



2016 REPORTS & OPINIONS

BOX BUTTE COUNTY



Pete Ricketts
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Box Butte 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 Box Butte 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: Michelle Robinson, Box Butte County Assessor

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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (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 deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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 Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

Property Class	COD	PRD
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

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 methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds records 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 county’s sales verification and qualification procedures 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 are necessary to ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection 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.

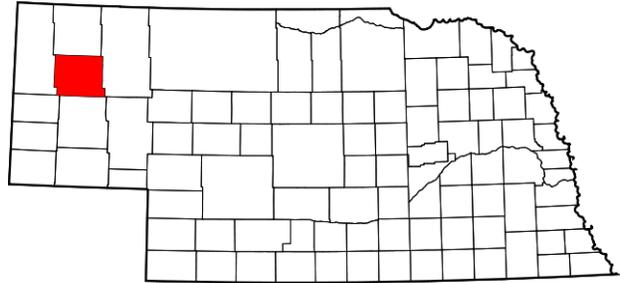
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. 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.

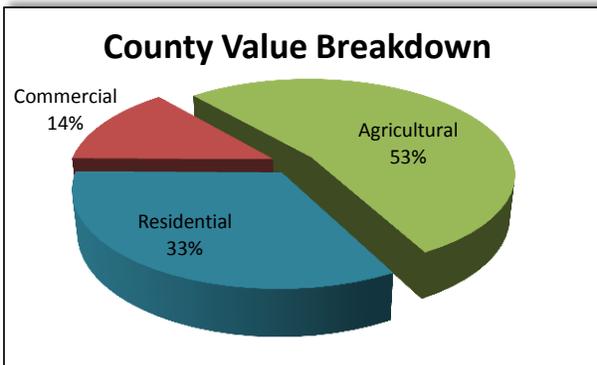
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 1,075 square miles, Box Butte had 11,340 residents, per the Census Bureau Quick Facts for 2014, a slight population increase over the 2010 US Census. In a review of the past fifty years, Box Butte has maintained a steady population (Nebraska Department of Economic Development). Reports indicated that 64% of county residents were homeowners and 84% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Box Butte convene in and around Alliance, the county seat. Per the latest information available from the U.S. Census Bureau, there were 312 employer establishments in Box Butte. County-wide employment was at 5,681 people, a 2% gain relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Box Butte that has fortified the local rural area economies. Box Butte is included in the Upper Niobrara White Natural Resources District (NRD). A mix of grass and dry land makes up the majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Box Butte ranks first in sugar beets for sugar, second in dry edible beans, and third for both winter wheat for grain and wheat for grain. In value of sales by commodity group, Box Butte ranks second in the state for potatoes. (USDA AgCensus).

Box Butte County Quick Facts	
Founded	1886
Namesake	Box shaped butte in the county
Region	Panhandle
County Seat	Alliance
Other Communities	Berea Hemingford
Most Populated	Alliance (8,498) Steady since 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Box Butte County

Assessment Actions

For the current assessment year, the county addressed the residential property class first by completing the rural residential review (and raising the first acre to \$13,000) and after conducting a statistical analysis of the remaining valuation groups, increased Alliance dwellings by 6% to bring the level of value within the statutory range. Additionally, all pickup work was completed by the county, including onsite inspections of any remodeling or additions.

Description of Analysis

Valuation Grouping	Description
10	Properties located within the city of Alliance and suburban parcels.
20	Properties in the town of Hemingford and its environs.
81	Rural properties close to paved roads.
82	Rural properties that do not meet the geographic criteria above.
83	Properties in the Rainbow Acres subdivisions.

The county assessor values residential parcels utilizing five valuation groupings based on “County Assessor Location.” Three of the groupings (81, 82 and 83) are rural residential and the first two are the towns within the county. For the residential property class, a review of Box Butte’s statistical analysis reveals 339 qualified residential sales, representing all five of the valuation groupings. Valuation group 10 (Alliance) constitutes about 85% of the sample and is the only grouping that exhibits a viable residential market. All three overall measures of central tendency are within acceptable range, as are the two overall measures of assessment quality. All five valuation groupings fall within the acceptable range for the calculated median.

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	317,294,359	336,436,659	19,142,300	6.03%	279,230	5.94%
02. Recreational	348,370	417,035	68,665	19.71%	0	19.71%
03. Ag-Homesite Land, Ag-Res Dwelling	44,422,467	44,019,660	-402,807	-0.91%	181,843	-1.32%
04. Total Residential (sum lines 1-3)	362,065,196	380,873,354	18,808,158	5.19%	461,073	5.07%

The trend for the residential market appears to be somewhat rising as evidenced by an approximate 5% increase (excluding growth) for residential property as a whole as indicated by the residential portion of the “2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL).”

2016 Residential Correlation for Box Butte County

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Box Butte County Assessor has developed a consistent procedure for both sales qualification and verification. The county utilizes a sales questionnaire to aid in the verification of all the residential sales. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Box Butte County 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.

The county's inspection and review cycle for all real property was discussed with the county assessor. All residential property in Box Butte County has been inspected during the first six-year review cycle. As mentioned above, the rural residential subclass was reviewed for the current assessment year. However, the last physical review of valuation grouping 20 was conducted in 2009. The county assessor has noted in her Three Year Plan of Assessment that Hemingford is scheduled to be reviewed for assessment year 2017 using their vendor Pictometry for oblique imagery to aid in discovering changes to property for the review process (any changes will be physically reviewed by the county assessor or staff).

Valuation groups were also examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the residential property class. Based on all relevant information, the quality of assessment of the residential class (despite the need for a current physical review of Hemingford) adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Even though Hemingford residential will be reviewed in the next assessment year, it is believed that the overall quality of assessment in the county is in compliance. A review of both the statistics and the assessment practices suggest that residential assessments are valued within the acceptable parameters, and therefore considered equalized.

2016 Residential Correlation for Box Butte County

Number of Sales :	339	Median :	96
Total Sales Price :	36,475,170	Wgt. Mean :	94
Total Adj. Sales Price :	36,497,370	Mean :	97
Total Assessed Value :	34,245,767		
Avg. Adj. Sales Price :	107,662	COD :	15.54
Avg. Assessed Value :	101,020	PRD :	103.34

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10	287	95.41	96.69	93.39	15.74	103.53
20	17	98.43	103.59	94.96	18.82	109.09
81	9	100.12	102.59	100.79	07.46	101.79
82	20	97.71	89.64	93.31	12.32	96.07
83	6	96.08	107.28	102.76	15.00	104.40

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Box Butte County is 96%.

2016 Commercial Correlation for Box Butte County

Assessment Actions

For the current assessment year, the county assessor completed the physical review of rural commercial property. After a statistical review of the sales sample data was reviewed, the county assessor determined to lower Hemingford commercial improvements overall by 24%. Additionally, all pickup work was completed by the county, as were onsite inspections of any remodeling and new additions.

Description of Analysis

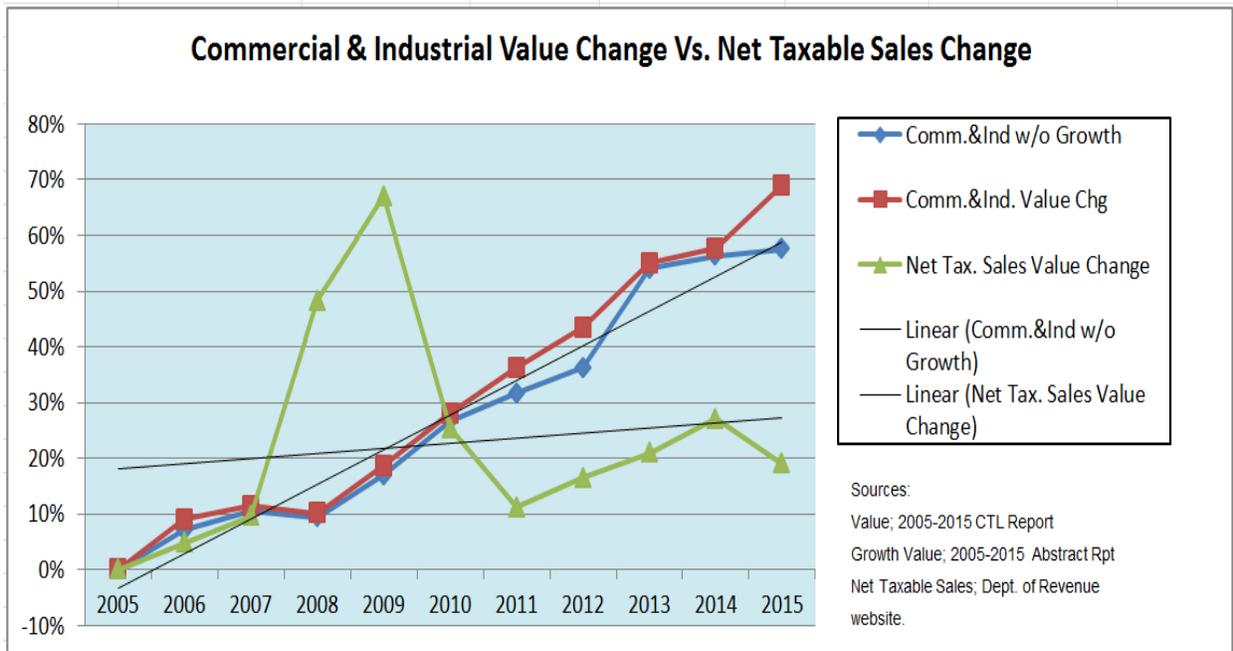
Valuation Grouping	Description
10	Commercial properties located within the city of Alliance.
20	Commercial properties in Hemingford.
80	All other commercial property that lie outside of the above two groupings.

The county assessor values commercial properties utilizing three valuation groupings based on “Assessor Location.” Two of the groupings are based on the towns within the County and the third is rural commercial property. A review of Box Butte’s statistical analysis showed twenty-four commercial sales, representing all three valuation groupings. Valuation group 10 constitutes about 75% of the sample and is the commercial hub of the county. Because of the small number of sales within the other two valuation groupings—20 and 80—the only valuation grouping that will be examined as a possible representation of overall commercial level of value will be grouping 10. Two of the three measures of central tendency for this valuation group are within acceptable range (the median and the weighted mean). The mean or arithmetic average as well as the qualitative statistics is skewed by an outlying sale with an assessment to sale price ratio of 240%. The removal of this outlier would verify this as shown below:

<u>VALUATION GROUPING</u>								
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX
10	17	97.35	97.20	95.57	23.82	101.71	31.83	187.25

Determination of overall commercial activity within the county included the Analysis of Net Taxable Sales—non-Motor Vehicle (http://revenue.nebraska.gov/research/salestax_data.html) that would be one modest indicator of commercial market activity, or as noted on the website “general sales and economic activity for selected locations.” The Net Taxable Sales data is comprised of fourteen business codes—from Agriculture to Public Administration. The three largest business classifications in Box Butte County that provide the bulk of Net Taxable Sales are: Retail Trade, Accommodation and Food Services and Public Administration.

2016 Commercial Correlation for Box Butte County



Net Taxable Sales for the last eleven years indicates an average of 2.84% net increase over this period of time. Comparing this figure to the Annual % Change in assessed value shown in Chart 2 of Exhibit 7B (3.05% annual percent change excluding growth for the same time period) indicates less than one point difference.

This would tend to indicate that, overall, commercial value within the county has followed a general indicator of commercial market activity. Further, although there were three years in the data that indicated a decline from the previous year (years 2011, 2010 and 2015), the remainder were positive.

There are fourteen different occupancy codes represented in the sales sample. These codes were condensed into seven occupancy series in order to potentially create a subclass based on primary use of the parcels. None of the series has an adequate number of sales in the sample in order to draw conclusions for a particular subclass.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

2016 Commercial Correlation for Box Butte County

One of the areas addressed included sales qualification and verification. The Box Butte county assessor has developed a consistent procedure for both sales qualification and verification. The Division’s review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Box Butte County 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.

The county’s inspection and review cycle for all real property was discussed with the county assessor. All property in Box Butte County has been inspected during the first six-year review cycle. However, it appears that several of the Hemingford commercial properties were last inspected in 2009. The county assessor states that her review goal is to continue the inspection started in 2014, but that was then discontinued in 2015 in order to complete the Alliance residential review (the Board provided no additional funding for the contracted appraisal firm, and this meant the county assessor and her staff had to complete the Alliance review as well as data-entering the information gathered by the contracted appraisal company). She is using Pictometry and physical on-site inspections to continue the review of rural commercial properties—and will have this subclass completed and the new data implemented by March 2016. Hemingford will be the priority for assessment year 2017.

Valuation groups and agricultural market areas were also examined to ensure that the area or group defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class. Based on all relevant information, the quality of assessment of the commercial class (despite the need for a current physical review of Hemingford) adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

Even though Hemingford will be reviewed and a newer cost index implemented in the next assessment year, it is believed that commercial property in Box Butte County is in compliance for equalization and quality of assessment.

VALUATION GROUPING								
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX
10	18	98.68	105.14	96.72	30.23	108.71	31.83	240.03
20	4	115.34	122.67	125.32	13.98	97.89	103.32	156.69
80	2	83.62	83.62	89.87	26.18	93.05	61.73	105.51

2016 Commercial Correlation for Box Butte County

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Box Butte County is 99%.

2016 Agricultural Correlation Section for Box Butte County

Assessment Actions

For assessment year 2016 a market analysis was conducted for all agricultural land within the three market areas, and the county assessor adjusted the land classifications overall as follows: irrigated and dry land were increase by approximately 12%; grass and CRP values were increased overall by about 10% (rounded). Although there are few acres of irrigation in Market Area 3 and no sales, irrigated values in that area increased much more significantly from an average value of \$1,268 to \$2,050 to improve equalization of irrigated land in the county. Agricultural improvements were physically inspected for 2016 concurrently with the inspection of rural residential improvements.

Description of Analysis

Box Butte agricultural land is geographically partitioned into three market areas. No special valuation applications are on file with the county assessor and the county recognizes no non-agricultural influences affecting agricultural land in the county. Counties that would have some comparability would include Dawes, Morrill, and a small portion of the following: Scotts Bluff, Sioux and Sheridan counties.

Analysis of the sample reveals fifty-nine qualified sales with all three overall measures of central tendency within acceptable range. Likewise, both overall qualitative statistics are within their prescribed parameters. By market area, all three have medians within range and coefficients of dispersion that tend to confirm their validity.

The 80% MLU by Market Area statistical heading indicates that for land classes that have a more reliable sample, both dry and grass classes are within acceptable range. Irrigated land with only seven sales in Market Area 1 appears to be low, but a comparison of the current values established by the Assessor with neighboring counties indicates that the irrigated values in this area are comparable and are believed to be within the acceptable range. While there are no irrigated sales in Market Area 3, the large adjustment made in that area reflects values that have not increased since 2013; the adjustment made by the county improves equalization and is believed to result in assessments at the statutory level.

There is only one Conservation Reserve Program (CRP) sale within the study period; CRP land was increased in both Market Areas 2 and 3 to reflect an increasing market. Analysis of CRP sales across the Panhandle region supports that CRP will typically bring at least as much as grass land, and in areas where cropping is more feasible CRP will typically sell between the market value of dry and grass land. In Market Area 2, CRP has consistently been assessed somewhat above the value of grass land. However, in Market Area 3 the opposite relationship has existed for a number of years. Although conclusive market evidence is lacking, CRP land in Market Area 3 is not believed to be assessed at an acceptable portion of market value.

2016 Agricultural Correlation Section for Box Butte County

Assessment Practice Review

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One of the areas addressed included sales qualification and verification. The Box Butte County Assessor has developed a consistent procedure for both sales qualification and verification. The County utilizes a sales questionnaire to aid in the verification of all agricultural sales. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Box Butte County 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.

The county's inspection and review cycle for agricultural land and the improvements thereon was also examined. The last complete land use was completed in assessment year 2014 and as previously noted in the "Assessor Actions" section above, the county assessor completed the review of all ag improvements.

Agricultural market areas are discussed with the county assessor as well, in order to determine if they truly represent a set of economic forces that impact the value of land within the geographic area. Market Area 1 is primarily located in the southern part of the county and includes geocodes 1371 and 1373. The majority land use is grass. Market Area 2 is geographically in the central portion of the county, and generally has richer soils compared to Market Areas 1 and 3; land use is almost evenly distributed among the three land classes. Market Area 3 is situated in the northern portion of the county and is described by the county assessor as being distinctively different due to water availability. Analysis conducted by the Division does support that there is some difference in the average water yield among registered wells (measured in gallons per minute). Water yield is found to be about 9% less than average water yield for Market Area 2. It remains uncertain as to whether the boundary line dividing these areas is appropriately drawn, as the bulk of irrigation in Market Area 2 is clustered along the market area boundary. Since the county assessor has appropriately valued land in Market Areas 2 and 3 at uniform portions of market value, the boundary line placement is not an equalization concern.

Another part of the assessment practices review relates to the identification of rural residential and recreational land apart from agricultural land within the county. The county assessor monitors primary use of the land to differentiate between agricultural and non-agricultural use.

2016 Agricultural Correlation Section for Box Butte County

Equalization

All dwellings located on both agricultural and residential-use land are valued using the same cost index. Farm home sites carry the same value as rural residential home sites, within the respective market areas. Although CRP in Market Area 3 is not believed to be adequately assessed, it is a minority subclass constituting only 2% of total acres and does not impact the uniformity of the class as a whole. The quality of assessment of agricultural land in Box Butte County is believed to comply with generally accepted mass appraisal standards.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	19	73.23	70.43	67.75	16.46	103.96
2	21	69.34	71.31	68.17	16.63	104.61
3	19	71.71	73.48	76.16	14.21	96.48

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Irrigated </u>						
County	14	71.82	74.36	69.92	16.90	106.35
1	7	67.14	74.55	65.94	17.32	113.06
2	7	74.30	74.17	72.89	15.67	101.76
<u> Dry </u>						
County	14	72.32	74.38	74.78	15.10	99.47
1	1	76.50	76.50	76.50		100.00
2	4	71.71	74.78	76.32	15.37	97.98
3	9	71.71	73.97	73.42	16.12	100.75
<u> Grass </u>						
County	21	74.79	72.36	78.21	13.20	92.52
1	10	75.20	69.20	73.72	15.00	93.87
2	3	74.92	78.09	82.71	06.34	94.41
3	8	73.16	74.16	82.26	13.70	90.15
<u> ALL </u>						
10/01/2012 To 09/30/2015	59	71.71	71.72	69.70	15.80	102.90

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Box Butte County is 72%.

2016 Opinions of the Property Tax Administrator for Box Butte 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	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 8th day of April, 2016.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2016 Commission Summary for Box Butte County

Residential Real Property - Current

Number of Sales	339	Median	95.61
Total Sales Price	\$36,475,170	Mean	96.96
Total Adj. Sales Price	\$36,497,370	Wgt. Mean	93.83
Total Assessed Value	\$34,245,767	Average Assessed Value of the Base	\$74,480
Avg. Adj. Sales Price	\$107,662	Avg. Assessed Value	\$101,020

Confidence Interval - Current

95% Median C.I	94.36 to 97.34
95% Wgt. Mean C.I	91.99 to 95.67
95% Mean C.I	94.60 to 99.32
% of Value of the Class of all Real Property Value in the	29.05
% of Records Sold in the Study Period	7.50
% of Value Sold in the Study Period	10.17

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	336	97	96.59
2014	305	98	98.14
2013	244	94	94.34
2012	177	96	95.63

2016 Commission Summary for Box Butte County

Commercial Real Property - Current

Number of Sales	24	Median	101.34
Total Sales Price	\$5,473,638	Mean	106.26
Total Adj. Sales Price	\$5,473,638	Wgt. Mean	96.49
Total Assessed Value	\$5,281,743	Average Assessed Value of the Base	\$167,178
Avg. Adj. Sales Price	\$228,068	Avg. Assessed Value	\$220,073

Confidence Interval - Current

95% Median C.I	80.31 to 113.47
95% Wgt. Mean C.I	87.19 to 105.80
95% Mean C.I	88.02 to 124.50
% of Value of the Class of all Real Property Value in the County	11.59
% of Records Sold in the Study Period	2.99
% of Value Sold in the Study Period	3.93

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	27	97	96.59
2014	24	96	95.81
2013	23	98	97.62
2012	21	93	92.57

07 Box Butte

PAD 2016 R&O Statistics (Using 2016 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 339
 Total Sales Price : 36,475,170
 Total Adj. Sales Price : 36,497,370
 Total Assessed Value : 34,245,767
 Avg. Adj. Sales Price : 107,662
 Avg. Assessed Value : 101,020

MEDIAN : 96
 WGT. MEAN : 94
 MEAN : 97
 COD : 15.54
 PRD : 103.34

COV : 22.91
 STD : 22.21
 Avg. Abs. Dev : 14.86
 MAX Sales Ratio : 231.48
 MIN Sales Ratio : 19.59

95% Median C.I. : 94.36 to 97.34
 95% Wgt. Mean C.I. : 91.99 to 95.67
 95% Mean C.I. : 94.60 to 99.32

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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-13 To 31-DEC-13	27	103.94	105.94	104.54	09.27	101.34	72.41	146.48	100.69 to 107.10	109,485	114,452
01-JAN-14 To 31-MAR-14	25	101.20	106.12	100.76	14.18	105.32	75.42	231.48	94.85 to 104.91	78,810	79,412
01-APR-14 To 30-JUN-14	57	97.96	100.55	96.91	16.24	103.76	57.33	200.48	92.81 to 101.57	104,642	101,412
01-JUL-14 To 30-SEP-14	49	95.66	94.44	93.70	10.91	100.79	63.67	122.00	91.09 to 101.16	111,721	104,687
01-OCT-14 To 31-DEC-14	44	94.79	96.53	92.55	15.78	104.30	51.79	172.76	90.28 to 100.12	108,788	100,679
01-JAN-15 To 31-MAR-15	37	98.03	101.02	97.10	16.31	104.04	67.88	153.89	92.14 to 107.36	103,551	100,548
01-APR-15 To 30-JUN-15	56	88.93	89.25	86.82	17.01	102.80	19.59	166.40	83.31 to 94.07	122,263	106,143
01-JUL-15 To 30-SEP-15	44	90.83	91.25	89.26	17.27	102.23	35.78	164.55	81.80 to 98.27	106,075	94,680
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	158	98.60	100.46	97.68	13.56	102.85	57.33	231.48	96.59 to 101.75	103,578	101,175
01-OCT-14 To 30-SEP-15	181	93.44	93.91	90.70	16.77	103.54	19.59	172.76	90.32 to 95.44	111,227	100,884
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	175	96.93	98.62	95.22	14.47	103.57	51.79	231.48	94.85 to 98.80	103,976	99,002
<u>ALL</u>	339	95.61	96.96	93.83	15.54	103.34	19.59	231.48	94.36 to 97.34	107,662	101,020

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
10	287	95.41	96.69	93.39	15.74	103.53	38.96	231.48	93.44 to 96.98	105,955	98,950
20	17	98.43	103.59	94.96	18.82	109.09	59.71	166.40	83.33 to 122.29	77,826	73,905
81	9	100.12	102.59	100.79	07.46	101.79	90.63	125.48	94.98 to 114.55	132,772	133,816
82	20	97.71	89.64	93.31	12.32	96.07	19.59	108.10	95.42 to 99.67	149,520	139,518
83	6	96.08	107.28	102.76	15.00	104.40	89.08	164.55	89.08 to 164.55	96,667	99,334
<u>ALL</u>	339	95.61	96.96	93.83	15.54	103.34	19.59	231.48	94.36 to 97.34	107,662	101,020

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	339	95.61	96.96	93.83	15.54	103.34	19.59	231.48	94.36 to 97.34	107,662	101,020
06											
07											
<u>ALL</u>	339	95.61	96.96	93.83	15.54	103.34	19.59	231.48	94.36 to 97.34	107,662	101,020

**07 Box Butte
RESIDENTIAL**

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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 WGT. MEAN : 94
 MEAN : 97
 COD : 15.54
 PRD : 103.34

COV : 22.91
 STD : 22.21
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 95% Wgt. Mean C.I. : 91.99 to 95.67
 95% Mean C.I. : 94.60 to 99.32

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	168.04	168.04	168.04	19.30	100.00	135.60	200.48	N/A	4,200	7,058	
Less Than 15,000	6	82.76	100.89	86.25	55.05	116.97	46.10	200.48	46.10 to 200.48	8,150	7,029	
Less Than 30,000	22	111.57	119.43	119.52	37.41	99.92	38.96	231.48	87.20 to 158.56	20,014	23,920	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	337	95.56	96.54	93.81	15.19	102.91	19.59	231.48	94.36 to 97.01	108,276	101,578	
Greater Than 14,999	333	95.61	96.89	93.84	14.96	103.25	19.59	231.48	94.38 to 97.24	109,455	102,713	
Greater Than 29,999	317	95.50	95.40	93.52	13.49	102.01	19.59	164.55	94.07 to 96.93	113,745	106,371	
<u>Incremental Ranges</u>												
0 TO 4,999	2	168.04	168.04	168.04	19.30	100.00	135.60	200.48	N/A	4,200	7,058	
5,000 TO 14,999	4	59.94	67.31	69.28	25.78	97.16	46.10	103.25	N/A	10,125	7,015	
15,000 TO 29,999	16	126.54	126.39	123.68	30.32	102.19	38.96	231.48	90.45 to 164.67	24,463	30,255	
30,000 TO 59,999	38	104.52	104.87	105.28	18.66	99.61	19.59	157.73	101.20 to 109.44	46,418	48,869	
60,000 TO 99,999	108	96.89	98.31	97.78	12.92	100.54	57.33	164.55	95.13 to 99.86	78,969	77,217	
100,000 TO 149,999	107	92.68	91.32	91.22	10.81	100.11	56.64	134.86	88.61 to 95.37	124,811	113,851	
150,000 TO 249,999	59	94.98	92.33	92.41	12.03	99.91	51.79	128.23	90.63 to 98.96	186,691	172,517	
250,000 TO 499,999	5	77.13	84.28	83.33	14.97	101.14	67.29	105.60	N/A	279,000	232,502	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	339	95.61	96.96	93.83	15.54	103.34	19.59	231.48	94.36 to 97.34	107,662	101,020	

07 Box Butte

COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 24
 Total Sales Price : 5,473,638
 Total Adj. Sales Price : 5,473,638
 Total Assessed Value : 5,281,743
 Avg. Adj. Sales Price : 228,068
 Avg. Assessed Value : 220,073

MEDIAN : 101
 WGT. MEAN : 96
 MEAN : 106
 COD : 27.61
 PRD : 110.13

COV : 40.65
 STD : 43.20
 Avg. Abs. Dev : 27.98
 MAX Sales Ratio : 240.03
 MIN Sales Ratio : 31.83

95% Median C.I. : 80.31 to 113.47
 95% Wgt. Mean C.I. : 87.19 to 105.80
 95% Mean C.I. : 88.02 to 124.50

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrrs</u>											
01-OCT-12 To 31-DEC-12	2	80.94	80.94	73.88	20.29	109.56	64.52	97.35	N/A	223,750	165,296
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	99.18	99.18	93.06	21.90	106.58	77.46	120.89	N/A	26,444	24,610
01-JUL-13 To 30-SEP-13	4	98.88	100.30	93.04	23.57	107.80	61.73	141.69	N/A	831,250	773,416
01-OCT-13 To 31-DEC-13	2	98.30	98.30	98.89	01.74	99.40	96.59	100.00	N/A	92,500	91,476
01-JAN-14 To 31-MAR-14	2	104.89	104.89	100.50	04.66	104.37	100.00	109.78	N/A	92,250	92,715
01-APR-14 To 30-JUN-14	3	80.31	75.14	96.00	33.81	78.27	31.83	113.29	N/A	154,167	147,997
01-JUL-14 To 30-SEP-14	2	144.96	144.96	141.12	29.17	102.72	102.67	187.25	N/A	148,500	209,560
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	116.30	116.30	116.30	00.00	100.00	116.30	116.30	N/A	180,000	209,344
01-APR-15 To 30-JUN-15	3	78.27	80.25	75.89	18.81	105.75	59.15	103.32	N/A	70,250	53,312
01-JUL-15 To 30-SEP-15	3	156.69	170.06	161.48	26.93	105.31	113.47	240.03	N/A	42,833	69,166
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	8	94.80	95.18	90.80	22.35	104.82	61.73	141.69	61.73 to 141.69	478,174	434,185
01-OCT-13 To 30-SEP-14	9	100.00	102.41	109.08	22.70	93.89	31.83	187.25	80.31 to 113.29	125,444	136,832
01-OCT-14 To 30-SEP-15	7	113.47	123.89	111.08	34.28	111.53	59.15	240.03	59.15 to 240.03	74,179	82,397
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	8	98.30	99.52	93.35	17.81	106.61	61.73	141.69	61.73 to 141.69	445,361	415,730
01-JAN-14 To 31-DEC-14	7	102.67	103.59	111.07	27.57	93.27	31.83	187.25	31.83 to 187.25	134,857	149,791
<u>ALL</u>	24	101.34	106.26	96.49	27.61	110.13	31.83	240.03	80.31 to 113.47	228,068	220,073

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	18	98.68	105.14	96.72	30.23	108.71	31.83	240.03	78.27 to 113.47	267,938	259,151
20	4	115.34	122.67	125.32	13.98	97.89	103.32	156.69	N/A	22,688	28,432
80	2	83.62	83.62	89.87	26.18	93.05	61.73	105.51	N/A	280,000	251,648
<u>ALL</u>	24	101.34	106.26	96.49	27.61	110.13	31.83	240.03	80.31 to 113.47	228,068	220,073

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	5	113.47	146.46	129.30	41.54	113.27	78.27	240.03	N/A	137,700	178,044
03	19	100.00	95.69	91.77	20.82	104.27	31.83	156.69	77.46 to 109.78	251,849	231,133
04											
<u>ALL</u>	24	101.34	106.26	96.49	27.61	110.13	31.83	240.03	80.31 to 113.47	228,068	220,073

**07 Box Butte
COMMERCIAL**

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	109.78	109.78	109.78	00.00	100.00	109.78	109.78	N/A	9,500	10,429	
Less Than 30,000	2	115.34	115.34	117.19	04.82	98.42	109.78	120.89	N/A	14,250	16,700	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	24	101.34	106.26	96.49	27.61	110.13	31.83	240.03	80.31 to 113.47	228,068	220,073	
Greater Than 14,999	23	100.00	106.11	96.47	28.77	109.99	31.83	240.03	80.31 to 113.47	237,571	229,188	
Greater Than 29,999	22	100.00	105.44	96.39	29.13	109.39	31.83	240.03	78.27 to 113.47	247,506	238,561	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	109.78	109.78	109.78	00.00	100.00	109.78	109.78	N/A	9,500	10,429	
15,000 TO 29,999	1	120.89	120.89	120.89	00.00	100.00	120.89	120.89	N/A	19,000	22,970	
30,000 TO 59,999	5	103.32	131.56	134.67	46.25	97.69	77.46	240.03	N/A	33,428	45,017	
60,000 TO 99,999	5	96.59	88.55	86.83	34.00	101.98	31.83	141.69	N/A	70,700	61,392	
100,000 TO 149,999	4	98.68	115.72	118.19	28.28	97.91	78.27	187.25	N/A	124,375	147,004	
150,000 TO 249,999	4	101.34	95.18	94.02	14.12	101.23	61.73	116.30	N/A	179,250	168,530	
250,000 TO 499,999	3	105.51	94.44	95.33	15.41	99.07	64.52	113.29	N/A	341,667	325,717	
500,000 TO 999,999												
1,000,000 +	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	2,685,000	2,477,015	
<u>ALL</u>	24	101.34	106.26	96.49	27.61	110.13	31.83	240.03	80.31 to 113.47	228,068	220,073	

**07 Box Butte
COMMERCIAL**

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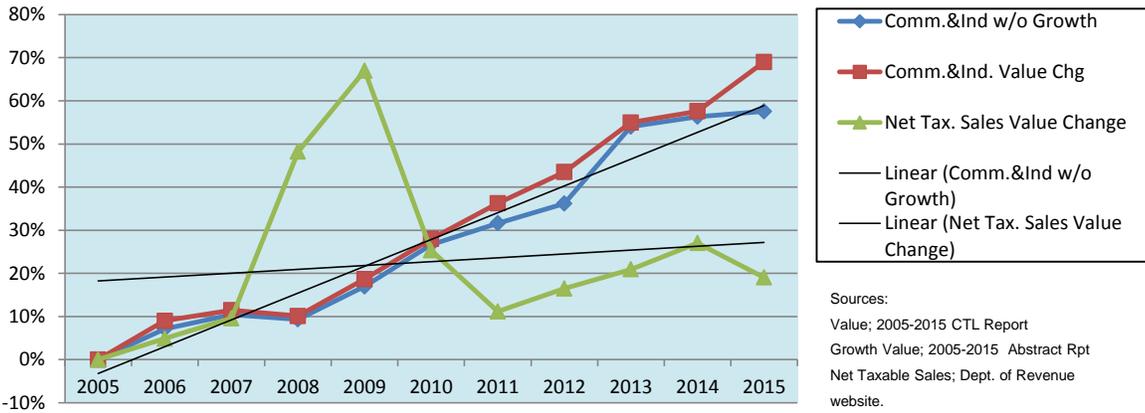
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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	3	109.78	103.66	97.54	12.32	106.27	80.31	120.89	N/A	20,333	19,833
326	1	77.46	77.46	77.46	00.00	100.00	77.46	77.46	N/A	33,888	26,250
330	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	2,685,000	2,477,015
344	2	108.15	108.15	108.27	07.54	99.89	100.00	116.30	N/A	177,500	192,172
349	1	31.83	31.83	31.83	00.00	100.00	31.83	31.83	N/A	85,000	27,054
350	1	141.69	141.69	141.69	00.00	100.00	141.69	141.69	N/A	80,000	113,355
352	5	113.47	146.46	129.30	41.54	113.27	78.27	240.03	N/A	137,700	178,044
353	2	100.01	100.01	100.33	02.66	99.68	97.35	102.67	N/A	144,750	145,224
386	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	125,000	125,000
406	2	99.96	99.96	98.94	03.37	101.03	96.59	103.32	N/A	46,125	45,636
444	1	156.69	156.69	156.69	00.00	100.00	156.69	156.69	N/A	30,000	47,007
471	1	59.15	59.15	59.15	00.00	100.00	59.15	59.15	N/A	68,500	40,516
477	1	64.52	64.52	64.52	00.00	100.00	64.52	64.52	N/A	320,000	206,469
494	1	105.51	105.51	105.51	00.00	100.00	105.51	105.51	N/A	360,000	379,845
528	1	61.73	61.73	61.73	00.00	100.00	61.73	61.73	N/A	200,000	123,450
<u>ALL</u>	<u>24</u>	101.34	106.26	96.49	27.61	110.13	31.83	240.03	80.31 to 113.47	228,068	220,073

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
2005	\$ 74,809,348	\$ 1,035,010	1.38%	\$ 73,774,338	-	\$ 79,382,154	-
2006	\$ 81,538,961	\$ 1,390,749	1.71%	\$ 80,148,212	7.14%	\$ 83,239,288	4.86%
2007	\$ 83,370,036	\$ 750,619	0.90%	\$ 82,619,417	1.33%	\$ 86,994,733	4.51%
2008	\$ 82,377,746	\$ 581,869	0.71%	\$ 81,795,877	-1.89%	\$ 117,658,203	35.25%
2009	\$ 88,777,422	\$ 1,281,092	1.44%	\$ 87,496,330	6.21%	\$ 132,561,118	12.67%
2010	\$ 95,751,818	\$ 992,532	1.04%	\$ 94,759,286	6.74%	\$ 99,501,084	-24.94%
2011	\$ 101,897,622	\$ 3,433,855	3.37%	\$ 98,463,767	2.83%	\$ 88,237,684	-11.32%
2012	\$ 107,329,614	\$ 5,461,141	5.09%	\$ 101,868,473	-0.03%	\$ 92,461,328	4.79%
2013	\$ 115,933,048	\$ 718,878	0.62%	\$ 115,214,170	7.35%	\$ 95,995,122	3.82%
2014	\$ 117,894,816	\$ 959,743	0.81%	\$ 116,935,073	0.86%	\$ 100,834,157	5.04%
2015	\$ 126,426,216	\$ 8,569,550	6.78%	\$ 117,856,666	-0.03%	\$ 94,499,518	-6.28%
Ann %chg	5.39%			Average	3.05%	2.69%	2.84%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	7.14%	9.00%	4.86%
2007	10.44%	11.44%	9.59%
2008	9.34%	10.12%	48.22%
2009	16.96%	18.67%	66.99%
2010	26.67%	27.99%	25.34%
2011	31.62%	36.21%	11.16%
2012	36.17%	43.47%	16.48%
2013	54.01%	54.97%	20.93%
2014	56.31%	57.59%	27.02%
2015	57.54%	69.00%	19.04%

County Number: 7
 County Name: Box Butte

07 Box Butte

PAD 2016 R&O Statistics (Using 2016 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 59
 Total Sales Price : 29,997,693
 Total Adj. Sales Price : 30,253,513
 Total Assessed Value : 21,087,887
 Avg. Adj. Sales Price : 512,771
 Avg. Assessed Value : 357,422

MEDIAN : 72
 WGT. MEAN : 70
 MEAN : 72
 COD : 15.80
 PRD : 102.90

COV : 20.45
 STD : 14.67
 Avg. Abs. Dev : 11.33
 MAX Sales Ratio : 114.36
 MIN Sales Ratio : 43.88

95% Median C.I. : 65.79 to 75.69
 95% Wgt. Mean C.I. : 16.35 to 123.06
 95% Mean C.I. : 67.98 to 75.46

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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>Qtrts</u>											
01-OCT-12 To 31-DEC-12	4	71.97	71.08	71.38	03.00	99.58	67.14	73.25	N/A	590,676	421,604
01-JAN-13 To 31-MAR-13	3	76.50	79.20	82.76	05.44	95.70	74.30	86.79	N/A	323,875	268,028
01-APR-13 To 30-JUN-13	8	79.18	77.90	76.76	11.96	101.49	61.74	93.95	61.74 to 93.95	485,620	372,762
01-JUL-13 To 30-SEP-13	6	70.99	71.09	52.17	22.92	136.27	44.62	114.36	44.62 to 114.36	626,161	326,693
01-OCT-13 To 31-DEC-13	5	72.55	71.61	74.50	04.77	96.12	66.56	76.48	N/A	802,500	597,869
01-JAN-14 To 31-MAR-14	3	85.65	75.88	67.55	12.64	112.33	54.75	87.25	N/A	701,713	474,034
01-APR-14 To 30-JUN-14	7	80.50	71.54	72.30	16.00	98.95	47.80	87.03	47.80 to 87.03	622,647	450,170
01-JUL-14 To 30-SEP-14	2	64.42	64.42	64.62	00.57	99.69	64.05	64.78	N/A	68,191	44,068
01-OCT-14 To 31-DEC-14	3	57.62	61.90	60.56	08.68	102.21	56.54	71.53	N/A	289,656	175,419
01-JAN-15 To 31-MAR-15	8	70.74	71.47	65.22	14.98	109.58	56.34	90.49	56.34 to 90.49	601,740	392,428
01-APR-15 To 30-JUN-15	5	69.34	73.11	84.82	23.19	86.19	43.88	110.99	N/A	299,200	253,771
01-JUL-15 To 30-SEP-15	5	60.89	64.32	72.00	17.90	89.33	51.20	91.84	N/A	297,166	213,967
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	21	73.25	74.84	67.72	13.61	110.51	44.62	114.36	69.04 to 80.71	522,679	353,941
01-OCT-13 To 30-SEP-14	17	72.55	71.49	72.09	14.38	99.17	47.80	87.25	63.32 to 85.65	624,268	450,045
01-OCT-14 To 30-SEP-15	21	65.78	68.79	69.30	18.20	99.26	43.88	110.99	57.55 to 77.17	412,605	285,922
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	22	74.55	74.79	69.19	13.20	108.09	44.62	114.36	67.56 to 80.71	573,911	397,076
01-JAN-14 To 31-DEC-14	15	64.78	69.53	69.46	18.74	100.10	47.80	87.25	56.54 to 85.65	497,934	345,846
<u>ALL</u>	59	71.71	71.72	69.70	15.80	102.90	43.88	114.36	65.79 to 75.69	512,771	357,422

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	19	73.23	70.43	67.75	16.46	103.96	43.88	93.77	57.55 to 81.70	470,751	318,947
2	21	69.34	71.31	68.17	16.63	104.61	44.62	110.99	61.74 to 76.48	716,338	488,350
3	19	71.71	73.48	76.16	14.21	96.48	50.78	114.36	63.80 to 81.05	329,797	251,187
<u>ALL</u>	59	71.71	71.72	69.70	15.80	102.90	43.88	114.36	65.79 to 75.69	512,771	357,422

07 Box Butte
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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MIN Sales Ratio : 43.88

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95% Wgt. Mean C.I. : 16.35 to 123.06
95% Mean C.I. : 67.98 to 75.46

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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	87.14	85.59	85.39	05.65	100.23	74.30	93.77	N/A	235,450	201,061
1	3	87.25	89.35	89.27	02.58	100.09	87.03	93.77	N/A	232,600	207,648
2	1	74.30	74.30	74.30	00.00	100.00	74.30	74.30	N/A	244,000	181,301
_____Dry_____											
County	12	72.32	74.55	74.38	15.86	100.23	50.78	114.36	61.74 to 80.71	369,375	274,757
1	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	84,625	64,740
2	3	77.64	77.78	77.18	13.83	100.78	61.74	93.95	N/A	718,667	554,637
3	8	71.21	73.09	71.56	16.63	102.14	50.78	114.36	50.78 to 114.36	273,984	196,054
_____Grass_____											
County	18	74.86	73.22	79.66	12.20	91.92	43.88	90.49	69.04 to 81.70	346,729	276,205
1	9	77.17	71.12	76.43	12.60	93.05	43.88	85.65	56.54 to 81.70	336,057	256,843
2	3	74.92	78.09	82.71	06.34	94.41	72.55	86.79	N/A	317,667	262,749
3	6	73.16	73.93	82.69	13.67	89.41	51.20	90.49	51.20 to 90.49	377,267	311,977
_____ALL_____	59	71.71	71.72	69.70	15.80	102.90	43.88	114.36	65.79 to 75.69	512,771	357,422

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	14	71.82	74.36	69.92	16.90	106.35	54.75	110.99	57.62 to 87.25	810,075	566,425
1	7	67.14	74.55	65.94	17.32	113.06	57.55	93.77	57.55 to 93.77	692,257	456,479
2	7	74.30	74.17	72.89	15.67	101.76	54.75	110.99	54.75 to 110.99	927,893	676,371
_____Dry_____											
County	14	72.32	74.38	74.78	15.10	99.47	50.78	114.36	61.74 to 81.05	367,299	274,685
1	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	84,625	64,740
2	4	71.71	74.78	76.32	15.37	97.98	61.74	93.95	N/A	582,673	444,705
3	9	71.71	73.97	73.42	16.12	100.75	50.78	114.36	60.89 to 81.05	302,986	222,447
_____Grass_____											
County	21	74.79	72.36	78.21	13.20	92.52	43.88	90.49	64.78 to 81.70	336,196	262,932
1	10	75.20	69.20	73.72	15.00	93.87	43.88	85.65	51.90 to 81.70	340,035	250,666
2	3	74.92	78.09	82.71	06.34	94.41	72.55	86.79	N/A	317,667	262,749
3	8	73.16	74.16	82.26	13.70	90.15	51.20	90.49	51.20 to 90.49	338,347	278,332
_____ALL_____	59	71.71	71.72	69.70	15.80	102.90	43.88	114.36	65.79 to 75.69	512,771	357,422

07 Box Butte County 2016 Average Acre Value Comparison

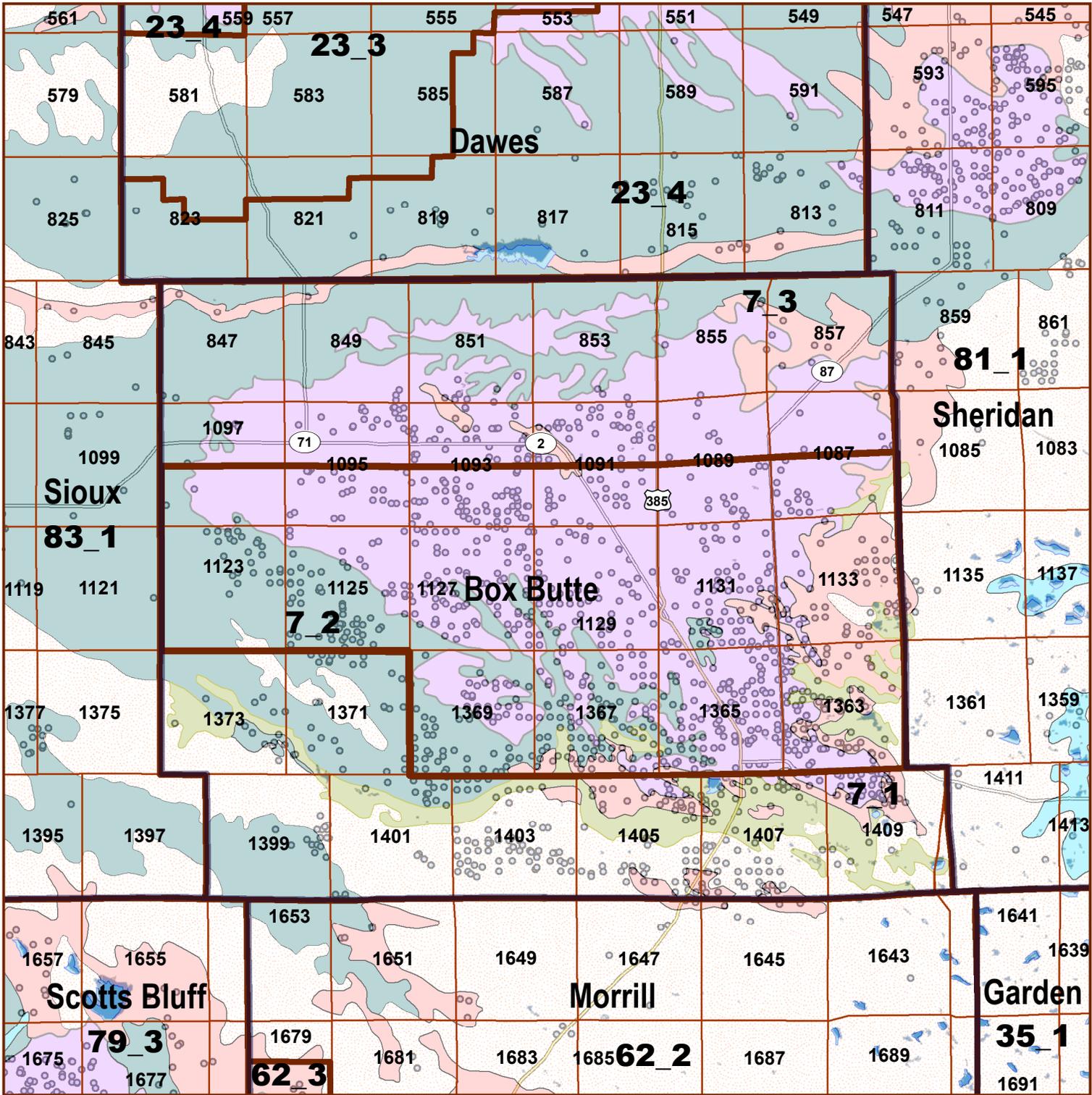
7.1

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Box Butte	1	n/a	2,838	2,571	2,856	2,900	2,883	2,846	2,851	2,856
Box Butte	2	n/a	2,390	2,393	2,384	2,250	2,227	2,200	2,227	2,360
Box Butte	3	n/a	1,981	2,075	1,985	1,800	1,754	1,760	1,793	1,962
Dawes	4	n/a	2,016	n/a	1,792	1,568	1,568	1,344	1,344	1,729
Sheridan	1	n/a	1,775	1,660	1,605	1,585	1,585	1,570	1,525	1,651
Morrill	2	n/a	2,100	2,100	2,100	n/a	2,100	2,100	2,100	2,100
ScottsBluff	3	n/a	n/a	2,673	2,675	2,090	1,630	1,630	1,630	2,296
Sioux	1	n/a	1,350	1,270	1,270	1,220	1,220	1,180	1,180	1,232

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Box Butte	1	n/a	415	n/a	415	415	415	415	415	415
Box Butte	2	n/a	790	790	790	760	760	760	760	785
Box Butte	3	n/a	720	720	720	650	650	650	650	711
Dawes	4	n/a	825	n/a	775	719	719	656	656	776
Sheridan	1	n/a	690	620	615	600	570	560	550	614
Morrill	2	n/a	480	n/a	440	n/a	425	425	425	437
ScottsBluff	3	n/a	n/a	465	465	410	385	385	350	427
Sioux	1	n/a	600	495	450	435	435	430	410	458

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Box Butte	1	n/a	315	315	316	320	315	310	310	311
Box Butte	2	n/a	396	401	396	385	386	385	385	389
Box Butte	3	n/a	427	425	426	425	426	426	426	426
Dawes	4	n/a	500	467	475	450	450	425	425	440
Sheridan	1	n/a	475	440	440	430	430	385	350	381
Morrill	2	n/a	330	330	330	n/a	330	330	330	330
ScottsBluff	3	n/a	n/a	345	345	340	340	340	340	341
Sioux	1	n/a	400	385	385	380	380	360	340	358

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



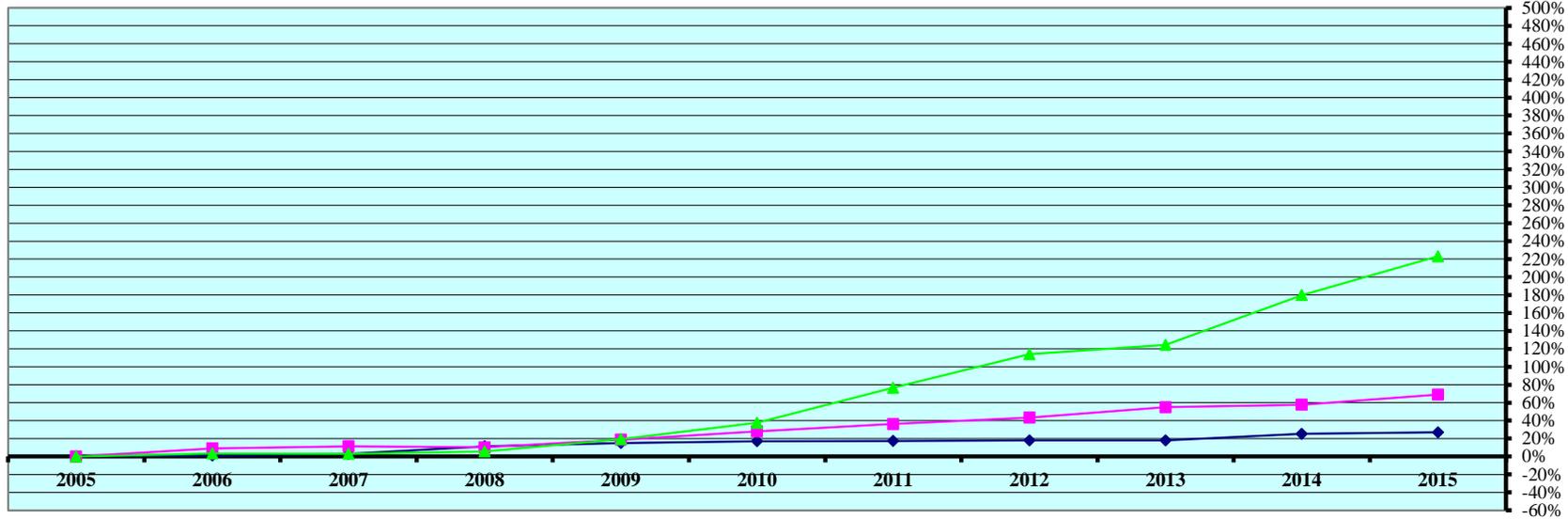
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsols on uplands
- 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
- Excessively 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Box Butte County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



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
2005	250,229,456	--	--	--	74,809,348	--	--	--	172,091,913	--	--	--
2006	252,832,817	2,603,361	1.04%	1.04%	81,538,961	6,729,613	9.00%	9.00%	177,991,219	5,899,306	3.43%	3.43%
2007	257,215,803	4,382,986	1.73%	2.79%	83,370,036	1,831,075	2.25%	11.44%	177,137,885	-853,334	-0.48%	2.93%
2008	278,498,197	21,282,394	8.27%	11.30%	82,377,746	-992,290	-1.19%	10.12%	181,502,687	4,364,802	2.46%	5.47%
2009	287,675,370	9,177,173	3.30%	14.96%	88,777,422	6,399,676	7.77%	18.67%	205,374,282	23,871,595	13.15%	19.34%
2010	292,700,126	5,024,756	1.75%	16.97%	95,751,818	6,974,396	7.86%	27.99%	236,725,447	31,351,165	15.27%	37.56%
2011	293,486,705	786,579	0.27%	17.29%	101,897,622	6,145,804	6.42%	36.21%	303,771,790	67,046,343	28.32%	76.52%
2012	295,097,327	1,610,622	0.55%	17.93%	107,329,614	5,431,992	5.33%	43.47%	368,100,254	64,328,464	21.18%	113.90%
2013	294,842,621	-254,706	-0.09%	17.83%	115,933,048	8,603,434	8.02%	54.97%	385,998,789	17,898,535	4.86%	124.30%
2014	313,129,987	18,287,366	6.20%	25.14%	117,894,816	1,961,768	1.69%	57.59%	481,559,726	95,560,937	24.76%	179.83%
2015	317,642,729	4,512,742	1.44%	26.94%	126,426,216	8,531,400	7.24%	69.00%	555,942,543	74,382,817	15.45%	223.05%

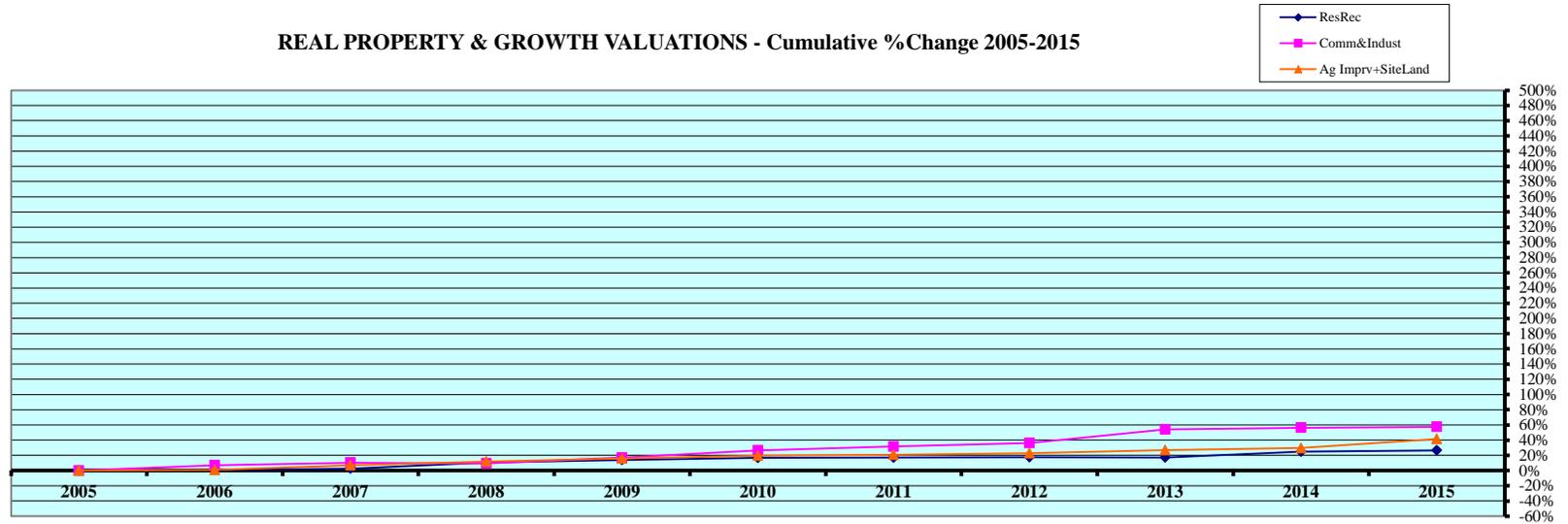
Rate Annual %chg: Residential & Recreational 2.41% Commercial & Industrial 5.39% Agricultural Land 12.44%

Cnty# 7
 County BOX BUTTE

CHART 1 EXHIBIT 7B Page 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015



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	
2005	250,229,456	1,693,145	0.68%	248,536,311	--	--	74,809,348	1,035,010	1.38%	73,774,338	--	--	
2006	252,832,817	252,793	0.10%	252,580,024	0.94%	0.94%	81,538,961	1,390,749	1.71%	80,148,212	7.14%	7.14%	
2007	257,215,803	719,550	0.28%	256,496,253	1.45%	2.50%	83,370,036	750,619	0.90%	82,619,417	1.33%	10.44%	
2008	278,498,197	1,560,257	0.56%	276,937,940	7.67%	10.67%	82,377,746	581,869	0.71%	81,795,877	-1.89%	9.34%	
2009	287,675,370	2,551,351	0.89%	285,124,019	2.38%	13.95%	88,777,422	1,281,092	1.44%	87,496,330	6.21%	16.96%	
2010	292,700,126	927,747	0.32%	291,772,379	1.42%	16.60%	95,751,818	992,532	1.04%	94,759,286	6.74%	26.67%	
2011	293,486,705	773,922	0.26%	292,712,783	0.00%	16.98%	101,897,622	3,433,855	3.37%	98,463,767	2.83%	31.62%	
2012	295,097,327	733,957	0.25%	294,363,370	0.30%	17.64%	107,329,614	5,461,141	5.09%	101,868,473	-0.03%	36.17%	
2013	294,842,621	1,296,948	0.44%	293,545,673	-0.53%	17.31%	115,933,048	718,878	0.62%	115,214,170	7.35%	54.01%	
2014	313,129,987	864,898	0.28%	312,265,089	5.91%	24.79%	117,894,816	959,743	0.81%	116,935,073	0.86%	56.31%	
2015	317,642,729	1,064,786	0.34%	316,577,943	1.10%	26.52%	126,426,216	8,569,550	6.78%	117,856,666	-0.03%	57.54%	
Rate Ann%chg	2.41%			Resid & Rec. w/o growth			5.39%			C & I w/o growth			3.05%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2005	33,347,722	12,408,746	45,756,468	241,043	0.53%	45,515,425	--	--
2006	33,852,004	12,463,080	46,315,084	106,624	0.23%	46,208,460	0.99%	0.99%
2007	34,760,569	14,236,017	48,996,586	30,320	0.06%	48,966,266	5.72%	7.01%
2008	37,477,842	13,880,006	51,357,848	150,361	0.29%	51,207,487	4.51%	11.91%
2009	37,631,340	16,085,069	53,716,409	709,608	1.32%	53,006,801	3.21%	15.85%
2010	37,889,457	17,923,929	55,813,386	1,071,604	1.92%	54,741,782	1.91%	19.64%
2011	37,692,201	18,550,906	56,243,107	956,639	1.70%	55,286,468	-0.94%	20.83%
2012	38,273,433	18,687,435	56,960,868	757,531	1.33%	56,203,337	-0.07%	22.83%
2013	38,884,270	19,954,005	58,838,275	793,455	1.35%	58,044,820	1.90%	26.86%
2014	40,438,502	20,059,841	60,498,343	1,171,844	1.94%	59,326,499	0.83%	29.66%
2015	44,422,467	21,895,189	66,317,656	1,531,300	2.31%	64,786,356	7.09%	41.59%
Rate Ann%chg	2.91%	5.84%	3.78%	Ag Imprv+Site w/o growth			2.51%	

(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.

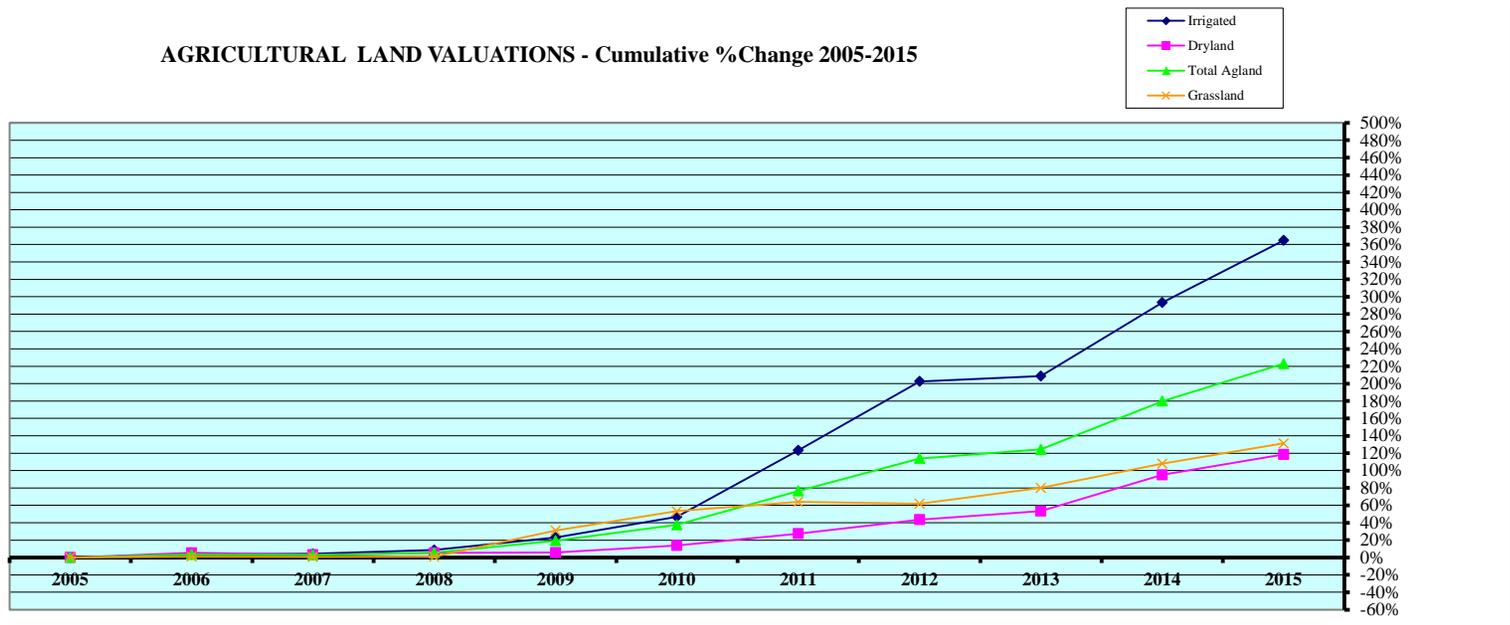
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2016

Cnty# **7**
County **BOX BUTTE**

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



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
2005	70,393,728	--	--	--	56,065,341	--	--	--	44,701,017	--	--	--
2006	72,818,089	2,424,361	3.44%	3.44%	59,041,792	2,976,451	5.31%	5.31%	45,173,126	472,109	1.06%	1.06%
2007	73,306,359	488,270	0.67%	4.14%	57,826,820	-1,214,972	-2.06%	3.14%	45,022,168	-150,958	-0.33%	0.72%
2008	76,404,943	3,098,584	4.23%	8.54%	59,043,512	1,216,692	2.10%	5.31%	45,068,331	46,163	0.10%	0.82%
2009	86,535,331	10,130,388	13.26%	22.93%	59,280,994	237,482	0.40%	5.74%	58,532,517	13,464,186	29.88%	30.94%
2010	103,333,181	16,797,850	19.41%	46.79%	63,749,167	4,468,173	7.54%	13.71%	68,484,658	9,952,141	17.00%	53.21%
2011	157,098,438	53,765,257	52.03%	123.17%	71,471,672	7,722,505	12.11%	27.48%	73,318,209	4,833,551	7.06%	64.02%
2012	213,004,710	55,906,272	35.59%	202.59%	80,502,789	9,031,117	12.64%	43.59%	72,282,613	-1,035,596	-1.41%	61.70%
2013	217,262,784	4,258,074	2.00%	208.64%	85,968,831	5,466,042	6.79%	53.34%	80,453,867	8,171,254	11.30%	79.98%
2014	276,844,639	59,581,855	27.42%	293.28%	109,382,371	23,413,540	27.23%	95.10%	93,009,218	12,555,351	15.61%	108.07%
2015	327,180,345	50,335,706	18.18%	364.79%	122,522,856	13,140,485	12.01%	118.54%	103,376,792	10,367,574	11.15%	131.26%

Rate Ann.%chg: Irrigated **16.61%** Dryland **8.13%** Grassland **8.75%**

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
2005	83,999	--	--	--	847,828	--	--	--	172,091,913	--	--	--
2006	84,279	280	0.33%	0.33%	873,933	26,105	3.08%	3.08%	177,991,219	5,899,306	3.43%	3.43%
2007	80,604	-3,675	-4.36%	-4.04%	901,934	28,001	3.20%	6.38%	177,137,885	-853,334	-0.48%	2.93%
2008	79,809	-795	-0.99%	-4.99%	906,092	4,158	0.46%	6.87%	181,502,687	4,364,802	2.46%	5.47%
2009	109,502	29,693	37.21%	30.36%	915,938	9,846	1.09%	8.03%	205,374,282	23,871,595	13.15%	19.34%
2010	148,326	38,824	35.46%	76.58%	1,010,115	94,177	10.28%	19.14%	236,725,447	31,351,165	15.27%	37.56%
2011	136,410	-11,916	-8.03%	62.39%	1,747,061	736,946	72.96%	106.06%	303,771,790	67,046,343	28.32%	76.52%
2012	120,332	-16,078	-11.79%	43.25%	2,189,810	442,749	25.34%	158.28%	368,100,254	64,328,464	21.18%	113.90%
2013	120,079	-253	-0.21%	42.95%	2,193,228	3,418	0.16%	158.69%	385,998,789	17,898,535	4.86%	124.30%
2014	120,945	866	0.72%	43.98%	2,202,553	9,325	0.43%	159.79%	481,559,726	95,560,937	24.76%	179.83%
2015	201,819	80,874	66.87%	140.26%	2,660,731	458,178	20.80%	213.83%	555,942,543	74,382,817	15.45%	223.05%

Cnty# **7**
County **BOX BUTTE**

Rate Ann.%chg: Total Agric Land **12.44%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (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
2005	70,336,853	146,496	480			56,113,537	195,913	286			44,715,376	307,027	146		
2006	72,519,439	147,193	493	2.61%	2.61%	59,187,944	195,193	303	5.87%	5.87%	45,232,455	306,780	147	1.24%	1.24%
2007	73,273,153	149,251	491	-0.35%	2.25%	57,970,703	194,117	299	-1.51%	4.27%	45,014,186	305,944	147	-0.21%	1.02%
2008	76,400,742	149,158	512	4.33%	6.68%	59,048,716	193,148	306	2.37%	6.74%	45,081,256	305,853	147	0.18%	1.21%
2009	86,694,772	148,989	582	13.60%	21.19%	59,360,060	193,379	307	0.41%	7.17%	58,668,687	306,517	191	29.86%	31.42%
2010	103,172,479	149,615	690	18.51%	43.63%	63,906,187	192,768	332	8.00%	15.75%	68,405,030	305,017	224	17.17%	53.99%
2011	156,968,255	150,145	1,045	51.60%	117.74%	71,511,133	187,355	382	15.13%	33.26%	73,342,332	307,523	238	6.34%	63.76%
2012	213,040,413	150,720	1,413	35.20%	194.40%	80,510,109	187,361	430	12.58%	50.03%	72,275,866	307,490	235	-1.44%	61.39%
2013	217,359,491	150,798	1,441	1.97%	200.21%	85,957,554	187,025	460	6.96%	60.46%	80,147,199	307,973	260	10.72%	78.69%
2014	276,848,585	150,827	1,836	27.34%	282.30%	109,334,716	186,946	585	27.25%	104.19%	93,050,467	308,721	301	15.82%	106.95%
2015	327,319,722	150,829	2,170	18.23%	351.99%	122,746,121	187,837	653	11.73%	128.15%	103,245,023	307,754	335	11.30%	130.35%

Rate Annual %chg Average Value/Acre: 16.28%

8.60%

8.70%

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
2005	84,074	5,604	15			847,940	5,658	150			172,097,780	660,697	260		
2006	83,954	5,596	15	0.00%	0.00%	874,683	5,703	153	2.34%	2.34%	177,898,475	660,465	269	3.41%	3.41%
2007	80,634	5,359	15	0.29%	0.29%	906,838	5,818	156	1.63%	4.01%	177,245,514	660,488	268	-0.37%	3.02%
2008	79,809	5,304	15	0.00%	0.30%	906,094	5,799	156	0.24%	4.26%	181,516,617	659,262	275	2.60%	5.70%
2009	110,340	5,508	20	33.13%	33.53%	918,563	5,860	157	0.32%	4.59%	205,752,422	660,253	312	13.18%	19.64%
2010	151,611	5,012	30	51.00%	101.63%	1,010,630	6,153	164	4.79%	9.60%	236,645,937	658,565	359	15.31%	37.95%
2011	136,178	4,503	30	-0.04%	101.55%	1,745,089	9,460	184	12.31%	23.09%	303,702,987	658,985	461	28.25%	76.93%
2012	120,332	4,010	30	-0.77%	99.99%	2,189,858	9,770	224	21.51%	49.57%	368,136,578	659,351	558	21.15%	114.35%
2013	120,079	4,002	30	0.00%	99.99%	2,155,730	9,542	226	0.79%	50.75%	385,740,053	659,340	585	4.78%	124.60%
2014	120,089	4,002	30	0.00%	100.00%	2,196,046	9,772	225	-0.52%	49.96%	481,549,903	660,268	729	24.66%	179.99%
2015	201,359	4,026	50	66.70%	233.39%	2,605,401	9,795	266	18.35%	77.48%	556,117,626	660,240	842	15.49%	223.36%

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BOX BUTTE

Rate Annual %chg Average Value/Acre: 12.45%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

Total Real Property Sum Lines 17, 25, & 30	Records : 8,241	Value : 1,159,776,993	Growth 3,858,483	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	272	1,715,092	1	15,190	187	1,050,301	460	2,780,583	
02. Res Improve Land	3,118	19,061,020	0	0	474	8,594,618	3,592	27,655,638	
03. Res Improvements	3,501	254,934,493	0	0	559	51,085,990	4,060	306,020,483	
04. Res Total	3,773	275,710,605	1	15,190	746	60,730,909	4,520	336,456,704	279,230
% of Res Total	83.47	81.95	0.02	0.00	16.50	18.05	54.85	29.01	7.24
05. Com UnImp Land	135	2,543,562	0	0	19	638,205	154	3,181,767	
06. Com Improve Land	512	11,015,620	0	0	51	4,356,406	563	15,372,026	
07. Com Improvements	535	76,091,230	0	0	106	27,274,065	641	103,365,295	
08. Com Total	670	89,650,412	0	0	125	32,268,676	795	121,919,088	2,673,870
% of Com Total	84.28	73.53	0.00	0.00	15.72	26.47	9.65	10.51	69.30
09. Ind UnImp Land	0	0	0	0	3	54,775	3	54,775	
10. Ind Improve Land	0	0	0	0	6	1,110,110	6	1,110,110	
11. Ind Improvements	0	0	0	0	6	11,327,440	6	11,327,440	
12. Ind Total	0	0	0	0	9	12,492,325	9	12,492,325	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.11	1.08	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	1	20,500	0	0	2	95,875	3	116,375	
15. Rec Improvements	1	28,650	0	0	2	272,010	3	300,660	
16. Rec Total	1	49,150	0	0	2	367,885	3	417,035	0
% of Rec Total	33.33	11.79	0.00	0.00	66.67	88.21	0.04	0.04	0.00
Res & Rec Total	3,774	275,759,755	1	15,190	748	61,098,794	4,523	336,873,739	279,230
% of Res & Rec Total	83.44	81.86	0.02	0.00	16.54	18.14	54.88	29.05	7.24
Com & Ind Total	670	89,650,412	0	0	134	44,761,001	804	134,411,413	2,673,870
% of Com & Ind Total	83.33	66.70	0.00	0.00	16.67	33.30	9.76	11.59	69.30
17. Taxable Total	4,444	365,410,167	1	15,190	882	105,859,795	5,327	471,285,152	2,953,100
% of Taxable Total	83.42	77.53	0.02	0.00	16.56	22.46	64.64	40.64	76.54

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	4	424,566	33,425,762	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	4	424,566	33,425,762
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	424,566	33,425,762

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	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	361	0	139	500

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	0	2,270	459,595,280	2,271	459,595,280
28. Ag-Improved Land	0	0	0	0	895	171,780,156	895	171,780,156
29. Ag Improvements	0	0	0	0	643	57,116,405	643	57,116,405
30. Ag Total							2,914	688,491,841

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	0.31	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	220	227.20	1,125,850	220	227.20	1,125,850	
32. HomeSite Improv Land	376	392.00	5,071,000	376	392.00	5,071,000	
33. HomeSite Improvements	383	0.00	37,822,810	383	0.00	37,822,810	181,843
34. HomeSite Total				603	619.20	44,019,660	
35. FarmSite UnImp Land	64	136.99	164,374	64	136.99	164,374	
36. FarmSite Improv Land	498	2,466.54	4,243,347	498	2,466.54	4,243,347	
37. FarmSite Improvements	614	0.00	19,293,595	614	0.00	19,293,595	723,540
38. FarmSite Total				678	2,603.53	23,701,316	
39. Road & Ditches	2,144	6,111.26	0	2,145	6,111.57	0	
40. Other- Non Ag Use	1	3.02	7,550	1	3.02	7,550	
41. Total Section VI				1,281	9,337.32	67,728,526	905,383

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	0	0.00	0	0	0.00	0

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. Recapture Value N/A	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

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	5,282.64	15.13%	14,991,749	15.04%	2,837.93
47. 2A1	67.18	0.19%	172,725	0.17%	2,571.08
48. 2A	5,942.36	17.02%	16,969,543	17.02%	2,855.69
49. 3A1	44.00	0.13%	127,600	0.13%	2,900.00
50. 3A	8,792.18	25.19%	25,350,730	25.43%	2,883.33
51. 4A1	10,438.83	29.91%	29,707,091	29.80%	2,845.83
52. 4A	4,339.37	12.43%	12,370,926	12.41%	2,850.86
53. Total	34,906.56	100.00%	99,690,364	100.00%	2,855.92
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,736.47	28.70%	1,135,636	28.70%	415.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	2,972.74	31.17%	1,233,690	31.17%	415.00
58. 3D1	24.22	0.25%	10,052	0.25%	415.03
59. 3D	1,213.12	12.72%	503,442	12.72%	415.00
60. 4D1	1,918.86	20.12%	796,330	20.12%	415.00
61. 4D	670.90	7.04%	278,422	7.04%	415.00
62. Total	9,536.31	100.00%	3,957,572	100.00%	415.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,813.60	2.99%	1,228,184	3.09%	322.05
65. 2G1	61.56	0.05%	19,392	0.05%	315.01
66. 2G	7,369.81	5.78%	2,353,712	5.92%	319.37
67. 3G1	127.28	0.10%	40,891	0.10%	321.27
68. 3G	16,396.83	12.87%	5,188,128	13.05%	316.41
69. 4G1	59,677.98	46.83%	18,527,837	46.59%	310.46
70. 4G	40,000.69	31.39%	12,408,862	31.20%	310.22
71. Total	127,447.75	100.00%	39,767,006	100.00%	312.03
Irrigated Total					
	34,906.56	20.03%	99,690,364	69.32%	2,855.92
Dry Total					
	9,536.31	5.47%	3,957,572	2.75%	415.00
Grass Total					
	127,447.75	73.13%	39,767,006	27.65%	312.03
72. Waste	1,431.82	0.82%	143,182	0.10%	100.00
73. Other	948.23	0.54%	255,979	0.18%	269.95
74. Exempt	0.72	0.00%	0	0.00%	0.00
75. Market Area Total	174,270.67	100.00%	143,814,103	100.00%	825.23

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	54,986.83	54.81%	131,395,977	55.50%	2,389.59
47. 2A1	4,164.44	4.15%	9,963,564	4.21%	2,392.53
48. 2A	25,181.08	25.10%	60,032,034	25.36%	2,384.01
49. 3A1	87.47	0.09%	196,811	0.08%	2,250.04
50. 3A	4,530.71	4.52%	10,088,233	4.26%	2,226.63
51. 4A1	9,510.17	9.48%	20,920,438	8.84%	2,199.80
52. 4A	1,856.68	1.85%	4,135,686	1.75%	2,227.46
53. Total	100,317.38	100.00%	236,732,743	100.00%	2,359.84
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	48,994.21	51.53%	38,705,580	51.87%	790.00
56. 2D1	3,261.51	3.43%	2,576,609	3.45%	790.00
57. 2D	26,199.51	27.55%	20,697,737	27.74%	790.00
58. 3D1	115.23	0.12%	87,574	0.12%	759.99
59. 3D	2,666.48	2.80%	2,026,526	2.72%	760.00
60. 4D1	12,408.31	13.05%	9,430,306	12.64%	760.00
61. 4D	1,438.44	1.51%	1,093,218	1.47%	760.00
62. Total	95,083.69	100.00%	74,617,550	100.00%	784.76
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	12,316.10	14.48%	4,956,071	14.91%	402.41
65. 2G1	451.25	0.53%	180,957	0.54%	401.01
66. 2G	19,031.16	22.37%	7,539,916	22.69%	396.19
67. 3G1	148.00	0.17%	57,158	0.17%	386.20
68. 3G	8,194.79	9.63%	3,166,482	9.53%	386.40
69. 4G1	29,494.45	34.67%	11,384,191	34.26%	385.98
70. 4G	15,436.76	18.15%	5,945,431	17.89%	385.15
71. Total	85,072.51	100.00%	33,230,206	100.00%	390.61
Irrigated Total					
	100,317.38	34.88%	236,732,743	68.32%	2,359.84
Dry Total					
	95,083.69	33.06%	74,617,550	21.53%	784.76
Grass Total					
	85,072.51	29.58%	33,230,206	9.59%	390.61
72. Waste	1,298.18	0.45%	129,818	0.04%	100.00
73. Other	5,827.00	2.03%	1,786,707	0.52%	306.63
74. Exempt	0.20	0.00%	0	0.00%	0.00
75. Market Area Total	287,598.76	100.00%	346,497,024	100.00%	1,204.79

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	9,799.21	63.19%	19,409,098	63.79%	1,980.68
47. 2A1	68.25	0.44%	141,619	0.47%	2,075.00
48. 2A	4,207.29	27.13%	8,350,867	27.45%	1,984.86
49. 3A1	4.37	0.03%	7,866	0.03%	1,800.00
50. 3A	456.79	2.95%	801,074	2.63%	1,753.70
51. 4A1	896.36	5.78%	1,577,409	5.18%	1,759.79
52. 4A	76.46	0.49%	137,082	0.45%	1,792.86
53. Total	15,508.73	100.00%	30,425,015	100.00%	1,961.80
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	50,096.64	60.57%	36,069,558	61.38%	720.00
56. 2D1	176.32	0.21%	126,953	0.22%	720.01
57. 2D	21,274.39	25.72%	15,317,556	26.07%	720.00
58. 3D1	144.96	0.18%	94,230	0.16%	650.04
59. 3D	3,396.94	4.11%	2,208,081	3.76%	650.02
60. 4D1	6,995.04	8.46%	4,546,935	7.74%	650.02
61. 4D	620.05	0.75%	403,079	0.69%	650.07
62. Total	82,704.34	100.00%	58,766,392	100.00%	710.56
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	11,305.99	11.90%	4,773,593	11.83%	422.22
65. 2G1	127.65	0.13%	54,028	0.13%	423.25
66. 2G	16,501.68	17.37%	6,994,462	17.34%	423.86
67. 3G1	111.08	0.12%	46,809	0.12%	421.40
68. 3G	9,358.00	9.85%	3,980,426	9.87%	425.35
69. 4G1	21,655.82	22.80%	9,205,125	22.82%	425.06
70. 4G	35,923.89	37.82%	15,283,855	37.89%	425.45
71. Total	94,984.11	100.00%	40,338,298	100.00%	424.68
Irrigated Total					
	15,508.73	7.85%	30,425,015	23.32%	1,961.80
Dry Total					
	82,704.34	41.86%	58,766,392	45.05%	710.56
Grass Total					
	94,984.11	48.07%	40,338,298	30.92%	424.68
72. Waste	1,216.89	0.62%	121,689	0.09%	100.00
73. Other	3,176.88	1.61%	800,794	0.61%	252.07
74. Exempt	2.89	0.00%	0	0.00%	0.00
75. Market Area Total	197,590.95	100.00%	130,452,188	100.00%	660.21

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	150,732.67	366,848,122	150,732.67	366,848,122
77. Dry Land	0.00	0	0.00	0	187,324.34	137,341,514	187,324.34	137,341,514
78. Grass	0.00	0	0.00	0	307,504.37	113,335,510	307,504.37	113,335,510
79. Waste	0.00	0	0.00	0	3,946.89	394,689	3,946.89	394,689
80. Other	0.00	0	0.00	0	9,952.11	2,843,480	9,952.11	2,843,480
81. Exempt	0.00	0	0.00	0	3.81	0	3.81	0
82. Total	0.00	0	0.00	0	659,460.38	620,763,315	659,460.38	620,763,315

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	150,732.67	22.86%	366,848,122	59.10%	2,433.77
Dry Land	187,324.34	28.41%	137,341,514	22.12%	733.17
Grass	307,504.37	46.63%	113,335,510	18.26%	368.57
Waste	3,946.89	0.60%	394,689	0.06%	100.00
Other	9,952.11	1.51%	2,843,480	0.46%	285.72
Exempt	3.81	0.00%	0	0.00%	0.00
Total	659,460.38	100.00%	620,763,315	100.00%	941.32

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 Alliance Residential	232	1,564,253	2,786	17,208,209	3,137	236,657,112	3,369	255,429,574	109,180
83.2 Hemingford Residential	40	150,839	333	1,873,311	365	18,243,241	405	20,267,391	83,985
83.3 Rainbow Acres	111	361,030	67	495,160	77	4,245,740	188	5,101,930	0
83.4 Rural Commercial	0	0	1	79,100	1	20,170	1	99,270	0
83.5 Rural Residential 1	17	226,561	126	2,722,421	157	14,040,310	174	16,989,292	48,890
83.6 Rural Residential 2	60	477,900	282	5,393,812	326	33,114,570	386	38,986,282	37,175
84 Residential Total	460	2,780,583	3,595	27,772,013	4,063	306,321,143	4,523	336,873,739	279,230

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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	N/a Or Error	0	0	58	1,208,194	60	9,909,054	60	11,117,248	0
85.2	Alliance Commercial	115	2,118,185	379	8,588,782	395	54,318,527	510	65,025,494	952,250
85.3	Alliance Residential	0	0	2	9,100	2	108,957	2	118,057	0
85.4	Hemingford Commercial	18	385,447	70	821,403	75	11,486,607	93	12,693,457	794,780
85.5	Industrial	0	0	8	1,458,575	8	13,760,745	8	15,219,320	0
85.6	Rural Commercial	24	732,910	52	4,396,082	107	25,108,845	131	30,237,837	926,840
86	Commercial Total	157	3,236,542	569	16,482,136	647	114,692,735	804	134,411,413	2,673,870

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	3,222.99	2.57%	1,015,566	2.60%	315.10
89. 2G1	61.56	0.05%	19,392	0.05%	315.01
90. 2G	6,738.07	5.37%	2,126,286	5.45%	315.56
91. 3G1	122.94	0.10%	39,372	0.10%	320.25
92. 3G	15,894.93	12.68%	5,012,455	12.84%	315.35
93. 4G1	59,403.64	47.37%	18,431,811	47.22%	310.28
94. 4G	39,955.21	31.86%	12,392,941	31.75%	310.17
95. Total	125,399.34	100.00%	39,037,823	100.00%	311.31
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	590.61	28.83%	212,618	29.16%	360.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	631.74	30.84%	227,426	31.19%	360.00
100. 3C1	4.34	0.21%	1,519	0.21%	350.00
101. 3C	501.90	24.50%	175,673	24.09%	350.02
102. 4C1	274.34	13.39%	96,026	13.17%	350.03
103. 4C	45.48	2.22%	15,921	2.18%	350.07
104. Total	2,048.41	100.00%	729,183	100.00%	355.98
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	125,399.34	98.39%	39,037,823	98.17%	311.31
CRP Total	2,048.41	1.61%	729,183	1.83%	355.98
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	127,447.75	100.00%	39,767,006	100.00%	312.03

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	10,331.35	13.03%	4,092,705	13.26%	396.14
89. 2G1	436.12	0.55%	174,980	0.57%	401.22
90. 2G	17,286.06	21.81%	6,850,598	22.20%	396.31
91. 3G1	130.60	0.16%	50,285	0.16%	385.03
92. 3G	7,925.71	10.00%	3,060,195	9.92%	386.11
93. 4G1	27,794.16	35.06%	10,712,574	34.71%	385.43
94. 4G	15,369.12	19.39%	5,918,710	19.18%	385.10
95. Total	79,273.12	100.00%	30,860,047	100.00%	389.29
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	1,984.75	34.22%	863,366	36.43%	435.00
98. 2C1	15.13	0.26%	5,977	0.25%	395.04
99. 2C	1,745.10	30.09%	689,318	29.08%	395.00
100. 3C1	17.40	0.30%	6,873	0.29%	395.00
101. 3C	269.08	4.64%	106,287	4.48%	395.00
102. 4C1	1,700.29	29.32%	671,617	28.34%	395.00
103. 4C	67.64	1.17%	26,721	1.13%	395.05
104. Total	5,799.39	100.00%	2,370,159	100.00%	408.69
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	79,273.12	93.18%	30,860,047	92.87%	389.29
CRP Total	5,799.39	6.82%	2,370,159	7.13%	408.69
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	85,072.51	100.00%	33,230,206	100.00%	390.61

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	9,041.85	10.00%	3,856,619	10.02%	426.53
89. 2G1	116.46	0.13%	49,496	0.13%	425.00
90. 2G	15,036.73	16.63%	6,401,154	16.63%	425.70
91. 3G1	90.96	0.10%	38,660	0.10%	425.02
92. 3G	9,152.65	10.12%	3,897,254	10.13%	425.81
93. 4G1	21,151.31	23.40%	9,000,797	23.39%	425.54
94. 4G	35,813.54	39.62%	15,239,163	39.60%	425.51
95. Total	90,403.50	100.00%	38,483,143	100.00%	425.68
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	2,264.12	49.43%	916,974	49.43%	405.00
98. 2C1	11.19	0.24%	4,532	0.24%	405.00
99. 2C	1,464.96	31.98%	593,308	31.98%	405.00
100. 3C1	20.12	0.44%	8,149	0.44%	405.02
101. 3C	205.36	4.48%	83,172	4.48%	405.01
102. 4C1	504.51	11.01%	204,328	11.01%	405.00
103. 4C	110.35	2.41%	44,692	2.41%	405.00
104. Total	4,580.61	100.00%	1,855,155	100.00%	405.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	90,403.50	95.18%	38,483,143	95.40%	425.68
CRP Total	4,580.61	4.82%	1,855,155	4.60%	405.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	94,984.11	100.00%	40,338,298	100.00%	424.68

2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

07 Box Butte

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	317,294,359	336,456,704	19,162,345	6.04%	279,230	5.95%
02. Recreational	348,370	417,035	68,665	19.71%	0	19.71%
03. Ag-Homesite Land, Ag-Res Dwelling	44,422,467	44,019,660	-402,807	-0.91%	181,843	-1.32%
04. Total Residential (sum lines 1-3)	362,065,196	380,893,399	18,828,203	5.20%	461,073	5.07%
05. Commercial	114,336,023	121,919,088	7,583,065	6.63%	2,673,870	4.29%
06. Industrial	12,090,193	12,492,325	402,132	3.33%	0	3.33%
07. Ag-Farmsite Land, Outbuildings	21,895,189	23,701,316	1,806,127	8.25%	723,540	4.94%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	148,321,405	158,112,729	9,791,324	6.60%	3,397,410	4.31%
10. Total Non-Agland Real Property	510,386,601	539,013,678	28,627,077	5.61%	3,858,483	4.85%
11. Irrigated	327,180,345	366,848,122	39,667,777	12.12%		
12. Dryland	122,522,856	137,341,514	14,818,658	12.09%		
13. Grassland	103,376,792	113,335,510	9,958,718	9.63%		
14. Wasteland	201,819	394,689	192,870	95.57%		
15. Other Agland	2,660,731	2,843,480	182,749	6.87%		
16. Total Agricultural Land	555,942,543	620,763,315	64,820,772	11.66%		
17. Total Value of all Real Property (Locally Assessed)	1,066,329,144	1,159,776,993	93,447,849	8.76%	3,858,483	8.40%

2016 Assessment Survey for Box Butte County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$208,800
7.	Adopted budget, or granted budget if different from above:
	\$221,230
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$36,550 for Pictometry.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	None
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,500 for travel, mileage, dues, subscriptions, registration and training.
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	No.
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, the web address is http://boxbutte.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop.
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Alliance and Hemingford.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	MIPS for CAMA, administrative and personal property software; Pictometry.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No.
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2016 Residential Assessment Survey for Box Butte County

1.	Valuation data collection done by:														
	The Assessor.														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Alliance: this valuation group includes residential properties within the city of Alliance and the residential parcels that would be classified as suburban (since there is no separate suburban residential market within the County).</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Hemingford: all residential properties within the town of Hemingford and the immediate area around it.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Residential 1: all rural residential properties that are close in proximity to paved roads within the County (that would include Hwy 385, Hwy 2, Hwy 87, Hwy 71, 10th Street west and County Road 70).</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Residential 2: the rural residential properties that do not meet the geographic criteria of valuation grouping 81, nor lie within any of the "Rainbow Acres" subdivisions.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rainbow Acres: Only the rural residential properties that are within the Rainbow Acres subdivisions.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Alliance: this valuation group includes residential properties within the city of Alliance and the residential parcels that would be classified as suburban (since there is no separate suburban residential market within the County).	20	Hemingford: all residential properties within the town of Hemingford and the immediate area around it.	81	Rural Residential 1: all rural residential properties that are close in proximity to paved roads within the County (that would include Hwy 385, Hwy 2, Hwy 87, Hwy 71, 10th Street west and County Road 70).	82	Rural Residential 2: the rural residential properties that do not meet the geographic criteria of valuation grouping 81, nor lie within any of the "Rainbow Acres" subdivisions.	83	Rainbow Acres: Only the rural residential properties that are within the Rainbow Acres subdivisions.	AG	Agricultural homes and outbuildings.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
10	Alliance: this valuation group includes residential properties within the city of Alliance and the residential parcels that would be classified as suburban (since there is no separate suburban residential market within the County).														
20	Hemingford: all residential properties within the town of Hemingford and the immediate area around it.														
81	Rural Residential 1: all rural residential properties that are close in proximity to paved roads within the County (that would include Hwy 385, Hwy 2, Hwy 87, Hwy 71, 10th Street west and County Road 70).														
82	Rural Residential 2: the rural residential properties that do not meet the geographic criteria of valuation grouping 81, nor lie within any of the "Rainbow Acres" subdivisions.														
83	Rainbow Acres: Only the rural residential properties that are within the Rainbow Acres subdivisions.														
AG	Agricultural homes and outbuildings.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach--replacement cost new, minus depreciation.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	The county uses the tables provided by the CAMA vendor.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes.														
6.	Describe the methodology used to determine the residential lot values?														
	Qualified sales are reviewed and stratified by age and size and then the lots are valued by the square foot method.														
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														
	Currently, there are no vacant lots being held for sale or resale.														

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2014	2013	2013	2014
20	2013	2013	2009	2009
81	2015	2013	2008	2015
82	2015	2013	2008	2015
83	2015	2013	2008	2015
AG	2015	2013	2008	2015

2016 Commercial Assessment Survey for Box Butte County

1.	Valuation data collection done by:																							
	The Assessor.																							
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Alliance: all commercial properties within the city of Alliance and those that would be classified as suburban, since there is no evidence of a suburban commercial market.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Hemingford: the commercial properties within the town of Hemingford and the immediate area surrounding the town.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: all rural commercial properties.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Alliance: all commercial properties within the city of Alliance and those that would be classified as suburban, since there is no evidence of a suburban commercial market.	20	Hemingford: the commercial properties within the town of Hemingford and the immediate area surrounding the town.	80	Rural: all rural commercial properties.												
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80	Rural: all rural commercial properties.																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	The income approach was used for commercial property in the city of Alliance; all other valuation groupings are valued by the cost approach.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	The Assessor does not know of any unique commercial properties within the County. If a unique property was established in the County, the Assessor would consult a general certified appraiser.																							
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																							
	During the last reappraisal, a market depreciation was developed.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	Yes																							
6.	Describe the methodology used to determine the commercial lot values.																							
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2016 Agricultural Assessment Survey for Box Butte County

1.	Valuation data collection done by:													
	The Assessor.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Consists of land located primarily in the southern part of the County (and includes geocodes 1371 and 1373) that consists mostly of sandhills; the majority land use is grass.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Consists of land located primarily in the southern part of the County (and includes geocodes 1371 and 1373) that consists mostly of sandhills; the majority land use is grass.	2014	2	This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.	2014	3	This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	Consists of land located primarily in the southern part of the County (and includes geocodes 1371 and 1373) that consists mostly of sandhills; the majority land use is grass.	2014												
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3	This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.	2014												
3.	Describe the process used to determine and monitor market areas.													
	The Assessor reviews sales within each market area and pays special attention to those sales that border the adjacent market area. Land use is also monitored in each agricultural market area.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	The Assessor determines the primary use of the land to identify rural residential and recreational land. Recreational use is considered when the land use is primarily for the purposes of recreation and/or hunting.													
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?													
	Yes, but these are valued within the respective three market areas. There are also differences in well-depth that are taken into account when the sites in these areas are valued.													
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	There is no land currently enrolled in the Wetland Reserve Program.													
	<i><u>If your county has special value applications, please answer the following</u></i>													
7a.	How many special valuation applications are on file?													
	N/A													
7b.	What process was used to determine if non-agricultural influences exist in the county?													
	N/A													
	<i><u>If your county recognizes a special value, please answer the following</u></i>													
7c.	Describe the non-agricultural influences recognized within the county.													

	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**2016
BOX BUTTE COUNTY
THREE YEAR PLAN
OF ASSESSMENT**

Requirement

The assessor shall prepare a plan of assessment, pursuant to Neb. Laws 2005, LB 263 Section 9, on or before June 15 each year. The assessor shall present the plan to the county board of equalization on or before July 31 each year. A copy of the plan and any amendments made shall be sent to the Department of Revenue Property Assessment Division on or before October 31 each year.

General Description of Real Property in Box Butte County

Per 2015 County Abstract, Box Butte County consists of the following real property types:

	Parcels	% of Total	% of Taxable Value
Residential	4,396	53.71	29.75
Commercial	799	9.76	10.72
Industrial	9	.11	1.13
Recreational	3	.04	0
Agricultural	2,978	36.38	58.37
	-----	-----	-----
Totals	8,185	100.00	99.97

Current Resources

- Staff
 - Assessor with current certification and hours of continuing education
 - Three full-time clerical employees

- Budget
 - Our fiscal year is July 1-June 30 each year
 - The adopted budget for 2015-2016 year is \$221,230
 - \$41,803 is budgeted for oblique imagery

- Equipment
 - CAMA program with MIPS
 - Server 2013
 - Internet access with local provider
 - Four workstations
 - GIS contracted with GIS Workshop, Inc.

Current Assessment Procedures

- Update ownership by receipt of real estate transfers from register of deeds office
- Utilize GIS through GIS Workshop
- Utilize oblique imagery provided by Pictometry
- Maintain sales file with monthly qualified sales
 - Conduct sales study
- Receive building permits from the City's Building and Zoning office
 - Review properties as "pick-up" work annually
- Zoning is county wide, however the county does not enforce building permits for rural improvements
 - Our pick-up work for rural is currently by discovery AND
 - The Assessor's office promotes rural property owners to complete an Information Statement Form in the office
- Application for value change from discovery is applied annually between January 1 and March 19 each year
- Approaches to value are used in accordance with IAAO mass appraisal techniques
 - **Income approach** is applied to commercial properties
 - Collected income and expense data
 - Analyzed data with market depreciation
 - **Cost approach** is used for all improved parcels
 - Marshall & Swift pricing system is used
 - Market depreciation applied
 - **Market approach** is used on all properties in regard to market depreciation
- Agricultural land sales are studied and valuations adjusted accordingly in their respective market areas
 - Agricultural land has three market areas
- Change of value notices are sent pursuant state statute 77-1315
- Levels of value are published in local newspapers and delivered to local radio station pursuant state statute 77-1315

Level of Value, Quality, and Uniformity for 2015 Assessment

	Median
Residential	97%
Commercial	97%
Agricultural land	70%

Assessment Actions Planned for Assessment Year 2016

- Pick up work is to be done by the assessor or staff

- Residential
 - Alliance & Hemingford
 - Study sales and adjust subclasses accordingly if needed
 - Rural Residential
 - **Enforce use of Improvement Information Statement in lieu of a building permit**
 - Use Pictometry oblique imagery to aid in changes to property for rural review
 - Apply new cost index and set depreciation according to market values/sales

- Commercial
 - Alliance & Hemingford
 - Study sales and adjust values accordingly
 - Rural
 - **Enforce use of Improvement Information Statement in lieu of a building permit**
 - Use Pictometry oblique imagery to aid in changes to property for rural review
 - Apply new cost index and set depreciation according to market values/sales

- Agricultural land
 - Study sales and make adjustments if necessary
 - GIS land use is complete with 2015 flight imagery applied

Assessment Actions Planned for Assessment Year 2017

- Pick up work is to be done by the assessor or staff

- Residential
 - Alliance
 - Study sales and adjust if necessary
 - Inspect properties according to building permits and through discovery
 - Hemingford
 - Use Pictometry oblique imagery to aid in changes to property for review process
 - Inspect properties according to building permits and through discovery
 - Apply new cost index and set market depreciation
 - Rural Residential

- Inspect properties according to Improvement Information Statement in lieu of a building permit
- Study sales and adjust if necessary
- Commercial
 - Alliance & Rural
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust values accordingly
 - Hemingford
 - Use Pictometry oblique imagery to aid in changes to property for review process
 - Inspect properties according to building permits and through discovery
 - Apply new cost index and set market depreciation
- Agricultural land
 - Study sales and make adjustments if necessary

Assessment Actions Planned for Assessment Year 2018

- Pick up work is to be done by the assessor or staff
- Residential
 - Alliance
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
 - Pictometry will be flying new oblique images. Reappraisal of Alliance Residential will be done in 2019 after 2nd flight
 - Hemingford
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
 - Rural Residential
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
- Commercial
 - Alliance
 - Inspect properties according to building permits and through discovery

- Study sales and adjust if necessary
- Pictometry will be flying new oblique images. Reappraisal of Alliance Commercial may be done in 2019 or 2020 after 2nd flight
- Hemingford
 - Inspect properties according to building permits and through discovery
 - Study sales and adjust if necessary
- Rural
 - Study sales and adjust if necessary
 - Inspect properties according to building permits and through discovery
- Agricultural land
 - Study sales and make adjustments if necessary
 - Should be receiving new GIS land use imagery to apply