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DEPARTMENT OF REVENUE

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

NUCKOLLS 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 Nuckolls 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 Nuckolls 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: Susan Rogers, Nuckolls County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

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

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

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

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

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

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices

are reviewed to ensure taxpayers are served with such transparency.

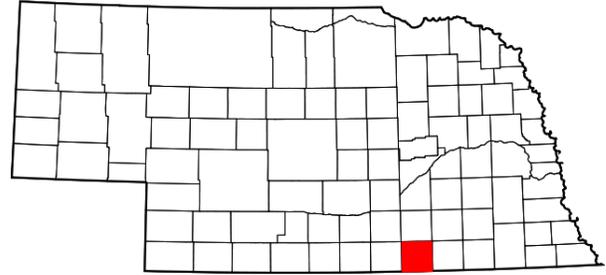
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

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

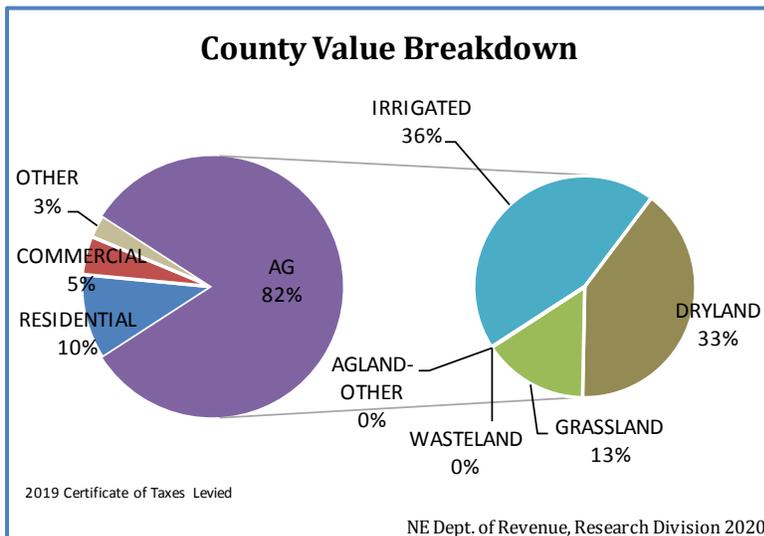
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Nuckolls County had 4,195 residents, per the Census Bureau Quick Facts for 2018, a 7% population decline from the 2010 U.S. Census. Reports indicated that 84% of county residents were homeowners and 92% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$49,430 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Nuckolls County are located in and around Superior, the largest town in the county. According to the U.S. Census Bureau, there were 180 employer establishments with total employment of 1,130.



Agricultural land is the single largest contributor to the county's overall valuation base by an overwhelming majority. A mix of dry and grass land makes up the majority of the land in the county. Nuckolls County is included in both the Little Blue and Lower Republican Natural Resource Districts (NRD).

CITY POPULATION CHANGE			
	2009	2019	Change
HARDY	179	159	-11.2%
LAWRENCE	312	304	-2.6%
NELSON	587	488	-16.9%
NORA	20	21	5.0%
OAK	60	66	10.0%
RUSKIN	195	123	-36.9%
SUPERIOR	2,055	1,957	-4.8%

2020 Residential Correlation for Nuckolls County

Assessment Actions

For the current assessment year, the Nuckolls County Assessor conducted a reappraisal of rural residential properties in the eastern half of the county, which included the townships of Blaine, Elk, Garfield, Hammond, Hardy, Nora, Sherman and Spring Creek. The review involved a physical inspection of all property and taking new pictures. This is the first year of the county’s two-year plan for rural residential review. In addition, all pick-up work was completed, as were onsite inspections of new sales and any remodeling or new construction.

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 sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. Reviewing the sales verification and qualification indicates that the usability is comparable to the state averages for the residential property class. The review revealed that no apparent bias existed in the qualification determination and that all arm’s-length sales were made available for the measurement of real property.

Currently there are five separate valuation groups. Each of these valuation groups have been identified as separate assessor locations for the residential property class. The county is up-to-date with the six-year inspection and review cycle. Lot values are continuously analyzed by comparing what other lots sold for. The county updates the depreciation, costing and lot values to 2018 as the valuation groups are inspected and reviewed. Standard Appraisal along with the County Assessor establishes the values in their Computer-Assisted Mass Appraisal (CAMA) system. The Nuckolls County Assessor does not have a written valuation methodology in place.

Description of Analysis

Residential parcels are analyzed utilizing five valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
1	Nelson
2	Hardy, Nora, Oak and Ruskin
3	Lawrence
7	Superior
8	Rural Acreages

2020 Residential Correlation for Nuckolls County

Review of the sample show that two of the three levels of central tendency are within the acceptable range. The mean is skewed by 27 sales lower than \$15,000.

SALE PRICE *						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>						
Less Than 5,000						
Less Than 15,000	27	101.36	132.06	139.39	40.07	94.74
Less Than 30,000	55	100.52	117.17	113.62	25.95	103.12
<u>Ranges Excl. Low \$</u>						
Greater Than 4,999	118	97.82	105.36	97.99	17.82	107.52
Greater Than 14,999	91	97.09	97.43	96.05	10.59	101.44
Greater Than 29,999	63	95.56	95.04	95.32	09.82	99.71

All valuation groups show a median within the range. Review of the 2020 County Abstract of Assessment for the Real Property, Form 45, Compared with the 2019 Certificate of Taxes Levied Report (CTL) indicate that the sample changes at the same percentage as the residential population. These valuation changes mirror the reported assessment action of the county assessor.

Equalization and Quality of Assessment

Based on the statistics and review of the assessment practices the quality of assessment complies with generally accepted mass appraisal standards.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	17	95.79	89.89	86.62	16.48	103.78
2	9	98.56	112.78	112.78	16.54	100.00
3	13	97.83	119.30	94.78	32.99	125.87
7	79	97.86	105.54	99.40	15.79	106.18
<u>ALL</u>	118	97.82	105.36	97.99	17.82	107.52

Level of Value

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

2020 Commercial Correlation for Nuckolls County

Assessment Actions

For the current assessment year, the Nuckolls County assessor conducted a market analysis and determine that no adjustment were necessary for the commercial class. Reappraisal of all commercial property was completed for assessment year 2016 and next revaluation of all commercial property will be completed in assessment year 2022. In addition, all pick-up work was completed, as were onsite inspections of new sales and any remodeling or new construction. Stanard Appraisal Inc. in conjunction with the assessor continually verify all of the sales.

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 sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. Reviewing the sales verification and qualification indicates that the sales usability is comparable to the state averages for the commercial property class. All non-qualified sales have sound documentation for disqualification reason. Based on the analysis it is determined no apparent bias exists.

There are five valuation groups based on the economic characteristics within the county. These define distinct areas within the county. The county assessor's inspection and review cycle for all real property was discussed, and is up-to-date.

Lot values are determined using square footage and any vacant sales that may have occurred for the year are analyzed for comparison. All commercial property is valued using the cost approach and the Computer-Assisted Mass Appraisal (CAMA) cost tables.

Depreciation and lot value studies are current with 2016 dates. While the costing needs updated from 2007 it will be updated the next reappraisal set for 2022. Stanard Appraisal along with the county assessor's staff review the properties while the staff enters all the information into the CAMA system.

2020 Commercial Correlation for Nuckolls County

Description of Analysis

Nuckolls County contains three hundred improved commercial parcels within five valuation groups. Superior is the commercial hub of the county and contains over 64% of the parcels and Nelson contains 17% of the parcels.

Valuation Group	Description
1	Nelson
2	Hardy, Nora, Oak and Ruskin
3	Lawrence
7	Superior
8	Rural Acreages

There were eight commercial sales, representing three valuation groups. Superior had four sales and Nelson had three sales. This sample cannot be relied upon with confidence due to the low number of sales available.

Review of the historical movement of the commercial values, excluding growth, over time as demonstrated in Chart 2 of the appendixes, indicates that residential and commercial property in Nuckolls County have both increased at an annual rate of 2% and 3% per year. As there are sufficient sales to measure the residential class, this lends support that commercial properties have been adjusted with the general market.

Annual % Change without Growth	Commercial & Industrial
Nuckolls	2.82
Clay	1.84
Thayer	1.44
Webster	4.02

2020 Commercial Correlation for Nuckolls County

The sample of sales is too small to be relied upon statistically. The historical values over time indicate that the commercial class of property has been risen slightly higher than the residential class within the county. Since the residential class always contains a reliable sample of sales, this is an indication that commercial assessment has kept pace with general market trends. Review of both the sales file and the 2020 County Abstract of Assessment For Real Property Form 45, Compared with the 2019 Certificate of Taxes Levied Report (CTL) support the reported actions that only routine maintenance occurred.

Equalization and Quality of Assessment

Based on the annual assessment practice review and historical valuation changes to commercial properties over time, the quality of assessment in the Nuckolls County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	3	100.00	94.29	83.98	18.25	112.28
2	1	128.50	128.50	128.50	00.00	100.00
7	4	114.55	119.93	128.68	13.46	93.20
____ALL____	8	114.55	111.38	125.32	15.82	88.88

Level of Value

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

2020 Agricultural Correlation for Nuckolls County

Assessment Actions

A market analysis was conducted for the current assessment year. Assessed values were reduced for all three classes of agricultural land. Irrigated land decreased 6%, dryland decreased 1% and grassland was decreased by 3%. These overall changes were achieved by various adjustments to the Land Capability Groups (LCG) due to the new LCG conversion. The county assessor completed the permit and pick-up work for the agricultural class. Visual inspections included a physical visit to each property and taking pictures.

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

A review of sales verification and qualification indicates the usability rate is comparable to the state average for the agricultural property class. All non-qualified sales have documentation for the disqualification reason.

The county assessor has determined that there is only one agricultural market area and currently there is no evidence that would indicate the need for additional market areas. The county does not recognize a special value influence and has not received any applications. Agricultural intensive use areas in the county are not identified. However, the county assessor is in the process of identifying intensive use parcels.

Land use in Nuckolls County is primarily conducted using 2018 aerial imagery and is confirmed by questionnaires from taxpayers. However, the county also uses certification from Farm Services Agency (FSA) maps and information from the NRD.

Agricultural improvements are priced according to the Marshall & Swift manual. The home site acres are valued at \$7,500 for first acre and \$750 for each additional. The depreciation tables and costing was updated to 2018 in conjunction with the six-year inspection and review cycle. The county has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

Description of Analysis

The agricultural statistical sample consists of 41 agricultural sales. Two of the three measures of central tendency for the overall sample are in the acceptable range; with all three measures being within three points of each other, they provide support of a level of value within the acceptable range. The qualitative statistics also indicate that the statistics are a reliable estimate of the level of value in the county.

2020 Agricultural Correlation for Nuckolls County

Nuckolls County agricultural land is approximately 21% irrigated land, 46% dryland and 33% grassland. The review of the date of sale profile indicates that the agricultural market is steadily declining over the 3-year study period, also supporting the county assessor's actions.

A review of the preliminary statistical profile using the 2020 values compared to the R&O profile using 2019 values shows a change in the sample decreasing 9%. This coincides with the county

Study Yrs	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10/01/2016 To 09/30/2017	6	72.55	69.91	71.89	08.02	97.25
10/01/2017 To 09/30/2018	11	73.78	72.13	68.02	12.70	106.04
10/01/2018 To 09/30/2019	24	76.30	80.16	80.29	19.49	99.84

assessor's assessment actions. An analysis of the agricultural land sales in Nuckolls County determined the statistics with the county are reliable and sufficient. The sample reflects the current market conditions. Review of the land values in the neighboring counties which have similar characteristics to Nuckolls County also supports that the values of agricultural land have decreased.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages and the rural residential improvements are believed to be equalized at the statutorily required assessment level.

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Nuckolls County 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	70.73	80.21	74.35	29.44	107.88
1	6	70.73	80.21	74.35	29.44	107.88
<u>Dry</u>						
County	9	60.69	66.58	60.50	21.06	110.05
1	9	60.69	66.58	60.50	21.06	110.05
<u>Grass</u>						
County	4	70.05	71.69	72.64	06.87	98.69
1	4	70.05	71.69	72.64	06.87	98.69
<u>ALL</u>	41	73.78	76.51	75.35	16.36	101.54

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Nuckolls County is 74%.

2020 Opinions of the Property Tax Administrator for Nuckolls 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
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Nuckolls County

Residential Real Property - Current

Number of Sales	118	Median	97.82
Total Sales Price	\$5,821,380	Mean	105.36
Total Adj. Sales Price	\$5,821,380	Wgt. Mean	97.99
Total Assessed Value	\$5,704,140	Average Assessed Value of the Base	\$32,863
Avg. Adj. Sales Price	\$49,334	Avg. Assessed Value	\$48,340

Confidence Interval - Current

95% Median C.I	95.79 to 99.48
95% Wgt. Mean C.I	94.06 to 101.91
95% Mean C.I	97.77 to 112.95
% of Value of the Class of all Real Property Value in the County	6.78
% of Records Sold in the Study Period	5.65
% of Value Sold in the Study Period	8.31

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	116	99	98.55
2018	113	97	96.72
2017	100	96	96.23
2016	82	96	96.10

2020 Commission Summary for Nuckolls County

Commercial Real Property - Current

Number of Sales	8	Median	114.55
Total Sales Price	\$381,150	Mean	111.38
Total Adj. Sales Price	\$381,150	Wgt. Mean	125.32
Total Assessed Value	\$477,665	Average Assessed Value of the Base	\$136,738
Avg. Adj. Sales Price	\$47,644	Avg. Assessed Value	\$59,708

Confidence Interval - Current

95% Median C.I	64.06 to 152.05
95% Wgt. Mean C.I	58.42 to 192.22
95% Mean C.I	89.97 to 132.79
% of Value of the Class of all Real Property Value in the County	5.14
% of Records Sold in the Study Period	2.11
% of Value Sold in the Study Period	0.92

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	11	100	100.00
2018	21	100	98.56
2017	12	100	99.60
2016	8	100	105.19

**65 Nuckolls
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 : 118
 Total Sales Price : 5,821,380
 Total Adj. Sales Price : 5,821,380
 Total Assessed Value : 5,704,140
 Avg. Adj. Sales Price : 49,334
 Avg. Assessed Value : 48,340

MEDIAN : 98
 WGT. MEAN : 98
 MEAN : 105
 COD : 17.82
 PRD : 107.52

COV : 39.90
 STD : 42.04
 Avg. Abs. Dev : 17.43
 MAX Sales Ratio : 384.18
 MIN Sales Ratio : 48.22

95% Median C.I. : 95.79 to 99.48
 95% Wgt. Mean C.I. : 94.06 to 101.91
 95% Mean C.I. : 97.77 to 112.95

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	12	101.38	102.52	105.25	14.23	97.41	49.80	160.62	93.25 to 111.48	27,729	29,185
01-JAN-18 To 31-MAR-18	7	105.25	112.40	99.77	15.01	112.66	88.89	145.79	88.89 to 145.79	47,005	46,895
01-APR-18 To 30-JUN-18	19	96.95	103.50	99.98	14.22	103.52	64.58	148.89	93.55 to 112.25	34,368	34,362
01-JUL-18 To 30-SEP-18	21	97.29	110.91	97.37	24.92	113.91	48.22	384.18	92.50 to 106.19	48,624	47,346
01-OCT-18 To 31-DEC-18	19	97.09	114.55	97.25	28.65	117.79	67.14	373.70	90.36 to 101.60	48,747	47,408
01-JAN-19 To 31-MAR-19	13	97.57	95.05	94.06	04.93	101.05	83.12	103.78	89.63 to 100.52	74,562	70,134
01-APR-19 To 30-JUN-19	17	99.65	102.67	99.66	16.99	103.02	51.86	178.36	91.96 to 115.13	68,294	68,063
01-JUL-19 To 30-SEP-19	10	97.61	96.19	95.33	10.03	100.90	63.47	131.97	86.30 to 101.69	42,900	40,895
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	59	98.18	106.99	99.56	18.54	107.46	48.22	384.18	95.73 to 102.76	39,591	39,417
01-OCT-18 To 30-SEP-19	59	97.66	103.72	96.93	17.06	107.01	51.86	373.70	93.64 to 99.02	59,076	57,263
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	66	97.34	109.98	98.18	22.15	112.02	48.22	384.18	95.10 to 100.33	44,384	43,578
<u>ALL</u>	118	97.82	105.36	97.99	17.82	107.52	48.22	384.18	95.79 to 99.48	49,334	48,340

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	17	95.79	89.89	86.62	16.48	103.78	48.22	139.83	64.58 to 101.00	35,076	30,385
2	9	98.56	112.78	112.78	16.54	100.00	93.25	160.62	95.73 to 143.32	19,794	22,324
3	13	97.83	119.30	94.78	32.99	125.87	69.49	373.70	88.89 to 115.13	49,723	47,127
7	79	97.66	105.54	99.40	15.79	106.18	63.47	384.18	95.15 to 100.52	55,703	55,368
<u>ALL</u>	118	97.82	105.36	97.99	17.82	107.52	48.22	384.18	95.79 to 99.48	49,334	48,340

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	118	97.82	105.36	97.99	17.82	107.52	48.22	384.18	95.79 to 99.48	49,334	48,340
06											
07											
<u>ALL</u>	118	97.82	105.36	97.99	17.82	107.52	48.22	384.18	95.79 to 99.48	49,334	48,340

65 Nuckolls
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 : 118
 Total Sales Price : 5,821,380
 Total Adj. Sales Price : 5,821,380
 Total Assessed Value : 5,704,140
 Avg. Adj. Sales Price : 49,334
 Avg. Assessed Value : 48,340

MEDIAN : 98
 WGT. MEAN : 98
 MEAN : 105
 COD : 17.82
 PRD : 107.52

COV : 39.90
 STD : 42.04
 Avg. Abs. Dev : 17.43
 MAX Sales Ratio : 384.18
 MIN Sales Ratio : 48.22

95% Median C.I. : 95.79 to 99.48
 95% Wgt. Mean C.I. : 94.06 to 101.91
 95% Mean C.I. : 97.77 to 112.95

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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	27	101.36	132.06	139.39	40.07	94.74	49.80	384.18	97.81 to 140.38	9,651	13,453	
Less Than 30,000	55	100.52	117.17	113.62	25.95	103.12	49.80	384.18	97.66 to 106.19	15,436	17,538	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	118	97.82	105.36	97.99	17.82	107.52	48.22	384.18	95.79 to 99.48	49,334	48,340	
Greater Than 14,999	91	97.09	97.43	96.05	10.59	101.44	48.22	160.62	94.58 to 98.55	61,108	58,691	
Greater Than 29,999	63	95.56	95.04	95.32	09.82	99.71	48.22	148.89	93.55 to 98.24	78,927	75,231	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	27	101.36	132.06	139.39	40.07	94.74	49.80	384.18	97.81 to 140.38	9,651	13,453	
15,000 TO 29,999	28	99.26	102.82	102.21	12.08	100.60	63.47	160.62	95.15 to 106.19	21,014	21,478	
30,000 TO 59,999	23	95.10	91.82	91.64	09.15	100.20	51.86	109.97	92.81 to 98.55	42,796	39,217	
60,000 TO 99,999	22	95.97	97.31	96.07	12.91	101.29	48.22	148.89	88.89 to 106.53	73,173	70,294	
100,000 TO 149,999	15	97.09	96.68	96.57	07.35	100.11	69.49	120.64	91.96 to 98.68	122,020	117,829	
150,000 TO 249,999	3	93.64	94.90	95.55	02.49	99.32	92.03	99.02	N/A	182,667	174,547	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	118	97.82	105.36	97.99	17.82	107.52	48.22	384.18	95.79 to 99.48	49,334	48,340	

65 Nuckolls

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 : 8
 Total Sales Price : 381,150
 Total Adj. Sales Price : 381,150
 Total Assessed Value : 477,665
 Avg. Adj. Sales Price : 47,644
 Avg. Assessed Value : 59,708

MEDIAN : 115
 WGT. MEAN : 125
 MEAN : 111
 COD : 15.82
 PRD : 88.88

COV : 22.98
 STD : 25.60
 Avg. Abs. Dev : 18.12
 MAX Sales Ratio : 152.05
 MIN Sales Ratio : 64.06

95% Median C.I. : 64.06 to 152.05
 95% Wgt. Mean C.I. : 58.42 to 192.22
 95% Mean C.I. : 89.97 to 132.79

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	650	650
01-JAN-17 To 31-MAR-17	1	98.56	98.56	98.56	00.00	100.00	98.56	98.56	N/A	25,000	24,640
01-APR-17 To 30-JUN-17	1	128.50	128.50	128.50	00.00	100.00	128.50	128.50	N/A	1,000	1,285
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	1	152.05	152.05	152.05	00.00	100.00	152.05	152.05	N/A	155,000	235,670
01-APR-18 To 30-JUN-18	1	118.80	118.80	118.80	00.00	100.00	118.80	118.80	N/A	10,000	11,880
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	1	118.65	118.65	118.65	00.00	100.00	118.65	118.65	N/A	31,500	37,375
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	110.45	110.45	110.45	00.00	100.00	110.45	110.45	N/A	140,000	154,635
01-JUL-19 To 30-SEP-19	1	64.06	64.06	64.06	00.00	100.00	64.06	64.06	N/A	18,000	11,530
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	3	100.00	109.02	99.72	09.98	109.33	98.56	128.50	N/A	8,883	8,858
01-OCT-17 To 30-SEP-18	2	135.43	135.43	150.03	12.28	90.27	118.80	152.05	N/A	82,500	123,775
01-OCT-18 To 30-SEP-19	3	110.45	97.72	107.41	16.48	90.98	64.06	118.65	N/A	63,167	67,847
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	2	113.53	113.53	99.71	13.19	113.86	98.56	128.50	N/A	13,000	12,963
01-JAN-18 To 31-DEC-18	3	118.80	129.83	145.00	09.37	89.54	118.65	152.05	N/A	65,500	94,975
<u>ALL</u>	8	114.55	111.38	125.32	15.82	88.88	64.06	152.05	64.06 to 152.05	47,644	59,708

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	3	100.00	94.29	83.98	18.25	112.28	64.06	118.80	N/A	9,550	8,020
2	1	128.50	128.50	128.50	00.00	100.00	128.50	128.50	N/A	1,000	1,285
7	4	114.55	119.93	128.68	13.46	93.20	98.56	152.05	N/A	87,875	113,080
<u>ALL</u>	8	114.55	111.38	125.32	15.82	88.88	64.06	152.05	64.06 to 152.05	47,644	59,708

65 Nuckolls
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 : 8
Total Sales Price : 381,150
Total Adj. Sales Price : 381,150
Total Assessed Value : 477,665
Avg. Adj. Sales Price : 47,644
Avg. Assessed Value : 59,708

MEDIAN : 115
WGT. MEAN : 125
MEAN : 111
COD : 15.82
PRD : 88.88

COV : 22.98
STD : 25.60
Avg. Abs. Dev : 18.12
MAX Sales Ratio : 152.05
MIN Sales Ratio : 64.06

95% Median C.I. : 64.06 to 152.05
95% Wgt. Mean C.I. : 58.42 to 192.22
95% Mean C.I. : 89.97 to 132.79

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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	8	114.55	111.38	125.32	15.82	88.88	64.06	152.05	64.06 to 152.05	47,644	59,708
04											
<u>ALL</u>	8	114.55	111.38	125.32	15.82	88.88	64.06	152.05	64.06 to 152.05	47,644	59,708

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	2	114.25	114.25	117.27	12.47	97.42	100.00	128.50	N/A	825	968
Less Than 15,000	3	118.80	115.77	118.58	08.00	97.63	100.00	128.50	N/A	3,883	4,605
Less Than 30,000	5	100.00	101.98	91.46	16.94	111.50	64.06	128.50	N/A	10,930	9,997
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	6	114.55	110.43	125.36	16.94	88.09	64.06	152.05	64.06 to 152.05	63,250	79,288
Greater Than 14,999	5	110.45	108.75	125.53	19.57	86.63	64.06	152.05	N/A	73,900	92,770
Greater Than 29,999	3	118.65	127.05	130.99	11.69	96.99	110.45	152.05	N/A	108,833	142,560
<u>Incremental Ranges</u>											
0 TO 4,999	2	114.25	114.25	117.27	12.47	97.42	100.00	128.50	N/A	825	968
5,000 TO 14,999	1	118.80	118.80	118.80	00.00	100.00	118.80	118.80	N/A	10,000	11,880
15,000 TO 29,999	2	81.31	81.31	84.12	21.22	96.66	64.06	98.56	N/A	21,500	18,085
30,000 TO 59,999	1	118.65	118.65	118.65	00.00	100.00	118.65	118.65	N/A	31,500	37,375
60,000 TO 99,999											
100,000 TO 149,999	1	110.45	110.45	110.45	00.00	100.00	110.45	110.45	N/A	140,000	154,635
150,000 TO 249,999	1	152.05	152.05	152.05	00.00	100.00	152.05	152.05	N/A	155,000	235,670
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	8	114.55	111.38	125.32	15.82	88.88	64.06	152.05	64.06 to 152.05	47,644	59,708

65 Nuckolls
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 : 8
Total Sales Price : 381,150
Total Adj. Sales Price : 381,150
Total Assessed Value : 477,665
Avg. Adj. Sales Price : 47,644
Avg. Assessed Value : 59,708

MEDIAN : 115
WGT. MEAN : 125
MEAN : 111
COD : 15.82
PRD : 88.88

COV : 22.98
STD : 25.60
Avg. Abs. Dev : 18.12
MAX Sales Ratio : 152.05
MIN Sales Ratio : 64.06

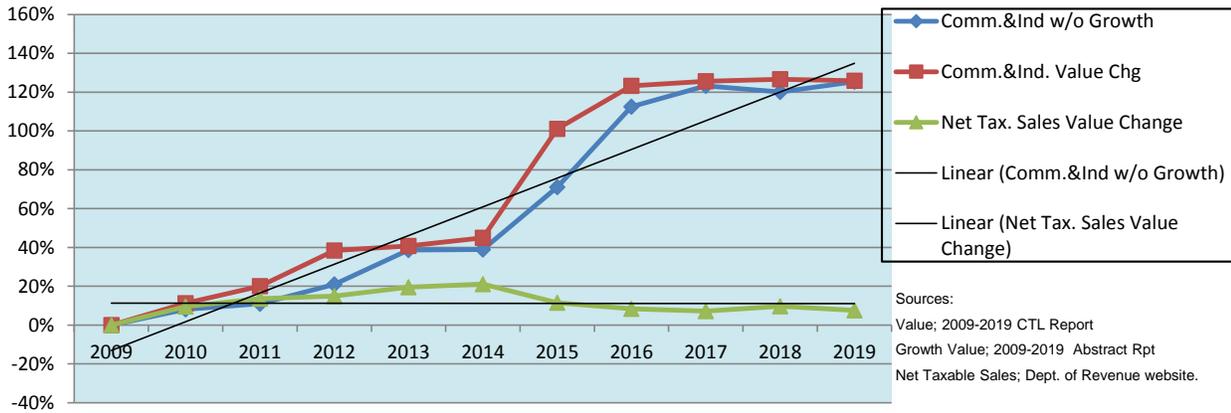
95% Median C.I. : 64.06 to 152.05
95% Wgt. Mean C.I. : 58.42 to 192.22
95% Mean C.I. : 89.97 to 132.79

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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
344	3	118.80	115.29	105.01	08.40	109.79	98.56	128.50	N/A	12,000	12,602
349	1	152.05	152.05	152.05	00.00	100.00	152.05	152.05	N/A	155,000	235,670
350	1	110.45	110.45	110.45	00.00	100.00	110.45	110.45	N/A	140,000	154,635
353	1	118.65	118.65	118.65	00.00	100.00	118.65	118.65	N/A	31,500	37,375
406	2	82.03	82.03	65.31	21.91	125.60	64.06	100.00	N/A	9,325	6,090
<u>ALL</u>	8	114.55	111.38	125.32	15.82	88.88	64.06	152.05	64.06 to 152.05	47,644	59,708

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	\$ 19,376,405	\$ 275,610		\$ 19,100,795	--	\$ 34,332,402	--
2009	\$ 22,898,930	\$ 768,420	3.36%	\$ 22,130,510	--	\$ 34,930,321	--
2010	\$ 25,480,350	\$ 725,485	2.85%	\$ 24,754,865	8.10%	\$ 38,290,720	9.62%
2011	\$ 27,490,175	\$ 2,062,595	7.50%	\$ 25,427,580	-0.21%	\$ 39,697,533	3.67%
2012	\$ 31,710,325	\$ 4,006,320	12.63%	\$ 27,704,005	0.78%	\$ 40,157,782	1.16%
2013	\$ 32,241,295	\$ 481,825	1.49%	\$ 31,759,470	0.15%	\$ 41,746,216	3.96%
2014	\$ 33,198,405	\$ 1,373,450	4.14%	\$ 31,824,955	-1.29%	\$ 42,314,180	1.36%
2015	\$ 46,056,625	\$ 6,888,530	14.96%	\$ 39,168,095	17.98%	\$ 38,960,859	-7.92%
2016	\$ 51,125,565	\$ 2,473,330	4.84%	\$ 48,652,235	5.64%	\$ 37,839,662	-2.88%
2017	\$ 51,653,715	\$ 541,480	1.05%	\$ 51,112,235	-0.03%	\$ 37,432,820	-1.08%
2018	\$ 51,901,980	\$ 1,481,045	2.85%	\$ 50,420,935	-2.39%	\$ 38,307,143	2.34%
2019	\$ 51,731,190	\$ 121,215	0.23%	\$ 51,609,975	-0.56%	\$ 37,586,977	-1.88%
Ann %chg	8.49%			Average	2.82%	0.74%	0.83%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	8.10%	11.27%	9.62%
2011	11.04%	20.05%	13.65%
2012	20.98%	38.48%	14.97%
2013	38.69%	40.80%	19.51%
2014	38.98%	44.98%	21.14%
2015	71.05%	101.13%	11.54%
2016	112.47%	123.27%	8.33%
2017	123.21%	125.57%	7.16%
2018	120.19%	126.66%	9.67%
2019	125.38%	125.91%	7.61%

County Number	65
County Name	Nuckolls

65 Nuckolls
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 : 41
Total Sales Price : 20,866,699
Total Adj. Sales Price : 20,866,699
Total Assessed Value : 15,722,760
Avg. Adj. Sales Price : 508,944
Avg. Assessed Value : 383,482

MEDIAN : 74
WGT. MEAN : 75
MEAN : 77
COD : 16.36
PRD : 101.54

COV : 22.40
STD : 17.14
Avg. Abs. Dev : 12.07
MAX Sales Ratio : 134.29
MIN Sales Ratio : 42.76

95% Median C.I. : 70.67 to 80.93
95% Wgt. Mean C.I. : 69.15 to 81.55
95% Mean C.I. : 71.26 to 81.76

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	1	74.33	74.33	74.33	00.00	100.00	74.33	74.33	N/A	194,400	144,500
01-JAN-17 To 31-MAR-17	2	72.59	72.59	73.85	02.51	98.29	70.77	74.40	N/A	788,498	582,278
01-APR-17 To 30-JUN-17	2	66.11	66.11	69.33	18.67	95.36	53.77	78.45	N/A	507,500	351,875
01-JUL-17 To 30-SEP-17	1	67.71	67.71	67.71	00.00	100.00	67.71	67.71	N/A	228,800	154,920
01-OCT-17 To 31-DEC-17	3	73.31	67.99	67.40	20.52	100.88	42.76	87.89	N/A	706,000	475,820
01-JAN-18 To 31-MAR-18	5	72.74	69.33	64.59	09.60	107.34	58.97	80.62	N/A	658,960	425,645
01-APR-18 To 30-JUN-18	1	81.37	81.37	81.37	00.00	100.00	81.37	81.37	N/A	228,900	186,245
01-JUL-18 To 30-SEP-18	2	80.73	80.73	81.70	06.01	98.81	75.88	85.58	N/A	350,000	285,945
01-OCT-18 To 31-DEC-18	8	70.74	80.47	78.51	30.90	102.50	56.82	134.29	56.82 to 134.29	674,975	529,898
01-JAN-19 To 31-MAR-19	6	76.30	78.87	81.02	11.51	97.35	66.20	99.90	66.20 to 99.90	379,119	307,181
01-APR-19 To 30-JUN-19	5	81.08	79.00	76.86	07.70	102.78	68.95	86.29	N/A	359,400	276,230
01-JUL-19 To 30-SEP-19	5	70.67	82.39	87.22	24.85	94.46	60.69	117.52	N/A	407,658	355,559
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	6	72.55	69.91	71.89	08.02	97.25	53.77	78.45	53.77 to 78.45	502,533	361,288
01-OCT-17 To 30-SEP-18	11	73.78	72.13	68.02	12.70	106.04	42.76	87.89	58.97 to 85.58	576,518	392,165
01-OCT-18 To 30-SEP-19	24	76.30	80.16	80.29	19.49	99.84	56.82	134.29	66.20 to 86.29	479,575	385,051
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	8	72.04	68.63	69.87	13.71	98.23	42.76	87.89	42.76 to 87.89	617,349	431,336
01-JAN-18 To 31-DEC-18	16	74.83	77.08	74.04	19.40	104.11	56.82	134.29	58.97 to 85.58	601,469	445,347
<u>ALL</u>	41	73.78	76.51	75.35	16.36	101.54	42.76	134.29	70.67 to 80.93	508,944	383,482

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	41	73.78	76.51	75.35	16.36	101.54	42.76	134.29	70.67 to 80.93	508,944	383,482
<u>ALL</u>	41	73.78	76.51	75.35	16.36	101.54	42.76	134.29	70.67 to 80.93	508,944	383,482

65 Nuckolls
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 : 41
Total Sales Price : 20,866,699
Total Adj. Sales Price : 20,866,699
Total Assessed Value : 15,722,760
Avg. Adj. Sales Price : 508,944
Avg. Assessed Value : 383,482

MEDIAN : 74
WGT. MEAN : 75
MEAN : 77
COD : 16.36
PRD : 101.54

COV : 22.40
STD : 17.14
Avg. Abs. Dev : 12.07
MAX Sales Ratio : 134.29
MIN Sales Ratio : 42.76

95% Median C.I. : 70.67 to 80.93
95% Wgt. Mean C.I. : 69.15 to 81.55
95% Mean C.I. : 71.26 to 81.76

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	4	84.41	90.52	82.06	24.37	110.31	58.97	134.29	N/A	1,031,275	846,290
1	4	84.41	90.52	82.06	24.37	110.31	58.97	134.29	N/A	1,031,275	846,290
Dry											
County	5	58.41	57.89	54.93	10.92	105.39	42.76	70.77	N/A	472,430	259,515
1	5	58.41	57.89	54.93	10.92	105.39	42.76	70.77	N/A	472,430	259,515
Grass											
County	3	72.39	73.57	74.00	05.94	99.42	67.71	80.62	N/A	258,267	191,123
1	3	72.39	73.57	74.00	05.94	99.42	67.71	80.62	N/A	258,267	191,123
ALL	41	73.78	76.51	75.35	16.36	101.54	42.76	134.29	70.67 to 80.93	508,944	383,482

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	6	70.73	80.21	74.35	29.44	107.88	58.67	134.29	58.67 to 134.29	1,045,850	777,562
1	6	70.73	80.21	74.35	29.44	107.88	58.67	134.29	58.67 to 134.29	1,045,850	777,562
Dry											
County	9	60.69	66.58	60.50	21.06	110.05	42.76	97.00	53.77 to 86.27	389,061	235,390
1	9	60.69	66.58	60.50	21.06	110.05	42.76	97.00	53.77 to 86.27	389,061	235,390
Grass											
County	4	70.05	71.69	72.64	06.87	98.69	66.05	80.62	N/A	233,700	169,764
1	4	70.05	71.69	72.64	06.87	98.69	66.05	80.62	N/A	233,700	169,764
ALL	41	73.78	76.51	75.35	16.36	101.54	42.76	134.29	70.67 to 80.93	508,944	383,482

65 Nuckolls County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	4915	4915	4380	4380	n/a	4200	4000	4000	4573
Adams	4	5249	5198	5094	4991	4735	4795	4764	4582	5131
Clay	1	5825	5825	5705	5705	n/a	5500	5370	5370	5729
Webster	1	3640	3623	3592	3626	3392	3660	3592	3547	3598
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	5688

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	2285	2285	2215	2000	2000	2000	1950	1950	2152
Adams	4	3260	3075	2890	2700	2700	2700	2515	2515	2977
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484
Webster	1	2335	2335	2105	1960	1960	n/a	1890	1890	2137
Thayer	1	3350	3350	3175	3175	2850	2850	2700	2700	3134

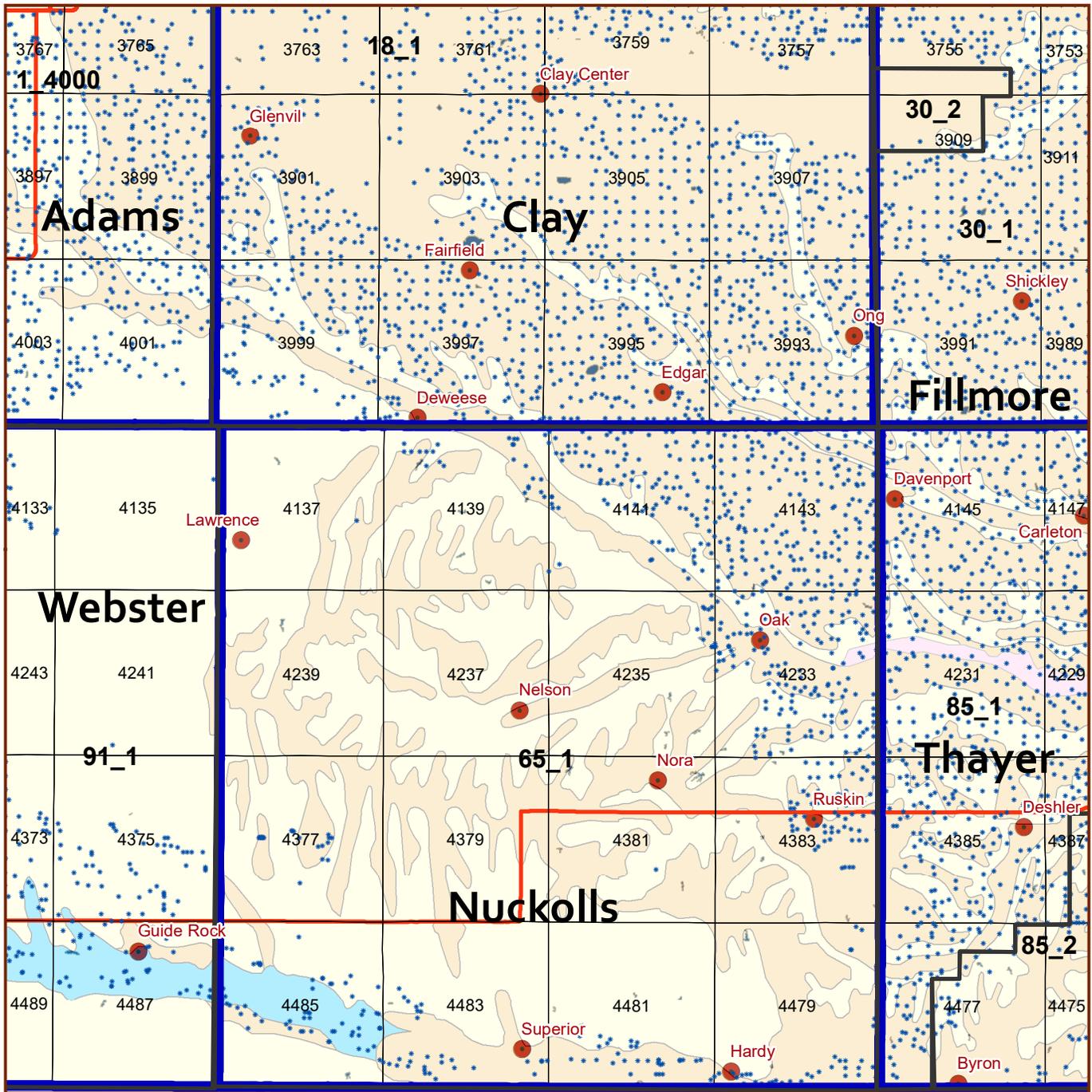
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1225	1225	1225	1225	n/a	1225	1224	1225	1225
Adams	4	1405	1405	1380	1380	1355	n/a	1355	1355	1385
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265
Webster	1	1365	1365	1365	1365	1365	1365	1365	1365	1365
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	1370

County	Mkt	CRP	TIMBER	WASTE
Nuckolls	1	1225	115	115
Adams	4	n/a	n/a	202
Clay	1	n/a	n/a	500
Webster	1	1805	180	180
Thayer	1	2341	500	200

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.

NUCKOLLS COUNTY



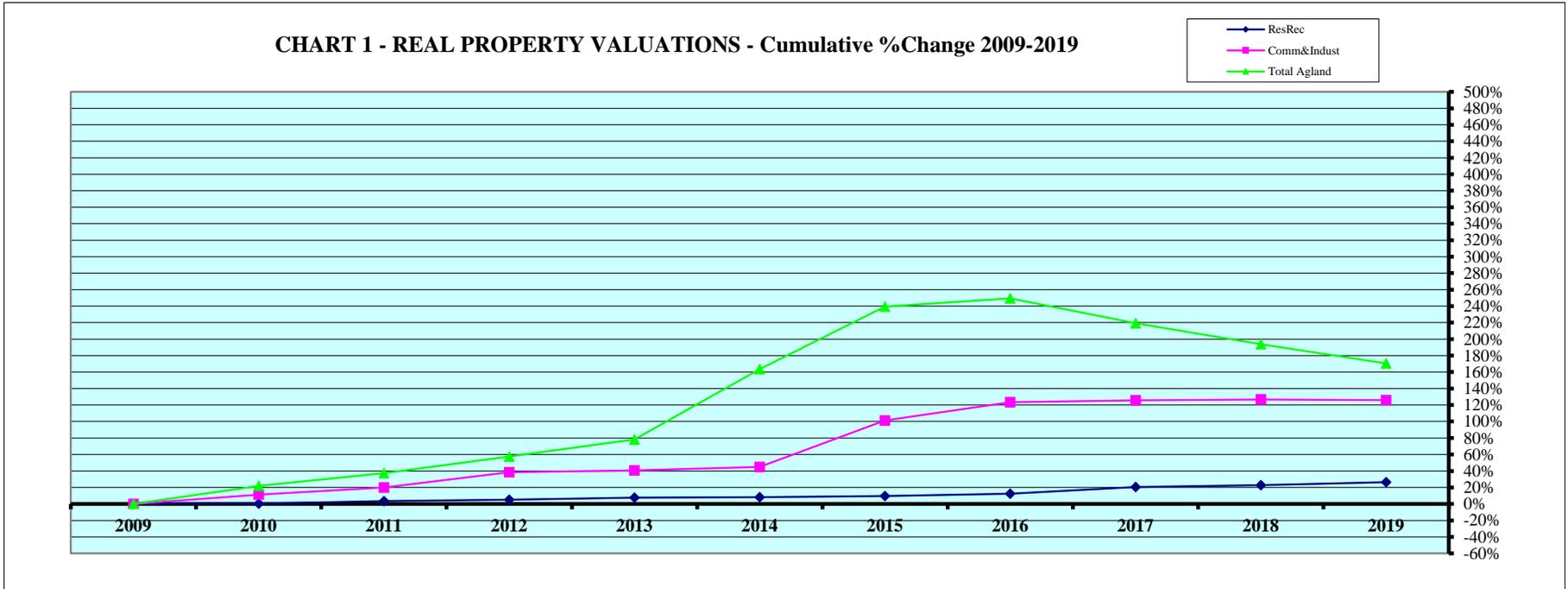
Legend

- 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 ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	53,096,150	--	--	--	22,898,930	--	--	--	327,929,375	--	--	--
2010	53,335,615	239,465	0.45%	0.45%	25,480,350	2,581,420	11.27%	11.27%	400,198,140	72,268,765	22.04%	22.04%
2011	54,941,130	1,605,515	3.01%	3.47%	27,490,175	2,009,825	7.89%	20.05%	450,163,306	49,965,166	12.49%	37.27%
2012	55,862,360	921,230	1.68%	5.21%	31,710,325	4,220,150	15.35%	38.48%	516,988,095	66,824,789	14.84%	57.65%
2013	57,216,435	1,354,075	2.42%	7.76%	32,241,295	530,970	1.67%	40.80%	584,129,885	67,141,790	12.99%	78.13%
2014	57,501,925	285,490	0.50%	8.30%	33,198,405	957,110	2.97%	44.98%	863,628,755	279,498,870	47.85%	163.36%
2015	58,214,845	712,920	1.24%	9.64%	46,056,625	12,858,220	38.73%	101.13%	1,113,523,870	249,895,115	28.94%	239.56%
2016	59,624,510	1,409,665	2.42%	12.30%	51,125,565	5,068,940	11.01%	123.27%	1,145,892,915	32,369,045	2.91%	249.43%
2017	64,057,650	4,433,140	7.44%	20.64%	51,653,715	528,150	1.03%	125.57%	1,046,938,515	-98,954,400	-8.64%	219.26%
2018	65,230,775	1,173,125	1.83%	22.85%	51,901,980	248,265	0.48%	126.66%	963,192,845	-83,745,670	-8.00%	193.72%
2019	67,117,475	1,886,700	2.89%	26.41%	51,731,190	-170,790	-0.33%	125.91%	887,341,335	-75,851,510	-7.88%	170.59%

Rate Annual %chg: Residential & Recreational **2.37%**

Commercial & Industrial **8.49%**

Agricultural Land **10.47%**

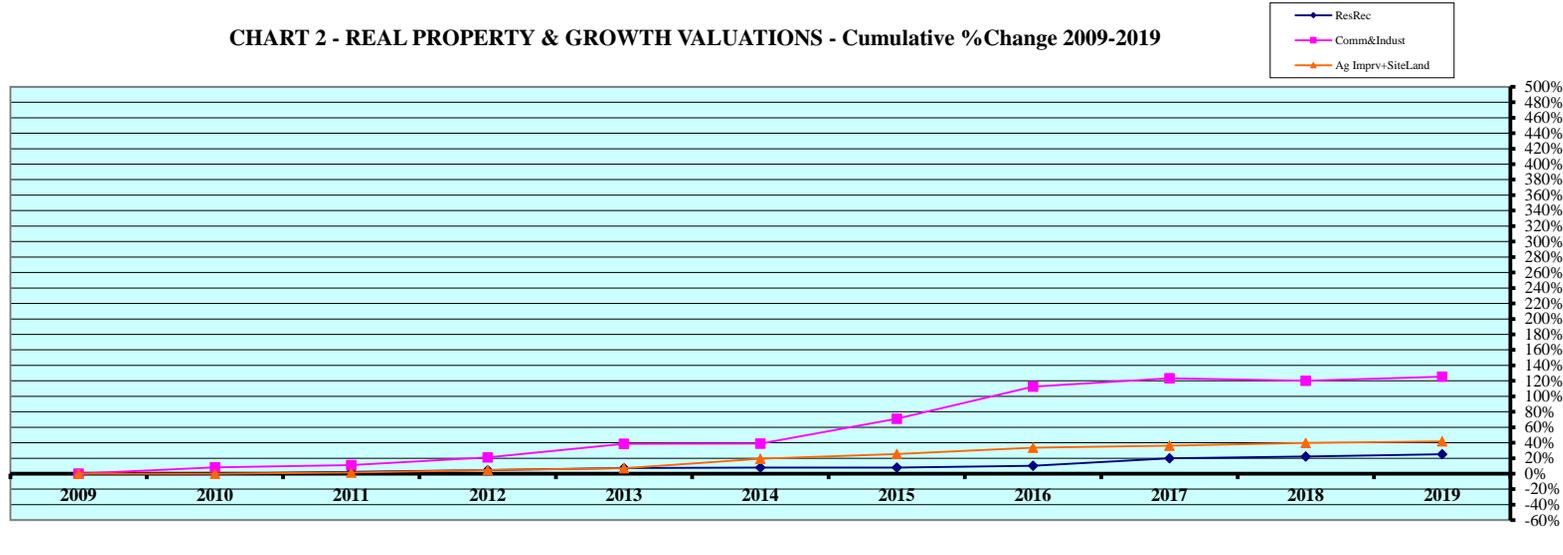
Cnty# **65**
County **NUCKOLLS**

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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	53,096,150	281,640	0.53%	52,814,510	--	--	22,898,930	768,420	3.36%	22,130,510	--	--
2010	53,335,615	310,265	0.58%	53,025,350	-0.13%	-0.13%	25,480,350	725,485	2.85%	24,754,865	8.10%	8.10%
2011	54,941,130	536,520	0.98%	54,404,610	2.00%	2.46%	27,490,175	2,062,595	7.50%	25,427,580	-0.21%	11.04%
2012	55,862,360	283,960	0.51%	55,578,400	1.16%	4.68%	31,710,325	4,006,320	12.63%	27,704,005	0.78%	20.98%
2013	57,216,435	236,270	0.41%	56,980,165	2.00%	7.32%	32,241,295	481,825	1.49%	31,759,470	0.15%	38.69%
2014	57,501,925	161,210	0.28%	57,340,715	0.22%	7.99%	33,198,405	1,373,450	4.14%	31,824,955	-1.29%	38.98%
2015	58,214,845	850,955	1.46%	57,363,890	-0.24%	8.04%	46,056,625	6,888,530	14.96%	39,168,095	17.98%	71.05%
2016	59,624,510	1,128,970	1.89%	58,495,540	0.48%	10.17%	51,125,565	2,473,330	4.84%	48,652,235	5.64%	112.47%
2017	64,057,650	406,155	0.63%	63,651,495	6.75%	19.88%	51,653,715	541,480	1.05%	51,112,235	-0.03%	123.21%
2018	65,230,775	285,590	0.44%	64,945,185	1.39%	22.32%	51,901,980	1,481,045	2.85%	50,420,935	-2.39%	120.19%
2019	67,117,475	672,848	1.00%	66,444,627	1.86%	25.14%	51,731,190	121,215	0.23%	51,609,975	-0.56%	125.38%
Rate Ann%chg	2.37%				1.55%		8.49%				C & I w/o growth	2.82%

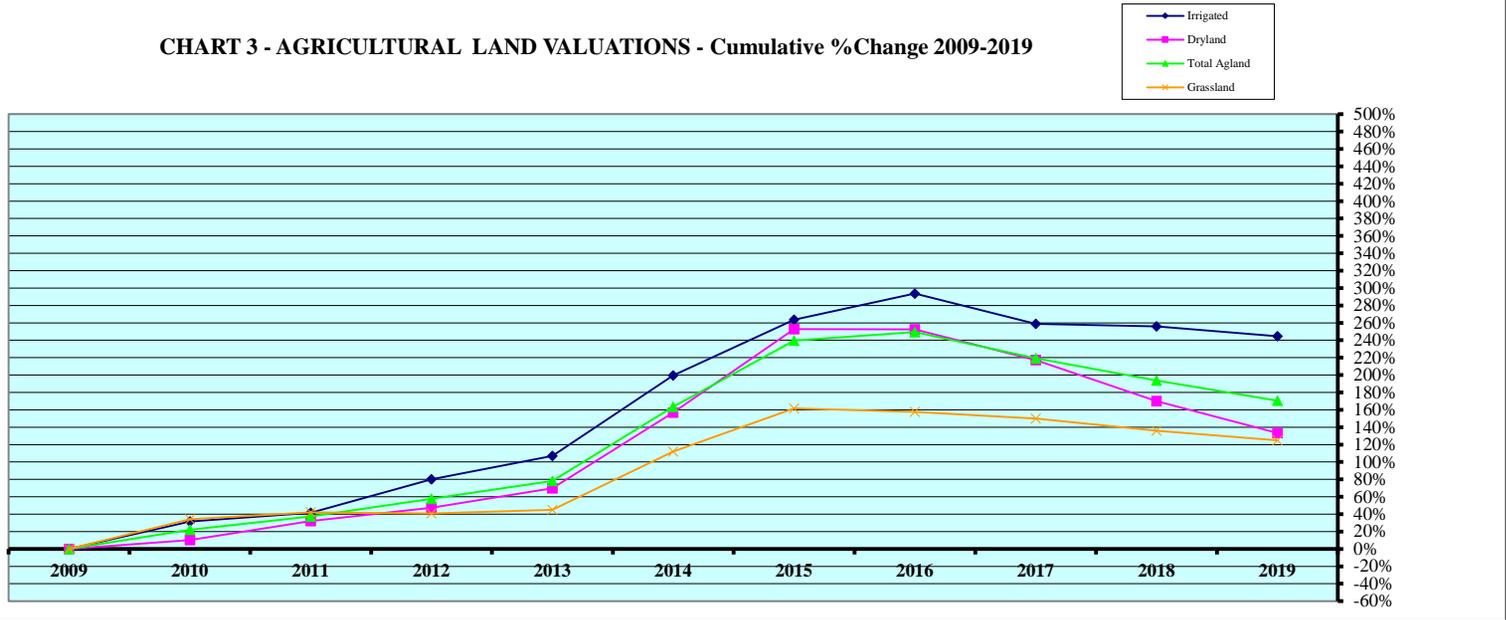
Tax Year	Ag Improvements & Site Land ⁽¹⁾				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	38,732,530	15,297,315	54,029,845	963,420	--	--
2010	39,163,985	16,040,365	55,204,350	1,177,175	1.78%	0.00%
2011	39,198,480	17,504,444	56,702,924	1,848,720	3.26%	1.53%
2012	39,454,570	18,263,885	57,718,455	1,213,985	2.10%	4.58%
2013	40,860,885	20,119,270	60,980,155	3,164,320	5.19%	7.01%
2014	44,264,040	24,291,990	68,556,030	4,127,585	6.02%	19.25%
2015	46,908,980	25,442,470	72,351,450	4,613,265	6.38%	25.37%
2016	47,554,630	26,309,675	73,864,305	1,611,040	2.18%	33.73%
2017	47,699,215	26,582,775	74,281,990	663,915	0.89%	36.25%
2018	47,960,290	28,995,795	76,956,085	1,493,600	1.94%	39.67%
2019	48,546,435	31,133,825	79,680,260	3,120,360	3.92%	41.70%
Rate Ann%chg	2.28%	7.36%	3.96%	Ag Imprv+Site w/o growth		0.42%

(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# 65
County NUCKOLLS

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	114,302,485	--	--	--	152,409,810	--	--	--	61,190,975	--	--	--
2010	150,289,190	35,986,705	31.48%	31.48%	167,832,980	15,423,170	10.12%	10.12%	82,045,425	20,854,450	34.08%	34.08%
2011	161,875,195	11,586,005	7.71%	41.62%	201,236,662	33,403,682	19.90%	32.04%	86,967,539	4,922,114	6.00%	42.12%
2012	205,953,335	44,078,140	27.23%	80.18%	224,755,060	23,518,398	11.69%	47.47%	86,157,625	-809,914	-0.93%	40.80%
2013	236,549,730	30,596,395	14.86%	106.95%	258,740,260	33,985,200	15.12%	69.77%	88,709,535	2,551,910	2.96%	44.97%
2014	342,318,875	105,769,145	44.71%	199.49%	391,555,860	132,815,600	51.33%	156.91%	129,626,170	40,916,635	46.12%	111.84%
2015	415,644,725	73,325,850	21.42%	263.64%	537,688,605	146,132,745	37.32%	252.79%	160,095,790	30,469,620	23.51%	161.63%
2016	450,033,195	34,388,470	8.27%	293.72%	537,323,480	-365,125	-0.07%	252.55%	157,632,185	-2,463,605	-1.54%	157.61%
2017	410,263,055	-39,770,140	-8.84%	258.93%	483,389,795	-53,933,685	-10.04%	217.16%	152,883,725	-4,748,460	-3.01%	149.85%
2018	406,912,480	-3,350,575	-0.82%	256.00%	411,480,820	-71,908,975	-14.88%	169.98%	144,397,150	-8,486,575	-5.55%	135.98%
2019	393,899,480	-13,013,000	-3.20%	244.61%	355,499,275	-55,981,545	-13.60%	133.25%	137,539,360	-6,857,790	-4.75%	124.77%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	26,105	--	--	--	0	--	--	--	327,929,375	--	--	--
2010	30,545	4,440	17.01%	17.01%	0	0			400,198,140	72,268,765	22.04%	22.04%
2011	28,205	-2,340	-7.66%	8.04%	55,705	55,705			450,163,306	49,965,166	12.49%	37.27%
2012	56,550	28,345	100.50%	116.63%	65,525	9,820	17.63%		516,988,095	66,824,789	14.84%	57.65%
2013	62,010	5,460	9.66%	137.54%	68,350	2,825	4.31%		584,129,885	67,141,790	12.99%	78.13%
2014	57,790	-4,220	-6.81%	121.38%	70,060	1,710	2.50%		863,628,755	279,498,870	47.85%	163.36%
2015	74,795	17,005	29.43%	186.52%	19,955	-50,105	-71.52%		1,113,523,870	249,895,115	28.94%	239.56%
2016	70,630	-4,165	-5.57%	170.56%	833,425	813,470	4076.52%		1,145,892,915	32,369,045	2.91%	249.43%
2017	102,135	31,505	44.61%	291.25%	299,805	-533,620	-64.03%		1,046,938,515	-98,954,400	-8.64%	219.26%
2018	102,590	455	0.45%	292.99%	299,805	0	0.00%		963,192,845	-83,745,670	-8.00%	193.72%
2019	103,415	825	0.80%	296.15%	299,805	0	0.00%		887,341,335	-75,851,510	-7.88%	170.59%

Cnty#
County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	114,973,365	61,309	1,875			152,070,640	159,017	956			61,194,505	127,811	479		
2010	150,403,250	62,082	2,423	29.19%	29.19%	167,703,170	159,062	1,054	10.25%	10.25%	82,040,835	127,023	646	34.90%	34.90%
2011	161,876,690	62,074	2,608	7.64%	39.06%	201,342,530	159,037	1,266	20.08%	32.38%	86,930,880	127,000	684	5.98%	42.96%
2012	206,026,320	63,222	3,259	24.96%	73.77%	224,678,585	159,273	1,411	11.42%	47.51%	86,158,635	125,646	686	0.18%	43.22%
2013	235,936,865	65,969	3,577	9.75%	90.72%	259,027,030	158,789	1,631	15.64%	70.58%	88,721,665	123,426	719	4.83%	50.13%
2014	341,955,385	67,070	5,098	42.55%	171.87%	391,480,090	160,291	2,442	49.72%	155.39%	129,838,050	120,874	1,074	49.43%	124.35%
2015	413,562,140	68,867	6,005	17.79%	220.23%	538,766,550	159,482	3,378	38.32%	253.25%	160,546,350	119,759	1,341	24.80%	179.99%
2016	449,567,130	70,416	6,384	6.31%	240.45%	537,167,365	158,893	3,381	0.07%	253.51%	157,849,790	117,907	1,339	-0.14%	179.61%
2017	410,375,150	71,948	5,704	-10.66%	204.15%	483,549,110	160,180	3,019	-10.70%	215.67%	152,779,380	115,285	1,325	-1.01%	176.79%
2018	406,768,070	72,390	5,619	-1.48%	199.64%	411,781,330	159,876	2,576	-14.68%	169.33%	144,408,010	115,150	1,254	-5.37%	161.93%
2019	393,717,265	72,492	5,431	-3.34%	189.62%	355,859,285	160,055	2,223	-13.68%	132.49%	137,419,335	114,772	1,197	-4.53%	150.07%

Rate Annual %chg Average Value/Acre:

11.22%

8.80%

9.60%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	26,185	792	33			0	0				328,264,695	348,929	941		
2010	30,545	786	39	17.49%	17.49%	0	0				400,177,800	348,953	1,147	21.90%	21.90%
2011	40,510	771	53	35.20%	58.85%	0	0				450,190,610	348,881	1,290	12.52%	37.16%
2012	56,550	565	100	90.36%	202.39%	0	0				516,920,090	348,706	1,482	14.88%	57.57%
2013	62,010	539	115	15.08%	247.99%	0	0				583,747,570	348,722	1,674	12.92%	77.93%
2014	57,790	502	115	0.00%	247.99%	0	0				863,331,315	348,738	2,476	47.89%	163.14%
2015	55,610	483	115	0.00%	248.00%	0	0				1,112,930,650	348,591	3,193	28.97%	239.36%
2016	70,885	561	126	9.87%	282.36%	833,425	693	1,202			1,145,488,595	348,471	3,287	2.96%	249.41%
2017	102,135	832	123	-2.94%	271.11%	299,805	266	1,129	-6.11%		1,047,105,580	348,510	3,005	-8.60%	219.36%
2018	102,060	832	123	0.00%	271.12%	299,805	266	1,129	0.00%		963,359,275	348,513	2,764	-8.00%	193.82%
2019	103,535	844	123	-0.09%	270.78%	299,805	266	1,129	0.00%		887,399,225	348,430	2,547	-7.86%	170.72%

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NUCKOLLS

Rate Annual %chg Average Value/Acre:

10.47%

(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

Total Real Property Sum Lines 17, 25, & 30	Records : 5,575	Value : 1,011,852,760	Growth 3,706,398	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	319	765,745	0	0	83	40,425	402	806,170	
02. Res Improve Land	1,637	1,971,750	0	0	34	85,240	1,671	2,056,990	
03. Res Improvements	1,650	64,402,720	0	0	36	1,351,585	1,686	65,754,305	
04. Res Total	1,969	67,140,215	0	0	119	1,477,250	2,088	68,617,465	860,383
% of Res Total	94.30	97.85	0.00	0.00	5.70	2.15	37.45	6.78	23.21
05. Com UnImp Land	69	117,445	0	0	6	73,920	75	191,365	
06. Com Improve Land	269	1,516,580	0	0	17	593,460	286	2,110,040	
07. Com Improvements	273	29,017,205	0	0	23	18,624,785	296	47,641,990	
08. Com Total	342	30,651,230	0	0	29	19,292,165	371	49,943,395	1,747,460
% of Com Total	92.18	61.37	0.00	0.00	7.82	38.63	6.65	4.94	47.15
09. Ind UnImp Land	2	35,125	0	0	3	20,920	5	56,045	
10. Ind Improve Land	2	47,935	0	0	2	66,975	4	114,910	
11. Ind Improvements	2	272,510	0	0	2	1,573,460	4	1,845,970	
12. Ind Total	4	355,570	0	0	5	1,661,355	9	2,016,925	0
% of Ind Total	44.44	17.63	0.00	0.00	55.56	82.37	0.16	0.20	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,969	67,140,215	0	0	119	1,477,250	2,088	68,617,465	860,383
% of Res & Rec Total	94.30	97.85	0.00	0.00	5.70	2.15	37.45	6.78	23.21
Com & Ind Total	346	31,006,800	0	0	34	20,953,520	380	51,960,320	1,747,460
% of Com & Ind Total	91.05	59.67	0.00	0.00	8.95	40.33	6.82	5.14	47.15
17. Taxable Total	2,315	98,147,015	0	0	153	22,430,770	2,468	120,577,785	2,607,843
% of Taxable Total	93.80	81.40	0.00	0.00	6.20	18.60	44.27	11.92	70.36

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	2	717,840	14,042,500	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	717,840	14,042,500
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	717,840	14,042,500

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	252	0	634	886

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	79	1,198,790	0	0	1,994	574,785,250	2,073	575,984,040
28. Ag-Improved Land	10	80,500	0	0	944	241,000,635	954	241,081,135
29. Ag Improvements	10	117,370	0	0	1,024	74,092,430	1,034	74,209,800

30. Ag Total					3,107	891,274,975
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.81	760	0	0.00	0	
36. FarmSite Improv Land	2	4.78	3,825	0	0.00	0	
37. FarmSite Improvements	10	0.00	117,370	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	4.00	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	49	48.46	387,650	49	48.46	387,650	
32. HomeSite Improv Land	587	589.83	4,718,705	587	589.83	4,718,705	
33. HomeSite Improvements	624	0.00	44,796,530	624	0.00	44,796,530	412,445
34. HomeSite Total				673	638.29	49,902,885	
35. FarmSite UnImp Land	153	359.31	231,450	154	363.12	232,210	
36. FarmSite Improv Land	780	2,741.97	2,137,135	782	2,746.75	2,140,960	
37. FarmSite Improvements	979	0.00	29,295,900	989	0.00	29,413,270	686,110
38. FarmSite Total				1,143	3,109.87	31,786,440	
39. Road & Ditches	2,340	7,033.51	0	2,341	7,037.51	0	
40. Other- Non Ag Use	8	87.72	33,690	8	87.72	33,690	
41. Total Section VI				1,816	10,873.39	81,723,015	1,098,555

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	118.56	330,040	2	118.56	330,040

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	22,343.94	30.79%	109,820,650	33.09%	4,915.01
46. 1A	7,925.53	10.92%	38,954,190	11.74%	4,915.03
47. 2A1	24,941.99	34.36%	109,245,900	32.91%	4,380.00
48. 2A	11,278.06	15.54%	49,397,955	14.88%	4,380.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	656.21	0.90%	2,756,090	0.83%	4,200.01
51. 4A1	1,938.51	2.67%	7,754,030	2.34%	3,999.99
52. 4A	3,496.22	4.82%	13,984,860	4.21%	3,999.99
53. Total	72,580.46	100.00%	331,913,675	100.00%	4,573.04
Dry					
54. 1D1	22,745.70	14.22%	51,974,410	15.10%	2,285.02
55. 1D	32,894.35	20.57%	75,164,770	21.84%	2,285.04
56. 2D1	43,545.57	27.22%	96,454,300	28.02%	2,215.02
57. 2D	41,414.72	25.89%	82,829,350	24.06%	2,000.00
58. 3D1	1,106.67	0.69%	2,213,340	0.64%	2,000.00
59. 3D	19.10	0.01%	38,200	0.01%	2,000.00
60. 4D1	11,285.93	7.06%	22,007,645	6.39%	1,950.01
61. 4D	6,936.89	4.34%	13,527,085	3.93%	1,950.02
62. Total	159,948.93	100.00%	344,209,100	100.00%	2,151.99
Grass					
63. 1G1	29,553.56	25.69%	30,905,990	23.18%	1,045.76
64. 1G	1,829.72	1.59%	1,941,905	1.46%	1,061.31
65. 2G1	82,125.37	71.40%	99,090,750	74.32%	1,206.58
66. 2G	420.62	0.37%	415,600	0.31%	988.07
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	50.50	0.04%	61,865	0.05%	1,225.05
69. 4G1	1.07	0.00%	1,310	0.00%	1,224.30
70. 4G	1,040.20	0.90%	913,360	0.69%	878.06
71. Total	115,021.04	100.00%	133,330,780	100.00%	1,159.19
Irrigated Total					
	72,580.46	20.83%	331,913,675	41.00%	4,573.04
Dry Total					
	159,948.93	45.91%	344,209,100	42.52%	2,151.99
Grass Total					
	115,021.04	33.01%	133,330,780	16.47%	1,159.19
72. Waste	836.80	0.24%	96,280	0.01%	115.06
73. Other	18.44	0.01%	2,125	0.00%	115.24
74. Exempt	1,439.93	0.41%	0	0.00%	0.00
75. Market Area Total	348,405.67	100.00%	809,551,960	100.00%	2,323.59

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	48.97	232,725	0.00	0	72,531.49	331,680,950	72,580.46	331,913,675
77. Dry Land	304.12	661,515	0.00	0	159,644.81	343,547,585	159,948.93	344,209,100
78. Grass	315.63	379,990	0.00	0	114,705.41	132,950,790	115,021.04	133,330,780
79. Waste	4.13	475	0.00	0	832.67	95,805	836.80	96,280
80. Other	0.00	0	0.00	0	18.44	2,125	18.44	2,125
81. Exempt	53.32	0	0.00	0	1,386.61	0	1,439.93	0
82. Total	672.85	1,274,705	0.00	0	347,732.82	808,277,255	348,405.67	809,551,960

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	72,580.46	20.83%	331,913,675	41.00%	4,573.04
Dry Land	159,948.93	45.91%	344,209,100	42.52%	2,151.99
Grass	115,021.04	33.01%	133,330,780	16.47%	1,159.19
Waste	836.80	0.24%	96,280	0.01%	115.06
Other	18.44	0.01%	2,125	0.00%	115.24
Exempt	1,439.93	0.41%	0	0.00%	0.00
Total	348,405.67	100.00%	809,551,960	100.00%	2,323.59

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 Hardy	48	540,045	77	31,000	81	799,055	129	1,370,100	0
83.2 Lawrence	22	29,945	171	154,090	171	6,912,425	193	7,096,460	106,000
83.3 Nelson	58	34,580	290	270,570	290	9,362,385	348	9,667,535	72,195
83.4 Nora	18	15,740	14	4,505	15	417,845	33	438,090	0
83.5 Oak	19	6,300	40	11,805	41	704,995	60	723,100	0
83.6 Rural	8	1,825	8	2,410	9	69,170	17	73,405	0
83.7 Rural Acg	76	39,400	25	82,730	26	1,271,260	102	1,393,390	443,305
83.8 Ruskin	33	17,550	82	68,245	84	3,066,655	117	3,152,450	0
83.9 Superior	120	120,785	964	1,431,635	969	43,150,515	1,089	44,702,935	238,883
84 Residential Total	402	806,170	1,671	2,056,990	1,686	65,754,305	2,088	68,617,465	860,383

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Hardy	9	5,975	18	22,135	19	1,981,110	28	2,009,220	0
85.2 Lawrence	8	17,025	25	11,750	25	907,940	33	936,715	0
85.3 Nelson	9	1,430	40	20,350	41	1,718,875	50	1,740,655	7,000
85.4 Nora	5	9,375	1	1,960	1	245,235	6	256,570	0
85.5 Oak	2	320	5	1,170	5	37,370	7	38,860	0
85.6 Rural	3	81,235	13	1,292,170	18	19,597,285	21	20,970,690	1,629,575
85.7 Rural Acg	8	59,690	12	93,675	12	1,886,065	20	2,039,430	0
85.8 Ruskin	4	4,760	18	17,490	19	2,690,945	23	2,713,195	0
85.9 Superior	32	67,600	158	764,250	160	20,423,135	192	21,254,985	110,885
86 Commercial Total	80	247,410	290	2,224,950	300	49,487,960	380	51,960,320	1,747,460

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	24,708.63	22.86%	30,270,565	22.86%	1,225.10
88. 1G	1,559.76	1.44%	1,910,845	1.44%	1,225.09
89. 2G1	80,722.26	74.68%	98,890,335	74.68%	1,225.07
90. 2G	330.80	0.31%	405,265	0.31%	1,225.11
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	50.50	0.05%	61,865	0.05%	1,225.05
93. 4G1	1.07	0.00%	1,310	0.00%	1,224.30
94. 4G	714.99	0.66%	875,935	0.66%	1,225.10
95. Total	108,088.01	100.00%	132,416,120	100.00%	1,225.08
CRP					
96. 1C1	70.25	66.68%	86,060	66.68%	1,225.05
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	35.10	33.32%	43,000	33.32%	1,225.07
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	105.35	100.00%	129,060	100.00%	1,225.06
Timber					
105. 1T1	4,774.68	69.93%	549,365	69.93%	115.06
106. 1T	269.96	3.95%	31,060	3.95%	115.05
107. 2T1	1,368.01	20.04%	157,415	20.04%	115.07
108. 2T	89.82	1.32%	10,335	1.32%	115.06
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	325.21	4.76%	37,425	4.76%	115.08
113. Total	6,827.68	100.00%	785,600	100.00%	115.06
Grass Total					
	108,088.01	93.97%	132,416,120	99.31%	1,225.08
CRP Total					
	105.35	0.09%	129,060	0.10%	1,225.06
Timber Total					
	6,827.68	5.94%	785,600	0.59%	115.06
114. Market Area Total	115,021.04	100.00%	133,330,780	100.00%	1,159.19

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

65 Nuckolls

	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	67,117,475	68,617,465	1,499,990	2.23%	860,383	0.95%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	48,546,435	49,902,885	1,356,450	2.79%	412,445	1.94%
04. Total Residential (sum lines 1-3)	115,663,910	118,520,350	2,856,440	2.47%	1,272,828	1.37%
05. Commercial	49,714,060	49,943,395	229,335	0.46%	1,747,460	-3.05%
06. Industrial	2,017,130	2,016,925	-205	-0.01%	0	-0.01%
07. Total Commercial (sum lines 5-6)	51,731,190	51,960,320	229,130	0.44%	1,747,460	-2.94%
08. Ag-Farmsite Land, Outbuildings	31,102,635	31,786,440	683,805	2.20%	686,110	-0.01%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	31,190	33,690	2,500	8.02%		
11. Total Non-Agland (sum lines 8-10)	31,133,825	31,820,130	686,305	2.20%	686,110	0.00%
12. Irrigated	393,899,480	331,913,675	-61,985,805	-15.74%		
13. Dryland	355,499,275	344,209,100	-11,290,175	-3.18%		
14. Grassland	137,539,360	133,330,780	-4,208,580	-3.06%		
15. Wasteland	103,415	96,280	-7,135	-6.90%		
16. Other Agland	299,805	2,125	-297,680	-99.29%		
17. Total Agricultural Land	887,341,335	809,551,960	-77,789,375	-8.77%		
18. Total Value of all Real Property (Locally Assessed)	1,085,870,260	1,011,852,760	-74,017,500	-6.82%	3,706,398	-7.16%

2020 Assessment Survey for Nuckolls County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$229,596.11
7.	Adopted budget, or granted budget if different from above:
	\$219,876.11
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$18,000.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$50,000.00
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,000 the rest comes out of County General
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$5,364.49

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes https://nuckolls.gworks.com/?&t=assessor/
7.	Who maintains the GIS software and maps?
	Office Staff maintains the maps and gWorks assists with the software
8.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks (but only to measure ag-land changes, identify newly added improvements.
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes, but limited
2.	If so, is the zoning countywide?
	No

3.	What municipalities in the county are zoned?
	Superior and Nelson are both zoned.
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Most of it.
3.	What appraisal certifications or qualifications does the County require?
	Must be licensed and approved by State Appraisal Board
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The County Assessor reviews all work performed by all appraisers and listers and works hand-in-hand with them on establishing the values that are set in place.

2020 Residential Assessment Survey for Nuckolls County

1.	Valuation data collection done by:														
	County Assessor, staff & Stanard Appraisal.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
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8	Rural Acreages. Parcels located throughout the county with 20 acres or less.														
AG	Agricultural outbuildings and improvements														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Cost Approach - entered into the CAMA system; depreciation tables are developed. Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified.														
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	Nuckolls County develops tables with the assistance of appraiser for depreciation studies.														
5.	Are individual depreciation tables developed for each valuation group?														
	Yes, as revaluations for each group are completed														
6.	Describe the methodology used to determine the residential lot values?														
	Front Footage is the norm; however, the county is always analyzing what vacant lots are being sold for to determine if we are still assessing a fair value on the lots.														
7.	How are rural residential site values developed?														
	Rural residential spread countywide with no real special influences. We identify rural residential on five acres or less without being contiguous with farming or livestock operator as we determine what acres are used for.														
8.	Are there form 191 applications on file?														

	N/A																																							
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																							
	At this time, we are unaware of any vacant lots that are being held for sale or resale. When revaluations of different areas are performed, we send questionnaires to gather information on all lots and lands in that specific category.																																							
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	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain. All population information is based from the 2010 Census statistics.																																							

2020 Commercial Assessment Survey for Nuckolls County

1.	Valuation data collection done by:												
	County Assessor, staff and Stanard Appraisal												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:												
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8	Rural Acreages. Parcels located throughout the county.												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	<p>Cost Approach - entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis - Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified</p> <p>Income Approach - the county assessor and contract appraiser gather as much information for the income approach as possible. People are usually very reluctant to give out much information to be able to use this a reliable approach.</p>												
3a.	Describe the process used to determine the value of unique commercial properties.												
	Gather information to determine the best approach for each property with the contract appraiser												
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?												
	The County develops their depreciation tables with the aid of the contract appraiser.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	For the commercial properties they are looked at as a whole countywide.												
6.	Describe the methodology used to determine the commercial lot values.												
	Lot values are determined using square footage and also by using any vacant sales that may occur for analysis purposes.												

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2016	2007	2016	2016
	2	2016	2007	2016	2016
	3	2016	2007	2016	2016
	7	2016	2007	2016	2016
	8	2016	2007	2016	2016

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

2020 Agricultural Assessment Survey for Nuckolls County

1.	Valuation data collection done by:							
	County Assessor, staff & Stanard Appraisal.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels	2019						
	The county has been completely across the county reviewing ag-land uses and has updated the soil codes to reflect the latest State NRCS soil coding changes. The county continues to review all sales for any changes that may occur. The county will begin a complete review of the ag-lands when the new imagery from GIS Workshop has been received.							
3.	Describe the process used to determine and monitor market areas.							
	Sales are plotted annually; NRD restrictions are reviewed, and all sales are reviewed.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	No differences have been determined in Nuckolls. Reviews land usage annually; reviews hunting leases if available.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	They carry the same value. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	We have limited sales so it is an ongoing process of looking for sales in contiguous counties.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	We have not had any sales with acres enrolled in the Wetland Reserve Program so we assess them based on ag-land use valuations.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							

	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

June 11, 2019
Nuckolls County

3 Year Plan of Assessment- Nuckolls County

Required by law pursuant to Neb. Laws 2005, LB263, section 9.

The purpose of three-year plan is to inform the County Board of Equalization on or before July 31 each year and the Department of Property Assessment and Taxation on or before October 31 each year, and every three years to update the plan between the adoption of each three-year plan.

Nuckolls County population base is 4,500 per the 2010 Census. This is a decline from the previous Census which indicated the Counties population base at 5,057.

The Assessor's office staff consists of the assessor, deputy assessor and a part-time clerk who works two days a week. All the staff works in every area, real estate, personal property, homesteads exemptions and GIS mapping. The Assessor and Deputy Assessor attend continuing education classes as required to remain certified.

The assessor is responsible for filing the reports as follows:

Abstract- due on or before March 19

Notice of Valuation Change- prior to June 1

Personal Property Abstract-due on or before July 20

Certification of Values- due on or before August 20

School District Taxable Value Report- due on or before August 20

Three-year Plan of Assessment- July 31 and October 31

Generate Tax Roll and deliver to Treasurer on or before November 22

Certificate of Taxes Levied- due on or before December 1

Tax list corrections- reasons

The Assessor's office staff maintains the Cadastral and GIS maps as needed due to any recorded property splits, etc. They are in good condition, kept current with ownership changes and descriptions. The property record cards are in good condition; include the required legal, ownership, classification codes, and valuation by year as required by regulation.

The assessor also completes the 521's as they are brought from the Clerk's Office. Procedure is to change name owner on property record cards, lots and lands books, plat books, computer generated records, treasurer's books, sales file and to the Department of Property Assessment and Taxation. The City of Superior and the NRD's serving Nuckolls County requested data as changes are made, now we can do this with computer generated information from the MIPS PC and CAMA programs. The assessor and/or contract appraiser verifies sales by telephone, in person visits and/or questionnaires. Also, the information that is provided by the Department of Property Assessment and Taxation's reviewer is helpful.

Computers- 3-Dell Precision Tower 3420

Current programing used-MIPS PC Administration System/CAMA/gWorks Arcview

Software vendors-Mips/County Solutions LLC, gWorks and ESRI

Assessment Actions Year 2019-

CAMA system data has been entered on all improvements.

Digital pictures are being taken as a review is done and added to the CAMA system.

The assessor, staff and contract appraisers do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before March 19th deadline. The Cities of Superior and Nelson are to submit building permits to the Assessor's office on a regular basis.

Use good assessment practices to insure acceptable levels of value, quality and uniformity

County-wide in all classes and subclasses of property. Nuckolls County has a maintenance contract with Darrel Stanard of Stanard Appraisal Services Inc. gWorks developed a web site for Nuckolls County, data updated once a day by gWorks. MIPS has also added our information to the Nebraska Assessors Online website, so that our information can be viewed there as well. Aerial photography for Nuckolls County rural parcels was completed in 2017, new soil codes were completed and reviewed in an ongoing manner to keep our ag-land uses current. In-depth revaluations were completed for the residential parcels located in the towns of Nelson and Lawrence.

Residential

Nuckolls County Assessor, Stanard Appraisal Services inc. and staff completed all pick-up work in a timely manner. The Assessor and Darrel Stanard of Stanard Appraisal Services Inc are in the process of verifying all residential sales. Continue monitoring any changes that may affect the values or have an influence on the market in these parcels and if necessary, perform reappraisals before the end of the 6-year cycle and adjust values as necessary. A complete revaluation of the residential properties within the towns of Nelson and Lawrence were completed for Tax Year 2019 and the costing manual for those residential parcels is the most current available at the time (June, 2018).

Commercial

Nuckolls County Assessor, Stanard Appraisal Services Inc and staff assessed, priced and entered any and all changes to commercial properties. Reappraisal of all Commercial property was completed in tax year 2016, our next revaluation of all Commercial properties will be completed in tax year 2022, unless conditions change a review before that time is warranted. MIPS CAMA Commercial software data has been entered by Nuckolls County staff and Stanard Appraisal. Stanard Appraisal Services Inc and the Assessor are in the continuing process of verifying all the sales.

Agricultural

Nuckolls County Assessor and staff is continually reviewing rural parcels, listing any new construction. All pick-up work was completed. After spreadsheet analysis and plotting sales on a map, no separate market areas were identified. After market analysis, all irrigated, dry land and grassland values again took a decrease for tax year 2019. Continuous updates are being made to the rural property record cards. Continue to use good assessment practices to insure acceptable level of value, quality and uniformity countywide. Nuckolls County staff continues to work and update GIS Data. Parcels entered, the land use is an ongoing process, with changes made when either found on a review or reported to us by the landowners. The aerial photography was done by gWorks. The newest soil conversions are in place. All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

2020

Continue to budget for maintenance contract with contract appraisal service. This is to ensure that all properties are reappraised within the required six-year cycle. Continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. The County Board has a fund for GIS, continue to add to fund for maintenance of the GIS program. GIS data is being utilized to ensure appropriate land use is recorded for our property record cards and aerial photography is completed in a timely manner. Do an analysis based on the RCN and sales to determine the valuation of residential properties. Utilize the CAMA system for sales analysis; continue to update programs each year. Review commercial sales, analysis for acceptable levels of quality and uniformity. Continue to correlate

information for sales comparison of all properties. Utilize GIS deeded acres for future. Utilize FSA (if provided to us by owners) or NRD's information. Complete all pick-up work so it can be implemented by March 19, deadline. Continue to do sales analysis of commercial sales. Take new digital photos, list and measure as necessary. Continue to do an analysis of the RCN and any sales to determine the valuations and if any need for location factors to be applied. Continue with the review and pick-up work. Continue work on GIS mapping. Conduct an analysis of the ag-land sales. Ensure all sales have been reviewed and any changes made in a timely manner. Perform and complete a reappraisal of all residential properties in the rural townships of Blaine, Elk, Garfield, Hammond, Hardy, Nora, Sherman and Spring Creek, as well as review all ag-land uses for said areas and implement the newest costing manual for these parcels and set new values in accordance with six-year inspection cycle.

2021

Continue to budget for maintenance contract with a contract appraisal service. Continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide, in all classes and subclasses of property. Complete all pick-up work, data entry in timely manner. Continue to request to add to fund for GIS maintenance. Continue to review all property as required by statute. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six-year cycle. Continue with the revaluation of all properties in the County. Ensure all sales have been reviewed and any changes made in a timely manner. Perform and complete a reappraisal of rural residential properties located in the townships of Alban, Beaver, Bostwick, Highland, Liberty, Nelson, St. Stephens and Victor, as well as review all ag-land uses for said areas and implement the newest costing manual for these parcels and set new values in accordance with six-year inspection cycle. Implement the newest costing manual and set new values in accordance with the six-year inspection cycle.

Nuckolls County Assessor

Susan M Rogers