54
<u>ALL</u>	90	69.68	71.81	70.33	16.79	102.10

### *Level of Value*

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

### *Special Valuation*

A review of agricultural land value in Lincoln County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of Market Area 1 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 69%.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	17	69.16	71.60	72.88	16.63	98.24

## 2020 Opinions of the Property Tax Administrator for Lincoln 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	95	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	94	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	70	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	69	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



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



## APPENDICES

---

## 2020 Commission Summary for Lincoln County

---

### Residential Real Property - Current

Number of Sales	1082	Median	94.87
Total Sales Price	\$167,005,619	Mean	95.41
Total Adj. Sales Price	\$167,005,619	Wgt. Mean	94.73
Total Assessed Value	\$158,206,445	Average Assessed Value of the Base	\$119,573
Avg. Adj. Sales Price	\$154,349	Avg. Assessed Value	\$146,217

### Confidence Interval - Current

95% Median C.I	93.97 to 95.84
95% Wgt. Mean C.I	93.89 to 95.57
95% Mean C.I	94.40 to 96.42
% of Value of the Class of all Real Property Value in the County	41.13
% of Records Sold in the Study Period	7.38
% of Value Sold in the Study Period	9.02

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	1,133	96	96.44
2018	1,169	97	97.47
2017	1,152	97	97.30
2016	1,088	97	97.21

## 2020 Commission Summary for Lincoln County

### Commercial Real Property - Current

Number of Sales	105	Median	94.03
Total Sales Price	\$45,727,836	Mean	91.94
Total Adj. Sales Price	\$45,727,836	Wgt. Mean	93.52
Total Assessed Value	\$42,763,429	Average Assessed Value of the Base	\$366,409
Avg. Adj. Sales Price	\$435,503	Avg. Assessed Value	\$407,271

### Confidence Interval - Current

95% Median C.I	89.51 to 99.72
95% Wgt. Mean C.I	85.32 to 101.72
95% Mean C.I	87.45 to 96.43
% of Value of the Class of all Real Property Value in the County	14.19
% of Records Sold in the Study Period	6.36
% of Value Sold in the Study Period	7.06

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	97	95	95.35
2018	71	98	98.01
2017	55	100	99.70
2016	68	96	94.68

**56 Lincoln  
RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 1,082  
 Total Sales Price : 167,005,619  
 Total Adj. Sales Price : 167,005,619  
 Total Assessed Value : 158,206,445  
 Avg. Adj. Sales Price : 154,349  
 Avg. Assessed Value : 146,217

MEDIAN : 95  
 WGT. MEAN : 95  
 MEAN : 95  
 COD : 11.46  
 PRD : 100.72

COV : 17.69  
 STD : 16.88  
 Avg. Abs. Dev : 10.87  
 MAX Sales Ratio : 344.97  
 MIN Sales Ratio : 33.59

95% Median C.I. : 93.97 to 95.84  
 95% Wgt. Mean C.I. : 93.89 to 95.57  
 95% Mean C.I. : 94.40 to 96.42

Printed:4/1/2020 10:41:37AM

<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	132	98.15	98.18	97.45	08.10	100.75	64.43	161.64	96.17 to 99.42	154,073	150,138	
01-JAN-18 To 31-MAR-18	94	98.47	97.22	96.36	08.87	100.89	61.60	128.83	94.20 to 100.65	147,346	141,977	
01-APR-18 To 30-JUN-18	153	96.01	96.63	96.30	11.05	100.34	52.36	148.16	93.58 to 97.76	156,614	150,820	
01-JUL-18 To 30-SEP-18	157	94.50	95.59	94.98	11.85	100.64	59.93	344.97	92.93 to 96.33	159,058	151,070	
01-OCT-18 To 31-DEC-18	130	93.84	95.58	94.35	13.57	101.30	36.71	172.84	90.81 to 96.50	152,645	144,019	
01-JAN-19 To 31-MAR-19	92	96.50	97.39	96.14	12.25	101.30	61.21	163.42	93.92 to 98.83	144,674	139,085	
01-APR-19 To 30-JUN-19	162	93.42	93.66	92.00	11.94	101.80	33.59	153.56	89.80 to 95.03	159,754	146,980	
01-JUL-19 To 30-SEP-19	162	91.13	91.27	92.23	11.69	98.96	38.60	148.74	88.71 to 93.18	153,392	141,481	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	536	96.33	96.81	96.19	10.30	100.64	52.36	344.97	95.27 to 97.70	155,079	149,175	
01-OCT-18 To 30-SEP-19	546	93.24	94.04	93.28	12.45	100.81	33.59	172.84	91.81 to 94.51	153,633	143,313	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	534	95.38	96.17	95.44	11.59	100.76	36.71	344.97	93.95 to 96.46	154,735	147,681	
<u>ALL</u>	1,082	94.87	95.41	94.73	11.46	100.72	33.59	344.97	93.97 to 95.84	154,349	146,217	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	125	93.28	92.41	90.04	15.21	102.63	36.71	167.37	88.86 to 95.95	78,591	70,761	
2	681	93.97	95.26	94.17	10.77	101.16	38.60	344.97	93.18 to 94.89	152,426	143,536	
3	31	97.70	99.70	98.28	08.06	101.44	67.36	170.85	96.03 to 99.86	243,242	239,048	
4	99	98.72	99.99	98.65	07.45	101.36	33.59	148.74	98.01 to 99.89	259,353	255,842	
5	35	92.71	94.73	93.22	12.57	101.62	63.84	140.80	89.43 to 98.63	233,974	218,113	
6	74	94.79	94.20	93.00	13.73	101.29	56.56	134.47	89.41 to 99.02	112,965	105,053	
8	35	94.95	94.86	93.61	16.11	101.34	58.18	143.61	83.72 to 99.66	86,892	81,340	
12	2	107.13	107.13	108.12	01.92	99.08	105.07	109.19	N/A	286,685	309,973	
<u>ALL</u>	1,082	94.87	95.41	94.73	11.46	100.72	33.59	344.97	93.97 to 95.84	154,349	146,217	

**56 Lincoln  
RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 1,082  
 Total Sales Price : 167,005,619  
 Total Adj. Sales Price : 167,005,619  
 Total Assessed Value : 158,206,445  
 Avg. Adj. Sales Price : 154,349  
 Avg. Assessed Value : 146,217

MEDIAN : 95  
 WGT. MEAN : 95  
 MEAN : 95  
 COD : 11.46  
 PRD : 100.72

COV : 17.69  
 STD : 16.88  
 Avg. Abs. Dev : 10.87  
 MAX Sales Ratio : 344.97  
 MIN Sales Ratio : 33.59

95% Median C.I. : 93.97 to 95.84  
 95% Wgt. Mean C.I. : 93.89 to 95.57  
 95% Mean C.I. : 94.40 to 96.42

Printed:4/1/2020 10:41:37AM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,021	95.03	95.77	94.84	11.21	100.98	33.59	344.97	94.19 to 96.01	159,259	151,049
06	2	107.13	107.13	108.12	01.92	99.08	105.07	109.19	N/A	286,685	309,973
07	59	92.06	88.89	87.90	15.28	101.13	36.71	140.80	84.55 to 94.82	64,887	57,035
<u>ALL</u>	<u>1,082</u>	<u>94.87</u>	<u>95.41</u>	<u>94.73</u>	<u>11.46</u>	<u>100.72</u>	<u>33.59</u>	<u>344.97</u>	<u>93.97 to 95.84</u>	<u>154,349</u>	<u>146,217</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	6	94.56	131.78	128.84	50.98	102.28	77.24	344.97	77.24 to 344.97	10,750	13,850
Less Than 30,000	25	98.05	108.27	106.10	33.30	102.05	36.71	344.97	87.97 to 116.02	18,134	19,240
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,082	94.87	95.41	94.73	11.46	100.72	33.59	344.97	93.97 to 95.84	154,349	146,217
Greater Than 14,999	1,076	94.87	95.21	94.72	11.24	100.52	33.59	172.84	93.97 to 95.84	155,150	146,955
Greater Than 29,999	1,057	94.82	95.11	94.70	10.90	100.43	33.59	172.84	93.95 to 95.72	157,571	149,220
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	6	94.56	131.78	128.84	50.98	102.28	77.24	344.97	77.24 to 344.97	10,750	13,850
15,000 TO 29,999	19	103.64	100.85	102.33	26.13	98.55	36.71	167.37	63.68 to 125.55	20,465	20,942
30,000 TO 59,999	91	102.70	105.06	104.66	18.43	100.38	48.68	172.84	97.21 to 107.41	45,570	47,691
60,000 TO 99,999	204	95.43	94.94	94.63	12.78	100.33	59.93	148.16	92.74 to 97.97	80,293	75,982
100,000 TO 149,999	276	93.38	93.96	93.72	11.21	100.26	61.37	143.61	91.56 to 95.32	124,546	116,726
150,000 TO 249,999	350	93.69	92.88	93.06	07.64	99.81	38.60	130.14	92.83 to 94.56	191,276	177,996
250,000 TO 499,999	134	98.32	97.10	97.63	07.70	99.46	33.59	132.50	96.40 to 98.97	325,199	317,492
500,000 TO 999,999	2	73.61	73.61	73.28	10.47	100.45	65.90	81.31	N/A	563,800	413,170
1,000,000 +											
<u>ALL</u>	<u>1,082</u>	<u>94.87</u>	<u>95.41</u>	<u>94.73</u>	<u>11.46</u>	<u>100.72</u>	<u>33.59</u>	<u>344.97</u>	<u>93.97 to 95.84</u>	<u>154,349</u>	<u>146,217</u>

**56 Lincoln**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 105  
Total Sales Price : 45,727,836  
Total Adj. Sales Price : 45,727,836  
Total Assessed Value : 42,763,429  
Avg. Adj. Sales Price : 435,503  
Avg. Assessed Value : 407,271

MEDIAN : 94  
WGT. MEAN : 94  
MEAN : 92  
COD : 19.48  
PRD : 98.31

COV : 25.52  
STD : 23.46  
Avg. Abs. Dev : 18.32  
MAX Sales Ratio : 148.67  
MIN Sales Ratio : 25.23

95% Median C.I. : 89.51 to 99.72  
95% Wgt. Mean C.I. : 85.32 to 101.72  
95% Mean C.I. : 87.45 to 96.43

Printed:4/1/2020 10:41:38AM

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	5	102.23	105.18	99.89	09.50	105.30	92.46	122.22	N/A	221,050	220,802
01-JAN-17 To 31-MAR-17	8	81.16	82.35	89.21	21.02	92.31	57.45	119.26	57.45 to 119.26	1,036,000	924,165
01-APR-17 To 30-JUN-17	5	96.53	97.93	97.25	05.14	100.70	89.51	108.73	N/A	113,640	110,514
01-JUL-17 To 30-SEP-17	7	91.46	102.16	108.37	25.78	94.27	62.94	148.67	62.94 to 148.67	269,929	292,515
01-OCT-17 To 31-DEC-17	8	98.09	96.49	97.48	14.64	98.98	67.86	122.52	67.86 to 122.52	504,882	492,169
01-JAN-18 To 31-MAR-18	12	91.08	91.94	96.63	18.96	95.15	66.38	125.95	73.52 to 109.02	920,826	889,815
01-APR-18 To 30-JUN-18	10	96.21	94.43	121.67	28.42	77.61	47.81	142.60	62.13 to 129.73	429,780	522,934
01-JUL-18 To 30-SEP-18	16	92.85	85.91	88.34	16.70	97.25	46.66	111.81	61.86 to 100.58	236,188	208,647
01-OCT-18 To 31-DEC-18	6	77.82	87.65	83.82	16.01	104.57	72.14	121.99	72.14 to 121.99	137,667	115,395
01-JAN-19 To 31-MAR-19	11	93.71	93.90	92.06	14.46	102.00	50.25	125.89	82.09 to 107.96	123,364	113,568
01-APR-19 To 30-JUN-19	7	107.50	98.36	76.20	20.13	129.08	56.99	125.70	56.99 to 125.70	397,891	303,204
01-JUL-19 To 30-SEP-19	10	98.08	82.28	76.95	23.28	106.93	25.23	109.01	51.07 to 107.04	574,288	441,905
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	25	94.64	95.58	93.64	17.58	102.07	57.45	148.67	89.51 to 102.23	474,038	443,900
01-OCT-17 To 30-SEP-18	46	93.54	91.17	100.07	19.70	91.11	46.66	142.60	82.14 to 100.83	503,604	503,974
01-OCT-18 To 30-SEP-19	34	96.68	90.30	79.20	19.94	114.02	25.23	125.89	78.60 to 104.90	315,033	249,503
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	28	93.28	94.12	94.22	18.19	99.89	57.45	148.67	83.63 to 100.83	528,027	497,530
01-JAN-18 To 31-DEC-18	44	91.03	89.73	99.93	20.75	89.79	46.66	142.60	76.40 to 100.00	453,471	453,133
<u>ALL</u>	105	94.03	91.94	93.52	19.48	98.31	25.23	148.67	89.51 to 99.72	435,503	407,271

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	88	95.08	92.77	93.28	17.40	99.45	25.23	142.60	91.27 to 100.00	489,063	456,200
3	1	71.29	71.29	71.29	00.00	100.00	71.29	71.29	N/A	470,000	335,065
4	2	97.67	97.67	139.40	52.23	70.06	46.66	148.67	N/A	385,000	536,685
6	9	92.46	87.31	85.77	24.14	101.80	49.55	122.22	58.18 to 111.25	141,259	121,163
8	5	88.12	87.44	66.46	27.85	131.57	50.25	146.20	N/A	35,800	23,792
<u>ALL</u>	105	94.03	91.94	93.52	19.48	98.31	25.23	148.67	89.51 to 99.72	435,503	407,271

**56 Lincoln  
COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 105  
 Total Sales Price : 45,727,836  
 Total Adj. Sales Price : 45,727,836  
 Total Assessed Value : 42,763,429  
 Avg. Adj. Sales Price : 435,503  
 Avg. Assessed Value : 407,271

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 92  
 COD : 19.48  
 PRD : 98.31

COV : 25.52  
 STD : 23.46  
 Avg. Abs. Dev : 18.32  
 MAX Sales Ratio : 148.67  
 MIN Sales Ratio : 25.23

95% Median C.I. : 89.51 to 99.72  
 95% Wgt. Mean C.I. : 85.32 to 101.72  
 95% Mean C.I. : 87.45 to 96.43

Printed:4/1/2020 10:41:38AM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	6	88.09	87.69	89.01	10.61	98.52	66.38	103.88	66.38 to 103.88	149,250	132,844
03	99	94.64	92.20	93.61	19.85	98.49	25.23	148.67	89.67 to 100.00	452,852	423,903
04											
<u>ALL</u>	105	94.03	91.94	93.52	19.48	98.31	25.23	148.67	89.51 to 99.72	435,503	407,271

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	134.21	134.21	134.21	08.93	100.00	122.22	146.20	N/A	5,000	6,711
Less Than 30,000	5	119.26	116.75	109.06	12.13	107.05	88.12	146.20	N/A	15,600	17,013
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	105	94.03	91.94	93.52	19.48	98.31	25.23	148.67	89.51 to 99.72	435,503	407,271
Greater Than 14,999	103	93.76	91.12	93.51	19.08	97.44	25.23	148.67	89.51 to 98.44	443,862	415,049
Greater Than 29,999	100	93.74	90.70	93.49	19.18	97.02	25.23	148.67	88.82 to 98.44	456,498	426,784
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	134.21	134.21	134.21	08.93	100.00	122.22	146.20	N/A	5,000	6,711
15,000 TO 29,999	3	107.96	105.11	105.36	09.61	99.76	88.12	119.26	N/A	22,667	23,882
30,000 TO 59,999	14	95.00	95.74	97.31	15.41	98.39	62.13	125.89	72.14 to 111.25	44,875	43,669
60,000 TO 99,999	15	91.27	85.39	83.94	22.34	101.73	46.66	122.52	58.18 to 104.12	79,133	66,423
100,000 TO 149,999	11	92.38	90.36	90.43	20.29	99.92	58.80	124.85	62.15 to 111.81	128,382	116,094
150,000 TO 249,999	22	90.12	87.82	87.99	16.51	99.81	49.55	125.95	74.50 to 100.58	189,105	166,399
250,000 TO 499,999	15	99.47	96.87	95.70	17.61	101.22	64.55	129.73	77.00 to 115.70	320,933	307,133
500,000 TO 999,999	11	95.09	90.31	89.44	20.96	100.97	25.23	148.67	69.35 to 107.04	616,557	551,419
1,000,000 +	12	94.55	89.67	95.48	21.73	93.91	51.07	142.60	57.45 to 109.02	2,222,164	2,121,686
<u>ALL</u>	105	94.03	91.94	93.52	19.48	98.31	25.23	148.67	89.51 to 99.72	435,503	407,271

**56 Lincoln**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 105  
Total Sales Price : 45,727,836  
Total Adj. Sales Price : 45,727,836  
Total Assessed Value : 42,763,429  
Avg. Adj. Sales Price : 435,503  
Avg. Assessed Value : 407,271

MEDIAN : 94  
WGT. MEAN : 94  
MEAN : 92  
COD : 19.48  
PRD : 98.31

COV : 25.52  
STD : 23.46  
Avg. Abs. Dev : 18.32  
MAX Sales Ratio : 148.67  
MIN Sales Ratio : 25.23

95% Median C.I. : 89.51 to 99.72  
95% Wgt. Mean C.I. : 85.32 to 101.72  
95% Mean C.I. : 87.45 to 96.43

Printed:4/1/2020 10:41:38AM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	5	77.04	88.47	86.51	25.10	102.27	62.15	121.99	N/A	73,600	63,672
311	1	109.02	109.02	109.02	00.00	100.00	109.02	109.02	N/A	2,792,908	3,044,934
313	1	104.90	104.90	104.90	00.00	100.00	104.90	104.90	N/A	508,884	533,820
314	1	102.53	102.53	102.53	00.00	100.00	102.53	102.53	N/A	800,000	820,240
318	2	77.72	77.72	79.76	26.67	97.44	56.99	98.44	N/A	1,775,000	1,415,750
319	1	129.73	129.73	129.73	00.00	100.00	129.73	129.73	N/A	310,000	402,155
343	2	100.85	100.85	100.81	01.37	100.04	99.47	102.23	N/A	288,000	290,333
344	6	97.84	97.21	124.09	19.96	78.34	64.45	142.60	64.45 to 142.60	683,000	847,538
349	1	106.69	106.69	106.69	00.00	100.00	106.69	106.69	N/A	375,000	400,070
350	3	102.84	105.71	100.12	12.19	105.58	88.33	125.95	N/A	2,322,019	2,324,890
351	3	100.83	106.23	107.42	08.99	98.89	95.35	122.52	N/A	59,333	63,738
352	12	92.38	92.41	96.56	10.93	95.70	66.38	113.36	83.19 to 103.88	740,892	715,403
353	11	93.31	86.57	86.00	15.10	100.66	56.39	124.85	58.80 to 98.12	166,885	143,522
384	5	108.73	101.39	94.21	21.67	107.62	47.81	146.20	N/A	95,300	89,784
386	1	49.55	49.55	49.55	00.00	100.00	49.55	49.55	N/A	249,000	123,382
391	2	60.16	60.16	59.58	03.29	100.97	58.18	62.13	N/A	63,500	37,834
406	22	96.74	93.20	81.58	17.58	114.24	50.25	125.89	76.13 to 106.19	243,400	198,562
407	1	77.00	77.00	77.00	00.00	100.00	77.00	77.00	N/A	280,000	215,600
410	4	102.61	95.31	69.04	20.39	138.05	51.07	124.95	N/A	475,250	328,106
419	1	82.09	82.09	82.09	00.00	100.00	82.09	82.09	N/A	250,000	205,221
426	1	91.46	91.46	91.46	00.00	100.00	91.46	91.46	N/A	180,000	164,630
434	1	125.70	125.70	125.70	00.00	100.00	125.70	125.70	N/A	50,000	62,852
435	1	111.25	111.25	111.25	00.00	100.00	111.25	111.25	N/A	51,000	56,738
436	1	125.04	125.04	125.04	00.00	100.00	125.04	125.04	N/A	275,000	343,867
444	1	64.55	64.55	64.55	00.00	100.00	64.55	64.55	N/A	300,000	193,660
458	1	75.09	75.09	75.09	00.00	100.00	75.09	75.09	N/A	600,000	450,565
471	1	46.66	46.66	46.66	00.00	100.00	46.66	46.66	N/A	70,000	32,660
494	1	107.96	107.96	107.96	00.00	100.00	107.96	107.96	N/A	23,000	24,830
528	5	88.12	86.91	81.42	09.86	106.74	69.35	106.23	N/A	263,400	214,457
531	1	66.82	66.82	66.82	00.00	100.00	66.82	66.82	N/A	1,257,000	839,965
532	1	78.69	78.69	78.69	00.00	100.00	78.69	78.69	N/A	80,000	62,955
580	1	148.67	148.67	148.67	00.00	100.00	148.67	148.67	N/A	700,000	1,040,710
582	1	92.46	92.46	92.46	00.00	100.00	92.46	92.46	N/A	45,250	41,836
586	1	62.94	62.94	62.94	00.00	100.00	62.94	62.94	N/A	32,000	20,141
595	1	25.23	25.23	25.23	00.00	100.00	25.23	25.23	N/A	800,000	201,800

**56 Lincoln**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 105  
 Total Sales Price : 45,727,836  
 Total Adj. Sales Price : 45,727,836  
 Total Assessed Value : 42,763,429  
 Avg. Adj. Sales Price : 435,503  
 Avg. Assessed Value : 407,271

MEDIAN : 94  
 WGT. MEAN : 94  
 MEAN : 92  
 COD : 19.48  
 PRD : 98.31

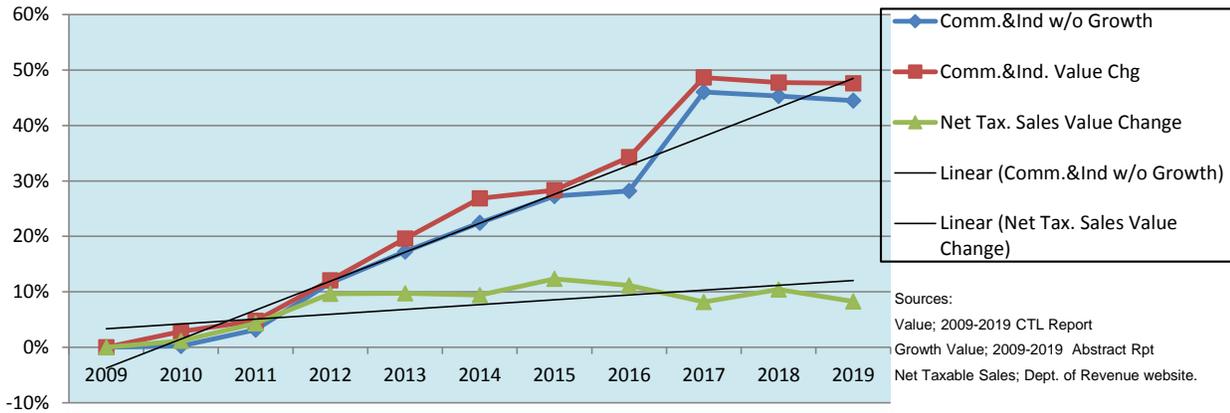
COV : 25.52  
 STD : 23.46  
 Avg. Abs. Dev : 18.32  
 MAX Sales Ratio : 148.67  
 MIN Sales Ratio : 25.23

95% Median C.I. : 89.51 to 99.72  
 95% Wgt. Mean C.I. : 85.32 to 101.72  
 95% Mean C.I. : 87.45 to 96.43

*Printed:4/1/2020 10:41:38AM*

999	1	96.53	96.53	96.53	00.00	100.00	96.53	96.53	N/A	60,000	57,920
ALL	105	94.03	91.94	93.52	19.48	98.31	25.23	148.67	89.51 to 99.72	435,503	407,271

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 392,290,710	\$ 8,846,270		\$ 383,444,440	--	\$ 448,911,931	--
2009	\$ 402,873,905	\$ 7,435,980	1.85%	\$ 395,437,925	--	\$ 435,083,356	--
2010	\$ 414,318,930	\$ 10,522,885	2.54%	\$ 403,796,045	0.23%	\$ 440,025,247	1.14%
2011	\$ 422,167,880	\$ 6,497,030	1.54%	\$ 415,670,850	0.33%	\$ 453,818,647	3.13%
2012	\$ 451,575,645	\$ 1,823,175	0.40%	\$ 449,752,470	6.53%	\$ 477,073,504	5.12%
2013	\$ 481,874,000	\$ 9,405,925	1.95%	\$ 472,468,075	4.63%	\$ 477,499,079	0.09%
2014	\$ 511,056,736	\$ 17,710,355	3.47%	\$ 493,346,381	2.38%	\$ 476,061,484	-0.30%
2015	\$ 516,998,421	\$ 4,234,515	0.82%	\$ 512,763,906	0.33%	\$ 488,759,841	2.67%
2016	\$ 541,057,694	\$ 24,626,415	4.55%	\$ 516,431,279	-0.11%	\$ 483,673,099	-1.04%
2017	\$ 598,843,655	\$ 10,511,865	1.76%	\$ 588,331,790	8.74%	\$ 470,707,150	-2.68%
2018	\$ 595,252,765	\$ 9,837,846	1.65%	\$ 585,414,919	-2.24%	\$ 480,403,119	2.06%
2019	\$ 594,582,057	\$ 12,472,948	2.10%	\$ 582,109,109	-2.21%	\$ 471,015,474	-1.95%
<b>Ann %chg</b>	3.97%			<b>Average</b>	<b>1.86%</b>	0.80%	<b>0.82%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.23%	2.84%	1.14%
2011	3.18%	4.79%	4.31%
2012	11.64%	12.09%	9.65%
2013	17.27%	19.61%	9.75%
2014	22.46%	26.85%	9.42%
2015	27.28%	28.33%	12.34%
2016	28.19%	34.30%	11.17%
2017	46.03%	48.64%	8.19%
2018	45.31%	47.75%	10.42%
2019	44.49%	47.59%	8.26%

County Number	56
County Name	Lincoln

**56 Lincoln**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 90  
Total Sales Price : 54,819,307  
Total Adj. Sales Price : 54,819,307  
Total Assessed Value : 38,554,177  
Avg. Adj. Sales Price : 609,103  
Avg. Assessed Value : 428,380

MEDIAN : 70  
WGT. MEAN : 70  
MEAN : 72  
COD : 16.79  
PRD : 102.10

COV : 28.34  
STD : 20.35  
Avg. Abs. Dev : 11.70  
MAX Sales Ratio : 202.10  
MIN Sales Ratio : 40.84

95% Median C.I. : 67.78 to 72.17  
95% Wgt. Mean C.I. : 66.49 to 74.17  
95% Mean C.I. : 67.61 to 76.01

Printed:4/1/2020 10:41:39AM

<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	3	64.80	69.00	68.76	07.10	100.35	64.20	78.00	N/A	518,986	356,879
01-JAN-17 To 31-MAR-17	15	69.16	69.70	66.86	16.82	104.25	42.43	131.19	63.42 to 73.68	779,495	521,173
01-APR-17 To 30-JUN-17	10	77.58	79.23	77.31	09.54	102.48	63.89	99.86	70.71 to 87.93	332,512	257,061
01-JUL-17 To 30-SEP-17	2	82.32	82.32	83.43	04.65	98.67	78.49	86.14	N/A	179,937	150,120
01-OCT-17 To 31-DEC-17	7	66.65	65.32	60.52	15.23	107.93	51.25	82.02	51.25 to 82.02	676,612	409,471
01-JAN-18 To 31-MAR-18	9	67.78	67.21	70.29	16.08	95.62	47.33	86.69	47.41 to 86.64	832,944	585,465
01-APR-18 To 30-JUN-18	12	66.98	65.79	65.74	08.18	100.08	50.07	80.19	60.00 to 71.30	559,090	367,534
01-JUL-18 To 30-SEP-18	5	69.61	92.48	76.13	43.30	121.48	59.77	202.10	N/A	559,280	425,796
01-OCT-18 To 31-DEC-18	8	74.88	76.28	75.24	12.05	101.38	61.28	103.60	61.28 to 103.60	461,900	347,553
01-JAN-19 To 31-MAR-19	11	69.17	70.11	77.01	24.17	91.04	40.84	124.38	47.87 to 87.45	737,239	567,741
01-APR-19 To 30-JUN-19	4	71.14	69.69	69.74	05.52	99.93	61.21	75.26	N/A	491,711	342,922
01-JUL-19 To 30-SEP-19	4	74.75	69.74	72.55	16.09	96.13	46.36	83.11	N/A	593,750	430,739
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	30	72.69	73.65	69.44	14.09	106.06	42.43	131.19	68.92 to 76.80	564,479	391,969
01-OCT-17 To 30-SEP-18	33	67.75	70.12	67.51	17.39	103.87	47.33	202.10	61.28 to 69.65	658,735	444,693
01-OCT-18 To 30-SEP-19	27	70.35	71.82	75.06	17.11	95.68	40.84	124.38	64.66 to 78.87	598,025	448,897
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	34	72.63	72.34	67.39	14.79	107.35	42.43	131.19	66.65 to 76.80	591,579	398,669
01-JAN-18 To 31-DEC-18	34	68.44	72.56	70.49	17.23	102.94	47.33	202.10	63.59 to 71.54	608,741	429,088
<u>ALL</u>	90	69.68	71.81	70.33	16.79	102.10	40.84	202.10	67.78 to 72.17	609,103	428,380

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	17	69.16	71.60	72.88	16.63	98.24	40.84	124.38	61.28 to 74.81	740,400	539,569
2	26	64.34	69.12	64.03	24.00	107.95	42.43	202.10	55.95 to 75.59	620,040	396,998
3	30	71.42	73.23	73.07	10.91	100.22	46.18	99.86	68.92 to 77.96	663,932	485,131
4	17	71.80	73.61	72.75	15.93	101.18	47.33	131.19	64.66 to 80.74	364,325	265,035
<u>ALL</u>	90	69.68	71.81	70.33	16.79	102.10	40.84	202.10	67.78 to 72.17	609,103	428,380

**56 Lincoln**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 90  
Total Sales Price : 54,819,307  
Total Adj. Sales Price : 54,819,307  
Total Assessed Value : 38,554,177  
Avg. Adj. Sales Price : 609,103  
Avg. Assessed Value : 428,380

MEDIAN : 70  
WGT. MEAN : 70  
MEAN : 72  
COD : 16.79  
PRD : 102.10

COV : 28.34  
STD : 20.35  
Avg. Abs. Dev : 11.70  
MAX Sales Ratio : 202.10  
MIN Sales Ratio : 40.84

95% Median C.I. : 67.78 to 72.17  
95% Wgt. Mean C.I. : 66.49 to 74.17  
95% Mean C.I. : 67.61 to 76.01

Printed:4/1/2020 10:41:39AM

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	8	69.41	75.65	77.55	18.69	97.55	50.37	124.38	50.37 to 124.38	786,850	610,190
1	8	69.41	75.65	77.55	18.69	97.55	50.37	124.38	50.37 to 124.38	786,850	610,190
<b>_____Dry_____</b>											
County	4	63.04	60.30	59.90	10.42	100.67	46.18	68.92	N/A	254,750	152,596
1	1	61.28	61.28	61.28	00.00	100.00	61.28	61.28	N/A	300,000	183,848
3	2	57.55	57.55	55.41	19.76	103.86	46.18	68.92	N/A	209,500	116,074
4	1	64.80	64.80	64.80	00.00	100.00	64.80	64.80	N/A	300,000	194,389
<b>_____Grass_____</b>											
County	42	71.01	69.36	69.36	09.97	100.00	46.36	83.48	67.78 to 72.63	496,962	344,675
2	15	73.68	69.79	69.90	11.55	99.84	46.36	83.48	61.28 to 76.80	608,420	425,310
3	14	70.33	69.71	69.90	05.77	99.73	59.77	80.19	63.89 to 72.17	506,970	354,378
4	13	70.71	68.49	67.45	11.48	101.54	47.33	82.02	59.22 to 78.00	357,579	241,186
<b>_____ALL_____</b>	<b>90</b>	<b>69.68</b>	<b>71.81</b>	<b>70.33</b>	<b>16.79</b>	<b>102.10</b>	<b>40.84</b>	<b>202.10</b>	<b>67.78 to 72.17</b>	<b>609,103</b>	<b>428,380</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	20	69.11	71.37	72.30	13.80	98.71	42.43	124.38	64.56 to 74.81	1,020,084	737,549
1	11	69.61	74.12	75.00	14.19	98.83	50.37	124.38	64.56 to 85.62	861,073	645,841
2	2	51.82	51.82	49.21	18.12	105.30	42.43	61.21	N/A	782,500	385,064
3	7	69.06	72.64	73.43	09.70	98.92	63.42	87.45	63.42 to 87.45	1,337,839	982,374
<b>_____Dry_____</b>											
County	5	64.80	68.21	66.86	18.92	102.02	46.18	99.86	N/A	246,800	165,016
1	1	61.28	61.28	61.28	00.00	100.00	61.28	61.28	N/A	300,000	183,848
3	3	68.92	71.65	70.48	25.96	101.66	46.18	99.86	N/A	211,333	148,948
4	1	64.80	64.80	64.80	00.00	100.00	64.80	64.80	N/A	300,000	194,389
<b>_____Grass_____</b>											
County	42	71.01	69.36	69.36	09.97	100.00	46.36	83.48	67.78 to 72.63	496,962	344,675
2	15	73.68	69.79	69.90	11.55	99.84	46.36	83.48	61.28 to 76.80	608,420	425,310
3	14	70.33	69.71	69.90	05.77	99.73	59.77	80.19	63.89 to 72.17	506,970	354,378
4	13	70.71	68.49	67.45	11.48	101.54	47.33	82.02	59.22 to 78.00	357,579	241,186
<b>_____ALL_____</b>	<b>90</b>	<b>69.68</b>	<b>71.81</b>	<b>70.33</b>	<b>16.79</b>	<b>102.10</b>	<b>40.84</b>	<b>202.10</b>	<b>67.78 to 72.17</b>	<b>609,103</b>	<b>428,380</b>

## Lincoln County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Lincoln	1	4398	4392	4173	4144	4023	3887	4013	3895	<b>4240</b>
Dawson	1	4414	4418	4102	3876	3595	3449	3327	3135	<b>4224</b>
Keith	3	3785	3785	3785	3610	3610	3610	3610	3610	<b>3723</b>
Lincoln	2	2500	2485	2500	2483	2398	2403	2487	2479	<b>2479</b>
McPherson	1	n/a	2100	n/a	2100	2100	n/a	2100	2100	<b>2100</b>
Logan	1	3100	3100	3100	3100	2955	2955	2600	2485	<b>2881</b>
Custer	4	3694	3697	3799	3297	3000	2996	2800	2618	<b>3381</b>
Lincoln	3	3497	3499	3500	3497	3464	3418	3481	3456	<b>3474</b>
Perkins	1	3624	3645	3066	3535	3493	3142	3415	3397	<b>3551</b>
Hayes	1	2305	2305	2165	2165	2020	2020	1920	1920	<b>2175</b>
Lincoln	4	2790	2768	2278	2703	2790	2790	2495	2604	<b>2704</b>
Frontier	1	2885	2881	2812	2833	2785	2785	2731	2678	<b>2856</b>
Dawson	2	3300	3300	3300	2690	n/a	1640	1510	1480	<b>3146</b>

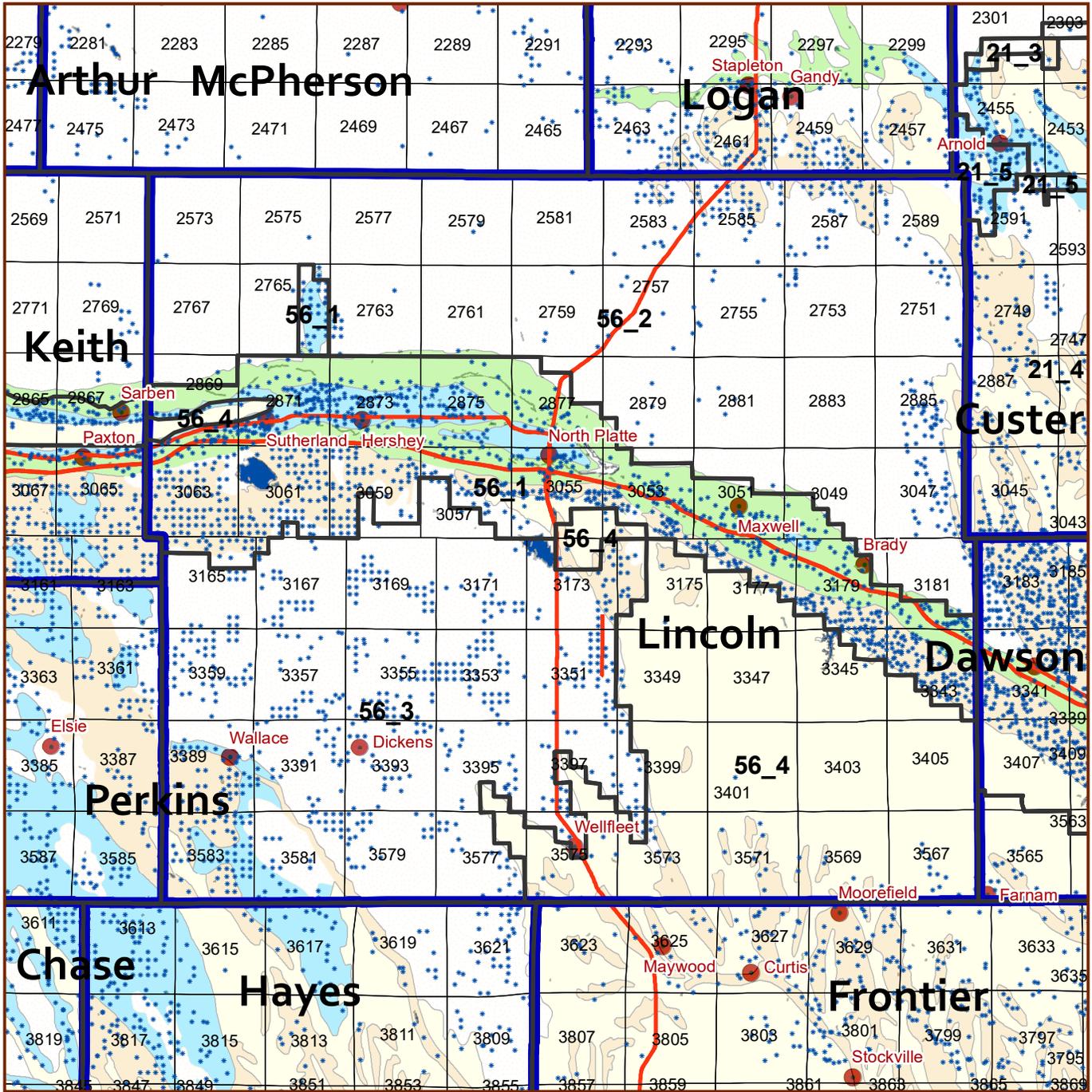
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Lincoln	1	1675	1675	1675	1675	1675	1675	1675	1675	<b>1675</b>
Dawson	1	n/a	2210	2211	2005	1994	1800	1555	1540	<b>1965</b>
Keith	3	n/a	1350	1350	1265	1265	1260	1230	1230	<b>1316</b>
Lincoln	2	0	1300	1300	1300	1300	1300	1300	1300	<b>1300</b>
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	<b>725</b>
Logan	1	n/a	1440	1440	1440	1350	1350	1210	1210	<b>1363</b>
Custer	4	n/a	1700	1700	1325	1325	1200	1200	1135	<b>1431</b>
Lincoln	3	0	1080	1080	1080	1080	1080	1080	1080	<b>1080</b>
Perkins	1	n/a	975	975	910	910	n/a	855	855	<b>942</b>
Hayes	1	n/a	895	805	805	780	780	735	735	<b>862</b>
Lincoln	4	1250	1250	1250	1250	1250	1250	1250	1250	<b>1250</b>
Frontier	1	1235	1235	1185	1185	1135	n/a	1085	1085	<b>1212</b>
Dawson	2	n/a	1345	1345	1200	1200	1045	890	735	<b>1152</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Lincoln	1	1025	1025	1025	1025	1025	1025	1025	1025	1025
Dawson	1	1200	1200	1170	1170	1170	1172	1170	1170	1173
Keith	3	525	n/a	500	500	n/a	500	480	480	495
Lincoln	2	495	495	495	495	495	480	480	473	491
McPherson	1	450	450	450	450	450	450	450	450	450
Logan	1	525	525	525	525	525	525	685	651	525
Custer	4	792	825	822	750	824	623	n/a	2730	764
Lincoln	3	598	600	600	600	600	575	575	575	577
Perkins	1	585	n/a	n/a	585	n/a	585	585	585	585
Hayes	1	515	515	n/a	515	515	515	515	515	515
Lincoln	4	625	625	625	625	625	585	585	585	622
Frontier	1	585	585	585	n/a	585	585	585	585	585
Dawson	2	735	735	590	590	590	n/a	590	n/a	603

County	Mkt Area	CRP	TIMBER	WASTE
Lincoln	1	n/a	n/a	1025
Dawson	1	n/a	n/a	50
Keith	3	710	n/a	335
Lincoln	2	n/a	n/a	247
McPherson	1	725	n/a	10
Logan	1	n/a	n/a	15
Custer	4	n/a	594	50
Lincoln	3	n/a	n/a	325
Perkins	1	576	n/a	80
Hayes	1	683	n/a	25
Lincoln	4	n/a	n/a	306
Frontier	1	1076	n/a	n/a
Dawson	2	n/a	n/a	50

Source: 2020 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.

# LINCOLN COUNTY



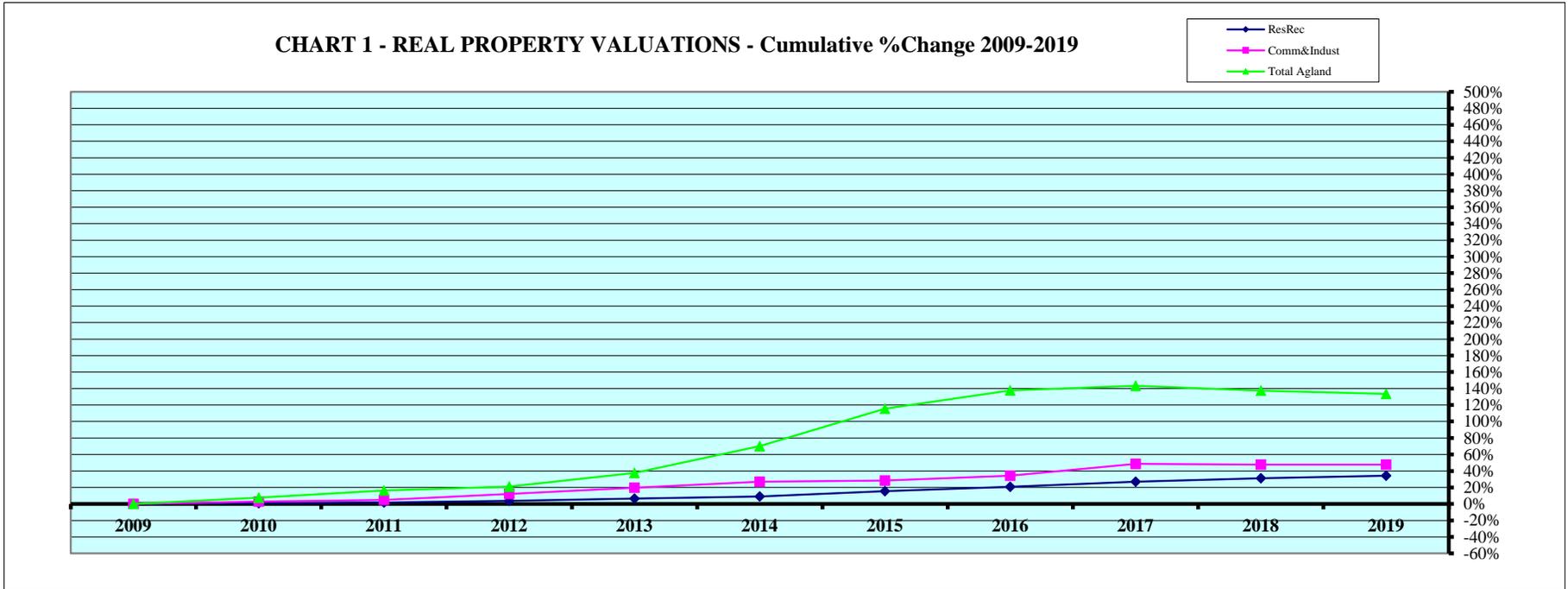
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	1,241,329,630	--	--	--	402,873,905	--	--	--	758,331,795	--	--	--
2010	1,251,648,950	10,319,320	0.83%	0.83%	414,318,930	11,445,025	2.84%	2.84%	815,379,340	57,047,545	7.52%	7.52%
2011	1,262,825,575	11,176,625	0.89%	1.73%	422,167,880	7,848,950	1.89%	4.79%	882,162,525	66,783,185	8.19%	16.33%
2012	1,288,624,485	25,798,910	2.04%	3.81%	451,575,645	29,407,765	6.97%	12.09%	917,719,770	35,557,245	4.03%	21.02%
2013	1,320,485,940	31,861,455	2.47%	6.38%	481,874,000	30,298,355	6.71%	19.61%	1,043,054,845	125,335,075	13.66%	37.55%
2014	1,352,715,636	32,229,696	2.44%	8.97%	511,056,736	29,182,736	6.06%	26.85%	1,290,200,215	247,145,370	23.69%	70.14%
2015	1,433,103,510	80,387,874	5.94%	15.45%	516,998,421	5,941,685	1.16%	28.33%	1,634,406,700	344,206,485	26.68%	115.53%
2016	1,500,581,165	67,477,655	4.71%	20.88%	541,057,694	24,059,273	4.65%	34.30%	1,802,456,350	168,049,650	10.28%	137.69%
2017	1,575,700,935	75,119,770	5.01%	26.94%	598,843,655	57,785,961	10.68%	48.64%	1,845,201,730	42,745,380	2.37%	143.32%
2018	1,627,982,379	52,281,444	3.32%	31.15%	595,252,765	-3,590,890	-0.60%	47.75%	1,800,268,540	-44,933,190	-2.44%	137.40%
2019	1,666,266,069	38,283,690	2.35%	34.23%	594,582,057	-670,708	-0.11%	47.59%	1,770,571,503	-29,697,037	-1.65%	133.48%

Rate Annual %chg: Residential & Recreational **2.99%**

Commercial & Industrial **3.97%**

Agricultural Land **8.85%**

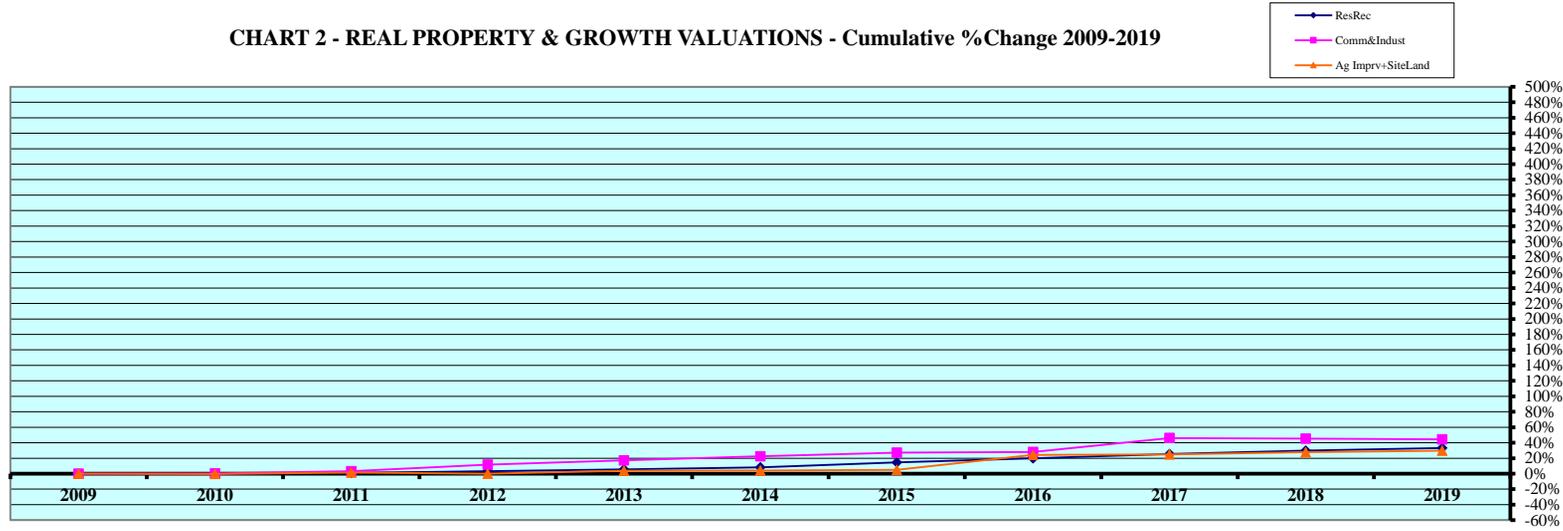
Cnty# **56**  
County **LINCOLN**

**CHART 1**

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

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	1,241,329,630	15,481,555	1.25%	1,225,848,075	--	--	402,873,905	7,435,980	1.85%	395,437,925	--	--
2010	1,251,648,950	11,324,485	0.90%	1,240,324,465	-0.08%	-0.08%	414,318,930	10,522,885	2.54%	403,796,045	0.23%	0.23%
2011	1,262,825,575	9,933,475	0.79%	1,252,892,100	0.10%	0.93%	422,167,880	6,497,030	1.54%	415,670,850	0.33%	3.18%
2012	1,288,624,485	6,993,190	0.54%	1,281,631,295	1.49%	3.25%	451,575,645	1,823,175	0.40%	449,752,470	6.53%	11.64%
2013	1,320,485,940	11,234,125	0.85%	1,309,251,815	1.60%	5.47%	481,874,000	9,405,925	1.95%	472,468,075	4.63%	17.27%
2014	1,352,715,636	8,970,209	0.66%	1,343,745,427	1.76%	8.25%	511,056,736	17,710,355	3.47%	493,346,381	2.38%	22.46%
2015	1,433,103,510	9,790,264	0.68%	1,423,313,246	5.22%	14.66%	516,998,421	4,234,515	0.82%	512,763,906	0.33%	27.28%
2016	1,500,581,165	13,268,829	0.88%	1,487,312,336	3.78%	19.82%	541,057,694	24,626,415	4.55%	516,431,279	-0.11%	28.19%
2017	1,575,700,935	20,380,726	1.29%	1,555,320,209	3.65%	25.29%	598,843,655	10,511,865	1.76%	588,331,790	8.74%	46.03%
2018	1,627,982,379	15,076,946	0.93%	1,612,905,433	2.36%	29.93%	595,252,765	9,837,846	1.65%	585,414,919	-2.24%	45.31%
2019	1,666,266,069	12,963,319	0.78%	1,653,302,750	1.56%	33.19%	594,582,057	12,472,948	2.10%	582,109,109	-2.21%	44.49%
Rate Ann%chg	2.99%			2.14%			3.97%			C & I w/o growth 1.86%		

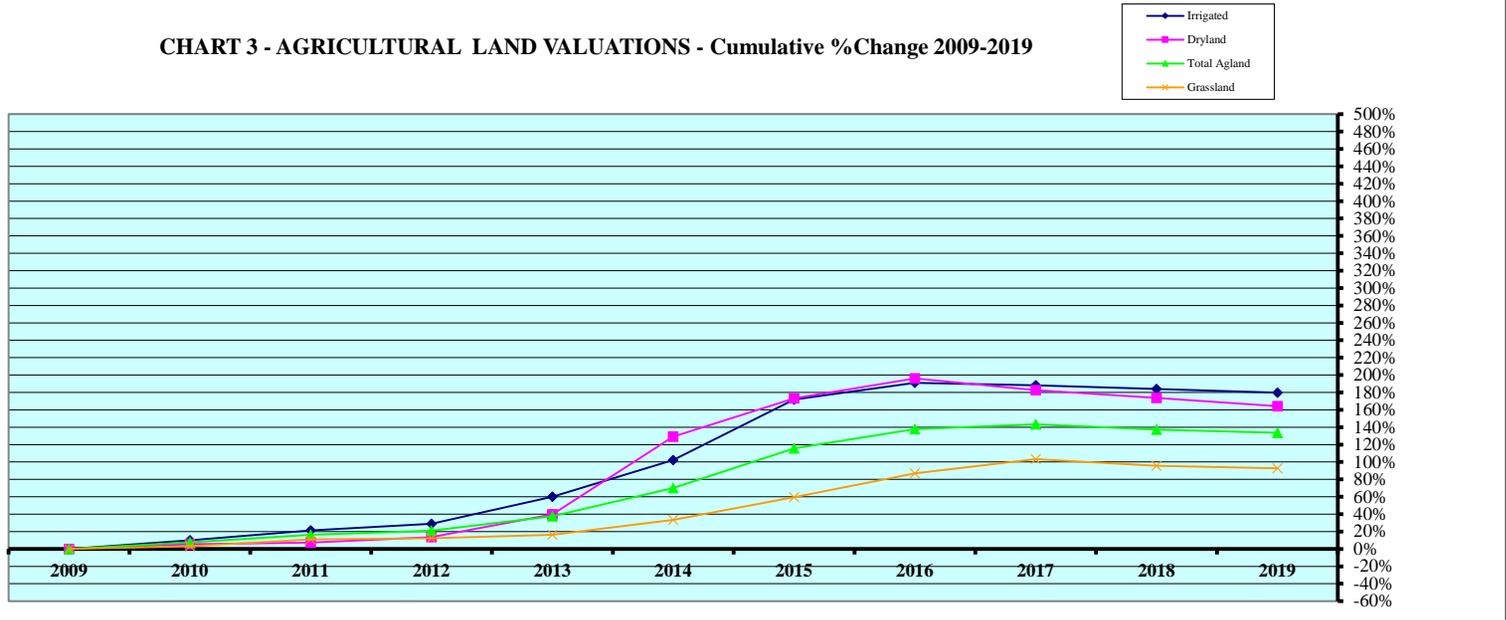
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	98,672,345	31,676,660	130,349,005	2,647,460	2.03%	127,701,545
2010	99,820,575	33,135,005	132,955,580	3,106,105	2.34%	129,849,475
2011	98,580,450	34,569,405	133,149,855	1,004,550	0.75%	132,145,305
2012	98,347,930	35,022,320	133,370,250	3,184,960	2.39%	130,185,290
2013	104,424,995	33,456,305	137,881,300	2,618,735	1.90%	135,262,565
2014	104,326,420	34,342,255	138,668,675	2,813,775	2.03%	135,854,900
2015	104,248,810	35,647,925	139,896,735	3,243,190	2.32%	136,653,545
2016	120,418,115	47,548,375	167,966,490	5,882,802	3.50%	162,083,688
2017	122,076,280	48,303,755	170,380,035	7,722,972	4.53%	162,657,063
2018	121,253,690	48,369,890	169,623,580	2,942,787	1.73%	166,680,793
2019	122,475,968	48,819,565	171,295,533	2,229,935	1.30%	169,065,598
Rate Ann%chg	2.18%	4.42%	2.77%	Ag Imprv+Site w/o growth		0.55%

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 56  
County LINCOLN

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	328,920,390	--	--	--	50,181,605	--	--	--	357,890,550	--	--	--
2010	361,867,930	32,947,540	10.02%	10.02%	52,918,980	2,737,375	5.45%	5.45%	368,822,005	10,931,455	3.05%	3.05%
2011	399,112,780	37,244,850	10.29%	21.34%	53,891,560	972,580	1.84%	7.39%	396,979,745	28,157,740	7.63%	10.92%
2012	424,005,315	24,892,535	6.24%	28.91%	57,007,225	3,115,665	5.78%	13.60%	401,963,635	4,983,890	1.26%	12.31%
2013	526,650,345	102,645,030	24.21%	60.11%	70,126,625	13,119,400	23.01%	39.75%	415,713,735	13,750,100	3.42%	16.16%
2014	665,390,905	138,740,560	26.34%	102.30%	114,944,295	44,817,670	63.91%	129.06%	477,769,415	62,055,680	14.93%	33.50%
2015	893,796,750	228,405,845	34.33%	171.74%	137,121,515	22,177,220	19.29%	173.25%	570,412,650	92,643,235	19.39%	59.38%
2016	957,210,135	63,413,385	7.09%	191.02%	148,566,445	11,444,930	8.35%	196.06%	669,292,590	98,879,940	17.33%	87.01%
2017	947,715,740	-9,494,395	-0.99%	188.13%	141,829,120	-6,737,325	-4.53%	182.63%	727,517,115	58,224,525	8.70%	103.28%
2018	934,315,485	-13,400,255	-1.41%	184.06%	137,325,060	-4,504,060	-3.18%	173.66%	700,370,430	-27,146,685	-3.73%	95.69%
2019	920,136,365	-14,179,120	-1.52%	179.74%	132,558,321	-4,766,739	-3.47%	164.16%	689,792,793	-10,577,637	-1.51%	92.74%

Rate Ann.%chg: Irrigated **10.83%** Dryland **10.20%** Grassland **6.78%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	292,000	--	--	--	21,047,250	--	--	--	758,331,795	--	--	--
2010	250,525	-41,475	-14.20%	-14.20%	31,519,900	10,472,650	49.76%	49.76%	815,379,340	57,047,545	7.52%	7.52%
2011	249,975	-550	-0.22%	-14.39%	31,928,465	408,565	1.30%	51.70%	882,162,525	66,783,185	8.19%	16.33%
2012	39,005	-210,970	-84.40%	-86.64%	34,704,590	2,776,125	8.69%	64.89%	917,719,770	35,557,245	4.03%	21.02%
2013	130,360	91,355	234.21%	-55.36%	30,433,780	-4,270,810	-12.31%	44.60%	1,043,054,845	125,335,075	13.66%	37.55%
2014	13,490	-116,870	-89.65%	-95.38%	32,082,110	1,648,330	5.42%	52.43%	1,290,200,215	247,145,370	23.69%	70.14%
2015	14,795	1,305	9.67%	-94.93%	33,060,990	978,880	3.05%	57.08%	1,634,406,700	344,206,485	26.68%	115.53%
2016	12,985	-1,810	-12.23%	-95.55%	27,374,195	-5,686,795	-17.20%	30.06%	1,802,456,350	168,049,650	10.28%	137.69%
2017	13,750	765	5.89%	-95.29%	28,126,005	751,810	2.75%	33.63%	1,845,201,730	42,745,380	2.37%	143.32%
2018	13,555	-195	-1.42%	-95.36%	28,244,010	118,005	0.42%	34.19%	1,800,268,540	-44,933,190	-2.44%	137.40%
2019	13,370	-185	-1.36%	-95.42%	28,070,654	-173,356	-0.61%	33.37%	1,770,571,503	-29,697,037	-1.65%	133.48%

Cnty# **56**  
County **LINCOLN**

Rate Ann.%chg: Total Agric Land **8.85%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	329,243,250	242,969	1,355			50,338,210	106,523	473			357,945,150	1,184,159	302		
2010	362,788,920	248,703	1,459	7.65%	7.65%	52,885,680	103,786	510	7.83%	7.83%	368,639,150	1,181,928	312	3.18%	3.18%
2011	399,970,120	249,257	1,605	10.00%	18.42%	53,833,920	102,936	523	2.63%	10.67%	399,881,160	1,181,719	338	8.49%	11.95%
2012	424,276,745	253,723	1,672	4.21%	23.40%	57,030,175	100,772	566	8.21%	19.76%	402,046,135	1,180,921	340	0.61%	12.63%
2013	527,164,165	254,943	2,068	23.66%	52.59%	70,448,845	100,825	699	23.46%	47.86%	415,557,295	1,179,484	352	3.49%	16.56%
2014	666,208,510	243,243	2,739	32.45%	102.12%	115,409,065	100,519	1,148	64.32%	142.96%	477,511,665	1,191,169	401	13.78%	32.62%
2015	895,607,385	242,383	3,695	34.91%	172.68%	137,771,480	99,624	1,383	20.45%	192.64%	569,833,645	1,193,066	478	19.14%	58.01%
2016	957,003,135	242,173	3,952	6.95%	191.62%	148,635,360	98,484	1,509	9.13%	219.38%	668,731,165	1,192,075	561	17.45%	85.58%
2017	947,836,645	243,004	3,900	-1.30%	187.84%	141,898,885	97,701	1,452	-3.77%	207.34%	727,410,795	1,192,210	610	8.76%	101.85%
2018	938,991,845	243,092	3,863	-0.97%	185.05%	137,024,110	97,531	1,405	-3.27%	197.30%	711,691,425	1,192,168	597	-2.16%	97.49%
2019	922,040,008	243,490	3,787	-1.97%	179.45%	132,835,302	97,204	1,367	-2.73%	189.19%	689,566,374	1,173,893	587	-1.60%	94.33%

Rate Annual %chg Average Value/Acre: 10.82%

11.20%

6.87%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	292,550	5,676	52			14,584,615	22,898	637			752,403,775	1,562,225	482		
2010	250,265	4,550	55	6.71%	6.71%	49,363,180	24,970	1,977	210.38%	210.38%	833,927,195	1,563,937	533	10.71%	10.71%
2011	249,860	4,543	55	0.00%	6.71%	28,033,455	26,780	1,047	-47.05%	64.35%	881,968,515	1,565,234	563	5.67%	16.99%
2012	40,245	732	55	0.01%	6.72%	30,875,845	28,591	1,080	3.16%	69.55%	914,269,145	1,564,738	584	3.70%	21.32%
2013	130,360	606	215	290.95%	317.21%	30,716,150	28,899	1,063	-1.58%	66.87%	1,044,016,815	1,564,757	667	14.19%	38.53%
2014	13,490	54	250	16.36%	385.49%	32,482,115	27,214	1,194	12.30%	87.39%	1,291,624,845	1,562,200	827	23.92%	71.67%
2015	14,795	49	300	19.95%	482.36%	33,171,520	27,237	1,218	2.04%	91.21%	1,636,398,825	1,562,359	1,047	26.68%	117.47%
2016	12,985	39	335	11.64%	550.14%	25,408,090	21,606	1,176	-3.44%	84.63%	1,799,790,735	1,554,377	1,158	10.55%	140.41%
2017	13,750	39	355	5.89%	588.44%	27,771,200	23,838	1,165	-0.93%	82.91%	1,844,931,275	1,556,792	1,185	2.35%	146.06%
2018	13,555	39	350	-1.42%	578.68%	28,143,710	24,187	1,164	-0.12%	82.68%	1,815,864,645	1,557,018	1,166	-1.59%	142.15%
2019	13,370	39	345	-1.36%	569.42%	27,882,477	24,056	1,159	-0.38%	81.98%	1,772,337,531	1,538,681	1,152	-1.23%	139.16%

56  
LINCOLN

Rate Annual %chg Average Value/Acre: 9.11%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports  
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,288	LINCOLN	143,816,151	183,400,544	450,546,423	1,636,402,355	589,544,606	5,037,451	29,863,714	1,770,571,503	122,475,968	48,819,565	51,780	4,980,530,060
cnty sector/value % of total value:		2.89%	3.68%	9.05%	32.86%	11.84%	0.10%	0.60%	35.55%	2.46%	0.98%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
428	BRADY	119,748	1,153,697	3,111,360	13,457,887	807,632	0	0	0	0	0	0	18,650,324
1.18%	%sector of county sector	0.08%	0.63%	0.69%	0.82%	0.14%							0.37%
	%sector of municipality	0.64%	6.19%	16.68%	72.16%	4.33%							100.00%
665	HERSHEY	1,707,207	1,175,224	5,465,232	34,930,934	8,656,245	0	0	253,169	0	0	0	52,188,011
1.83%	%sector of county sector	1.19%	0.64%	1.21%	2.13%	1.47%			0.01%	1.47%			1.05%
	%sector of municipality	3.27%	2.25%	10.47%	66.93%	16.59%			0.49%				100.00%
312	MAXWELL	35,072	1,102,811	4,169,528	7,831,277	648,941	0	0	0	0	0	0	13,787,629
0.86%	%sector of county sector	0.02%	0.60%	0.93%	0.48%	0.11%							0.28%
	%sector of municipality	0.25%	8.00%	30.24%	56.80%	4.71%							100.00%
24,733	NORTH PLATTE	53,064,938	26,872,736	33,781,376	953,019,589	534,885,172	1,463,431	0	725,367	0	14,980	0	1,603,827,589
68.16%	%sector of county sector	36.90%	14.65%	7.50%	58.24%	90.73%	29.05%		0.04%		0.03%		32.20%
	%sector of municipality	3.31%	1.68%	2.11%	59.42%	33.35%	0.09%		0.05%		0.00%		100.00%
1,286	SUTHERLAND	3,026,654	1,698,630	3,781,810	61,159,819	5,912,550	2,756,750	0	0	0	0	0	78,336,213
3.54%	%sector of county sector	2.10%	0.93%	0.84%	3.74%	1.00%	54.73%						1.57%
	%sector of municipality	3.86%	2.17%	4.83%	78.07%	7.55%	3.52%						100.00%
366	WALLACE	428,134	141,351	34,068	9,875,324	2,602,660	0	0	188,510	6,275	13,541	0	13,289,863
1.01%	%sector of county sector	0.30%	0.08%	0.01%	0.60%	0.44%			0.01%	0.01%	0.03%		0.27%
	%sector of municipality	3.22%	1.06%	0.26%	74.31%	19.58%	1.42%		0.05%		0.10%		100.00%
78	WELLFLEET	15,453	144,553	91,293	1,789,219	94,305	0	0	26,260	0	0	0	2,161,083
0.21%	%sector of county sector	0.01%	0.08%	0.02%	0.11%	0.02%			0.00%	0.00%			0.04%
	%sector of municipality	0.72%	6.69%	4.22%	82.79%	4.36%			1.22%				100.00%
27,868	Total Municipalities	58,397,206	32,289,002	50,434,667	1,082,064,049	553,607,505	4,220,181	0	1,193,306	6,275	28,521	0	1,782,240,712
76.80%	%all municip.sectors of cnty	40.61%	17.61%	11.19%	66.12%	93.90%	83.78%		0.07%	0.01%	0.06%		35.78%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 22,479</b>	<b>Value : 4,265,111,237</b>	<b>Growth 21,324,127</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	-------------------------	------------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	892	7,203,624	200	3,969,999	505	11,189,512	1,597	22,363,135	
<b>02. Res Improve Land</b>	9,396	99,501,236	685	28,853,341	1,608	82,501,632	11,689	210,856,209	
<b>03. Res Improvements</b>	10,059	983,516,463	730	103,196,243	2,101	400,759,164	12,890	1,487,471,870	
<b>04. Res Total</b>	10,951	1,090,221,323	930	136,019,583	2,606	494,450,308	14,487	1,720,691,214	8,478,204
<b>% of Res Total</b>	75.59	63.36	6.42	7.90	17.99	28.74	64.45	40.34	39.76
<b>05. Com UnImp Land</b>	209	24,682,537	36	1,735,699	13	166,585	258	26,584,821	
<b>06. Com Improve Land</b>	1,172	80,449,796	69	2,653,034	47	1,049,192	1,288	84,152,022	
<b>07. Com Improvements</b>	1,224	458,123,691	77	13,152,772	69	18,025,290	1,370	489,301,753	
<b>08. Com Total</b>	1,433	563,256,024	113	17,541,505	82	19,241,067	1,628	600,038,596	6,818,174
<b>% of Com Total</b>	88.02	93.87	6.94	2.92	5.04	3.21	7.24	14.07	31.97
<b>09. Ind UnImp Land</b>	3	83,280	6	504,224	0	0	9	587,504	
<b>10. Ind Improve Land</b>	12	381,554	3	144,605	0	0	15	526,159	
<b>11. Ind Improvements</b>	12	3,992,518	3	163,335	0	0	15	4,155,853	
<b>12. Ind Total</b>	15	4,457,352	9	812,164	0	0	24	5,269,516	0
<b>% of Ind Total</b>	62.50	84.59	37.50	15.41	0.00	0.00	0.11	0.12	0.00
<b>13. Rec UnImp Land</b>	0	0	40	3,071,012	64	9,048,743	104	12,119,755	
<b>14. Rec Improve Land</b>	0	0	30	3,746,780	48	7,349,100	78	11,095,880	
<b>15. Rec Improvements</b>	0	0	30	3,340,475	49	6,882,885	79	10,223,360	
<b>16. Rec Total</b>	0	0	70	10,158,267	113	23,280,728	183	33,438,995	1,142,215
<b>% of Rec Total</b>	0.00	0.00	38.25	30.38	61.75	69.62	0.81	0.78	5.36
<b>Res &amp; Rec Total</b>	10,951	1,090,221,323	1,000	146,177,850	2,719	517,731,036	14,670	1,754,130,209	9,620,419
<b>% of Res &amp; Rec Total</b>	74.65	62.15	6.82	8.33	18.53	29.51	65.26	41.13	45.12
<b>Com &amp; Ind Total</b>	1,448	567,713,376	122	18,353,669	82	19,241,067	1,652	605,308,112	6,818,174
<b>% of Com &amp; Ind Total</b>	87.65	93.79	7.38	3.03	4.96	3.18	7.35	14.19	31.97
<b>17. Taxable Total</b>	12,399	1,657,934,699	1,122	164,531,519	2,801	536,972,103	16,322	2,359,438,321	16,438,593
<b>% of Taxable Total</b>	75.96	70.27	6.87	6.97	17.16	22.76	72.61	55.32	77.09

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	24	122,080	4,333,596	0	0	0
19. Commercial	7	1,777,784	5,896,164	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	24	122,080	4,333,596
19. Commercial	0	0	0	7	1,777,784	5,896,164
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				31	1,899,864	10,229,760

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	12	20,680	12	20,680	0
24. Non-Producing	0	0	0	0	4	0	4	0	0
25. Total	0	0	0	0	0	0	16	20,680	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	730	189	685	1,604

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	343,834	211	48,177,967	4,511	1,218,378,777	4,727	1,266,900,578
28. Ag-Improved Land	0	0	131	50,030,361	1,198	419,344,670	1,329	469,375,031
29. Ag Improvements	0	0	131	16,594,566	1,283	152,782,061	1,414	169,376,627

30. Ag Total				6,141	1,905,652,236
--------------	--	--	--	-------	---------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	84	103.00	3,125,000	
33. HomeSite Improvements	0	0.00	0	90	0.00	13,133,618	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	3.13	4,648	
36. FarmSite Improv Land	0	0.00	0	126	345.91	480,508	
37. FarmSite Improvements	0	0.00	0	121	0.00	3,460,948	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	564.67	0	
40. Other- Non Ag Use	0	0.00	0	0	91.10	100,963	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	15	20.00	450,000	15	20.00	450,000	
32. HomeSite Improv Land	775	876.25	22,878,190	859	979.25	26,003,190	
33. HomeSite Improvements	859	0.00	105,748,187	949	0.00	118,881,805	2,039,561
34. HomeSite Total				964	999.25	145,334,995	
35. FarmSite UnImp Land	134	205.40	203,116	137	208.53	207,764	
36. FarmSite Improv Land	1,137	3,292.84	3,358,765	1,263	3,638.75	3,839,273	
37. FarmSite Improvements	1,156	0.00	47,033,874	1,277	0.00	50,494,822	2,845,973
38. FarmSite Total				1,414	3,847.28	54,541,859	
39. Road & Ditches	0	14,305.40	0	0	14,870.07	0	
40. Other- Non Ag Use	0	478.07	327,446	0	569.17	428,409	
41. Total Section VI				2,378	20,285.77	200,305,263	4,885,534

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	14	4,018.29	2,994,887	14	4,018.29	2,994,887

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	58	9,123.46	17,813,363
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	261	43,320.90	76,362,346	319	52,444.36	94,175,709
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	30,376.66	29.30%	133,585,966	30.40%	4,397.65
46. 1A	19,850.58	19.15%	87,179,773	19.84%	4,391.80
47. 2A1	2,079.33	2.01%	8,677,332	1.97%	4,173.14
48. 2A	37,350.59	36.03%	154,793,946	35.22%	4,144.35
49. 3A1	1,588.64	1.53%	6,391,125	1.45%	4,023.02
50. 3A	5,349.38	5.16%	20,793,231	4.73%	3,887.04
51. 4A1	4,519.54	4.36%	18,135,991	4.13%	4,012.80
52. 4A	2,548.58	2.46%	9,925,749	2.26%	3,894.62
<b>53. Total</b>	<b>103,663.30</b>	<b>100.00%</b>	<b>439,483,113</b>	<b>100.00%</b>	<b>4,239.52</b>
<b>Dry</b>					
54. 1D1	95.06	0.36%	159,225	0.36%	1,674.99
55. 1D	9,388.96	35.66%	15,726,623	35.66%	1,675.01
56. 2D1	764.84	2.91%	1,281,125	2.91%	1,675.02
57. 2D	5,494.59	20.87%	9,203,506	20.87%	1,675.01
58. 3D1	6,342.33	24.09%	10,623,484	24.09%	1,675.01
59. 3D	596.93	2.27%	999,862	2.27%	1,675.01
60. 4D1	2,074.83	7.88%	3,475,375	7.88%	1,675.02
61. 4D	1,569.92	5.96%	2,629,317	5.96%	1,674.81
<b>62. Total</b>	<b>26,327.46</b>	<b>100.00%</b>	<b>44,098,517</b>	<b>100.00%</b>	<b>1,675.00</b>
<b>Grass</b>					
63. 1G1	33,905.60	54.35%	34,753,469	54.35%	1,025.01
64. 1G	9,530.12	15.28%	9,768,442	15.28%	1,025.01
65. 2G1	4,014.20	6.44%	4,114,631	6.44%	1,025.02
66. 2G	2,015.04	3.23%	2,065,442	3.23%	1,025.01
67. 3G1	3,974.25	6.37%	4,073,642	6.37%	1,025.01
68. 3G	7,048.54	11.30%	7,224,784	11.30%	1,025.00
69. 4G1	1,411.75	2.26%	1,447,054	2.26%	1,025.01
70. 4G	480.25	0.77%	492,262	0.77%	1,025.01
<b>71. Total</b>	<b>62,379.75</b>	<b>100.00%</b>	<b>63,939,726</b>	<b>100.00%</b>	<b>1,025.01</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>103,663.30</b>	<b>46.77%</b>	<b>439,483,113</b>	<b>76.19%</b>	<b>4,239.52</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>26,327.46</b>	<b>11.88%</b>	<b>44,098,517</b>	<b>7.64%</b>	<b>1,675.00</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>62,379.75</b>	<b>28.14%</b>	<b>63,939,726</b>	<b>11.08%</b>	<b>1,025.01</b>
72. Waste	7,204.27	3.25%	4,241,532	0.74%	588.75
73. Other	22,070.15	9.96%	25,074,275	4.35%	1,136.12
74. Exempt	57.19	0.03%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>221,644.93</b>	<b>100.00%</b>	<b>576,837,163</b>	<b>100.00%</b>	<b>2,602.53</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,314.92	6.57%	5,787,300	6.63%	2,500.00
46. 1A	10,296.86	29.22%	25,590,536	29.30%	2,485.28
47. 2A1	56.13	0.16%	140,325	0.16%	2,500.00
48. 2A	6,299.62	17.88%	15,642,118	17.91%	2,483.03
49. 3A1	1,779.73	5.05%	4,268,191	4.89%	2,398.22
50. 3A	296.66	0.84%	712,815	0.82%	2,402.80
51. 4A1	1,615.94	4.59%	4,018,808	4.60%	2,486.98
52. 4A	12,576.89	35.69%	31,179,093	35.70%	2,479.08
53. Total	35,236.75	100.00%	87,339,186	100.00%	2,478.64
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,335.05	41.99%	8,235,565	41.99%	1,300.00
56. 2D1	38.35	0.25%	49,855	0.25%	1,300.00
57. 2D	3,035.86	20.12%	3,946,618	20.12%	1,300.00
58. 3D1	1,531.70	10.15%	1,991,210	10.15%	1,300.00
59. 3D	142.09	0.94%	184,717	0.94%	1,300.00
60. 4D1	1,317.89	8.73%	1,713,257	8.73%	1,300.00
61. 4D	2,686.82	17.81%	3,492,866	17.81%	1,300.00
62. Total	15,087.76	100.00%	19,614,088	100.00%	1,300.00
<b>Grass</b>					
63. 1G1	4,733.97	0.91%	2,343,324	0.93%	495.00
64. 1G	499.41	0.10%	247,211	0.10%	495.01
65. 2G1	13,186.74	2.53%	6,527,459	2.60%	495.00
66. 2G	7,827.24	1.50%	3,874,491	1.54%	495.00
67. 3G1	5,164.09	0.99%	2,556,225	1.02%	495.00
68. 3G	489,839.28	93.85%	235,122,864	93.68%	480.00
69. 4G1	34.18	0.01%	16,406	0.01%	479.99
70. 4G	648.71	0.12%	306,863	0.12%	473.04
71. Total	521,933.62	100.00%	250,994,843	100.00%	480.89
<b>Irrigated Total</b>					
	35,236.75	6.14%	87,339,186	24.31%	2,478.64
<b>Dry Total</b>					
	15,087.76	2.63%	19,614,088	5.46%	1,300.00
<b>Grass Total</b>					
	521,933.62	90.91%	250,994,843	69.86%	480.89
72. Waste	1,278.38	0.22%	316,224	0.09%	247.36
73. Other	596.36	0.10%	1,010,250	0.28%	1,694.03
74. Exempt	1.80	0.00%	0	0.00%	0.00
75. Market Area Total	574,132.87	100.00%	359,274,591	100.00%	625.77

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,631.32	2.74%	9,201,812	2.76%	3,497.03
46. 1A	13,515.40	14.09%	47,286,209	14.19%	3,498.69
47. 2A1	69.84	0.07%	244,440	0.07%	3,500.00
48. 2A	13,280.35	13.84%	46,444,970	13.94%	3,497.27
49. 3A1	54,919.66	57.25%	190,223,424	57.09%	3,463.67
50. 3A	2,793.99	2.91%	9,549,045	2.87%	3,417.71
51. 4A1	5,991.10	6.25%	20,853,562	6.26%	3,480.76
52. 4A	2,726.78	2.84%	9,423,164	2.83%	3,455.78
53. Total	95,928.44	100.00%	333,226,626	100.00%	3,473.70
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	12,080.39	35.80%	13,046,824	35.80%	1,080.00
56. 2D1	77.38	0.23%	83,569	0.23%	1,079.98
57. 2D	10,564.86	31.31%	11,410,043	31.31%	1,080.00
58. 3D1	2,101.98	6.23%	2,270,145	6.23%	1,080.00
59. 3D	464.50	1.38%	501,661	1.38%	1,080.00
60. 4D1	5,050.53	14.97%	5,454,573	14.97%	1,080.00
61. 4D	3,404.86	10.09%	3,677,244	10.09%	1,080.00
62. Total	33,744.50	100.00%	36,444,059	100.00%	1,080.00
<b>Grass</b>					
63. 1G1	1,367.08	0.47%	818,047	0.48%	598.39
64. 1G	2,825.70	0.96%	1,695,420	1.00%	600.00
65. 2G1	9,068.17	3.09%	5,440,902	3.21%	600.00
66. 2G	8,814.08	3.00%	5,288,448	3.12%	600.00
67. 3G1	6,153.71	2.09%	3,692,226	2.18%	600.00
68. 3G	263,109.73	89.53%	151,288,407	89.16%	575.00
69. 4G1	2,225.20	0.76%	1,279,497	0.75%	575.00
70. 4G	326.04	0.11%	187,475	0.11%	575.01
71. Total	293,889.71	100.00%	169,690,422	100.00%	577.39
<b>Irrigated Total</b>					
Irrigated Total	95,928.44	22.47%	333,226,626	61.47%	3,473.70
<b>Dry Total</b>					
Dry Total	33,744.50	7.91%	36,444,059	6.72%	1,080.00
<b>Grass Total</b>					
Grass Total	293,889.71	68.85%	169,690,422	31.30%	577.39
72. Waste	1,861.99	0.44%	604,963	0.11%	324.90
73. Other	1,420.92	0.33%	2,131,380	0.39%	1,500.00
74. Exempt	17,397.40	4.08%	0	0.00%	0.00
75. Market Area Total	426,845.56	100.00%	542,097,450	100.00%	1,270.01

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	911.24	10.89%	2,542,361	11.24%	2,790.00
46. 1A	3,723.21	44.50%	10,306,736	45.56%	2,768.24
47. 2A1	217.65	2.60%	495,819	2.19%	2,278.06
48. 2A	1,936.98	23.15%	5,235,910	23.15%	2,703.13
49. 3A1	132.35	1.58%	369,256	1.63%	2,790.00
50. 3A	55.27	0.66%	154,205	0.68%	2,790.03
51. 4A1	943.47	11.28%	2,354,463	10.41%	2,495.54
52. 4A	446.04	5.33%	1,161,647	5.14%	2,604.36
53. Total	8,366.21	100.00%	22,620,397	100.00%	2,703.78
<b>Dry</b>					
54. 1D1	3.57	0.02%	4,463	0.02%	1,250.14
55. 1D	10,359.87	48.74%	12,949,948	48.74%	1,250.01
56. 2D1	1,101.81	5.18%	1,377,287	5.18%	1,250.02
57. 2D	5,967.87	28.08%	7,459,908	28.08%	1,250.01
58. 3D1	99.76	0.47%	124,707	0.47%	1,250.07
59. 3D	13.08	0.06%	16,352	0.06%	1,250.15
60. 4D1	2,027.91	9.54%	2,534,929	9.54%	1,250.02
61. 4D	1,682.26	7.91%	2,102,944	7.91%	1,250.07
62. Total	21,256.13	100.00%	26,570,538	100.00%	1,250.02
<b>Grass</b>					
63. 1G1	8,641.83	3.03%	5,399,452	3.04%	624.80
64. 1G	14,074.31	4.93%	8,796,581	4.95%	625.01
65. 2G1	36,932.97	12.93%	23,083,216	12.99%	625.00
66. 2G	114,030.24	39.93%	71,269,043	40.10%	625.00
67. 3G1	92,372.55	32.34%	57,732,968	32.49%	625.00
68. 3G	3,302.90	1.16%	1,932,198	1.09%	585.00
69. 4G1	12,201.30	4.27%	7,137,763	4.02%	585.00
70. 4G	4,050.24	1.42%	2,369,394	1.33%	585.00
71. Total	285,606.34	100.00%	177,720,615	100.00%	622.26
<b>Irrigated Total</b>					
	8,366.21	2.65%	22,620,397	9.96%	2,703.78
<b>Dry Total</b>					
	21,256.13	6.74%	26,570,538	11.70%	1,250.02
<b>Grass Total</b>					
	285,606.34	90.50%	177,720,615	78.24%	622.26
72. Waste	256.43	0.08%	78,349	0.03%	305.54
73. Other	98.58	0.03%	147,870	0.07%	1,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	315,583.69	100.00%	227,137,769	100.00%	719.74

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	80.16	343,834	16,058.36	66,745,495	227,056.18	815,579,993	243,194.70	882,669,322
<b>77. Dry Land</b>	0.00	0	2,546.19	4,149,896	93,869.66	122,577,306	96,415.85	126,727,202
<b>78. Grass</b>	0.00	0	22,987.20	18,326,624	1,140,822.22	644,018,982	1,163,809.42	662,345,606
<b>79. Waste</b>	0.00	0	1,716.44	1,035,647	8,884.63	4,205,421	10,601.07	5,241,068
<b>80. Other</b>	0.00	0	3,716.22	4,239,547	20,469.79	24,124,228	24,186.01	28,363,775
<b>81. Exempt</b>	4.34	0	0.00	0	17,452.05	0	17,456.39	0
<b>82. Total</b>	<b>80.16</b>	<b>343,834</b>	<b>47,024.41</b>	<b>94,497,209</b>	<b>1,491,102.48</b>	<b>1,610,505,930</b>	<b>1,538,207.05</b>	<b>1,705,346,973</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	243,194.70	15.81%	882,669,322	51.76%	3,629.48
<b>Dry Land</b>	96,415.85	6.27%	126,727,202	7.43%	1,314.38
<b>Grass</b>	1,163,809.42	75.66%	662,345,606	38.84%	569.12
<b>Waste</b>	10,601.07	0.69%	5,241,068	0.31%	494.39
<b>Other</b>	24,186.01	1.57%	28,363,775	1.66%	1,172.73
<b>Exempt</b>	17,456.39	1.13%	0	0.00%	0.00
<b>Total</b>	<b>1,538,207.05</b>	<b>100.00%</b>	<b>1,705,346,973</b>	<b>100.00%</b>	<b>1,108.66</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ag	0	0	1	221,245	1	10,029	1	231,274	0
83.2 Lake Properties Res	30	95,682	20	1,359,000	486	128,833,856	516	130,288,538	421,316
83.3 North Platte Com	3	62,240	5	104,724	5	278,707	8	445,671	0
83.4 Northside Np Res	249	1,460,168	1,806	12,698,511	1,998	108,445,463	2,247	122,604,142	1,056,176
83.5 Rural (rec)	96	10,925,989	71	9,795,032	72	9,552,406	168	30,273,427	1,142,215
83.6 Rural Res	439	11,069,500	1,578	80,902,818	1,603	271,572,173	2,042	363,544,491	982,329
83.7 Small Villages Res	292	789,876	556	2,524,384	575	30,162,043	867	33,476,303	60,928
83.8 Southside Np Res	294	3,952,698	6,260	76,122,151	6,715	761,548,781	7,009	841,623,630	5,089,336
83.9 Suburban Com	0	0	1	27,645	1	179,834	1	207,479	179,834
83.10 Suburban Rec	8	1,193,766	7	1,300,848	7	670,954	15	3,165,568	0
83.11 Suburban Res	151	3,492,300	616	28,091,110	639	97,599,831	790	129,183,241	164,159
83.12 Suth & Hersh Res	139	1,440,671	846	8,804,621	867	88,841,153	1,006	99,086,445	524,126
84 Residential Total	1,701	34,482,890	11,767	221,952,089	12,969	1,497,695,230	14,670	1,754,130,209	9,620,419

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Lake Properties Com	0	0	0	0	10	1,489,795	10	1,489,795	0
85.2	North Platte Com	199	25,015,851	1,045	79,607,507	1,085	443,563,698	1,284	548,187,056	6,357,524
85.3	Rural Com	13	166,585	47	1,049,192	59	16,535,495	72	17,751,272	197,194
85.4	Small Villages Com	19	75,241	81	470,910	87	4,209,215	106	4,755,366	144,934
85.5	Southside Np Res	0	0	0	0	1	2,837	1	2,837	2,837
85.6	Suburban Com	25	1,832,308	47	2,169,134	53	10,282,880	78	14,284,322	111,108
85.7	Suburban Res	0	0	0	0	1	4,577	1	4,577	4,577
85.8	Suth & Hersh Com	11	82,340	83	1,381,438	89	17,369,109	100	18,832,887	0
86	Commercial Total	267	27,172,325	1,303	84,678,181	1,385	493,457,606	1,652	605,308,112	6,818,174

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	33,905.60	54.35%	34,753,469	54.35%	1,025.01
88. 1G	9,530.12	15.28%	9,768,442	15.28%	1,025.01
89. 2G1	4,014.20	6.44%	4,114,631	6.44%	1,025.02
90. 2G	2,015.04	3.23%	2,065,442	3.23%	1,025.01
91. 3G1	3,974.25	6.37%	4,073,642	6.37%	1,025.01
92. 3G	7,048.54	11.30%	7,224,784	11.30%	1,025.00
93. 4G1	1,411.75	2.26%	1,447,054	2.26%	1,025.01
94. 4G	480.25	0.77%	492,262	0.77%	1,025.01
95. Total	62,379.75	100.00%	63,939,726	100.00%	1,025.01
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	62,379.75	100.00%	63,939,726	100.00%	1,025.01
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	62,379.75	100.00%	63,939,726	100.00%	1,025.01

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,733.97	0.91%	2,343,324	0.93%	495.00
88. 1G	499.41	0.10%	247,211	0.10%	495.01
89. 2G1	13,186.74	2.53%	6,527,459	2.60%	495.00
90. 2G	7,827.24	1.50%	3,874,491	1.54%	495.00
91. 3G1	5,164.09	0.99%	2,556,225	1.02%	495.00
92. 3G	489,839.28	93.85%	235,122,864	93.68%	480.00
93. 4G1	34.18	0.01%	16,406	0.01%	479.99
94. 4G	648.71	0.12%	306,863	0.12%	473.04
95. Total	521,933.62	100.00%	250,994,843	100.00%	480.89
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
Grass Total	521,933.62	100.00%	250,994,843	100.00%	480.89
<b>CRP Total</b>					
CRP Total	0.00	0.00%	0	0.00%	0.00
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
<b>114. Market Area Total</b>					
114. Market Area Total	521,933.62	100.00%	250,994,843	100.00%	480.89

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,367.08	0.47%	818,047	0.48%	598.39
88. 1G	2,825.70	0.96%	1,695,420	1.00%	600.00
89. 2G1	9,068.17	3.09%	5,440,902	3.21%	600.00
90. 2G	8,814.08	3.00%	5,288,448	3.12%	600.00
91. 3G1	6,153.71	2.09%	3,692,226	2.18%	600.00
92. 3G	263,109.73	89.53%	151,288,407	89.16%	575.00
93. 4G1	2,225.20	0.76%	1,279,497	0.75%	575.00
94. 4G	326.04	0.11%	187,475	0.11%	575.01
95. Total	293,889.71	100.00%	169,690,422	100.00%	577.39
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	293,889.71	100.00%	169,690,422	100.00%	577.39
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	293,889.71	100.00%	169,690,422	100.00%	577.39

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8,641.83	3.03%	5,399,452	3.04%	624.80
88. 1G	14,074.31	4.93%	8,796,581	4.95%	625.01
89. 2G1	36,932.97	12.93%	23,083,216	12.99%	625.00
90. 2G	114,030.24	39.93%	71,269,043	40.10%	625.00
91. 3G1	92,372.55	32.34%	57,732,968	32.49%	625.00
92. 3G	3,302.90	1.16%	1,932,198	1.09%	585.00
93. 4G1	12,201.30	4.27%	7,137,763	4.02%	585.00
94. 4G	4,050.24	1.42%	2,369,394	1.33%	585.00
95. Total	285,606.34	100.00%	177,720,615	100.00%	622.26
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
Grass Total	285,606.34	100.00%	177,720,615	100.00%	622.26
<b>CRP Total</b>					
CRP Total	0.00	0.00%	0	0.00%	0.00
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
<b>114. Market Area Total</b>					
114. Market Area Total	285,606.34	100.00%	177,720,615	100.00%	622.26

**2020 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

56 Lincoln

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,636,402,355	1,720,691,214	84,288,859	5.15%	8,478,204	4.63%
02. Recreational	29,863,714	33,438,995	3,575,281	11.97%	1,142,215	8.15%
03. Ag-Homesite Land, Ag-Res Dwelling	122,475,968	145,334,995	22,859,027	18.66%	2,039,561	17.00%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,788,742,037</b>	<b>1,899,465,204</b>	<b>110,723,167</b>	<b>6.19%</b>	<b>11,659,980</b>	<b>5.54%</b>
05. Commercial	589,544,606	600,038,596	10,493,990	1.78%	6,818,174	0.62%
06. Industrial	5,037,451	5,269,516	232,065	4.61%	0	4.61%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>594,582,057</b>	<b>605,308,112</b>	<b>10,726,055</b>	<b>1.80%</b>	<b>6,818,174</b>	<b>0.66%</b>
08. Ag-Farmsite Land, Outbuildings	48,665,025	54,541,859	5,876,834	12.08%	2,845,973	6.23%
09. Minerals	51,780	20,680	-31,100	-60.06	0	-60.06%
10. Non Ag Use Land	154,540	428,409	273,869	177.22%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>48,871,345</b>	<b>54,990,948</b>	<b>6,119,603</b>	<b>12.52%</b>	<b>2,845,973</b>	<b>6.70%</b>
12. Irrigated	920,136,365	882,669,322	-37,467,043	-4.07%		
13. Dryland	132,558,321	126,727,202	-5,831,119	-4.40%		
14. Grassland	689,792,793	662,345,606	-27,447,187	-3.98%		
15. Wasteland	13,370	5,241,068	5,227,698	39,100.21%		
16. Other Agland	28,070,654	28,363,775	293,121	1.04%		
<b>17. Total Agricultural Land</b>	<b>1,770,571,503</b>	<b>1,705,346,973</b>	<b>-65,224,530</b>	<b>-3.68%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>4,202,766,942</b>	<b>4,265,111,237</b>	<b>62,344,295</b>	<b>1.48%</b>	<b>21,324,127</b>	<b>0.98%</b>

## 2020 Assessment Survey for Lincoln County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	3
<b>3.</b>	<b>Other full-time employees:</b>
	7
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$515,125
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$145,555
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$50,425
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,150
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$23,314

**B. Computer, Automation Information and GIS**

<b>1.</b>	<b>Administrative software:</b>
	Vanguard
<b>2.</b>	<b>CAMA software:</b>
	Vanguard
<b>3.</b>	<b>Are cadastral maps currently being used?</b>
	The maps are still in the office to look back on for reference purposes but they are not maintained.
<b>4.</b>	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
<b>5.</b>	<b>Does the county have GIS software?</b>
	Yes, gWorks (ESRI/Arc View)
<b>6.</b>	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes- <a href="http://www.lincoln.gworks.com">www.lincoln.gworks.com</a>
<b>7.</b>	<b>Who maintains the GIS software and maps?</b>
	gWorks (full support)
<b>8.</b>	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	The most recent FSA aerial imagery provided to us by GWorks
<b>9.</b>	<b>When was the aerial imagery last updated?</b>
	The current and most recent imagery we are using is 2018 aerial imagery.
<b>10.</b>	<b>Personal Property software:</b>
	Vanguard

**C. Zoning Information**

<b>1.</b>	<b>Does the county have zoning?</b>
	Yes
<b>2.</b>	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	North Platte, Brady, Maxwell, Hershey, Sutherland, Wallace, Wellfleet are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	1977

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	N/A

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	The county contracts with Pritchard & Abbot for the oil and gas mineral parcels.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The appraisal company must be approved by the board and the contract must be compliant with any applicable provisions of Title 350 Ne. Admin. Code 50-004.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes, I believe the 2019-2020 contract was sent to PAD and it will be renewed in 2021.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2020 Residential Assessment Survey for Lincoln County

<b>1.</b>	<b>Valuation data collection done by:</b>																					
		All appraisal staff and three data collectors.																				
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																					
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Within the city limits of North Platte, the Union Pacific Railroad splits the town into two areas namely the north side and the south side of North Platte. The Northside North Platte is more diverse with a mixture of commercial and industrial properties found intermittently within the residential areas. New Growth is restricted on the north side due to the North Platte River cutting off the ability to grow to the north or east, the railroad is to the south. Although there is the possibility for new growth to the west, it has yet to be seen. The quality of homes found on the north side is, for the most part of lower quality, smaller homes and addition to more manufactured homes being found on the north side than the south side. Also, lot sizes for the most part are smaller on the north side than on the south side of town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Southside North Platte is mainly residential with most of the commercial properties being located in the central business district along Jeffers Street &amp; Dewey Street. There is new growth found to the west on the south side with several new subdivisions currently being developed. Better quality homes are found on the south side, especially to the southwest. Also, lot sizes for the most part are larger than on the north side of town.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Suburban areas around the parameters of North Platte and Villages</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural Residential include the acreages not within a legal boundary of a Village or City.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Lake Maloney includes Prairie Lake, Mill Isle and Frontier Resort Boat Clubs. These are residential properties on Lake Maloney that sit on leased land. Jeffrey Lake south of the Village of Brady is also included in this grouping.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>This valuation grouping includes the villages of Sutherland and Hershey. Both villages are located along I-80 west of North Platte, and serve as housing for some of the work force in North Platte. Additionally, each town has a school system and some local amenities.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>This valuation grouping includes the villages of Maxwell, Wallace, Brady, Wellfleet and Dickens. These villages experience similar economic conditions despite their locations. Most of these villages have a school system but few other local amenities or employment opportunities.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Rural Recreational - used for recreation only and not considered lake properties or rural acreages.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Within the city limits of North Platte, the Union Pacific Railroad splits the town into two areas namely the north side and the south side of North Platte. The Northside North Platte is more diverse with a mixture of commercial and industrial properties found intermittently within the residential areas. New Growth is restricted on the north side due to the North Platte River cutting off the ability to grow to the north or east, the railroad is to the south. Although there is the possibility for new growth to the west, it has yet to be seen. The quality of homes found on the north side is, for the most part of lower quality, smaller homes and addition to more manufactured homes being found on the north side than the south side. Also, lot sizes for the most part are smaller on the north side than on the south side of town.	2	Southside North Platte is mainly residential with most of the commercial properties being located in the central business district along Jeffers Street & Dewey Street. There is new growth found to the west on the south side with several new subdivisions currently being developed. Better quality homes are found on the south side, especially to the southwest. Also, lot sizes for the most part are larger than on the north side of town.	3	Suburban areas around the parameters of North Platte and Villages	4	Rural Residential include the acreages not within a legal boundary of a Village or City.	5	Lake Maloney includes Prairie Lake, Mill Isle and Frontier Resort Boat Clubs. These are residential properties on Lake Maloney that sit on leased land. Jeffrey Lake south of the Village of Brady is also included in this grouping.	6	This valuation grouping includes the villages of Sutherland and Hershey. Both villages are located along I-80 west of North Platte, and serve as housing for some of the work force in North Platte. Additionally, each town has a school system and some local amenities.	8	This valuation grouping includes the villages of Maxwell, Wallace, Brady, Wellfleet and Dickens. These villages experience similar economic conditions despite their locations. Most of these villages have a school system but few other local amenities or employment opportunities.	12	Rural Recreational - used for recreation only and not considered lake properties or rural acreages.	AG	Agricultural homes and outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																					
1	Within the city limits of North Platte, the Union Pacific Railroad splits the town into two areas namely the north side and the south side of North Platte. The Northside North Platte is more diverse with a mixture of commercial and industrial properties found intermittently within the residential areas. New Growth is restricted on the north side due to the North Platte River cutting off the ability to grow to the north or east, the railroad is to the south. Although there is the possibility for new growth to the west, it has yet to be seen. The quality of homes found on the north side is, for the most part of lower quality, smaller homes and addition to more manufactured homes being found on the north side than the south side. Also, lot sizes for the most part are smaller on the north side than on the south side of town.																					
2	Southside North Platte is mainly residential with most of the commercial properties being located in the central business district along Jeffers Street & Dewey Street. There is new growth found to the west on the south side with several new subdivisions currently being developed. Better quality homes are found on the south side, especially to the southwest. Also, lot sizes for the most part are larger than on the north side of town.																					
3	Suburban areas around the parameters of North Platte and Villages																					
4	Rural Residential include the acreages not within a legal boundary of a Village or City.																					
5	Lake Maloney includes Prairie Lake, Mill Isle and Frontier Resort Boat Clubs. These are residential properties on Lake Maloney that sit on leased land. Jeffrey Lake south of the Village of Brady is also included in this grouping.																					
6	This valuation grouping includes the villages of Sutherland and Hershey. Both villages are located along I-80 west of North Platte, and serve as housing for some of the work force in North Platte. Additionally, each town has a school system and some local amenities.																					
8	This valuation grouping includes the villages of Maxwell, Wallace, Brady, Wellfleet and Dickens. These villages experience similar economic conditions despite their locations. Most of these villages have a school system but few other local amenities or employment opportunities.																					
12	Rural Recreational - used for recreation only and not considered lake properties or rural acreages.																					
AG	Agricultural homes and outbuildings.																					
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																					
		Only the cost approach is used for the residential class of property.																				

4.	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																																																						
	The county appraisal staff develops depreciation tables using local sales data.																																																						
5.	<b>Are individual depreciation tables developed for each valuation group?</b>																																																						
	Yes																																																						
6.	<b>Describe the methodology used to determine the residential lot values?</b>																																																						
	The sales comparison approach was used as much as possible, as this is the best indicator of market value. In areas where it is mostly built-up, the county also used the extraction method to aid in determining market value of the land.																																																						
7.	<b>How are rural residential site values developed?</b>																																																						
	Lincoln County uses the sales comparison approach to determine a vacant lot value, than adds for the lot being improved (\$25,000) for water/well, sewer/septic and electrical																																																						
8.	<b>Are there form 191 applications on file?</b>																																																						
	Yes																																																						
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																						
	A discounted cash flow process is used for all parcels that have filed a Form 191 to combine parcels held for sale or resale. Any without applications filed are valued the same as all other lots.																																																						
10.	<table border="1" data-bbox="201 1020 1484 1612"> <thead> <tr> <th data-bbox="201 1020 363 1104"><u>Valuation Group</u></th> <th data-bbox="363 1020 651 1104"><u>Date of Depreciation Tables</u></th> <th data-bbox="651 1020 906 1104"><u>Date of Costing</u></th> <th data-bbox="906 1020 1175 1104"><u>Date of Lot Value Study</u></th> <th data-bbox="1175 1020 1484 1104"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="201 1104 363 1161">1</td> <td data-bbox="363 1104 651 1161">2017</td> <td data-bbox="651 1104 906 1161">2008</td> <td data-bbox="906 1104 1175 1161">2017</td> <td data-bbox="1175 1104 1484 1161">2017</td> </tr> <tr> <td data-bbox="201 1161 363 1218">2</td> <td data-bbox="363 1161 651 1218">2018</td> <td data-bbox="651 1161 906 1218">2008</td> <td data-bbox="906 1161 1175 1218">2018</td> <td data-bbox="1175 1161 1484 1218">2018</td> </tr> <tr> <td data-bbox="201 1218 363 1274">3</td> <td data-bbox="363 1218 651 1274">2020</td> <td data-bbox="651 1218 906 1274">2008</td> <td data-bbox="906 1218 1175 1274">2020</td> <td data-bbox="1175 1218 1484 1274">2019</td> </tr> <tr> <td data-bbox="201 1274 363 1331">4</td> <td data-bbox="363 1274 651 1331">2020</td> <td data-bbox="651 1274 906 1331">2008</td> <td data-bbox="906 1274 1175 1331">2020</td> <td data-bbox="1175 1274 1484 1331">2020</td> </tr> <tr> <td data-bbox="201 1331 363 1388">5</td> <td data-bbox="363 1331 651 1388">2017</td> <td data-bbox="651 1331 906 1388">2008</td> <td data-bbox="906 1331 1175 1388">2017</td> <td data-bbox="1175 1331 1484 1388">2017</td> </tr> <tr> <td data-bbox="201 1388 363 1444">6</td> <td data-bbox="363 1388 651 1444">2015</td> <td data-bbox="651 1388 906 1444">2008</td> <td data-bbox="906 1388 1175 1444">2015</td> <td data-bbox="1175 1388 1484 1444">2019</td> </tr> <tr> <td data-bbox="201 1444 363 1501">8</td> <td data-bbox="363 1444 651 1501">2015</td> <td data-bbox="651 1444 906 1501">2008</td> <td data-bbox="906 1444 1175 1501">2015</td> <td data-bbox="1175 1444 1484 1501">2019</td> </tr> <tr> <td data-bbox="201 1501 363 1558">12</td> <td data-bbox="363 1501 651 1558">2015</td> <td data-bbox="651 1501 906 1558">2008</td> <td data-bbox="906 1501 1175 1558">2015</td> <td data-bbox="1175 1501 1484 1558">2016</td> </tr> <tr> <td data-bbox="201 1558 363 1612">AG</td> <td data-bbox="363 1558 651 1612">2020</td> <td data-bbox="651 1558 906 1612">2008</td> <td data-bbox="906 1558 1175 1612">2020</td> <td data-bbox="1175 1558 1484 1612">2020</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2017	2008	2017	2017	2	2018	2008	2018	2018	3	2020	2008	2020	2019	4	2020	2008	2020	2020	5	2017	2008	2017	2017	6	2015	2008	2015	2019	8	2015	2008	2015	2019	12	2015	2008	2015	2016	AG	2020	2008	2020	2020
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																																																			
1	2017	2008	2017	2017																																																			
2	2018	2008	2018	2018																																																			
3	2020	2008	2020	2019																																																			
4	2020	2008	2020	2020																																																			
5	2017	2008	2017	2017																																																			
6	2015	2008	2015	2019																																																			
8	2015	2008	2015	2019																																																			
12	2015	2008	2015	2016																																																			
AG	2020	2008	2020	2020																																																			
	Vanguard's (CAMA vendor) costing is 2008 and is adjusted yearly for inflation. A new costing manual will come out in 2020-2021																																																						

## 2020 Commercial Assessment Survey for Lincoln County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	All appraisal staff.												
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Within the City of North Platte the economic conditions are highly impacted by the commercial market.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>The suburban corridors connect the traffic into the City and along each highway and the interstate.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>The rural areas are not within urban jurisdictions.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Sutherland and Hershey villages with limited amenities but in closer proximity to North Platte.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Maxwell, Wallace, Brady and Wellfleet. Smaller villages varying in distance from North Platte and offering only limited amenities.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Within the City of North Platte the economic conditions are highly impacted by the commercial market.	3	The suburban corridors connect the traffic into the City and along each highway and the interstate.	4	The rural areas are not within urban jurisdictions.	6	Sutherland and Hershey villages with limited amenities but in closer proximity to North Platte.	8	Maxwell, Wallace, Brady and Wellfleet. Smaller villages varying in distance from North Platte and offering only limited amenities.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Within the City of North Platte the economic conditions are highly impacted by the commercial market.												
3	The suburban corridors connect the traffic into the City and along each highway and the interstate.												
4	The rural areas are not within urban jurisdictions.												
6	Sutherland and Hershey villages with limited amenities but in closer proximity to North Platte.												
8	Maxwell, Wallace, Brady and Wellfleet. Smaller villages varying in distance from North Platte and offering only limited amenities.												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>												
	The Cost Approach is the most commonly used method of valuing commercial properties; however, when available the Income Approach is used. The Sales Comparison Approach is used to help value unsold properties with the Cost Approach.												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>												
	Unique commercial properties usually do not have comparable sales so a cost approach is performed, as well as an income approach if relevant. Then a correlation of value using both approaches to value is determined. There are times when it is necessary to go outside of the county and sometimes statewide to find comparable properties or sales to aid in valuing these types of properties.												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The county studied the Vanguard depreciation tables and found that they were compatible to use. When the next physical inspection and review of all commercial properties is complete, this will be checked again.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Not at this time; however, an economic depreciation is applied within the villages.												
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>												
	The sales comparison approach was used as much as possible; however, in areas where it is mostly built-up, the extraction method was used by the county to aid in determining market value of the land.												

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2010	2008	2016	2015
	3	2010	2008	2009	2015
	4	2010	2008	2009	2015
	6	2010	2008	2009	2018
	8	2010	2008	2009	2018

## 2020 Agricultural Assessment Survey for Lincoln County

1.	<b>Valuation data collection done by:</b>
	Appraisal staff and occasionally will be assisted by appraisal data entry clerks or former appraisal data entry clerks.
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>

<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>
1	Market Area 1 is along the North Platte, South Platte and Platte rivers and stretches the full width of the county from west to east 54 miles as the crow flies. Soils in this area are somewhat poorly to very poorly drained soils on bottom lands, and well-drained to somewhat poorly drained soils on stream terraces, foot slopes and high bottom lands. Some loamy and sandy soils on uplands run between the North Platte and South Platte Rivers from the Keith County line easterly to their confluence east of North Platte. Good irrigated and dry land farms make up in excess of one half of this area; more than a third is wet hay meadows and pasture along with accretion and waste land. The location of I-80 through this market also adds to its desirability.	2019
2	Market Area 2 consists of a little more than one-fourth of the county north of the rivers. This area was established nearly 25 years ago since it coincided well with soils of Logan and McPherson Counties as defined in Title 350 Chapter 14 Reg 003.01B. The major portion of this area is pasture land of sandy soils on uplands. Silty and sandy soils on uplands, loamy and sandy soils on uplands and silty soils on smooth uplands exist on the eastern and northern borders of the county as well as along the Birdwood Creek north of the North Platte River between Hershey and Sutherland. Small areas of loamy and sandy soils on uplands, well-to excessively drained and silty soils on tableland broad ridges can be found on our borders with Custer and Logan Counties. These areas are farmed or used to harvest forage for livestock. There are many large ranches of thousands of acres that have been in families for generations.	2019
3	Market Area 3 was combined with Market Area 5 for 2015. Market Area 5 was created in 2007 at the Middle Republican NRD boundary line because of legal and litigation issues due to excessive irrigation uses. A moratorium since July, 2004 on new well drilling and a limit on the amount of water allowed to each well per year had caused the number of sales and prices paid to drop in 2006. This area had been monitored every since it was combined, and last year we noticed the sales no longer showed a decrease in sales price compared to the Twin Platte NRD area sales where the water restrictions aren't as strict. Therefore, because of the similar sales price and due to the smaller number of sales in Market Area 3, we decided to eliminate Market Area 5 for 2015 and put it back into one Market Area 3 again. Now this Market Area is two thirds sandy soils of the Valentine association on uplands, excessively drained and used as pasture for livestock. There are small pockets of loamy and sandy soils on uplands which are well- to excessively drained and are farm and cultivated. This area lies south of the South Platte River, from the Keith County line, south to the Hayes County line and east to Market Area 4. On the eastern edge next to Market Area 4, loamy and sandy soils on uplands in small areas allow for some farming as well as the silty soils on smooth uplands along our southwest borders next to Perkins and Hayes County also allow for some farming and cultivation.	2019

4	Market Area 4, situated south of the Platte River in eastern Lincoln County is comprised of nearly four-fifths rough broken land, loess association. This soil type is fine grained material dominantly of silt-sized particles deposited by wind on dissected uplands, suitable only for pasture of narrow valleys and steep canyon walls supporting major infestations of volunteer red cedar trees. The remaining one fifth consists of silty soils on smooth uplands occurring along the Frontier County line as well as extending northwesterly from the corner of the Dawson County line into the area. These areas are more conducive to cultivation.	2019
A land use review was completed during assessment year 2019 using 2018 imagery.		
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	
Class or subclass includes, but not limited to, the classifications of agricultural land defined in sections 77-1359 and 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics. Also a good understanding of Title 350 Chapter 14 Agricultural and Horticultural Land Assessment Regulations; specifically REG-14-002.01 and 14-002.07 through 14-002.56 definitions of soil types and their uses and REG-14-003 Areas, defining the 8 land areas outlining the geographical formations, soils parent materials, topographic regions, growing seasons, frost-free days, average rainfall, predominant land uses, typical farming and ranching practices and typical crops located in each land area.		
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
<p>Generally rural residential acreages are those parcels that do not meet the definition or criteria for agricultural and horticultural land. These acreages are found scattered intermittently throughout Lincoln County. However, most of the parcels are located closer to urban areas and the land use was primarily grass or pasture. The demand for these acreages has been and continues to be high. Many people are attracted to these rural sites that afford them the opportunity to build a home and/or appropriate outbuildings and live the “country” lifestyle of their choosing. This generally involves livestock which is predominately horses. These parcels may have some agricultural uses, however they are not considered to be viable commercial agricultural or horticultural operations. Thus the value at their highest and best use is as rural residential acreages.</p> <p>Recreational land as defined in Regulation Chapter 10 001.05E means all parcels of real property predominately used or intended to be used for diversion, entertainment and relaxation on an occasional basis. This would include, but is not limited to, fishing, hunting, camping, boating, hiking, picnicking and the access or view that simply allows relaxation, diversion and entertainment. This class is zoned A-1 Agricultural by Lincoln County zoning laws and is generally located in the flood plain. Recreational lands have capability class VIII soils that preclude their use as agricultural land and restrict their use to recreation, wildlife, water supply or to esthetic purposes. The highest and best use for recreational lands is its current use, recreational and wildlife habitat.</p>		
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>	
Yes		
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>	
Analysis is completed by an in-house appraiser. Feedlots are valued as a unit based on head count , size, and quality of the operation.		

7.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Lincoln County currently only has 4 parcels that contain WRP land. We have some accretion ground and some ag land in WRP. We have had a couple sales. We were able to use the sales comparison approach and decided we needed separate values for the accretion WRP and the ag land WRP and implemented these value changes for 2013 and are still currently using them.
	<b><u>If your county has special value applications, please answer the following</u></b>
8a.	<b>How many parcels have a special valuation application on file?</b>
	329
8b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Market Analysis is used and a more detailed Special Valuation Methodology report is kept on file in our office.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
8c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	Lincoln County has commercial influence present but mainly sees recreational influences present within the county the most often.
8d.	<b>Where is the influenced area located within the county?</b>
	Mainly along the North Platte & South Platte Rivers running from West to East down through the middle of Lincoln County for the recreational influences. There may be recreational influences in other areas, but sales have indicated there is not a difference in valuation that needs to be addressed yet. For the commercial influence, that would mainly be on the very edges bordering the North Platte City limits.
8e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	An extensive sales comparison study was done and further described in the Methodology for Special Valuation report filed and kept on record in the Lincoln County Assessor's Office.

## **THREE-YEAR PLAN OF ASSESSMENT UPDATE FOR LINCOLN COUNTY 2019**

SS 77-1311.02 requires the county assessor shall prepare a plan of assessment that describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall describe the actions necessary to achieve the levels required by state law and the resources needed to complete those actions. This plan should be completed by June 1; presented to the county board by July 31 and a copy and any amendments mailed to the Department of Revenue by October 31 of each year. SS 77-1311.03 states that all parcels of real property in the county will be inspected and reviewed no less than every six years.

For purposes of this report, Lincoln County uses the following definitions of assessments from “Property Appraisal and Assessment Administration”

- Assessment review: the reexamination of assessments by a governmental agency that has the authority to alter individual assessments on its own motion.
- Reappraisal: the mass appraisal of all property within an assessment jurisdiction accomplished within or at the beginning of a reappraisal cycle (revaluation of reassessment).
- Updates: annual adjustments applied to properties between reappraisals.

### **RESIDENTIAL**

North Platte and the surrounding villages are experiencing a decrease in the number of sales although the sales prices are strong. The decrease in the number of sales is due to the lack of available houses for sale. Sometimes houses are on the market for a mere few hours before they sell. This area has not experienced the major decline in the housing market like some areas have. Demand for vacant and improved parcels remains steady and strong.

In December, 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1<sup>st</sup>, 2019, with Vanguard. Conversions can be difficult trying to double check all the data to be sure it converted accurately, but we are very excited for the new system & all it has to offer Lincoln County.

For the 2019 assessment year, we performed another physical review and inspection of all seven villages within the county. Due to the conversion to Vanguard taking longer than had anticipated, a blanket adjustment of 10% was placed on all parcels in the villages of Sutherland and Hershey for 2019. These properties will be updated and moved to be using Vanguard costing and depreciation tables for the 2020 assessment year. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2020, 2021, and 2022.

For the 2020 assessment year, all of the rural residential and improved agricultural properties will be physically inspected and reviewed. This review may require more time than just one year and we may need to complete this review into 2021. These parcels will be updated with the current Vanguard cost tables as well as new depreciation tables created and used for these parcels. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2020, 2021, and 2022.

## **COMMERCIAL**

The last physical review and inspection of the commercial class of property located in Lincoln County was completed in 2016. Sales were reviewed and adjustments to commercial properties were made as needed for 2016. With the implementation of the new Orion system, the Marshall and Swift Commercial Manual was updated to July 2012.

So, for 2017, we worked on all the data entry and worked on getting the commercial property all to the updated September, 2015, costing as well and no longer on overridden values. This was only Commercial properties within North Platte which would be about 1,000 parcels. In time, we will be developing the cost approach to value. Income and expense statements were requested from the appropriate commercial property owners to assist in developing the income approach where applicable.

In December, 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1<sup>st</sup>, 2019, with Vanguard. Conversions can be difficult trying to double check all the data to be sure it converted accurately, but we are very excited for the new system & all it has to offer Lincoln County.

For the 2020 assessment year, all of the village commercial properties as well as the suburban and rural commercial properties will be physically reviewed. The cost approach to value will be developed using our new Vanguard system. A review of the current depreciation tables used by Vanguard will be verified and adjusted if needed to fit our market. Income and expense statements will be requested when appropriate to assist in developing the income approach to value.

The next planned physical review and inspection of the Commercial properties in North Platte will be for the 2022 assessment year. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2020, 2021, and 2022.

## **RURAL RESIDENTIAL & IMPROVED AGRICULTURAL LAND & RECREATIONAL**

All improved properties located in the suburban and rural areas were re-appraised for 2016, and all improved properties had on-site physical reviews and inspections done as well. For 2016 these suburban and rural residential and improved agricultural parcels were updated to the September, 2015, costing tables. Model sales were studied. Then depreciation and effective age tables were created so all parcels are now at the most current September, 2015, costing on the improvements.

Due to falling out of compliance with the statutory range, a review of all of the suburban properties was performed for 2019. They were last reviewed in 2016, but current sales show this area is beginning to fall out of statutory range of compliance based on the current sales within the ratio period. Due to the conversion to Vanguard taking longer than had anticipated, a blanket adjustment of 9% was also placed on all suburban properties for 2019. These properties will be updated and moved to be using Vanguard costing and depreciation tables for the 2020 assessment year.

For the 2020 assessment year, we will also perform another physical review and inspection of all rural residential and improved agricultural parcels within the county. These parcels were previously reviewed for 2016 as well. It may be necessary to complete this review in 2021 if time doesn't permit completing it all in one year. In doing so, model sales will be studied, and new depreciation tables will be created using our new Vanguard CAMA system.

All sales for suburban, rural residential and improved agricultural parcels will continue to be monitored to maintain the level of value and quality of assessment practices for 2020, 2021, and 2022. These sub-classes will receive adjustments as needed to reflect market conditions. As new GIS aerial imagery is received and time permits, we also continue to check and monitor the improved and unimproved parcels throughout the county for any changes in the adding or removing of buildings. Most recently, the newest 2018 imagery was reviewed in

the late summer & early fall of 2018 for land use changes and new or removed improvements in preparation for our 2019 physical review and inspections.

In December, 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1<sup>st</sup>, 2019, with Vanguard. Conversions can be difficult trying to double check all the data to be sure it converted accurately, but we are very excited for the new system & all it has to offer Lincoln County.

For 2016 our methodology for our Recreational parcels was reviewed and updated. Due to continued sales of recreational parcels, a review of all recreational parcels will be performed for 2020 and any adjustments will be made as necessary.

There was also a review all of the Special Valuation Applications to make sure that these parcels still qualify for special valuation with the new methodology implemented. This would include parcels along the North and South Platte Rivers containing Accretion acres; as Lincoln County has experienced a large number of recreational sales in the past decade. Any parcels that were receiving special valuation that we no longer felt qualified under the new methodology were sent a letter informing them of our decision and encouraged to reapply for the Special Valuation by filing a new Special Valuation Application Form 456. The Recreational sales were monitored and an adjustment was made for 2016, increasing the recreational value based on these sales. These special valuation applications will continue to be reviewed and sales will continue to be monitored for the 2020, 2021, and 2022 assessment years to reflect the market conditions.

### **UNIMPROVED AGRICULTURAL LAND**

Legislation that became effective January 1, 2007, set the percent to market ratio for agricultural land at 75%. The acceptable range of value is 69% to 75%.

Sales for the appropriate previous 36 months are studied annually in each of the established market areas. Four market areas were established along natural geographical and topographical boundaries. Area One along the North Platte, South Platte and Platte Rivers has excellent farm ground and sub-irrigated hay meadows. Area Two is mostly sand hills pasture except for some irrigated farm ground along the Logan County line in the northeast corner and extends south along the east border with Custer County. Area Three is also sand hills but much of it has been converted to pivot irrigation. Area Four is cedar tree and brush covered canyons. More level tillable farm ground is found along our border with Dawson County to the southeast.

For tax year 2007, due to legal issues arising from water use that was affecting sales, a fifth market area was established. This new area divided Area Three along the boundary line between the Twin Platte and Middle Republican Natural Resource Districts. It is approximately 7 miles south of Lake Maloney Reservoir then south to the county line and from the west county line east to the Area Four boundary. This area was designated Market Area Five. At that time, this area was restricted with a moratorium on drilling new irrigation wells in their jurisdiction since July 2004, and each existing well was limited to 39 inches of water per acre for 2005, 2006, and 2007. Legislation passed during the 2007 session initiated policies concerning water issues in the Middle Republican NRD, but this legislation only exasperated property owners and public officials further and no real solution is in sight.

Since each of these areas have such diverse soils, terrain, elevation, irrigation, length of growing season and legal issues, it is necessary to study the sales in each market area on its own merit. Since the implementation of the GIS system has taken place and new soil maps implemented as well, 2012 was also a year of more accurately determining Market Area boundaries based on soil types & topography and we will continue to make these Market Area boundary line corrections for upcoming years if it is deemed necessary.

Our GIS system currently has 2018 FSA aerial imagery for the most recent inspections. The appraisal staff visually inspected all unimproved suburban, rural residential, & Agricultural parcels in the late summer & early fall of 2018 for the 2019 assessment year using the most current 2018 GIS Workshop aerial imagery while preparing for our improved suburban in 2019, & the rural residential, and improved Agricultural parcel data review beginning in 2020. If any discrepancies were found, an actual on-site inspection was performed by an appraiser for any corrections or to add any new improvements that were spotted. Staff also uses Google Earth imagery if necessary. We will continue to view the new aerial imagery when it is updated again, as time permits, to watch for new improvements & land use changes to the unimproved suburban, rural residential, & Agricultural parcels throughout 2020, 2021, and 2022.

For 2017, new updated soil maps were required to be implemented for the 2017 assessment year. These maps are from the NRCS and were updated by the Lincoln County Assessor and the computer analyst, with help from GIS Workshop, for the 2017 assessment year. These will continue to be spot checked and corrections will be made as necessary for the 2020, 2021, and 2022 assessment year as well.

As in the past, the Assessor and Deputy, work closely with our Field Liaison from the Property Assessment Division, and will review the sales of unimproved agricultural land, for the appropriate 36 months by Market Area to derive at a per acre value for each land use category for 2020, 2021, and 2022. Per the recommendation of our State Field Liaison and review of the current sales in the 2014 and 2015 ratio period, Market Area 3 & Market Area 5 were looked at again together as a whole. It was determined that the sales are not showing the water regulations and the “no drilling new wells” moratorium are affecting the sale price of the agricultural ground. Therefore, for 2014 and 2015, agricultural land values were the same in both these Market Areas. For this reason, this area was all combined back in to one big Market Area 3 again for 2016, like it was prior to 2007. This particular market area also saw a slight decrease in value of all classes of the Ag land for 2019. The other 3 market areas had no decrease, but stayed the same as the 2018 values were.

Agricultural land sales with improvements less than 5% of the sale price will also be reviewed at the Division’s request as well as borrowing sales from bordering counties where sale numbers are insufficient to determine a fair market value.

Special Valuation was implemented in 2010 due to a large increase in demand for accretion land that is influenced by recreational uses. New applications are being filed every year. When an application is filed on a specific property, a physical inspection is required by an appraiser prior to making a determination on the property. For Special Valuation to be approved, the primary use MUST be agricultural. Sales of the accretion land are monitored throughout the year and are adjusted as necessary. New methodology was implemented for 2016, a detailed copy is kept on file in the Assessor’s Office.

We have also seen more Conservation Easements being filed on properties. The Easements must be read very carefully to determine the correct way for the parcel to be valued. Some Easements allow the property to still be classified as Ag land, but others do not. WRP (Wetland Reserve Programs) do not allow the property to be classified as Ag land. We have received a couple of sales on WRP properties. These sales indicated accretion parcels in WRP are selling differently than the WRP parcels with Ag use present. For 2013, they were valued as such & will continue to be monitored and adjustments to value made as necessary for 2020, 2021, and 2022.

## 2019 MEASURES OF CENTRAL TENDENCY BY PROPERTY CLASS

<u>Property Class</u>	<u>Median</u>
Residential	96.00
Commercial/Industrial	95.00
Unimproved Agricultural	71.00
Special Valuation	71.00

### TRAINING

Julie Stenger took office on January 1<sup>st</sup>, 2011. Her Assessor's Certificate is valid through December 31, 2022. Our deputy, Pat Collins, received her Assessor's Certificate in the fall of 2010 and is valid through December 31<sup>st</sup>, 2022. They both attend the workshops and classes to receive the required continuing education hours to maintain their Assessor's Certificate. Two of the staff appraisers have Assessor's Certificates as well. The appraisers attend Nebraska Real Estate Appraiser Board approved classes as well as Property Assessment Division classes when available to collect the required continuing education hours. IAAO classes are nearly cost prohibitive for multiple students when living expenses are also paid by the county, thus assessor certified staff rely on division classes offered locally, at workshops, and elsewhere to meet the continuing education requirements. The third and newest appraiser is training and will be attending appraisal classes to learn as much as she can over the next few years.

### BUDGET

Purposed budget for 2019-2020 (estimated)	\$500,645
Salaries	\$417,820
Education	\$5,850
Data processing equipment and software	\$47,000
Reappraisal (for one oil well)	\$175
Other (office supplies, printing, & misc.)	\$29,800

### STAFF

1 Assessor	1 Deputy	2 Clerks
2 CAMA clerks	1 Computer Analyst	3 Staff Appraisers

## CONCLUSION

With the volume of work from all its required duties, the staff of the Lincoln County Assessor's office has continued to work diligently to assess all property in the county in an equal and proportionate manner. Polite and courteous information and assistance is given to taxpayers filing personal property returns with depreciation schedules to review, property valuation protest forms with added requests for comparable sales, and homestead exemption applications with the accompanying income statements.

The three current on staff appraisers have made the process of reappraising all classes of property to be done in a more efficient and timely manner. The addition of another on staff appraiser has helped to keep Lincoln County on track with the 6-year review and inspection cycle. With the amount of classroom hours and over 20 years of experience combined between the three current on staff appraisers, we have found at the local level; this has given property owners confidence in their appraisal abilities, has decreased the number of protests, and eliminated the need for costly contract reappraisals which is also a cost-savings to the taxpayers. The launching of the Lincoln County GIS website and subscription option has also decreased the number of phone calls and the foot traffic in the office.

In December, 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1<sup>st</sup>, 2019, with Vanguard. We are very excited for the new system & all it has to offer Lincoln County.

Julie Stenger  
Lincoln County Assessor  
July 22, 2019

Methodology for Special Valuation  
Lincoln County  
March 1, 2020

At the present time there is one parcel that has been approved for special valuation near the city of North Platte. The parcel in question is land adjoining the Wal-Mart Super Center. Through the sales verification and ratio study processes of unimproved commercial land in this area a value was established. Commercial development is the highest and best use of this parcel. Sales of unimproved agricultural land in Market Area 1 are analyzed yearly and the value for dry crop land is being applied as the special value to this parcel. This land is being used to harvest alfalfa as feed for livestock.

There are 328+ approved special valuation applications that contain accretion ground in Market Area 1 running along the North & South Platte Rivers and running the length of the county from West to East for 2020. For 2016, our methodology changed and during our 2016 review of the parcels receiving Special Valuation prior to this; some are now being disqualified. An extensive sales comparison study was done in this area to determine the actual value of the highest & best use of these accretions as recreational parcels. The recreation value of the accretions was increased for 2016 to reflect the current market value of these recreational accretions. This study was also used to determine the uninfluenced Ag value these parcels would have if approved as Special Value parcels. We applied the current lowest class soil grassland value as the special value in this area. An in depth copy of this study is kept in the Lincoln County Policy & Procedures Manual for review.

There are other applications on file, which upon review or inspection, have been disapproved. Some of these parcels may have small acres of Ag land present. We feel these Ag acres are NOT the primary use of these parcels. Most of these acres would actually be utilized as food plots for wildlife. Putting a few head of horses or a few cows on these parcels for 1-2 months out of the year does not qualify a parcel to be used primarily for Ag purposes or does it support agriculture as a livelihood. Therefore, these parcels have been denied and will continue to be denied Special Value in the future. Other denied applications have a residence and other improvements present with little to no Ag land, mostly or only accretion ground. These have been determined that the primary use of these parcels is as a rural residential parcel with recreational accretions present. They do NOT support agriculture as a livelihood or the primary use. Therefore, these parcels have been denied and will continue to be denied Special Value in the future as well.

Julie Stenger  
Lincoln County Assessor