

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**MORRILL 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 Morrill County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Morrill County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Rose Nelson, Morrill County Assessor

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## Introduction

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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.

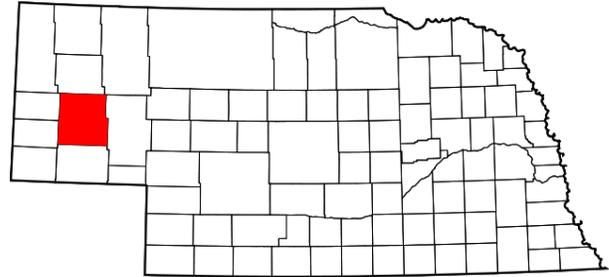
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior 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.

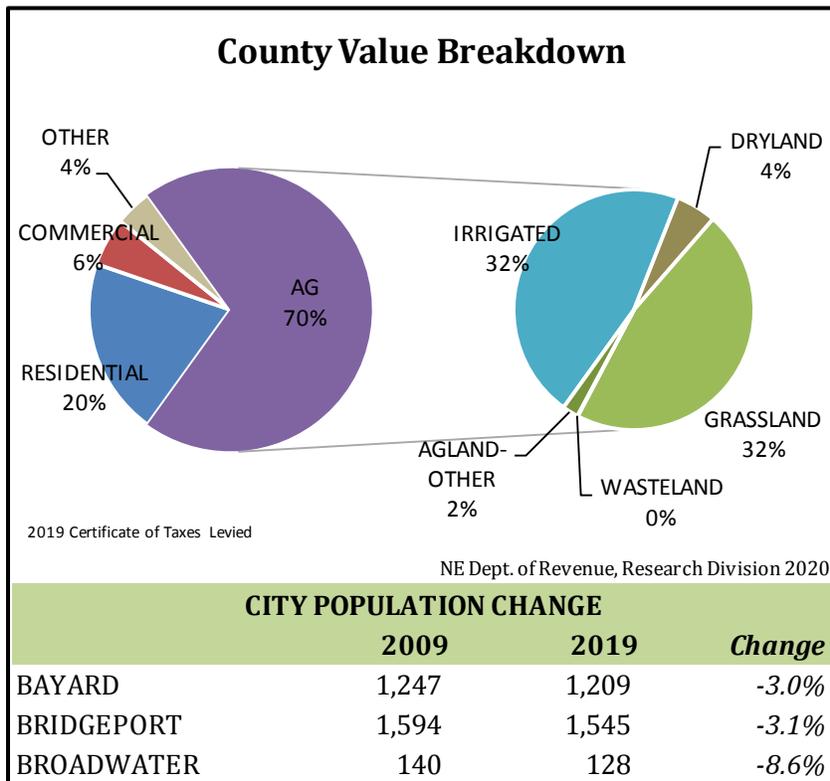
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 1,424 square miles, Morrill County had 4,836 residents, per the Census Bureau Quick Facts for 2017, a 4% population decline from the 2010 U.S. Census. Reports indicated that 71% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$68,445 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Morrill County are located in and around the county seat of Bridgeport. According to information available from the U.S. Census Bureau, there were 106 employer establishments with total employment of 632.



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

# 2020 Residential Correlation for Morrill County

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## *Assessment Actions*

Pick-up work in Morrill County was completed and entered. The Village of Baird was reviewed. Bridgeport improvement were increased by 16%. Rural residential improvements were increased by 12%. Rural residential excess site acres were also increase.

## *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.

The verification and qualification of arm's-length transaction appears to be comparable to state averages. Sales questionnaires are used by the county in the verification process. Review of the costing and depreciation tables, as well as the vacant land study were up to date. Morrill County is current in the six-year inspection and review cycle. The county assessor provides the Property Assessment Division (Division) with a three-year plan, which provides detail into the planned action for the county.

The county assessor uses four different valuation groups in the residential class. Each of the three villages within the county have a valuation group. Additionally, rural residential parcels are identified as a valuation group.

## *Description of Analysis*

The residential class has been divided into four different valuation groups in Morrill County, representing different economic characteristics throughout the county.

Valuation Group	Description
1	Bridgeport
2	Bayard
3	Broadwater
4	Rural

The three measures of central tendency are within the acceptable range for the combined residential sales in the county. The qualitative measures are also within the recommended range and support the reliability of the statistics. Examination of Valuation Groups 1, 2, and 4 show that each is within the acceptable ranges of the three measures of central tendency. Valuation Group 3 had only two sales and the statistical measures are not reliable for analysis.

## 2020 Residential Correlation for Morrill County

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The 2020 County Abstract of Assessment, Form 45 Compared with the Certificate of Taxes Levied Report (CTL) indicates an increase to residential value and an increase to agricultural homes. The increase in values is consistent with the assessment actions performed by the county assessor.

### *Equalization and Quality of Assessment*

The assessment practices in the county were reviewed and determined that residential property is valued uniformly and is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	30	92.84	94.13	93.12	11.97	101.08
2	36	93.78	90.91	90.00	13.80	101.01
3	2	108.97	108.97	111.94	13.53	97.35
4	15	92.58	93.69	93.25	24.53	100.47
____ALL____	83	93.70	93.01	92.36	15.08	100.70

### *Level of Value*

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

# 2020 Commercial Correlation for Morrill County

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## *Assessment Actions*

Routine maintenance and pick-up work was conducted in the commercial class for Morrill County.

## *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 area of the commercial review was the application of the three approaches to value. The assessor considers all three approaches, however, the market and income approaches carry the most weight.

The six-year review and inspection cycle remains up to date in the county. The physical inspection and review cycle for the commercial class is conducted with the help of a contract appraisal firm. The appraisal firm looks at the local market and surrounding counties to develop the depreciation studies. The valuation growth shows patterns expected of a county of this size.

## *Description of Analysis*

Two separate valuation groups are recognized by the county assessor as having different economic characteristics throughout the county.

<b>Valuation Group</b>	<b>Description</b>
1	Bridgeport
2	Bayard, Broadwater and Rural

The three-year study period had a total of 14 qualified commercial sales. As an overall group, all three measures of central tendency are within the acceptable range. Valuation Group 1 comprising the City of Bridgeport only had four sales during the study period. While the measured statistics are in the acceptable range the small sample size brings into question the reliability of the statistics.

Comparison of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) reveals a flat rate of valuation change supporting the assessment actions of only routine maintenance only.

## *Equalization and Quality of Assessment*

The minimal number of sales is insufficient for measurement purposes. However, review of the assessment actions and further analysis indicates that an acceptable level of value has been

## 2020 Commercial Correlation for Morrill County

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	92.15	93.62	93.74	08.01	99.87
2	10	95.14	95.11	96.36	13.16	98.70
____ALL____	14	95.14	94.88	95.02	11.61	99.64

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Morrill County has achieved the statutory level of value of 100%.

## **2020 Agricultural Correlation for Morrill County**

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### ***Assessment Actions***

The Land Capability Group (LCG) conversion was implemented in Morrill County. Due to the LCG conversion, LCG values were adjusted by varying amounts to realign classifications at 75% of market value. In general, irrigated land decreased 4%, dryland decreased 9%, and grassland decreased 5%.

After reviewing parcel boundaries and deeded information, the county assessor adjusted the Computer-Assisted Mass Appraisal (CAMA) rural inventories to match GIS acres.

The county assessor also completed a rural review of a portion of the county. The pick-up work was also completed.

### ***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.

The verification and qualification of arm's-length transaction appears to be low when compared to state averages, review of the nonqualified roster reflected that many were family sales or and that all had documented reason for non-qualification. Review of the costing and depreciation tables, as well as the vacant land study were up to date. The six-year inspection and review cycle are up to date. Agricultural homes are valued utilizing the same appraisal methods as the rural residential class. Outbuildings use Marshall and Swift costing and CAMA system depreciation.

Morrill County is stratified into three separate market areas primarily by geographic differences. Market Area 2 is in the northern part of the county and is largely grassland. Market Area 3 is the remainder of the county with the exception of the land along the North Platte River. The region is about two-thirds grassland and one-third cropland. Market Area 4, is located along the North Platte River and is recognized as special value due to the hunting and recreational use. Acres in the Conservation Reserve Program (CRP) are uniquely identified and valued the same as dryland. Acres in the Conservation Reserve Enhancement Program (CREP) are valued the same as irrigated lands.

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

Morrill County had 17 qualified agricultural sales in the three-year study period. All three measures of central tendency are within the range. All three Market Areas were within range individually as well. Although individually, there is insufficient sample sizes for reliable statistical measurement. Examination of the sales by looking at the 80% Majority Land Use (MLU) finds six irrigated sales and 10 grassland sales. Once again the limited number of sales in the individual market areas limits the reliability of statistical analysis. The review of comparability of assessed values with surrounding counties is relied upon to support a level of value. Values set by the county

## 2020 Agricultural Correlation for Morrill County

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assessor are comparable to neighboring counties and indicate that an acceptable level of value has been achieved.

### *Equalization and Quality of Assessment*

Although the 80% MLU subclasses are considered too small for measurement purposes, the overall statistics and the comparability to surrounding counties indicate that the agricultural land values in Morrill County are equalized. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	71.65	72.31	70.95	05.57	101.92
3	4	71.65	72.04	70.69	04.83	101.91
4	2	72.84	72.84	72.02	06.93	101.14
<u>Grass</u>						
County	10	70.91	70.01	66.39	06.56	105.45
2	5	66.92	68.59	64.52	07.88	106.31
3	5	71.00	71.43	71.36	04.54	100.10
<u>ALL</u>	17	71.00	70.85	69.27	05.97	102.28

### *Level of Value*

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

### *Special Valuation*

A review of agricultural land value in Morrill 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 3 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.

## 2020 Opinions of the Property Tax Administrator for Morrill County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>71</b>	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.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2020 Commission Summary for Morrill County

### Residential Real Property - Current

Number of Sales	83	Median	93.70
Total Sales Price	\$8,175,800	Mean	93.01
Total Adj. Sales Price	\$8,175,800	Wgt. Mean	92.36
Total Assessed Value	\$7,550,855	Average Assessed Value of the Base	\$46,553
Avg. Adj. Sales Price	\$98,504	Avg. Assessed Value	\$90,974

### Confidence Interval - Current

95% Median C.I	87.38 to 96.42
95% Wgt. Mean C.I	88.00 to 96.71
95% Mean C.I	89.06 to 96.96
% of Value of the Class of all Real Property Value in the County	15.00
% of Records Sold in the Study Period	3.20
% of Value Sold in the Study Period	6.26

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	95	100	94.92
2018	116	97	97.16
2017	127	96	95.71
2016	110	98	97.52

## 2020 Commission Summary for Morrill County

### Commercial Real Property - Current

Number of Sales	14	Median	95.14
Total Sales Price	\$918,970	Mean	94.68
Total Adj. Sales Price	\$918,970	Wgt. Mean	95.02
Total Assessed Value	\$873,250	Average Assessed Value of the Base	\$127,576
Avg. Adj. Sales Price	\$65,641	Avg. Assessed Value	\$62,375

### Confidence Interval - Current

95% Median C.I	84.85 to 105.40
95% Wgt. Mean C.I	90.38 to 99.67
95% Mean C.I	86.46 to 102.90
% of Value of the Class of all Real Property Value in the County	5.68
% of Records Sold in the Study Period	3.91
% of Value Sold in the Study Period	1.91

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	14	100	94.99
2018	11	100	96.67
2017	8	100	89.37
2016	8	100	88.84

**62 Morrill  
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 : 83  
 Total Sales Price : 8,175,800  
 Total Adj. Sales Price : 8,175,800  
 Total Assessed Value : 7,550,855  
 Avg. Adj. Sales Price : 98,504  
 Avg. Assessed Value : 90,974

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 93  
 COD : 15.08  
 PRD : 100.70

COV : 19.73  
 STD : 18.35  
 Avg. Abs. Dev : 14.13  
 MAX Sales Ratio : 144.87  
 MIN Sales Ratio : 50.89

95% Median C.I. : 87.38 to 96.42  
 95% Wgt. Mean C.I. : 88.00 to 96.71  
 95% Mean C.I. : 89.06 to 96.96

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<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	7	96.45	103.75	102.48	10.64	101.24	90.95	144.87	90.95 to 144.87	76,043	77,931
01-JAN-18 To 31-MAR-18	8	99.91	97.30	98.95	11.77	98.33	57.59	116.41	57.59 to 116.41	101,775	100,707
01-APR-18 To 30-JUN-18	11	96.34	92.11	89.32	18.51	103.12	56.32	123.13	69.74 to 115.79	126,682	113,155
01-JUL-18 To 30-SEP-18	13	84.06	85.38	82.12	17.11	103.97	50.89	125.54	71.10 to 98.79	74,223	60,952
01-OCT-18 To 31-DEC-18	12	92.27	91.94	91.96	11.96	99.98	69.53	124.54	79.45 to 103.01	123,833	113,878
01-JAN-19 To 31-MAR-19	9	96.42	99.44	103.76	12.52	95.84	81.88	125.75	83.18 to 117.93	114,778	119,092
01-APR-19 To 30-JUN-19	14	94.65	94.99	94.41	14.80	100.61	65.15	123.71	77.59 to 112.82	75,000	70,808
01-JUL-19 To 30-SEP-19	9	87.38	84.87	81.27	13.94	104.43	53.46	106.62	63.08 to 98.19	100,211	81,437
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	39	93.79	93.02	91.45	16.75	101.72	50.89	144.87	84.06 to 100.24	94,997	86,878
01-OCT-18 To 30-SEP-19	44	92.93	93.00	93.10	13.67	99.89	53.46	125.75	85.63 to 98.19	101,611	94,605
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	44	91.95	91.02	90.35	16.49	100.74	50.89	125.54	81.02 to 98.79	105,877	95,665
<u>ALL</u>	83	93.70	93.01	92.36	15.08	100.70	50.89	144.87	87.38 to 96.42	98,504	90,974

<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	30	92.84	94.13	93.12	11.97	101.08	69.74	120.48	84.49 to 98.79	103,232	96,132
2	36	93.78	90.91	90.00	13.80	101.01	56.32	125.54	82.57 to 99.57	77,679	69,908
3	2	108.97	108.97	111.94	13.53	97.35	94.23	123.71	N/A	58,250	65,205
4	15	92.58	93.69	93.25	24.53	100.47	50.89	144.87	69.53 to 123.13	144,393	134,654
<u>ALL</u>	83	93.70	93.01	92.36	15.08	100.70	50.89	144.87	87.38 to 96.42	98,504	90,974

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	83	93.70	93.01	92.36	15.08	100.70	50.89	144.87	87.38 to 96.42	98,504	90,974
06											
07											
<u>ALL</u>	83	93.70	93.01	92.36	15.08	100.70	50.89	144.87	87.38 to 96.42	98,504	90,974

**62 Morrill**  
**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 : 83  
Total Sales Price : 8,175,800  
Total Adj. Sales Price : 8,175,800  
Total Assessed Value : 7,550,855  
Avg. Adj. Sales Price : 98,504  
Avg. Assessed Value : 90,974

MEDIAN : 94  
WGT. MEAN : 92  
MEAN : 93  
COD : 15.08  
PRD : 100.70

COV : 19.73  
STD : 18.35  
Avg. Abs. Dev : 14.13  
MAX Sales Ratio : 144.87  
MIN Sales Ratio : 50.89

95% Median C.I. : 87.38 to 96.42  
95% Wgt. Mean C.I. : 88.00 to 96.71  
95% Mean C.I. : 89.06 to 96.96

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	69.74	69.74	69.74	00.00	100.00	69.74	69.74	N/A	13,500	9,415	
Less Than 30,000	6	100.27	99.49	103.21	15.77	96.40	69.74	120.48	69.74 to 120.48	21,625	22,320	
___Ranges Excl. Low \$___												
Greater Than 4,999	83	93.70	93.01	92.36	15.08	100.70	50.89	144.87	87.38 to 96.42	98,504	90,974	
Greater Than 14,999	82	93.75	93.29	92.39	14.94	100.97	50.89	144.87	87.38 to 96.45	99,540	91,969	
Greater Than 29,999	77	93.23	92.50	92.18	15.00	100.35	50.89	144.87	86.76 to 96.42	104,494	96,324	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	69.74	69.74	69.74	00.00	100.00	69.74	69.74	N/A	13,500	9,415	
15,000 TO 29,999	5	106.62	105.44	107.10	10.88	98.45	87.38	120.48	N/A	23,250	24,901	
30,000 TO 59,999	16	94.04	96.72	96.58	16.98	100.14	71.10	144.87	80.09 to 113.25	46,728	45,128	
60,000 TO 99,999	28	94.58	93.66	94.61	14.62	99.00	57.59	123.71	85.52 to 101.12	80,082	75,766	
100,000 TO 149,999	19	90.55	88.48	88.59	14.08	99.88	50.89	124.54	83.18 to 100.41	123,126	109,082	
150,000 TO 249,999	12	92.26	88.98	89.85	12.01	99.03	56.32	106.04	78.45 to 102.86	180,767	162,419	
250,000 TO 499,999	2	101.99	101.99	100.80	23.30	101.18	78.23	125.75	N/A	273,750	275,928	
500,000 TO 999,999												
1,000,000 +												
___ALL___	83	93.70	93.01	92.36	15.08	100.70	50.89	144.87	87.38 to 96.42	98,504	90,974	

**62 Morrill**  
**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 : 14  
Total Sales Price : 918,970  
Total Adj. Sales Price : 918,970  
Total Assessed Value : 873,250  
Avg. Adj. Sales Price : 65,641  
Avg. Assessed Value : 62,375

MEDIAN : 95  
WGT. MEAN : 95  
MEAN : 95  
COD : 11.61  
PRD : 99.64

COV : 15.04  
STD : 14.24  
Avg. Abs. Dev : 11.05  
MAX Sales Ratio : 119.68  
MIN Sales Ratio : 68.95

95% Median C.I. : 84.85 to 105.40  
95% Wgt. Mean C.I. : 90.38 to 99.67  
95% Mean C.I. : 86.46 to 102.90

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DATE OF SALE *	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	1	117.14	117.14	117.14	00.00	100.00	117.14	117.14	N/A	7,000	8,200
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	4	96.30	101.66	97.19	06.77	104.60	94.35	119.68	N/A	126,250	122,698
01-OCT-17 To 31-DEC-17	2	85.40	85.40	85.46	00.64	99.93	84.85	85.95	N/A	45,000	38,458
01-JAN-18 To 31-MAR-18	1	68.95	68.95	68.95	00.00	100.00	68.95	68.95	N/A	10,000	6,895
01-APR-18 To 30-JUN-18	1	105.33	105.33	105.33	00.00	100.00	105.33	105.33	N/A	15,000	15,800
01-JUL-18 To 30-SEP-18	4	86.62	89.18	93.88	08.47	94.99	78.07	105.40	N/A	70,750	66,420
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	8,970	8,970
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	5	96.67	104.75	97.46	09.63	107.48	94.35	119.68	N/A	102,400	99,798
01-OCT-17 To 30-SEP-18	8	85.78	87.72	91.78	09.73	95.58	68.95	105.40	68.95 to 105.40	49,750	45,661
01-OCT-18 To 30-SEP-19	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	8,970	8,970
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	6	95.14	96.24	95.41	08.26	100.87	84.85	119.68	84.85 to 119.68	99,167	94,618
01-JAN-18 To 31-DEC-18	6	86.62	88.50	93.63	12.65	94.52	68.95	105.40	68.95 to 105.40	51,333	48,063
<u>ALL</u>	14	95.14	94.68	95.02	11.61	99.64	68.95	119.68	84.85 to 105.40	65,641	62,375

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	4	92.15	93.62	93.74	08.01	99.87	84.85	105.33	N/A	117,250	109,911
2	10	95.14	95.11	96.36	13.16	98.70	68.95	119.68	78.07 to 117.14	44,997	43,361
<u>ALL</u>	14	95.14	94.68	95.02	11.61	99.64	68.95	119.68	84.85 to 105.40	65,641	62,375

**62 Morrill**  
**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 : 14  
Total Sales Price : 918,970  
Total Adj. Sales Price : 918,970  
Total Assessed Value : 873,250  
Avg. Adj. Sales Price : 65,641  
Avg. Assessed Value : 62,375

MEDIAN : 95  
WGT. MEAN : 95  
MEAN : 95  
COD : 11.61  
PRD : 99.64

COV : 15.04  
STD : 14.24  
Avg. Abs. Dev : 11.05  
MAX Sales Ratio : 119.68  
MIN Sales Ratio : 68.95

95% Median C.I. : 84.85 to 105.40  
95% Wgt. Mean C.I. : 90.38 to 99.67  
95% Mean C.I. : 86.46 to 102.90

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	14	95.14	94.68	95.02	11.61	99.64	68.95	119.68	84.85 to 105.40	65,641	62,375
04											
<u>ALL</u>	14	95.14	94.68	95.02	11.61	99.64	68.95	119.68	84.85 to 105.40	65,641	62,375

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	4	92.81	92.93	90.19	16.86	103.04	68.95	117.14	N/A	9,993	9,013
Less Than 30,000	6	102.67	99.45	101.09	14.22	98.38	68.95	119.68	68.95 to 119.68	12,495	12,631
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	95.14	94.68	95.02	11.61	99.64	68.95	119.68	84.85 to 105.40	65,641	62,375
Greater Than 14,999	10	95.14	95.39	95.24	09.69	100.16	78.07	119.68	84.85 to 105.40	87,900	83,720
Greater Than 29,999	8	90.99	91.11	94.49	07.67	96.42	78.07	105.40	78.07 to 105.40	105,500	99,683
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	92.81	92.93	90.19	16.86	103.04	68.95	117.14	N/A	9,993	9,013
15,000 TO 29,999	2	112.51	112.51	113.53	06.38	99.10	105.33	119.68	N/A	17,500	19,868
30,000 TO 59,999	4	85.40	85.81	86.05	05.09	99.72	78.07	94.35	N/A	41,250	35,495
60,000 TO 99,999											
100,000 TO 149,999	3	95.93	96.32	96.43	06.17	99.89	87.63	105.40	N/A	126,333	121,825
150,000 TO 249,999											
250,000 TO 499,999	1	96.67	96.67	96.67	00.00	100.00	96.67	96.67	N/A	300,000	290,010
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	14	95.14	94.68	95.02	11.61	99.64	68.95	119.68	84.85 to 105.40	65,641	62,375

**62 Morrill**  
**COMMERCIAL**

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

Qualified

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WGT. MEAN : 95  
MEAN : 95  
COD : 11.61  
PRD : 99.64

COV : 15.04  
STD : 14.24  
Avg. Abs. Dev : 11.05  
MAX Sales Ratio : 119.68  
MIN Sales Ratio : 68.95

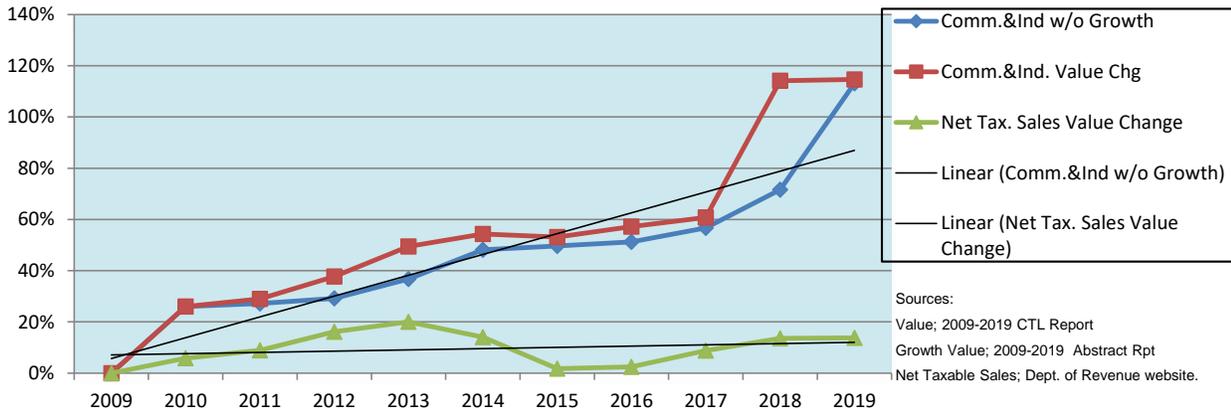
95% Median C.I. : 84.85 to 105.40  
95% Wgt. Mean C.I. : 90.38 to 99.67  
95% Mean C.I. : 86.46 to 102.90

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
340	1	78.07	78.07	78.07	00.00	100.00	78.07	78.07	N/A	35,000	27,325
342	1	96.67	96.67	96.67	00.00	100.00	96.67	96.67	N/A	300,000	290,010
344	2	90.94	90.94	93.37	05.49	97.40	85.95	95.93	N/A	97,500	91,040
350	1	119.68	119.68	119.68	00.00	100.00	119.68	119.68	N/A	20,000	23,935
384	2	86.24	86.24	86.91	01.61	99.23	84.85	87.63	N/A	77,000	66,918
406	5	100.00	95.41	94.32	13.58	101.16	68.95	117.14	N/A	10,994	10,370
447	1	94.35	94.35	94.35	00.00	100.00	94.35	94.35	N/A	40,000	37,740
531	1	105.40	105.40	105.40	00.00	100.00	105.40	105.40	N/A	120,000	126,475
<u>    </u> ALL <u>    </u>	14	95.14	94.68	95.02	11.61	99.64	68.95	119.68	84.85 to 105.40	65,641	62,375

### 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	\$ 19,031,822	\$ 1,600		\$ 19,030,222	--	\$ 25,742,447	--
2009	\$ 21,122,371	\$ 216,134	1.02%	\$ 20,906,237	--	\$ 25,602,872	--
2010	\$ 26,612,012	\$ -	0.00%	\$ 26,612,012	25.99%	\$ 27,086,963	5.80%
2011	\$ 27,249,788	\$ 376,720	1.38%	\$ 26,873,068	0.98%	\$ 27,879,629	2.93%
2012	\$ 29,099,628	\$ 1,810,390	6.22%	\$ 27,289,238	0.14%	\$ 29,753,231	6.72%
2013	\$ 31,579,336	\$ 2,699,858	8.55%	\$ 28,879,478	-0.76%	\$ 30,728,206	3.28%
2014	\$ 32,602,835	\$ 1,307,108	4.01%	\$ 31,295,727	-0.90%	\$ 29,202,073	-4.97%
2015	\$ 32,342,558	\$ 727,541	2.25%	\$ 31,615,017	-3.03%	\$ 26,042,963	-10.82%
2016	\$ 33,217,216	\$ 1,262,720	3.80%	\$ 31,954,496	-1.20%	\$ 26,234,086	0.73%
2017	\$ 33,970,951	\$ 870,720	2.56%	\$ 33,100,231	-0.35%	\$ 27,853,715	6.17%
2018	\$ 45,240,215	\$ 8,979,400	19.85%	\$ 36,260,815	6.74%	\$ 29,081,938	4.41%
2019	\$ 45,345,630	\$ 328,650	0.72%	\$ 45,016,980	-0.49%	\$ 29,133,074	0.18%
<b>Ann %chg</b>	7.94%			<b>Average</b>	<b>2.71%</b>	1.30%	<b>1.44%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	25.99%	25.99%	5.80%
2011	27.23%	29.01%	8.89%
2012	29.20%	37.77%	16.21%
2013	36.72%	49.51%	20.02%
2014	48.16%	54.35%	14.06%
2015	49.68%	53.12%	1.72%
2016	51.28%	57.26%	2.47%
2017	56.71%	60.83%	8.79%
2018	71.67%	114.18%	13.59%
2019	113.12%	114.68%	13.79%

County Number	62
County Name	Morrill

**62 Morrill**  
**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 : 17  
Total Sales Price : 10,464,005  
Total Adj. Sales Price : 10,464,005  
Total Assessed Value : 7,248,135  
Avg. Adj. Sales Price : 615,530  
Avg. Assessed Value : 426,361

MEDIAN : 71  
WGT. MEAN : 69  
MEAN : 71  
COD : 05.97  
PRD : 102.28

COV : 07.62  
STD : 05.40  
Avg. Abs. Dev : 04.24  
MAX Sales Ratio : 79.29  
MIN Sales Ratio : 62.26

95% Median C.I. : 65.56 to 77.39  
95% Wgt. Mean C.I. : 64.83 to 73.71  
95% Mean C.I. : 68.07 to 73.63

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<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	1	65.56	65.56	65.56	00.00	100.00	65.56	65.56	N/A	490,880	321,810	
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17	1	67.79	67.79	67.79	00.00	100.00	67.79	67.79	N/A	218,500	148,115	
01-OCT-17 To 31-DEC-17	2	74.89	74.89	70.80	05.89	105.78	70.48	79.29	N/A	2,738,385	1,938,865	
01-JAN-18 To 31-MAR-18	1	62.26	62.26	62.26	00.00	100.00	62.26	62.26	N/A	1,800,000	1,120,695	
01-APR-18 To 30-JUN-18	2	66.80	66.80	68.59	06.29	97.39	62.60	71.00	N/A	228,073	156,433	
01-JUL-18 To 30-SEP-18	2	75.85	75.85	76.44	02.70	99.23	73.80	77.89	N/A	122,250	93,443	
01-OCT-18 To 31-DEC-18	5	71.70	71.57	71.62	04.49	99.93	64.20	77.73	N/A	195,442	139,966	
01-JAN-19 To 31-MAR-19	2	74.50	74.50	73.77	03.89	100.99	71.60	77.39	N/A	327,501	241,585	
01-APR-19 To 30-JUN-19	1	66.92	66.92	66.92	00.00	100.00	66.92	66.92	N/A	145,000	97,035	
01-JUL-19 To 30-SEP-19												
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	2	66.68	66.68	66.24	01.68	100.66	65.56	67.79	N/A	354,690	234,963	
01-OCT-17 To 30-SEP-18	7	71.00	71.05	68.92	07.17	103.09	62.26	79.29	62.26 to 79.29	1,139,631	785,454	
01-OCT-18 To 30-SEP-19	8	71.65	71.72	72.02	04.65	99.58	64.20	77.73	64.20 to 77.73	222,151	160,004	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	3	70.48	72.52	70.69	05.43	102.59	67.79	79.29	N/A	1,898,423	1,341,948	
01-JAN-18 To 31-DEC-18	10	71.35	70.54	66.72	06.11	105.73	62.26	77.89	62.60 to 77.73	347,786	232,028	
<u>ALL</u>	17	71.00	70.85	69.27	05.97	102.28	62.26	79.29	65.56 to 77.39	615,530	426,361	

<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	
2	6	68.70	68.91	68.61	07.25	100.44	62.26	77.39	62.26 to 77.39	1,280,352	878,428	
3	9	71.60	71.70	70.94	04.73	101.07	64.20	79.29	65.56 to 77.73	267,321	189,641	
4	2	72.84	72.84	72.02	06.93	101.14	67.79	77.89	N/A	188,000	135,398	
<u>ALL</u>	17	71.00	70.85	69.27	05.97	102.28	62.26	79.29	65.56 to 77.39	615,530	426,361	

**62 Morrill**  
**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 : 17  
Total Sales Price : 10,464,005  
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Total Assessed Value : 7,248,135  
Avg. Adj. Sales Price : 615,530  
Avg. Assessed Value : 426,361

MEDIAN : 71  
WGT. MEAN : 69  
MEAN : 71  
COD : 05.97  
PRD : 102.28

COV : 07.62  
STD : 05.40  
Avg. Abs. Dev : 04.24  
MAX Sales Ratio : 79.29  
MIN Sales Ratio : 62.26

95% Median C.I. : 65.56 to 77.39  
95% Wgt. Mean C.I. : 64.83 to 73.71  
95% Mean C.I. : 68.07 to 73.63

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	5	71.60	72.43	70.76	06.66	102.36	65.56	79.29	N/A	295,936	209,394
3	3	71.60	72.15	70.33	06.40	102.59	65.56	79.29	N/A	367,894	258,725
4	2	72.84	72.84	72.02	06.93	101.14	67.79	77.89	N/A	188,000	135,398
<b>Grass</b>											
County	7	73.38	72.03	72.46	05.25	99.41	64.20	77.73	64.20 to 77.73	151,744	109,946
2	3	73.80	72.70	73.55	04.73	98.84	66.92	77.39	N/A	159,000	116,948
3	4	72.10	71.53	71.56	05.58	99.96	64.20	77.73	N/A	146,303	104,695
<b>ALL</b>	<b>17</b>	<b>71.00</b>	<b>70.85</b>	<b>69.27</b>	<b>05.97</b>	<b>102.28</b>	<b>62.26</b>	<b>79.29</b>	<b>65.56 to 77.39</b>	<b>615,530</b>	<b>426,361</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	6	71.65	72.31	70.95	05.57	101.92	65.56	79.29	65.56 to 79.29	311,947	221,337
3	4	71.65	72.04	70.69	04.83	101.91	65.56	79.29	N/A	373,920	264,306
4	2	72.84	72.84	72.02	06.93	101.14	67.79	77.89	N/A	188,000	135,398
<b>Grass</b>											
County	10	70.91	70.01	66.39	06.56	105.45	62.26	77.73	62.60 to 77.39	331,836	220,319
2	5	66.92	68.59	64.52	07.88	106.31	62.26	77.39	N/A	481,629	310,728
3	5	71.00	71.43	71.36	04.54	100.10	64.20	77.73	N/A	182,042	129,909
<b>ALL</b>	<b>17</b>	<b>71.00</b>	<b>70.85</b>	<b>69.27</b>	<b>05.97</b>	<b>102.28</b>	<b>62.26</b>	<b>79.29</b>	<b>65.56 to 77.39</b>	<b>615,530</b>	<b>426,361</b>

## Morrill County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Morrill	2	1900	1900	n/a	1900	1900	1900	1850	1850	1881
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208
ScottsBluff	3	2400	2300	2300	2300	2090	1630	1630	1630	2241
Box Butte	1	2677	2757	2761	2780	2788	2798	2784	2793	2775
Morrill	3	2075	2075	2075	2075	1975	1975	1975	1975	2036
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208
Cheyenne	1	2465	2455	2445	2440	2438	2333	2098	1948	2422
Banner	1	2000	2000	1900	1800	1800	1800	1600	1278	1786
ScottsBluff	3	2400	2300	2300	2300	2090	1630	1630	1630	2241
Morrill	4	2075	2075	2076	2076	1975	1975	1976	1975	2024
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208
ScottsBluff	2	2400	2300	2300	2300	2090	1630	1630	1630	2225

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Morrill	2	n/a	455	444	420	420	n/a	420	420	423
Garden	1	n/a	755	n/a	750	750	n/a	730	730	752
ScottsBluff	3	n/a	465	465	465	410	385	385	350	442
Box Butte	1	n/a	415	415	415	415	n/a	415	415	415
Morrill	3	n/a	500	500	450	450	450	450	450	463
Garden	1	n/a	755	n/a	750	750	n/a	730	730	752
Cheyenne	1	n/a	463	398	445	440	440	376	361	446
Banner	1	n/a	495	495	475	475	450	440	420	474
ScottsBluff	3	n/a	465	465	465	410	385	385	350	442
Morrill	4	n/a	535	535	535	470	470	470	470	483
Garden	1	n/a	755	n/a	750	750	n/a	730	730	752
ScottsBluff	2	n/a	465	465	465	410	385	385	350	420

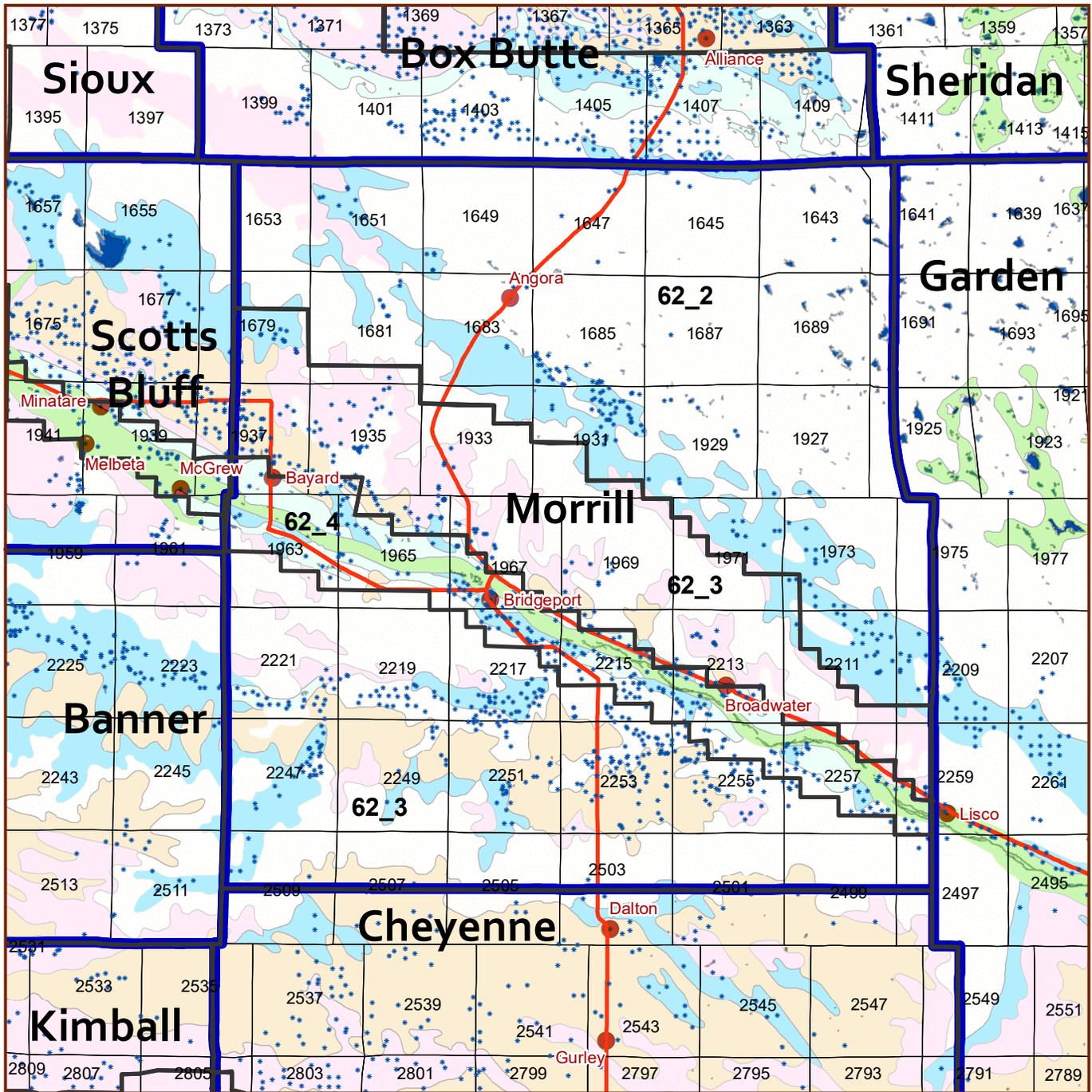
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Morrill	2	385	385	n/a	n/a	n/a	385	385	385	385
Garden	1	415	n/a	418	415	410	410	405	405	409
ScottsBluff	3	345	n/a	345	345	345	345	345	345	345
Box Butte	1	300	300	n/a	300	300	300	300	300	300
Morrill	3	440	440	n/a	392	360	360	360	360	361
Garden	1	415	n/a	418	415	410	410	405	405	409
Cheyenne	1	442	435	n/a	390	n/a	375	367	313	341
Banner	1	n/a	470	n/a	440	410	400	400	365	377
ScottsBluff	3	345	n/a	345	345	345	345	345	345	345
Morrill	4	432	446	500	434	372	388	375	471	409
Garden	1	415	n/a	418	415	410	410	405	405	409
ScottsBluff	2	345	n/a	n/a	348	346	354	360	358	350

County	Mkt Area	CRP	TIMBER	WASTE
Morrill	2	420	n/a	30

<b>Garden</b>	1	745	n/a	50
<b>ScottsBluff</b>	3	345	n/a	100
<b>Box Butte</b>	1	350	n/a	100
<b>Morrill</b>	3	450	n/a	30
<b>Garden</b>	1	745	n/a	50
<b>Cheyenne</b>	1	392	n/a	100
<b>Banner</b>	1	395	n/a	227
<b>ScottsBluff</b>	3	345	n/a	100
<b>Morrill</b>	4	483	n/a	729
<b>Garden</b>	1	745	n/a	50
<b>ScottsBluff</b>	2	n/a	n/a	100

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.

# MORRILL COUNTY



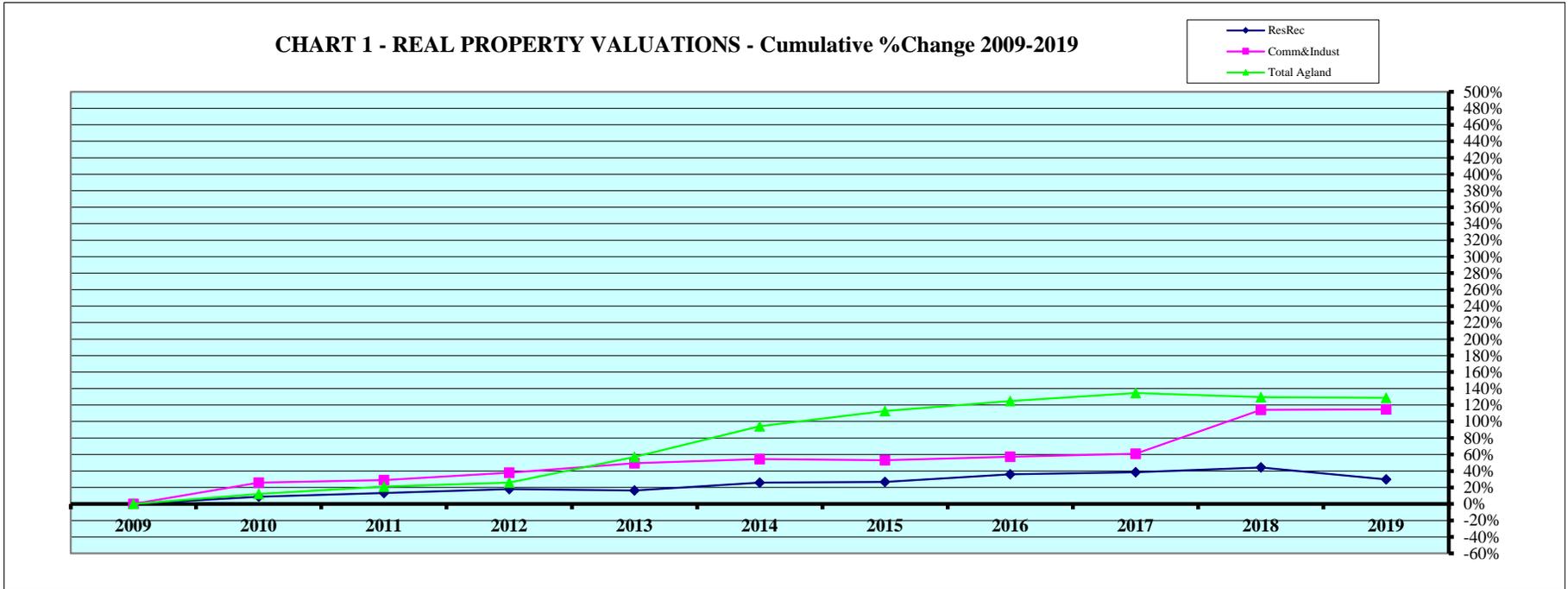
### Legend

- 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	86,304,068	--	--	--	21,122,371	--	--	--	249,980,540	--	--	--
2010	93,865,917	7,561,849	8.76%	8.76%	26,612,012	5,489,641	25.99%	25.99%	280,406,200	30,425,660	12.17%	12.17%
2011	97,802,784	3,936,867	4.19%	13.32%	27,249,788	637,776	2.40%	29.01%	302,402,550	21,996,350	7.84%	20.97%
2012	101,755,368	3,952,584	4.04%	17.90%	29,099,628	1,849,840	6.79%	37.77%	314,397,860	11,995,310	3.97%	25.77%
2013	100,310,956	-1,444,412	-1.42%	16.23%	31,579,336	2,479,708	8.52%	49.51%	392,606,900	78,209,040	24.88%	57.05%
2014	108,648,537	8,337,581	8.31%	25.89%	32,602,835	1,023,499	3.24%	54.35%	485,578,275	92,971,375	23.68%	94.25%
2015	109,454,963	806,426	0.74%	26.82%	32,342,558	-260,277	-0.80%	53.12%	531,480,425	45,902,150	9.45%	112.61%
2016	117,379,156	7,924,193	7.24%	36.01%	33,217,216	874,658	2.70%	57.26%	561,947,730	30,467,305	5.73%	124.80%
2017	119,527,773	2,148,617	1.83%	38.50%	33,970,951	753,735	2.27%	60.83%	586,316,740	24,369,010	4.34%	134.54%
2018	124,474,023	4,946,250	4.14%	44.23%	45,240,215	11,269,264	33.17%	114.18%	573,726,350	-12,590,390	-2.15%	129.51%
2019	112,034,180	-12,439,843	-9.99%	29.81%	45,345,630	105,415	0.23%	114.68%	571,784,440	-1,941,910	-0.34%	128.73%

Rate Annual %chg: Residential & Recreational **2.64%**

Commercial & Industrial **7.94%**

Agricultural Land **8.63%**

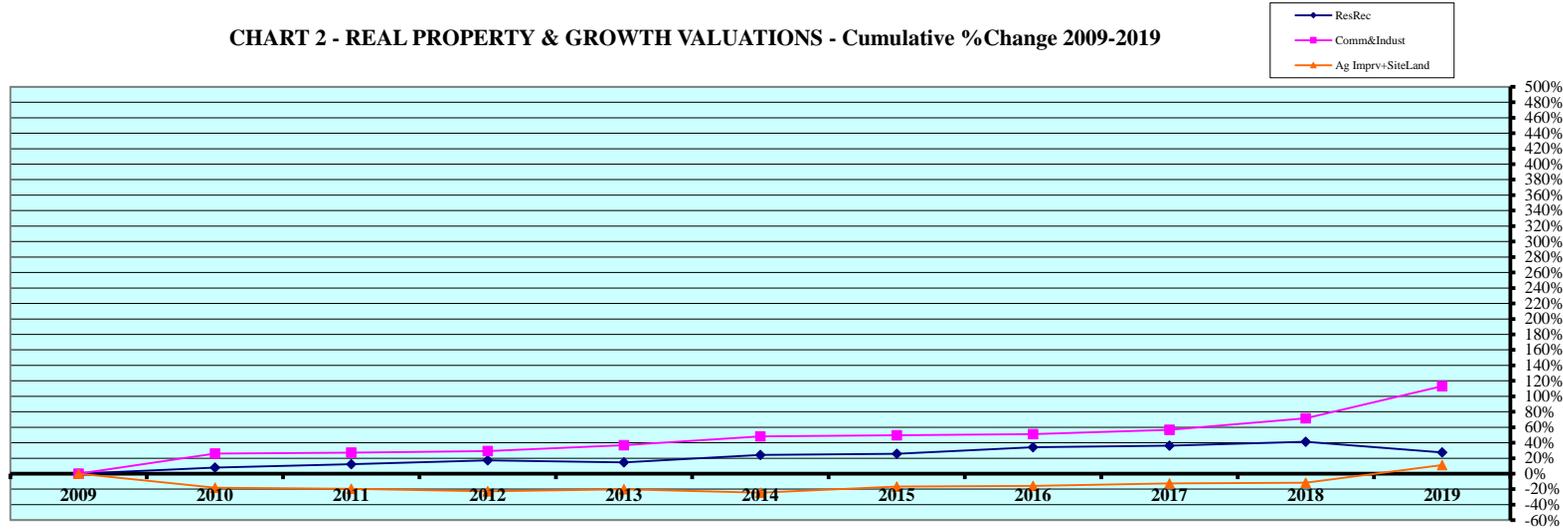
Cnty# **62**  
County **MORRILL**

**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	86,304,068	1,613,742	1.87%	84,690,326	--	--	21,122,371	216,134	1.02%	20,906,237	--	--
2010	93,865,917	685,966	0.73%	93,179,951	7.97%	7.97%	26,612,012	0	0.00%	26,612,012	25.99%	25.99%
2011	97,802,784	952,391	0.97%	96,850,393	3.18%	12.22%	27,249,788	376,720	1.38%	26,873,068	0.98%	27.23%
2012	101,755,368	680,614	0.67%	101,074,754	3.35%	17.11%	29,099,628	1,810,390	6.22%	27,289,238	0.14%	29.20%
2013	100,310,956	1,383,390	1.38%	98,927,566	-2.78%	14.63%	31,579,336	2,699,858	8.55%	28,879,478	-0.76%	36.72%
2014	108,648,537	1,301,488	1.20%	107,347,049	7.01%	24.38%	32,602,835	1,307,108	4.01%	31,295,727	-0.90%	48.16%
2015	109,454,963	929,729	0.85%	108,525,234	-0.11%	25.75%	32,342,558	727,541	2.25%	31,615,017	-3.03%	49.68%
2016	117,379,156	1,517,738	1.29%	115,861,418	5.85%	34.25%	33,217,216	1,262,720	3.80%	31,954,496	-1.20%	51.28%
2017	119,527,773	1,985,866	1.66%	117,541,907	0.14%	36.20%	33,970,951	870,720	2.56%	33,100,231	-0.35%	56.71%
2018	124,474,023	2,571,460	2.07%	121,902,563	1.99%	41.25%	45,240,215	8,979,400	19.85%	36,260,815	6.74%	71.67%
2019	112,034,180	1,905,488	1.70%	110,128,692	-11.52%	27.61%	45,345,630	328,650	0.72%	45,016,980	-0.49%	113.12%
Rate Ann%chg	2.64%				1.51%		7.94%			C & I w/o growth	2.71%	

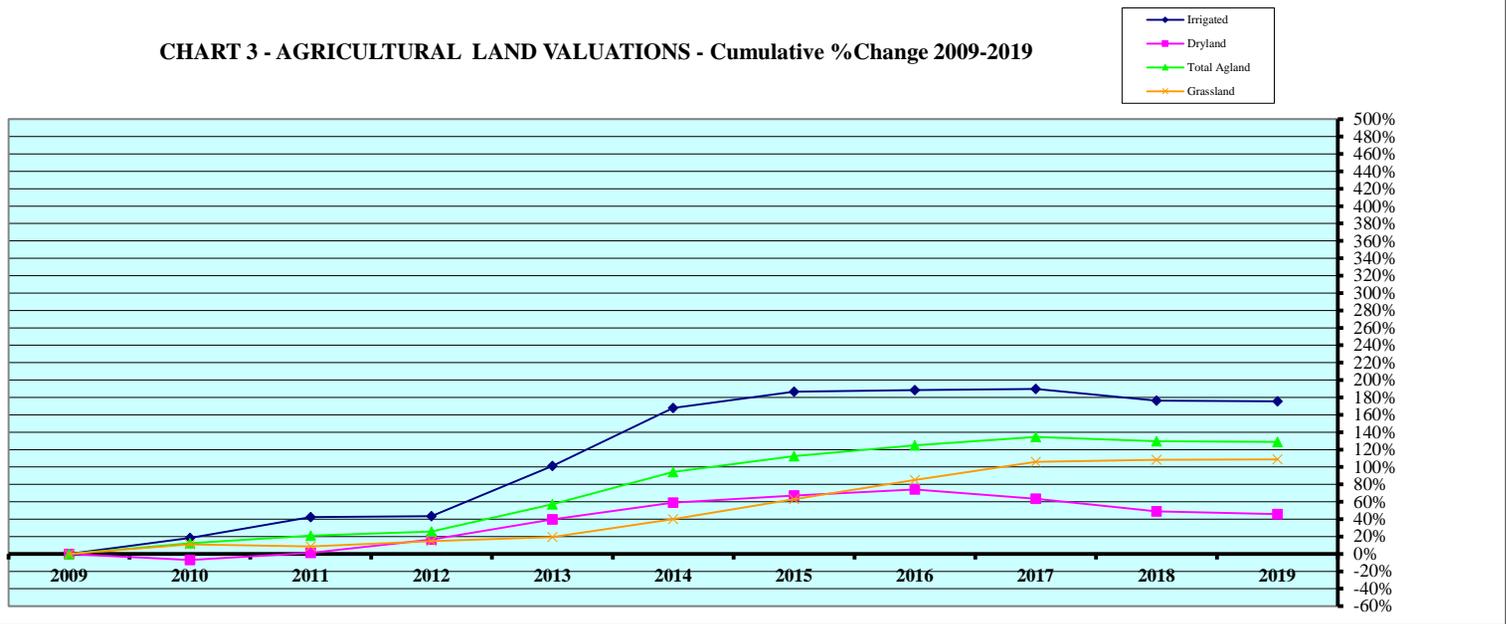
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2009	41,002,548	35,768,985	76,771,533	2,800,511	3.65%	73,971,022	--	--
2010	42,656,497	20,780,123	63,436,620	487,776	0.77%	62,948,844	-18.00%	-18.00%
2011	41,671,264	21,390,189	63,061,453	1,284,476	2.04%	61,776,977	-2.62%	-19.53%
2012	39,544,854	21,087,330	60,632,184	1,337,971	2.21%	59,294,213	-5.97%	-22.77%
2013	40,939,934	21,767,283	62,707,217	1,435,883	2.29%	61,271,334	1.05%	-20.19%
2014	37,142,675	21,806,137	58,948,812	1,031,181	1.75%	57,917,631	-7.64%	-24.56%
2015	40,372,825	25,576,910	65,949,735	1,980,943	3.00%	63,968,792	8.52%	-16.68%
2016	40,088,850	26,342,651	66,431,501	1,681,965	2.53%	64,749,536	-1.82%	-15.66%
2017	40,746,560	26,639,727	67,386,287	291,505	0.43%	67,094,782	1.00%	-12.60%
2018	41,018,190	29,733,865	70,752,055	3,044,108	4.30%	67,707,947	0.48%	-11.81%
2019	54,269,280	32,482,485	86,751,765	1,416,587	1.63%	85,335,178	20.61%	11.15%
Rate Ann%chg	2.84%	-0.96%	1.23%			Ag Imprv+Site w/o growth	-0.44%	

(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# 62  
County MORRILL

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	95,603,365	--	--	--	21,245,105	--	--	--	126,891,660	--	--	--
2010	113,136,590	17,533,225	18.34%	18.34%	19,763,340	-1,481,765	-6.97%	-6.97%	140,694,245	13,802,585	10.88%	10.88%
2011	136,211,885	23,075,295	20.40%	42.48%	21,496,540	1,733,200	8.77%	1.18%	137,780,080	-2,914,165	-2.07%	8.58%
2012	137,192,320	980,435	0.72%	43.50%	24,772,105	3,275,565	15.24%	16.60%	145,486,535	7,706,455	5.59%	14.65%
2013	192,260,190	55,067,870	40.14%	101.10%	29,702,230	4,930,125	19.90%	39.81%	151,392,710	5,906,175	4.06%	19.31%
2014	256,121,820	63,861,630	33.22%	167.90%	33,795,430	4,093,200	13.78%	59.07%	177,716,560	26,323,850	17.39%	40.05%
2015	274,041,775	17,919,955	7.00%	186.64%	35,516,340	1,720,910	5.09%	67.17%	206,715,710	28,999,150	16.32%	62.91%
2016	275,768,105	1,726,330	0.63%	188.45%	36,995,560	1,479,220	4.16%	74.14%	234,993,445	28,277,735	13.68%	85.19%
2017	276,994,430	1,226,325	0.44%	189.73%	34,714,440	-2,281,120	-6.17%	63.40%	261,301,810	26,308,365	11.20%	105.93%
2018	264,234,910	-12,759,520	-4.61%	176.39%	31,659,805	-3,054,635	-8.80%	49.02%	264,317,025	3,015,215	1.15%	108.30%
2019	263,291,735	-943,175	-0.36%	175.40%	30,980,445	-679,360	-2.15%	45.82%	264,866,660	549,635	0.21%	108.73%

Rate Ann.%chg: Irrigated **10.66%** Dryland **3.84%** Grassland **7.64%**

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	238,220	--	--	--	6,002,190	--	--	--	249,980,540	--	--	--
2010	238,145	-75	-0.03%	-0.03%	6,573,880	571,690	9.52%	9.52%	280,406,200	30,425,660	12.17%	12.17%
2011	121,525	-116,620	-48.97%	-48.99%	6,792,520	218,640	3.33%	13.17%	302,402,550	21,996,350	7.84%	20.97%
2012	119,840	-1,685	-1.39%	-49.69%	6,827,060	34,540	0.51%	13.74%	314,397,860	11,995,310	3.97%	25.77%
2013	129,730	9,890	8.25%	-45.54%	19,122,040	12,294,980	180.09%	218.58%	392,606,900	78,209,040	24.88%	57.05%
2014	613,670	483,940	373.04%	157.61%	17,330,795	-1,791,245	-9.37%	188.74%	485,578,275	92,971,375	23.68%	94.25%
2015	590,190	-23,480	-3.83%	147.75%	14,616,410	-2,714,385	-15.66%	143.52%	531,480,425	45,902,150	9.45%	112.61%
2016	592,910	2,720	0.46%	148.89%	13,597,710	-1,018,700	-6.97%	126.55%	561,947,730	30,467,305	5.73%	124.80%
2017	428,165	-164,745	-27.79%	79.74%	12,877,895	-719,815	-5.29%	114.55%	586,316,740	24,369,010	4.34%	134.54%
2018	422,065	-6,100	-1.42%	77.17%	13,092,545	214,650	1.67%	118.13%	573,726,350	-12,590,390	-2.15%	129.51%
2019	461,280	39,215	9.29%	93.64%	12,184,320	-908,225	-6.94%	103.00%	571,784,440	-1,941,910	-0.34%	128.73%

Cnty# **62**  
 County **MORRILL**

Rate Ann.%chg: Total Agric Land **8.63%**

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	95,786,925	115,211	831			21,234,660	72,708	292			126,821,555	683,472	186		
2010	113,389,130	115,376	983	18.21%	18.21%	19,752,315	72,488	272	-6.70%	-6.70%	139,926,540	683,107	205	10.39%	10.39%
2011	133,026,180	117,180	1,135	15.51%	36.54%	20,012,280	77,641	258	-5.41%	-11.74%	139,443,655	680,838	205	-0.01%	10.38%
2012	136,618,480	120,008	1,138	0.28%	36.93%	24,853,295	83,424	298	15.58%	2.01%	145,493,835	673,754	216	5.44%	16.38%
2013	191,681,730	121,189	1,582	38.94%	90.24%	29,692,250	82,752	359	20.44%	22.86%	151,007,915	674,339	224	3.70%	20.68%
2014	254,135,295	121,519	2,091	32.22%	151.54%	33,868,420	82,639	410	14.22%	40.33%	177,890,340	676,125	263	17.49%	41.79%
2015	272,918,630	122,537	2,227	6.50%	167.89%	35,566,830	82,498	431	5.19%	47.62%	206,708,255	675,681	306	16.28%	64.87%
2016	276,249,490	124,044	2,227	-0.01%	167.86%	36,982,070	82,165	450	4.40%	54.11%	234,467,185	674,219	348	13.68%	87.42%
2017	278,586,865	125,135	2,226	-0.03%	167.77%	34,910,920	75,199	464	3.14%	58.96%	260,724,775	678,793	384	10.45%	107.00%
2018	264,230,870	124,266	2,126	-4.49%	155.75%	31,810,510	68,510	464	0.02%	58.98%	264,146,595	685,571	385	0.31%	107.64%
2019	263,567,510	124,725	2,113	-0.62%	154.17%	30,977,010	66,759	464	-0.07%	58.88%	264,960,720	687,361	385	0.05%	107.74%

Rate Annual %chg Average Value/Acre: 9.78%

4.74%

7.59%

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	251,895	8,397	30			5,976,190	12,220	489			250,071,225	892,007	280		
2010	251,965	8,399	30	0.00%	0.00%	6,383,630	12,749	501	2.39%	2.39%	279,703,580	892,118	314	11.84%	11.84%
2011	182,535	6,085	30	0.00%	0.00%	6,455,050	13,685	472	-5.80%	-3.55%	299,119,700	895,429	334	6.55%	19.16%
2012	132,735	4,425	30	0.00%	0.00%	6,756,520	14,586	463	-1.80%	-5.28%	313,854,865	896,197	350	4.84%	24.92%
2013	130,640	4,355	30	0.00%	0.00%	34,471,050	14,734	2,340	405.09%	378.40%	406,983,585	897,369	454	29.50%	61.77%
2014	852,930	4,272	200	565.57%	565.56%	19,162,480	15,396	1,245	-46.80%	154.51%	485,909,465	899,950	540	19.05%	92.59%
2015	621,955	4,237	147	-26.48%	389.33%	18,645,655	15,341	1,215	-2.35%	148.53%	534,461,325	900,293	594	9.95%	111.76%
2016	598,610	4,046	148	0.78%	393.16%	13,953,580	15,315	911	-25.04%	86.30%	562,250,935	899,789	625	5.26%	122.89%
2017	422,195	2,667	158	7.02%	427.78%	13,229,395	16,082	823	-9.71%	68.21%	587,874,150	897,876	655	4.78%	133.55%
2018	421,550	2,695	156	-1.21%	421.38%	13,279,835	15,975	831	1.06%	69.99%	573,889,360	897,017	640	-2.29%	128.21%
2019	436,375	2,664	164	4.73%	446.06%	12,454,750	15,897	783	-5.75%	60.20%	572,396,365	897,405	638	-0.30%	127.52%

62  
MORRILL

Rate Annual %chg Average Value/Acre: 8.57%

(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  
Aglan 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
5,042	MORRILL	54,257,170	42,833,061	198,492,866	111,639,835	26,606,020	18,739,610	394,345	571,784,440	54,269,280	32,482,485	2,463,285	1,113,962,397
cnty sector		4.87%	3.85%	17.82%	10.02%	2.39%	1.68%	0.04%	51.33%	4.87%	2.92%	0.22%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,209	BAYARD	1,255,170	1,093,006	2,093,289	26,606,180	3,915,365	308,300	0	16,220	0	0	0	35,287,530
23.98%	%sector of county sector	2.31%	2.55%	1.05%	23.83%	14.72%	1.65%		0.00%				3.17%
	%sector of municipality	3.56%	3.10%	5.93%	75.40%	11.10%	0.87%		0.05%				100.00%
1,545	BRIDGEPORT	8,492,100	2,499,603	4,082,052	43,508,415	17,539,340	5,733,900	0	62,680	0	3,375	0	81,921,465
30.64%	%sector of county sector	15.65%	5.84%	2.06%	38.97%	65.92%	30.60%		0.01%		0.01%		7.35%
	%sector of municipality	10.37%	3.05%	4.98%	53.11%	21.41%	7.00%		0.08%		0.00%		100.00%
128	BROADWATER	151,402	352,462	1,056,350	2,009,075	343,950	0	0	0	0	0	0	3,913,239
2.54%	%sector of county sector	0.28%	0.82%	0.53%	1.80%	1.29%							0.35%
	%sector of municipality	3.87%	9.01%	26.99%	51.34%	8.79%							100.00%
2,882	Total Municipalities	9,898,672	3,945,071	7,231,691	72,123,670	21,798,655	6,042,200	0	78,900	0	3,375	0	121,122,234
57.16%	%all municip.sectors of cnty	18.24%	9.21%	3.64%	64.60%	81.93%	32.24%		0.01%		0.01%		10.87%

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 : 7,312</b>	<b>Value : 804,042,885</b>	<b>Growth 2,087,703</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	458	1,037,725	6	4,785	371	3,204,010	835	4,246,520	
<b>02. Res Improve Land</b>	1,243	5,985,345	0	0	308	3,385,710	1,551	9,371,055	
<b>03. Res Improvements</b>	1,341	74,394,590	0	0	409	32,504,240	1,750	106,898,830	
<b>04. Res Total</b>	1,799	81,417,660	6	4,785	780	39,093,960	2,585	120,516,405	894,693
<b>% of Res Total</b>	69.59	67.56	0.23	0.00	30.17	32.44	35.35	14.99	42.86
<b>05. Com UnImp Land</b>	44	176,375	0	0	18	75,095	62	251,470	
<b>06. Com Improve Land</b>	237	1,859,715	0	0	35	366,310	272	2,226,025	
<b>07. Com Improvements</b>	240	19,951,405	0	0	40	4,531,355	280	24,482,760	
<b>08. Com Total</b>	284	21,987,495	0	0	58	4,972,760	342	26,960,255	381,825
<b>% of Com Total</b>	83.04	81.56	0.00	0.00	16.96	18.44	4.68	3.35	18.29
<b>09. Ind UnImp Land</b>	0	0	0	0	8	641,605	8	641,605	
<b>10. Ind Improve Land</b>	2	22,035	0	0	5	1,650,290	7	1,672,325	
<b>11. Ind Improvements</b>	3	1,792,545	0	0	5	14,605,540	8	16,398,085	
<b>12. Ind Total</b>	3	1,814,580	0	0	13	16,897,435	16	18,712,015	0
<b>% of Ind Total</b>	18.75	9.70	0.00	0.00	81.25	90.30	0.22	2.33	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	5	56,825	5	56,825	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	5	56,825	5	56,825	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.07	0.01	0.00
<b>Res &amp; Rec Total</b>	1,799	81,417,660	6	4,785	785	39,150,785	2,590	120,573,230	894,693
<b>% of Res &amp; Rec Total</b>	69.46	67.53	0.23	0.00	30.31	32.47	35.42	15.00	42.86
<b>Com &amp; Ind Total</b>	287	23,802,075	0	0	71	21,870,195	358	45,672,270	381,825
<b>% of Com &amp; Ind Total</b>	80.17	52.11	0.00	0.00	19.83	47.89	4.90	5.68	18.29
<b>17. Taxable Total</b>	2,086	105,219,735	6	4,785	856	61,020,980	2,948	166,245,500	1,276,518
<b>% of Taxable Total</b>	70.76	63.29	0.20	0.00	29.04	36.71	40.32	20.68	61.14

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	9	886,020	4,229,180	0	0	0
20. Industrial	1	6,415	16,685,800	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	9	886,020	4,229,180
20. Industrial	0	0	0	1	6,415	16,685,800
21. Other	0	0	0	0	0	0
22. Total Sch II				10	892,435	20,914,980

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	50	2,013,410	50	2,013,410	0
24. Non-Producing	0	0	0	0	42	39,215	42	39,215	0
25. Total	0	0	0	0	92	2,052,625	92	2,052,625	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	222	0	294	516

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	15,810	0	0	3,384	417,412,660	3,385	417,428,470
28. Ag-Improved Land	0	0	0	0	870	140,810,760	870	140,810,760
29. Ag Improvements	0	0	0	0	887	77,505,530	887	77,505,530

30. Ag Total				4,272	635,744,760
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	46	46.00	552,000	46	46.00	552,000	
32. HomeSite Improv Land	576	656.47	7,886,760	576	656.47	7,886,760	
33. HomeSite Improvements	606	0.00	46,924,470	606	0.00	46,924,470	647,380
34. HomeSite Total				<b>652</b>	<b>702.47</b>	<b>55,363,230</b>	
35. FarmSite UnImp Land	37	34.20	111,240	37	34.20	111,240	
36. FarmSite Improv Land	761	753.90	2,296,530	761	753.90	2,296,530	
37. FarmSite Improvements	846	0.00	30,581,060	846	0.00	30,581,060	163,805
38. FarmSite Total				<b>883</b>	<b>788.10</b>	<b>32,988,830</b>	
39. Road & Ditches	2,209	6,257.77	0	2,209	6,257.77	0	
40. Other- Non Ag Use	1	2.00	8,000	1	2.00	8,000	
41. Total Section VI				<b>1,535</b>	<b>7,750.34</b>	<b>88,360,060</b>	<b>811,185</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	575.97	422,890	5	575.97	422,890

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
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	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	603.53	3.60%	1,146,705	3.64%	1,900.00
46. 1A	3,323.34	19.84%	6,314,375	20.04%	1,900.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2,397.76	14.31%	4,555,745	14.46%	1,900.00
49. 3A1	3,853.06	23.00%	7,320,820	23.23%	1,900.00
50. 3A	203.82	1.22%	387,250	1.23%	1,899.96
51. 4A1	4,216.70	25.17%	7,800,925	24.76%	1,850.01
52. 4A	2,153.72	12.86%	3,984,430	12.64%	1,850.02
53. Total	16,751.93	100.00%	31,510,250	100.00%	1,880.99
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,842.23	9.50%	1,293,240	10.21%	455.01
56. 2D1	0.36	0.00%	160	0.00%	444.44
57. 2D	9,441.60	31.57%	3,965,495	31.32%	420.00
58. 3D1	7,900.82	26.42%	3,318,340	26.21%	420.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,582.04	15.32%	1,924,470	15.20%	420.00
61. 4D	5,140.14	17.19%	2,158,890	17.05%	420.01
62. Total	29,907.19	100.00%	12,660,595	100.00%	423.33
<b>Grass</b>					
63. 1G1	20,481.61	6.42%	7,885,410	6.40%	385.00
64. 1G	2.91	0.00%	1,120	0.00%	384.88
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	42,778.17	13.40%	16,594,605	13.47%	387.92
69. 4G1	212,434.27	66.55%	81,903,275	66.50%	385.55
70. 4G	43,524.74	13.63%	16,786,765	13.63%	385.68
71. Total	319,221.70	100.00%	123,171,175	100.00%	385.85
<b>Irrigated Total</b>					
Irrigated Total	16,751.93	4.38%	31,510,250	18.76%	1,880.99
<b>Dry Total</b>					
Dry Total	29,907.19	7.81%	12,660,595	7.54%	423.33
<b>Grass Total</b>					
Grass Total	319,221.70	83.39%	123,171,175	73.34%	385.85
72. Waste	16,719.65	4.37%	501,585	0.30%	30.00
73. Other	182.44	0.05%	110,610	0.07%	606.28
74. Exempt	150.20	0.04%	42,680	0.03%	284.15
75. Market Area Total	382,782.91	100.00%	167,954,215	100.00%	438.77

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	648.93	0.78%	1,346,520	0.80%	2,074.98
46. 1A	33,305.82	40.21%	69,109,725	40.97%	2,075.00
47. 2A1	2,465.45	2.98%	5,115,800	3.03%	2,075.00
48. 2A	14,306.27	17.27%	29,685,740	17.60%	2,075.02
49. 3A1	13,278.96	16.03%	26,226,120	15.55%	1,975.01
50. 3A	1,523.21	1.84%	3,008,345	1.78%	1,975.00
51. 4A1	14,568.77	17.59%	28,773,610	17.06%	1,975.02
52. 4A	2,742.39	3.31%	5,416,300	3.21%	1,975.03
53. Total	82,839.80	100.00%	168,682,160	100.00%	2,036.25
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,715.11	20.81%	3,357,555	22.49%	500.00
56. 2D1	1,363.63	4.23%	681,815	4.57%	500.00
57. 2D	12,918.70	40.03%	5,813,705	38.95%	450.02
58. 3D1	3,019.22	9.36%	1,358,785	9.10%	450.05
59. 3D	95.09	0.29%	42,800	0.29%	450.10
60. 4D1	5,674.89	17.58%	2,553,825	17.11%	450.02
61. 4D	2,486.76	7.71%	1,119,220	7.50%	450.07
62. Total	32,273.40	100.00%	14,927,705	100.00%	462.54
<b>Grass</b>					
63. 1G1	3,003.78	0.98%	1,321,890	1.18%	440.08
64. 1G	512.92	0.17%	225,685	0.20%	440.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	787.20	0.26%	308,335	0.28%	391.69
67. 3G1	391.39	0.13%	142,875	0.13%	365.05
68. 3G	58,311.04	18.97%	21,089,370	18.89%	361.67
69. 4G1	61,360.40	19.97%	22,484,070	20.13%	366.43
70. 4G	182,948.59	59.53%	66,094,470	59.19%	361.27
71. Total	307,315.32	100.00%	111,666,695	100.00%	363.36
<b>Irrigated Total</b>					
Irrigated Total	82,839.80	19.40%	168,682,160	56.97%	2,036.25
<b>Dry Total</b>					
Dry Total	32,273.40	7.56%	14,927,705	5.04%	462.54
<b>Grass Total</b>					
Grass Total	307,315.32	71.99%	111,666,695	37.71%	363.36
72. Waste	3,544.80	0.83%	108,100	0.04%	30.50
73. Other	928.27	0.22%	726,025	0.25%	782.13
74. Exempt	444.87	0.10%	152,835	0.05%	343.55
75. Market Area Total	426,901.59	100.00%	296,110,685	100.00%	693.63

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	44.50	0.17%	92,340	0.17%	2,075.06
46. 1A	5,281.63	19.98%	10,959,425	20.49%	2,075.01
47. 2A1	3,544.63	13.41%	7,357,380	13.75%	2,075.64
48. 2A	4,072.03	15.41%	8,451,525	15.80%	2,075.51
49. 3A1	4,115.16	15.57%	8,127,515	15.19%	1,975.02
50. 3A	3,209.95	12.15%	6,340,655	11.85%	1,975.31
51. 4A1	2,897.96	10.97%	5,725,270	10.70%	1,975.62
52. 4A	3,262.14	12.34%	6,442,990	12.04%	1,975.08
53. Total	26,428.00	100.00%	53,497,100	100.00%	2,024.26
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	36.49	3.55%	19,520	3.93%	534.94
56. 2D1	32.62	3.18%	17,460	3.52%	535.25
57. 2D	137.19	13.35%	73,400	14.79%	535.02
58. 3D1	280.76	27.33%	131,945	26.59%	469.96
59. 3D	77.26	7.52%	36,310	7.32%	469.97
60. 4D1	39.43	3.84%	18,530	3.73%	469.95
61. 4D	423.60	41.23%	199,100	40.12%	470.02
62. Total	1,027.35	100.00%	496,265	100.00%	483.05
<b>Grass</b>					
63. 1G1	4,667.80	11.06%	2,018,705	11.70%	432.47
64. 1G	3,650.67	8.65%	1,629,325	9.44%	446.31
65. 2G1	0.02	0.00%	10	0.00%	500.00
66. 2G	2,407.91	5.71%	1,046,605	6.06%	434.65
67. 3G1	9,350.74	22.16%	3,481,155	20.17%	372.29
68. 3G	10,597.40	25.11%	4,116,690	23.85%	388.46
69. 4G1	4,813.00	11.41%	1,804,025	10.45%	374.82
70. 4G	6,710.69	15.90%	3,163,465	18.33%	471.41
71. Total	42,198.23	100.00%	17,259,980	100.00%	409.02
<b>Irrigated Total</b>					
Irrigated Total	26,428.00	30.94%	53,497,100	64.21%	2,024.26
<b>Dry Total</b>					
Dry Total	1,027.35	1.20%	496,265	0.60%	483.05
<b>Grass Total</b>					
Grass Total	42,198.23	49.41%	17,259,980	20.72%	409.02
72. Waste	8,366.78	9.80%	6,099,755	7.32%	729.04
73. Other	7,385.57	8.65%	5,966,700	7.16%	807.89
74. Exempt	376.65	0.44%	156,400	0.19%	415.24
75. Market Area Total	85,405.93	100.00%	83,319,800	100.00%	975.57

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	6.97	14,465	0.00	0	126,012.76	253,675,045	126,019.73	253,689,510
<b>77. Dry Land</b>	0.00	0	0.00	0	63,207.94	28,084,565	63,207.94	28,084,565
<b>78. Grass</b>	3.31	1,345	0.00	0	668,731.94	252,096,505	668,735.25	252,097,850
<b>79. Waste</b>	0.00	0	0.00	0	28,631.23	6,709,440	28,631.23	6,709,440
<b>80. Other</b>	0.00	0	0.00	0	8,496.28	6,803,335	8,496.28	6,803,335
<b>81. Exempt</b>	0.00	0	0.00	0	971.72	351,915	971.72	351,915
<b>82. Total</b>	<b>10.28</b>	<b>15,810</b>	<b>0.00</b>	<b>0</b>	<b>895,080.15</b>	<b>547,368,890</b>	<b>895,090.43</b>	<b>547,384,700</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	126,019.73	14.08%	253,689,510	46.35%	2,013.09
<b>Dry Land</b>	63,207.94	7.06%	28,084,565	5.13%	444.32
<b>Grass</b>	668,735.25	74.71%	252,097,850	46.05%	376.98
<b>Waste</b>	28,631.23	3.20%	6,709,440	1.23%	234.34
<b>Other</b>	8,496.28	0.95%	6,803,335	1.24%	800.74
<b>Exempt</b>	971.72	0.11%	351,915	0.06%	362.16
<b>Total</b>	<b>895,090.43</b>	<b>100.00%</b>	<b>547,384,700</b>	<b>100.00%</b>	<b>611.54</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 Bayard	217	420,760	523	2,338,835	545	26,747,195	762	29,506,790	79,043
83.2 Bridgeport	156	527,175	632	3,529,310	699	46,010,590	855	50,067,075	251,470
83.3 Broadwater	62	85,450	88	166,355	95	1,800,175	157	2,051,980	32,540
83.4 Rural	405	3,269,960	308	3,336,555	411	32,340,870	816	38,947,385	531,640
84 Residential Total	840	4,303,345	1,551	9,371,055	1,750	106,898,830	2,590	120,573,230	894,693

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	Bayard	26	109,915	95	538,310	95	3,565,480	121	4,213,705	0
85.2	Bridgeport	12	173,880	126	1,470,825	130	21,890,940	142	23,535,645	194,325
85.3	Broadwater	10	8,550	17	25,450	18	241,530	28	275,530	0
85.4	Rural	22	600,730	41	1,863,765	45	15,182,895	67	17,647,390	187,500
86	Commercial Total	70	893,075	279	3,898,350	288	40,880,845	358	45,672,270	381,825

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	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
<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	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00

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	20,481.61	6.58%	7,885,410	6.58%	385.00
88. 1G	2.91	0.00%	1,120	0.00%	384.88
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	39,208.61	12.59%	15,095,375	12.59%	385.00
93. 4G1	209,124.17	67.14%	80,513,015	67.14%	385.00
94. 4G	42,675.08	13.70%	16,429,905	13.70%	385.00
95. Total	311,492.38	100.00%	119,924,825	100.00%	385.00
<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	3,569.56	46.18%	1,499,230	46.18%	420.00
102. 4C1	3,310.10	42.83%	1,390,260	42.83%	420.01
103. 4C	849.66	10.99%	356,860	10.99%	420.00
104. Total	7,729.32	100.00%	3,246,350	100.00%	420.00
<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	311,492.38	97.58%	119,924,825	97.36%	385.00
CRP Total	7,729.32	2.42%	3,246,350	2.64%	420.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	319,221.70	100.00%	123,171,175	100.00%	385.85

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,000.34	1.00%	1,320,170	1.22%	440.01
88. 1G	512.92	0.17%	225,685	0.21%	440.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	787.20	0.26%	308,335	0.29%	391.69
91. 3G1	369.50	0.12%	133,020	0.12%	360.00
92. 3G	57,231.11	19.11%	20,603,385	19.05%	360.00
93. 4G1	57,082.84	19.06%	20,559,130	19.01%	360.16
94. 4G	180,575.54	60.28%	65,026,505	60.11%	360.11
95. Total	299,559.45	100.00%	108,176,230	100.00%	361.12
<b>CRP</b>					
96. 1C1	3.44	0.04%	1,720	0.05%	500.00
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	21.89	0.28%	9,855	0.28%	450.21
101. 3C	1,079.93	13.92%	485,985	13.92%	450.02
102. 4C1	4,277.56	55.15%	1,924,940	55.15%	450.01
103. 4C	2,373.05	30.60%	1,067,965	30.60%	450.04
104. Total	7,755.87	100.00%	3,490,465	100.00%	450.04
<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	299,559.45	97.48%	108,176,230	96.87%	361.12
CRP Total	7,755.87	2.52%	3,490,465	3.13%	450.04
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	307,315.32	100.00%	111,666,695	100.00%	363.36

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	4,667.80	11.08%	2,018,705	11.72%	432.47
88. 1G	3,650.67	8.66%	1,629,325	9.46%	446.31
89. 2G1	0.02	0.00%	10	0.00%	500.00
90. 2G	2,395.76	5.69%	1,040,105	6.04%	434.14
91. 3G1	9,350.74	22.19%	3,481,155	20.20%	372.29
92. 3G	10,549.65	25.04%	4,094,245	23.76%	388.09
93. 4G1	4,813.00	11.42%	1,804,025	10.47%	374.82
94. 4G	6,709.35	15.92%	3,162,835	18.36%	471.41
95. Total	42,136.99	100.00%	17,230,405	100.00%	408.91
<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	12.15	19.84%	6,500	21.98%	534.98
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	47.75	77.97%	22,445	75.89%	470.05
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.34	2.19%	630	2.13%	470.15
104. Total	61.24	100.00%	29,575	100.00%	482.94
<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	42,136.99	99.85%	17,230,405	99.83%	408.91
CRP Total	61.24	0.15%	29,575	0.17%	482.94
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	42,198.23	100.00%	17,259,980	100.00%	409.02

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

62 Morrill

	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	111,639,835	120,516,405	8,876,570	7.95%	894,693	7.15%
02. Recreational	394,345	56,825	-337,520	-85.59%	0	-85.59%
03. Ag-Homesite Land, Ag-Res Dwelling	54,269,280	55,363,230	1,093,950	2.02%	647,380	0.82%
<b>04. Total Residential (sum lines 1-3)</b>	<b>166,303,460</b>	<b>175,936,460</b>	<b>9,633,000</b>	<b>5.79%</b>	<b>1,542,073</b>	<b>4.87%</b>
05. Commercial	26,606,020	26,960,255	354,235	1.33%	381,825	-0.10%
06. Industrial	18,739,610	18,712,015	-27,595	-0.15%	0	-0.15%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>45,345,630</b>	<b>45,672,270</b>	<b>326,640</b>	<b>0.72%</b>	<b>381,825</b>	<b>-0.12%</b>
08. Ag-Farmsite Land, Outbuildings	32,469,415	32,988,830	519,415	1.60%	163,805	1.10%
09. Minerals	2,463,285	2,052,625	-410,660	-16.67	0	-16.67%
10. Non Ag Use Land	13,070	8,000	-5,070	-38.79%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>34,945,770</b>	<b>35,049,455</b>	<b>103,685</b>	<b>0.30%</b>	<b>163,805</b>	<b>-0.17%</b>
12. Irrigated	263,291,735	253,689,510	-9,602,225	-3.65%		
13. Dryland	30,980,445	28,084,565	-2,895,880	-9.35%		
14. Grassland	264,866,660	252,097,850	-12,768,810	-4.82%		
15. Wasteland	461,280	6,709,440	6,248,160	1,354.53%		
16. Other Agland	12,184,320	6,803,335	-5,380,985	-44.16%		
<b>17. Total Agricultural Land</b>	<b>571,784,440</b>	<b>547,384,700</b>	<b>-24,399,740</b>	<b>-4.27%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>818,379,300</b>	<b>804,042,885</b>	<b>-14,336,415</b>	<b>-1.75%</b>	<b>2,087,703</b>	<b>-2.01%</b>

## 2020 Assessment Survey for Morrill 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>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<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>
	\$245,465
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$245,465
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$16,000 (Stanard Appraisal Service and Pritchard & Abbott)
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$16,900
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,625
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$8425

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

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's office.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, morrill.gworks.com
7.	<b>Who maintains the GIS software and maps?</b>
	Office personnel and gWorks
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
9.	<b>When was the aerial imagery last updated?</b>
	2018
10.	<b>Personal Property software:</b>
	MIPS

**C. Zoning Information**

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

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

**D. Contracted Services**

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

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes: Stanard Appraisal Service and Pritchard & Abbott
<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>
	General certification
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Provides recommendations to the county assessor for use in establishing final value estimates.

## 2020 Residential Assessment Survey for Morrill County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Office and Stanard Appraisal Service.												
<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="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>Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.</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	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.	2	Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.	3	Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.	4	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.	AG	Agricultural homes and outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.												
2	Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.												
3	Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.												
4	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.												
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>												
	Cost and sales are considered to determine the market value of residential properties. However, the sales will be utilized the most in building models.												
<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 appraisal company will review the sales and build models, the sales will be charted for a cost range per square foot based on style, quality, condition and age. Plus or minus adjustment factors will be developed for, but not limited to; basement, basement finish, number of garage stalls, fireplace, central air, and so on to arrive at a final value estimate per square foot.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>												
	Values are established primarily from a model based on a cost range per square foot.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Land is valued by a square foot method.												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	Assessor utilizes sales of improved rural residential sales to reach market value. Excess acres to be valued at 100% of grass values.												
<b>8.</b>	<b>Are there form 191 applications on file?</b>												
	No												

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

Lot values are valued the same as adjacent properties.

<b>10.</b>	<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	2013	2015	2015	2015
	2	2017	2013	2016	2017
	3	2013	2013	2016	2016
	4	2013	2013	2020	2014-2018
	AG	2013	2013	2018	2014-2018

A lot study of Rural Residential was done for 2020.

## 2020 Commercial Assessment Survey for Morrill County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Office staff and Stanard Appraisal Service.																		
<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>Bridgeport</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Remainder of County</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bridgeport	2	Remainder of County									
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Bridgeport																		
2	Remainder of County																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	All three approaches (cost, income and sales) will be looked at, the market and income approaches will carry the most weight.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Stanard Appraisal Service has valued the unique commercial properties, such as the ethanol plant, feedlots, and elevator facilities and an independent living facility.																		
<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 appraisal company will look at the local market and surrounding counties to develop the depreciation studies.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	From the market a square foot method has been developed.																		
<b>7.</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="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<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	2017	2013	2017	2017	2	2017	2013	2017	2017
<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	2017	2013	2017	2017															
2	2017	2013	2017	2017															

## 2020 Agricultural Assessment Survey for Morrill County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Office staff and Stanard Appraisal Service.												
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>The northern portion of the county which consists primarily of the Sandhills region.</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Market Area 4 is the area along the Platte River; it has recreational potential.</td> <td style="text-align: center;">ongoing</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	The northern portion of the county which consists primarily of the Sandhills region.	2017	3	This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.	2017	4	Market Area 4 is the area along the Platte River; it has recreational potential.	ongoing
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
2	The northern portion of the county which consists primarily of the Sandhills region.	2017											
3	This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.	2017											
4	Market Area 4 is the area along the Platte River; it has recreational potential.	ongoing											
	In 2014, the county started the physical review and inspection again. The cycle was completed in 2018 with the exception of the river.												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>												
	Sales determination is made through sales review and verification, location and use of the property and a physical inspection if needed.												
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>												
	Recreational land is identified by the presence of blinds during an on-site inspection of suspected recreational areas.												
<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>												
	Standard Appraisers was previously used to help with the analysis of feed lots in the area. Feed lots are valued on a price per head based on the size and quality of the operation.												
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>												
	Parcels enrolled in the Wetland Reserve Program have been mapped. The contracts are reviewed and those enrolled for a designated period of time that could be returned to agricultural use will be valued as agricultural. Those enrolled in the program into perpetuity will be valued at 100% of market. It is difficult to analyze Wetland Reserve market activity since there is not a large occurrence of these sales.												
	<i><b><u>If your county has special value applications, please answer the following</u></b></i>												
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>												
	133												

<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Created market area 4 which runs along the Platte River.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Goose hunting is the primary driving force in the marketing of these parcels in market area 4.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	Primarily along the Platte River.
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Used influenced values from Ag land in and around market area 4 in comparison to the general agricultural market.

## **MORRILL COUNTY**

### **2019 PLAN OF ASSESSMENT**

#### **PLAN OF ASSESSMENT REQUIREMENTS:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15<sup>th</sup> of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31<sup>st</sup> of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31<sup>st</sup> of each year.

#### **REAL PROPERTY ASSESSMENT REQUIREMENTS:**

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

Neb. Rev. Stat. §77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

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

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

**GENERAL DESCRIPTION OF REAL PROPERTY IN MORRILL COUNTY:**

Per the 2019 County Abstract, Morrill County consists of the following real property types:

	Parcel/Acre Count	% Parcel	Total Value	% Value	Land Value	Improvement Value
Residential	3275	37%	166,610,765	19%	22,553,060	144,057,705
Commercial/Ind	367	4%	455,090,055	4%	4,778,975	40,730,080
Agriculture	5099	58	688,480,885	74%	585,627,705	102,853,180
TIF	9	.5%	21,740,690	2%	(Bs888,235)	(20,852,455)
Minerals	94	.5%	2,464,285	1%	N/A	N/A
Total	8844	100%	1,334,386,680	100%	612,959,740	287,640,965

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

Bridgeport continues to grow in with new business and residential homes. There were 2 large TIF projects started in the city of Bridgeport which divided tax in 2018. One of those was completed for 2019. The city of Bayard also picked up 3 new TIF projects of smaller size and will be dividing tax for yet another TIF in 2019.

Additional information is contained in the 2019 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2019.

**CURRENT RESOURCES:**

Staff/Budget/Training

In addition to the Assessor, there is 1 Deputy Assessor; and 2 full-time clerks on staff. The county contracts with an independent appraiser, as needed, for appraisal maintenance and also with an oils/minerals appraiser for the oils in Morrill County.

The proposed budget for the assessment portion of the Assessor’s budget for FY 2019-2020 is going to be roughly \$245,465. The county has again agreed to a maintenance contract of appraisal through Stanard Appraisal on an “*as needed, limited basis & by no means more than 10 days*”. In the future the County Board is hoping the Assessor will take over all appraisal functions of the office. They feel that a contracted appraiser is a waste of taxpayer money, and she can do all valuation and appraisal work herself. It is prudent to note that a professional appraisal firm would be the best source of appraising and defending valuations on specialty and/or high dollar commercial properties. Bridgeport has been very economically successful in the last few years, and this has been proven with a new bank, a new grain facility, new offices, historic buildings being renovated with apartments included, a large potato storage and shipping facility, new TIF projects, etc. Due to the economic success, the diversity of businesses across the county, and the lack of building permits from the rural area, the staff finds it very hard to keep up with all property to be assessed county wide without additional help from an appraiser.

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

The contract for Pritchard & Abbot continues for the years 2019 & 2020 for their services for oil appraisal in Morrill County.

The assessor believes continuing education is vital to maintaining proper assessment practices. The Assessor, Deputy Assessor, and certified staff try to attend as many monthly district meetings as possible, as well as workshops offered by the Nebraska Association of County Officials, the Property Assessment Division of the Department of Revenue and the International Association of Assessing Officers. The current assessor completed and successfully passed the exams of 3 continuing education courses offered through IAAO in 2010, which were required for her to retain her certificate by the end of 2013. With the budget cuts that seem to occur every year, it will become a challenge to keep 3 certified staff in the Morrill County Assessor's office as well as attend the educational IAAO classes and the expenses associated with each one. The Assessor carefully selects those courses that will most benefit the office. Each of the 3 staff that hold Assessor Certificates again completed 60 hours for this term that began in 2019.

### Record Maintenance

Morrill County's cadastral maps have not been consistently maintained since the mid 1990's. In the past, the county board recognized the need for consistent maintenance of the records and approved the development of a web based GIS system through GWorks. Development began in June 2007. In 2011, the Morrill County Board has agreed to a 100% support contract through GWorks, which has been an asset to the Deputy Assessor who is skilled in GIS software. The Deputy Assessor and staff are now able to update, as well as clean up parcel information within the GWorks software within the office. It should be noted that Morrill County went online with GWorks in 2014. With the abilities of the Deputy Assessor, Morrill County was able to work out a cheaper contract in order to go online. The Deputy Assessor has also been training the office staff to become more versed in GIS Software, and assist in cleaning up and maintaining the mapping system. It is essential to keep all staff up to date as corrections on parcels continue. Many appraisers, bankers, title agents, insurance agents, attorneys, and others have been appreciative of this information being available online alongside MIPS. Currently the Assessor is including an online contract in her budget for the year 2019. A contract was agreed on by the board in 2017 and was signed with GWorks for 5 years of services remaining at the same cost each year. The County Board continues to question costs associated with this contract. Due to the Deputy Assessor's skills in working with Gworks, some credit has been applied to the contract. The Morrill County Assessor has been interested in Pictometry, and has had a couple meetings with the vendor and her public to showcase Pictometry's advantages. Again, cost has been an issue, and the County Board voted down Pictometry both times. Pictometry would have a great asset after the Bayard tornado and Broadwater windstorm.

New property record cards have been created for each real property parcel and this was finished in early 2019. Each property record card is filed by legal description and contains up-to-date listings, photographs and sketches for each property that has improvements. Pictures are continuously being added and updated as parcel reviews occur on each parcel that is improved. Morrill County Assessor's office is also adding situs addresses as the information is obtained on each parcel. This has been a help to local Law Enforcement, the Road Department, and the public in general. In 2017, the Assessor switched from Apex

sketching to MIPS sketching. As time allows and reviews of property are completed, the sketching will be updated to match the MIPS valuation side, and will assist with shortening data entry.

Morrill County utilizes software provided by MIPS for assessment and CAMA (computer assisted mass appraisal) administration. With the completion of development of the GIS system, this office has had the ability to maintain all records electronically and make them available via the Internet. In May of 2013, the Assessor's Office converted over to the new V2 software of MIPS and CAMA. Then in August of 2013, Morrill County Assessor's Office went online with their MIPS/CAMA information. In April of 2016, Morrill County then updated to the V3 of MIPS. All of the MIPS, CAMA & GISWorkshop information can be found online. This has saved a substantial amount of time with phone calls and customers at the counter.

## **ASSESSMENT PROCEDURES:**

### Discover/List/Inventory Property

The assessor also keeps in close contact with the register of deeds and all zoning administrators of Morrill County, which is an aid in the process of property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage. The Morrill County Zoning Board and Morrill County Board of Commissioners changed zoning regulations to not require surveys for parcels under 10 acres. This has created a hardship for the Assessor's Office in determining the exact location of the property and the Clerk's Office when accepting and recording deeds. Discovery by the Assessor and staff also aids in finding new improvements as zoning permits are not required by the Morrill County Zoning Board if the improvement is agricultural related. The only building permits the Assessor has received in the last 3 years have been from the cities of Bridgeport and Bayard. None from the rural area. There were several new rural homes in 2018, which were all discovered through review rather than a permit being issued and given to the office. This continues into 2019 with 5 new homes either in the process of or completely built. The County Board has not held their Zoning Official responsible to get any building permits into the Assessor. Often these improvements are discovered by the Assessor's Office during review and pickup work. The two towns of Bridgeport and Bayard have provided building permits as asked, and with the hiring of new administrators and staff in both offices, they have complied when asked. With the Morrill County Zoning Board not requiring building permits or issuing any fines for not asking for a building permit on ag related improvements, all the rural improvements have been by discovery. The lack of building permits has made it more challenging for the Assessor's Office to find and list improvements as they are added to parcels in Morrill County. Rural residential, and rural commercial properties are never rezoned to their respective uses. Therefore the Assessor codes into MIPS the use of the land in order to keep as valuation of those properties consistent.

### Ownership Changes

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

## Data Collection

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

## Ratio Studies

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

## Value Approaches

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

**Cost Approach:** The cost approach is primarily used in the valuation process of residential and commercial properties. Marshall/Swift costing dated 2012 is used to arrive at Replacement Cost New (RCN). A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value. A depreciation study completed in 2015 by the county's contracted appraiser for residential and rural residential and in 2017 for commercial revaluation was used for the year 2018 market values. With the review of the residential homes in Bridgeport in 2015 and Bayard in 2016, Bridgeport's and Bayard's studies were updated. All of the commercial properties in Morrill County were updated in 2017.

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

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

## Reconciliation of Value

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

## Sales Ratio Review

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

## Notices

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

## Level of Value, Quality and Uniformity for assessment year 2019:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	100%
Commercial	100%
Agricultural	69%

For more information regarding statistical measures, see 2018 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2018.

## Assessment Actions Planned for Assessment Year 2019:

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. The assessor's office has been monitoring the rural residential market and realized that necessary changes were needed in order to stay at 100% of market value as required by statute. In 2015, in order to keep up with the strong market on Rural residential, a 10% increase was given to all 1 story homes, 1930 and newer. In the summer of 2016, all rural residential were reviewed and the rural residential model was adjusted for 2017. In 2019 land on rural residential was increased on all rural residential parcels as there were not any common trends of the improvements located on these parcels. Also, in the year 2019 rural residential was looked at on parcels 40 acres or fewer and land was adjusted to 100% of market value if those parcels were residential. Bayard was again reviewed in 2017, and again in 2018 due to tornado aftermath and will be again for the year 2019 since the field liaison feels there is sales bias. It is unfortunate that the revalue of Bayard initially was done prior to the tornado, and repairs continue two years later, and yet the liaison feels Bayard should be revalued again-because of a 6 month study completed after values were set in 2018 (April 1, 2018 thru Sept 30, 2018). Any changes of value in Bayard for 2019 will have been after several more adjustments of repaired damages from the tornado. In the spring of 2019, Bayard was completely reviewed again, as damage to homes are still being repaired. These damages include siding, roofs, windows and additions of decks and porches. Again-sales were reviewed in the late fall, and the repair continues. Contractor signs are in the yards of several homes.

**Commercial:** A physical inspection on all commercial parcels within the county was completed by the assessor and/or contract appraiser in the year 2017, as there is a possibility of not having a contracted appraiser in the near future. Feedlots in Morrill County were all reviewed thru the year 2017 and statistical studies were completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. All feedlots were reviewed in the Panhandle as to equalize across county lines. Morrill County Commissioners feel this was unnecessary due to the increases, which were due to the land equalization and several feedlots had new outbuildings. This completed all commercial for the purpose of the 6-year review cycle.

**Agricultural:** A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser if time allows. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared

information from the local NRD and FSA offices as well as discovery through the sales process. Improved agricultural sales will be monitored through ratio studies. It is anticipated to restart a 6 year review in the SE portion of Morrill County through the summer of 2019 in the ag area. The Deputy and staff continue to update land use changes as they occur in GWorks and converting them then to the valuation side of the assessment process. There seems to be a substantial amount of water rights being moved around in Morrill County to more address the irrigable areas. Since there is a lacking of building permits, discovery of new improvements by the Assessor and her staff is imperative.

### **Assessment Actions Planned for Assessment Year 2020:**

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. The SW portion of Morrill County will be the area to be reviewed in the 6-year plan. The opinion of the liaison will be critical in Bayard being revalued for the 4<sup>th</sup> year in a row.

**Commercial:** The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment since a complete review was completed in 2017. A physical inspection will continue on all portions of commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agricultural:** A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review. As part of the 6-year review plan, it is anticipated to complete another portion of SW Morrill County in the year 2020 for 2021 values. LCG changes will be made in accordance with 2019 LB 372 that was passed.

### **Assessment Actions Planned for Assessment Year 2021:**

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. This includes Bayard specifically. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. The west central portion of Morrill County, which may be heavily populated in areas, will be reviewed as part of the 6-year plan. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Commercial:** The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. All commercial was completely reviewed for 2018 as part of the 6-year plan. A physical inspection will continue on portions of commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agricultural:** A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. As part of the 6-year review plan, it is anticipated to complete the west central portion of the county which may include areas that are heavily populated.

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

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

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 35 applications annually. The year 2016 was a new application year. All applications were reviewed. 2018 was a verification year.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 290 applications annually.

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

Personal Property Tax Loss Report: To report no later than May 30<sup>th</sup> annually to amend the certification of Personal Property Tax Loss- Form 259X.

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

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

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

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

Protests: The Assessor's Office meets with as many protesters as possible and reviews all protested properties prior to the protest hearing in order to provide the County Board of Equalization with the most

recent and updated data available before making any value changes. As of 2019 with the new form 425, the assessor will have to go review for BOE decisions for each following year to be able to reassess.

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

**County Personal Property Abstract:** To prepare an abstract of the property assessment rolls of locally assessed personal property of the county on forms prescribed and furnished by the Tax Commissioner. The county assessor shall electronically file the abstract with the Property Tax Administrator on or before July 20 of each year.

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

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

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

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

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

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

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

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

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

### **Conclusion:**

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

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. Since budgetary concerns exist, it is the goal of the Morrill County Assessor's Office to complete as much appraisal work as possible. The Assessor's Office has completed as much data collection as possible in order to leave Standard Appraisal with final values

and working with the sales models for residential and commercial. Morrill County Assessor's Office takes pride in the steps they have taken to get information more accurate and complete than it has ever been; and then made more readily available to the public, especially online services.

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

Respectfully submitted,

Rose M. Nelson  
Morrill County Assessor