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DEPARTMENT OF REVENUE

**2018 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

SCOTTS BLUFF COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Scotts Bluff 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 Scotts Bluff 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: Amy Ramos, Scotts Bluff County Assessor

Property Assessment Division
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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 statewide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that 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 PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

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 (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 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 Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO’s recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor’s effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds’ records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The 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 ensure the statistical analysis is based on an unbiased sample of sales.

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

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values 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.

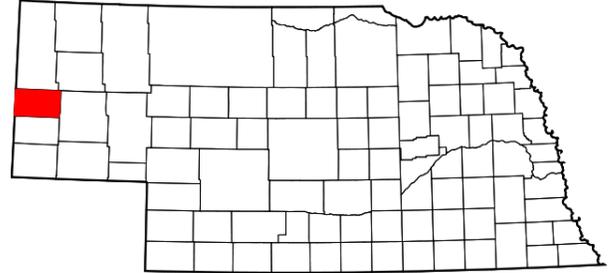
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified 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*

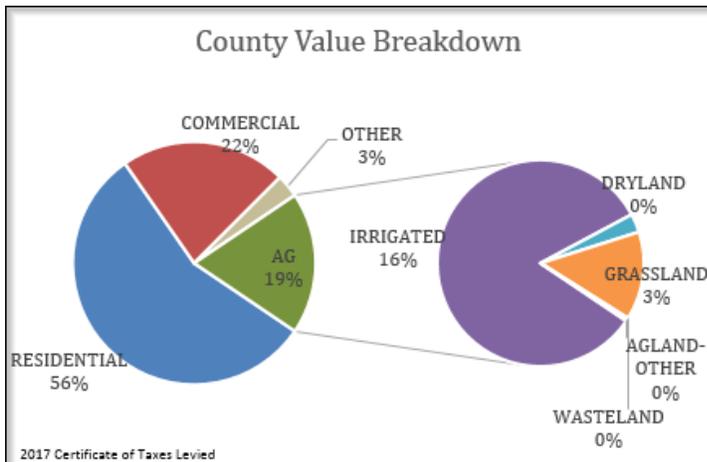
County Overview

With a total area of 739 square miles, Scotts Bluff County had 36,422 residents, per the Census Bureau Quick Facts for 2016, a 2% population decline from the 2010 U.S. Census. Reports indicated that 68% of county residents were homeowners and 86% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Scotts Bluff County are located in and around Scottsbluff, the largest town in the county. According to the latest information available from the

U.S. Census Bureau, there were 1,100 employer establishments with total employment of 12,749.



Agricultural land contributes approximately 19% of the county's valuation base. A mix of grass and irrigated land makes up the majority of the land in the county. Scotts Bluff County is included in the North Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Scotts Bluff County ranks first in dry edible beans and second in sugar beets for sugar.

NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
GERING	7,751	8,500	9.7%
HENRY	162	106	-34.6%
LYMAN	421	341	-19.0%
MCGREW	103	105	1.9%
MELBETA	138	112	-18.8%
MINATARE	810	816	0.7%
MITCHELL	1,831	1,702	-7.0%
MORRILL	957	921	-3.8%
SCOTTSBLUFF	14,852	15,039	1.3%
TERRYTOWN	993	1,198	20.6%

2018 Residential Correlation for Scotts Bluff County

Assessment Actions

The Scotts Bluff County assessor addressed the residential property class for the current assessment year by Valuation Group: 15—increased the dwelling/garage by 3% in seven neighborhoods; 20—Increased dwelling garage by 5% in two neighborhoods and by 4% in five neighborhoods; 30—Only pick-up work completed; 40—7% increase to dwelling/garage in one neighborhood; Valuation Groups 50 and 60—Only pick-up work completed; 70—5% increase to dwelling/garage in one neighborhood; 81—Only pick-up work completed; 82—6% increase to dwelling/garage in three neighborhoods; 83—Only pick-up work.

Description of Analysis

Scotts Bluff County’s residential class consists of ten valuation groupings that are based on actual residential market activity and geographic location.

Valuation Grouping	Description
15	Scottsbluff—all residential properties that are within the city of Scottsbluff and those that would be considered suburban, since there is no recognized suburban market.
20	Gering—the residential parcels that are within the city of Gering and the suburban parcels.
30	Minatare—all of the residential parcels within Minatare.
40	Mitchell—the residential parcels within Mitchell.
50	Morrill—all residential properties within Morrill.
60	Small Towns—the small towns within the county that have a similar market: Henry, Lyman, Melbeta and McGrew.
70	Terrytown—residential parcels within the village of Terrytown.
81	Rural Res 1—rural residential parcels that are in subdivisions.
82	Rural Res 2—all rural residential parcels not in subdivisions.
83	Rural Res 3—rural residential parcels that are IOLL.

The statistical profile indicates 1,218 qualified sales, and all overall measures of central tendency are within acceptable range. The Scottsbluff Valuation Group (15) constitutes about 41% of the sample and is slightly over-represented, but it is not surprising since it has the most viable and competitive residential market within the county. The sample is considered large enough to be an adequate representation of the residential property class as a whole.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county, and this is used to determine compliance for all actions that ultimately affect the uniform and proportionate valuation of all property classes.

2018 Residential Correlation for Scotts Bluff County

One area addressed is sales qualification and verification. Scotts Bluff County’s sales verification and review process consists of a physical visit to the property (with the exception of those the IAAO recommends as possible exclusions) with an attempt to visit with the homeowner. If this is not possible, then a telephone interview with the buyer, seller, realtor or closing agent involved with the transaction is attempted. The Division’s review includes a dialogue with the county assessor and a consideration of verification documentation.

The non-qualified sales are on the whole well-documented (only ten out of 276 were missing documentation and the majority of these occurred in the first year). The Division does not believe that any apparent bias exists in the qualification determination. It is believed that all arms’-length sales were made available for the measurement of real property.

Another important part of the review was the examination of the six-year inspection cycle. The county assessor has inspected most of the county in 2016 and 2017. The earliest year listed as last reviewed is 2015 (for Valuation Group 30—Minatare).

Valuation groups are another area reviewed to determine if they are established using unique, value-driven characteristics. The review indicates that the county has adequately identified economic areas for the residential property class.

Equalization and Quality of Assessment

Based on all relevant information, the quality of assessment for the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

An examination of Valuation Groups, indicate all that have significant numbers in the sample have medians within acceptable range. Only Valuation Group 83 (with only eight sales) has a low median. The coefficient of dispersion is 32%, and the range of assessed to sale price ratios is very wide—53% to 174.54%. Therefore, the measures of central tendency are unreliable.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	503	92.40	97.73	90.65	22.93	107.81
20	335	92.15	94.05	92.36	17.44	101.83
30	23	93.48	110.38	84.97	45.64	129.90
40	63	92.20	101.83	95.08	29.13	107.10
50	44	96.39	104.11	98.88	25.95	105.29
60	27	93.70	124.32	91.63	53.48	135.68
70	15	92.20	95.29	92.56	13.75	102.95
81	71	91.93	97.45	92.17	21.07	105.73
82	129	93.24	91.04	91.87	19.31	99.10
83	8	74.15	81.82	71.04	32.18	115.17
____ ALL ____	1,218	92.37	97.13	91.71	22.51	105.91

2018 Residential Correlation for Scotts Bluff County

Level of Value

Based on analysis of all available information, the level of value for the residential class of real property in Scotts Bluff County is 92%.

2018 Commercial Correlation for Scotts Bluff County

Assessment Actions

For assessment year 2018, the county completed all pick-up work. In addition, all feedlots within the county were physically reviewed (only the feedlot and outbuildings were inspected), and “rolled” with new values. If there was a primary residence, it will be reviewed and rolled with other like property at a later date. Fences, waterers, bunks and aprons were added as they have never been on the tax rolls previously. All Panhandle counties will treat the first site acre as they do any other home site, assuming it has electricity, well and septic. The second acre will assume electricity only. Any additional acres under the feedlot will be valued at \$1,000/acre. All other acres in the parcel will be valued by soil type and land use. Stanard Appraisal conducted the review and re-valuation.

Description of Analysis

The commercial class consists of seven Valuation Groups that are based on actual commercial market activity and geographic location.

Valuation Grouping	Description
15	Scottsbluff—all commercial parcels within the city of Scottsbluff and includes those that would be considered suburban, since there is no separate competitive commercial market for this area surrounding Scottsbluff.
20	Gering—all commercial property within the city of Gering and the adjacent village of Terrytown.
30	Minatare—commercial property within Minatare.
40	Mitchell—the residential parcels within Mitchell.
50	Morrill—all commercial property within Morrill.
60	Small Towns—any commercial property within the villages of Henry, Lyman, McGrew and Melbeta.
80	Rural: all commercial properties found in the remainder of Scotts Bluff County that are not influenced by proximity to Scottsbluff, Gering and the other towns/villages.

The statistical profile for the commercial class reveals 140 qualified sales, and two of the three overall measures of central tendency are within acceptable range (the median and weighted mean) and the mean is three points above acceptable range. The mean is affected by ten commercial sales of less than \$30,000. The coefficient of dispersion is well within range, and supports the median measure of central tendency. Further, the median is virtually unaffected by the hypothetical removal of the two lowest or two highest outlying sales.

The two Valuation Groups with double-digit sales have medians within acceptable range (Valuation Groups 15 and 20). The remaining Valuation Groups have too few sales to be statistically significant, but since all commercial property has been inspected at the same time and

2018 Commercial Correlation for Scotts Bluff County

valued with the same cost index and depreciation, it is believed that all commercial property is treated uniformly and proportionately.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county, and this is used to determine compliance for all actions that ultimately affect the uniform and proportionate valuation of all property classes.

One area addressed is sales qualification and verification. Scotts Bluff County's sales verification and review process consists of a physical visit to the commercial property (with the exception of those the IAAO recommends as possible exclusions) with the attempt to visit with the owner. If this is not possible, then a phone interview with the buyer, seller realtor or closing agent involved with the transaction is attempted. The Division's review includes a dialogue with the county assessor and a consideration of verification documentation.

The non-qualified sales are on the whole well-documented and therefore the Division does not believe that any apparent bias existed in the qualification determination. It is believed that all arm's-length sales were made available for the measurement of real property.

Another important part of the review was the examination of the six-year inspection and review cycle. With the completion of the countywide commercial review for 2017, Scotts Bluff County is in compliance for the six-year inspection and review cycle.

Valuation groups are another area reviewed to determine if they are established using unique, value-driven characteristics. The review indicates that the county has adequately identified economic areas for the commercial property class. The commercial models are intuitive to any resident of the county.

Equalization and Quality of Assessment

Based on all relevant information, the quality of assessment for the commercial class adheres to professionally accepted mass-appraisal methods. Therefore, it is believed that commercial properties are valued in a uniform and proportionate manner.

An examination of Valuation Groupings, indicate that any with a significant number of sales have medians within the acceptable range.

2018 Commercial Correlation for Scotts Bluff County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	82	98.80	100.39	90.58	12.47	110.83
20	31	98.26	107.94	94.77	27.76	113.90
30	3	100.11	101.35	87.35	10.61	116.03
40	8	100.82	119.51	79.44	34.60	150.44
50	3	92.92	95.03	96.92	02.63	98.05
60	4	100.93	105.79	100.01	07.49	105.78
90	9	97.12	96.29	97.43	20.71	98.83
____ALL____	140	98.80	102.95	91.76	17.32	112.19

Level of Value

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

2017 Agricultural Correlation for Scotts Bluff County

Assessment Actions

The county assessor reviewed her agricultural sales study and for assessment year 2018 lowered the two highest Land Capability Groups (2A1 and 2A) by \$75/acre (or roughly by 2%). Also, since commercial feedlots were reviewed and re-valued by Stanard Appraisal, the 2018 County Abstract of Assessment, Form 45 Compared with the 2017 CTL shows “Other Agland” (line 16) as having a percent change of 146.56%. This is the additional land associated with feedlots.

Description of Analysis

Scotts Bluff County defines agricultural land geographically by three market areas, based on topography, soil type, and the geographic proximity to the cities of Scottsbluff, Gering and the North Platte River. Market Area 1 consists of the land located around the cities of Scottsbluff and Gering, and land values are influenced by buyers purchasing land for site use (residential and commercial) rather than purely agricultural use. Market Area 2 runs diagonally from west to east through the county and encompasses the North Platte River—including any accretion as well as any growth from the small towns. Both Areas 1 and 2 qualify for special value. Market Area 3 represents the non-influenced agricultural land within the county and would be comprised of all land not lying within the aforementioned Market Areas. This uninfluenced area is used for measurement purposes to describe the level of value for both agricultural land and land receiving special value, since the uninfluenced land is used by the county assessor to determine the values for special valuation.

The statistical sample shows 63 qualified sales that exhibit two of the three measures of central tendency within range (the median and the mean). The median is stable whether the most extreme outlying sales on either end of the array are removed or not. Reviewing the profile by the 80% majority land use (MLU) by Market Area heading indicates an irrigated median within acceptable range. Dryland has only one sale, and grass has a small sample of seven sales. Although both are statistically small, it is believed that all agricultural land is equalized with the movement of the general agricultural market in the area. Compared to its neighbors, land use in Scotts Bluff is first in irrigated use, and fourth in both dry and grassland use.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county, and this review is used to determine compliance for all assessment actions that ultimately affect the uniform and proportionate valuation of all property classes.

One area addressed is sales qualification and verification. Scotts Bluff County’s sales verification process for agricultural sales consists of contacting the buyer, seller, agent, etc., involved in the transaction by telephone, and asking questions using an agricultural-specific questionnaire.

Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a

2017 Agricultural Correlation for Scotts Bluff County

consideration of verification documentation. In summary, the non-qualified agricultural sales are well-documented (with only four out of 112 sales lacking documentation—and two are obvious from Grantor and Grantee information). Further, all sales were reviewed to ensure that those sales deemed qualified were not affected by non-agricultural influences or special factors that would cause a premium to be paid for the land. Therefore, the Division does not believe that any apparent bias existed in the qualification determination, and all arms'-length sales were made available for measurement.

The Division also examined the county's inspection and review cycle for agricultural land and improvements. Agricultural dwellings are reviewed at the same time as the rural residential/suburban parcels. This was last completed during 2016.

Land use was last completely updated in 2009, and the Division is looking at a discussion of this with the County Board since the separate Mapping Department in the county has not produced correct maps or more than three geocode maps for the entire county. Land use has been updated only during the protest period when all agricultural taxpayers who file a protest must provide a Farm Service Agency map.

Agricultural market areas within the county are also reviewed to determine if they are established using unique, value-driven characteristics. The market area analysis indicates that the county assessor has adequately identified market areas for the agricultural land class.

Equalization

Dwellings and outbuildings on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites.

As noted in the Description of Analysis, the non-influenced Market Area 3, indicates two of the three measures of central tendency within range—the median and mean and these differ by two points. The median is stable whether the most extreme outlying sales on either end of the array are removed or not.

Reviewing the profile by land use classification, irrigated land is the only classification that has a sufficient sample, and both median and mean are equal at 74% (rounded). Further, it is believed that the quality of assessment of agricultural land within the county is in general compliance with generally accepted mass appraisal standards.

2017 Agricultural Correlation for Scotts Bluff County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	37	73.81	74.33	64.19	24.48	115.80
3	37	73.81	74.33	64.19	24.48	115.80
<u> Dry </u>						
County	1	110.58	110.58	110.58	00.00	100.00
3	1	110.58	110.58	110.58	00.00	100.00
<u> Grass </u>						
County	7	74.59	69.83	56.71	12.21	123.14
3	7	74.59	69.83	56.71	12.21	123.14
<u> ALL </u>						
	63	74.59	73.42	64.02	22.94	114.68

Level of Value

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

Special Valuation

A review of agricultural land value in Scotts Bluff County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of Market Area 3 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 75%.

2018 Opinions of the Property Tax Administrator for Scotts Bluff 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 (Cum. Supp. 2016). 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	92	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	75	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 6th day of April, 2018.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2018 Commission Summary for ScottsBluff County

Residential Real Property - Current

Number of Sales	1218	Median	92.37
Total Sales Price	\$158,218,296	Mean	97.13
Total Adj. Sales Price	\$158,218,296	Wgt. Mean	91.71
Total Assessed Value	\$145,098,717	Average Assessed Value of the Base	\$85,751
Avg. Adj. Sales Price	\$129,900	Avg. Assessed Value	\$119,129

Confidence Interval - Current

95% Median C.I	90.87 to 93.48
95% Wgt. Mean C.I	90.40 to 93.01
95% Mean C.I	95.19 to 99.07
% of Value of the Class of all Real Property Value in the County	53.17
% of Records Sold in the Study Period	7.69
% of Value Sold in the Study Period	10.69

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	1,211	93	92.59
2016	1,159	93	93.49
2015	1,116	93	92.82
2014	1,040	93	92.64

2018 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	140	Median	98.80
Total Sales Price	\$38,203,533	Mean	102.95
Total Adj. Sales Price	\$38,203,533	Wgt. Mean	91.76
Total Assessed Value	\$35,056,170	Average Assessed Value of the Base	\$268,031
Avg. Adj. Sales Price	\$272,882	Avg. Assessed Value	\$250,401

Confidence Interval - Current

95% Median C.I	97.46 to 100.29
95% Wgt. Mean C.I	84.56 to 98.96
95% Mean C.I	97.50 to 108.40
% of Value of the Class of all Real Property Value in the County	22.38
% of Records Sold in the Study Period	6.57
% of Value Sold in the Study Period	6.13

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	133	99	99.29
2016	153	92	92.22
2015	130	92	92.25
2014	99	94	93.67

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PAD 2018 R&O Statistics (Using 2018 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 1,218
 Total Sales Price : 158,218,296
 Total Adj. Sales Price : 158,218,296
 Total Assessed Value : 145,098,717
 Avg. Adj. Sales Price : 129,900
 Avg. Assessed Value : 119,129

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 97
 COD : 22.51
 PRD : 105.91

COV : 35.50
 STD : 34.48
 Avg. Abs. Dev : 20.79
 MAX Sales Ratio : 387.46
 MIN Sales Ratio : 40.19

95% Median C.I. : 90.87 to 93.48
 95% Wgt. Mean C.I. : 90.40 to 93.01
 95% Mean C.I. : 95.19 to 99.07

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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-15 To 31-DEC-15	139	93.15	95.69	92.96	17.75	102.94	45.53	220.67	91.41 to 96.60	125,244	116,428
01-JAN-16 To 31-MAR-16	111	93.63	99.39	94.11	22.20	105.61	49.04	279.37	91.25 to 97.99	134,811	126,871
01-APR-16 To 30-JUN-16	185	92.67	98.45	92.97	23.47	105.89	51.32	355.29	89.11 to 95.78	125,719	116,878
01-JUL-16 To 30-SEP-16	171	92.59	96.89	91.42	21.53	105.98	46.98	346.51	86.83 to 96.63	134,185	122,672
01-OCT-16 To 31-DEC-16	142	92.45	97.32	91.48	22.52	106.38	44.29	387.46	88.45 to 95.88	122,857	112,390
01-JAN-17 To 31-MAR-17	115	93.72	103.35	94.99	27.36	108.80	45.70	370.79	90.03 to 100.00	129,673	123,171
01-APR-17 To 30-JUN-17	174	88.06	93.03	87.48	23.22	106.34	40.19	238.50	84.07 to 93.22	128,391	112,315
01-JUL-17 To 30-SEP-17	181	89.30	95.56	90.47	22.88	105.63	44.84	306.40	85.22 to 93.73	137,809	124,677
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	606	93.19	97.55	92.73	21.32	105.20	45.53	355.29	92.14 to 94.49	129,664	120,240
01-OCT-16 To 30-SEP-17	612	90.77	96.71	90.70	23.84	106.63	40.19	387.46	88.57 to 93.22	130,133	118,028
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	609	92.95	97.92	92.40	22.44	105.97	44.29	387.46	91.25 to 94.16	129,086	119,280
<u>ALL</u>	1,218	92.37	97.13	91.71	22.51	105.91	40.19	387.46	90.87 to 93.48	129,900	119,129

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
15	503	92.40	97.73	90.65	22.93	107.81	44.29	370.79	90.37 to 93.91	115,599	104,793
20	335	92.15	94.05	92.36	17.44	101.83	40.19	201.49	89.70 to 93.73	141,850	131,011
30	23	93.48	110.38	84.97	45.64	129.90	52.90	355.29	69.51 to 108.96	39,889	33,892
40	63	92.20	101.83	95.08	29.13	107.10	47.95	346.51	83.75 to 102.04	72,568	68,998
50	44	96.39	104.11	98.88	25.95	105.29	55.48	225.16	87.85 to 107.02	83,310	82,379
60	27	93.70	124.32	91.63	53.48	135.68	59.20	387.46	72.86 to 118.87	51,348	47,050
70	15	92.20	95.29	92.56	13.75	102.95	67.75	143.36	83.41 to 104.09	72,924	67,495
81	71	91.93	97.45	92.17	21.07	105.73	52.30	279.37	85.22 to 97.82	152,890	140,924
82	129	93.24	91.04	91.87	19.31	99.10	44.84	169.87	85.02 to 99.05	227,201	208,721
83	8	74.15	81.82	71.04	32.18	115.17	53.18	174.54	53.18 to 174.54	94,125	66,869
<u>ALL</u>	1,218	92.37	97.13	91.71	22.51	105.91	40.19	387.46	90.87 to 93.48	129,900	119,129

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	1,218	92.37	97.13	91.71	22.51	105.91	40.19	387.46	90.87 to 93.48	129,900	119,129
06											
07											
<u>ALL</u>	1,218	92.37	97.13	91.71	22.51	105.91	40.19	387.46	90.87 to 93.48	129,900	119,129

79 Scottsbluff

RESIDENTIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 1,218
 Total Sales Price : 158,218,296
 Total Adj. Sales Price : 158,218,296
 Total Assessed Value : 145,098,717
 Avg. Adj. Sales Price : 129,900
 Avg. Assessed Value : 119,129

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 97
 COD : 22.51
 PRD : 105.91

COV : 35.50
 STD : 34.48
 Avg. Abs. Dev : 20.79
 MAX Sales Ratio : 387.46
 MIN Sales Ratio : 40.19

95% Median C.I. : 90.87 to 93.48
 95% Wgt. Mean C.I. : 90.40 to 93.01
 95% Mean C.I. : 95.19 to 99.07

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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	3	182.40	228.34	242.54	38.00	94.15	147.33	355.29	N/A	2,917	7,074	
Less Than 15,000	17	188.23	220.18	211.95	42.73	103.88	100.42	387.46	131.96 to 346.51	7,997	16,950	
Less Than 30,000	60	144.48	162.31	145.68	41.24	111.42	40.19	387.46	110.14 to 172.83	18,330	26,703	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1,215	92.35	96.81	91.70	22.21	105.57	40.19	387.46	90.79 to 93.44	130,214	119,405	
Greater Than 14,999	1,201	92.14	95.39	91.60	20.92	104.14	40.19	311.43	90.48 to 93.21	131,626	120,575	
Greater Than 29,999	1,158	91.48	93.75	91.33	19.67	102.65	43.27	258.73	89.90 to 92.67	135,681	123,918	
<u>Incremental Ranges</u>												
0 TO 4,999	3	182.40	228.34	242.54	38.00	94.15	147.33	355.29	N/A	2,917	7,074	
5,000 TO 14,999	14	204.15	218.43	209.85	40.36	104.09	100.42	387.46	108.96 to 346.51	9,086	19,066	
15,000 TO 29,999	43	124.24	139.43	136.33	36.63	102.27	40.19	311.43	100.49 to 160.61	22,415	30,559	
30,000 TO 59,999	158	103.34	110.49	108.44	30.21	101.89	47.95	258.73	99.46 to 109.04	45,204	49,019	
60,000 TO 99,999	299	92.20	95.77	95.58	21.17	100.20	46.21	225.16	88.99 to 95.34	80,598	77,037	
100,000 TO 149,999	347	89.44	89.33	89.62	17.04	99.68	43.27	189.35	85.14 to 92.10	124,676	111,735	
150,000 TO 249,999	251	88.03	87.99	87.96	13.96	100.03	45.53	144.68	85.22 to 90.74	188,642	165,937	
250,000 TO 499,999	93	91.62	90.38	90.54	12.64	99.82	44.84	130.04	85.02 to 95.18	312,680	283,105	
500,000 TO 999,999	10	94.71	98.59	96.44	21.06	102.23	59.66	143.85	63.39 to 128.69	618,675	596,652	
1,000,000 +												
<u>ALL</u>	1,218	92.37	97.13	91.71	22.51	105.91	40.19	387.46	90.87 to 93.48	129,900	119,129	

79 Scottsbluff

COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 140
 Total Sales Price : 38,203,533
 Total Adj. Sales Price : 38,203,533
 Total Assessed Value : 35,056,170
 Avg. Adj. Sales Price : 272,882
 Avg. Assessed Value : 250,401

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 103
 COD : 17.32
 PRD : 112.19

COV : 31.94
 STD : 32.88
 Avg. Abs. Dev : 17.11
 MAX Sales Ratio : 327.83
 MIN Sales Ratio : 42.78

95% Median C.I. : 97.46 to 100.29
 95% Wgt. Mean C.I. : 84.56 to 98.96
 95% Mean C.I. : 97.50 to 108.40

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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-14 To 31-DEC-14	11	101.09	105.17	105.78	11.49	99.42	68.58	140.40	97.05 to 124.25	97,398	103,030
01-JAN-15 To 31-MAR-15	7	99.49	102.28	95.29	06.94	107.34	93.54	122.28	93.54 to 122.28	513,634	489,441
01-APR-15 To 30-JUN-15	10	95.83	96.81	92.96	07.78	104.14	80.86	125.62	88.42 to 99.99	193,873	180,225
01-JUL-15 To 30-SEP-15	14	100.17	108.17	108.46	12.17	99.73	92.38	186.49	93.59 to 102.76	257,529	279,321
01-OCT-15 To 31-DEC-15	11	98.51	98.98	97.15	03.86	101.88	91.94	109.19	92.42 to 103.52	174,045	169,082
01-JAN-16 To 31-MAR-16	6	101.67	94.82	67.06	10.54	141.40	53.63	109.95	53.63 to 109.95	411,917	276,240
01-APR-16 To 30-JUN-16	13	99.40	114.98	113.57	20.65	101.24	88.49	271.08	92.09 to 112.70	356,396	404,749
01-JUL-16 To 30-SEP-16	13	95.78	93.15	82.02	11.56	113.57	68.64	115.67	79.28 to 102.61	231,965	190,259
01-OCT-16 To 31-DEC-16	10	101.17	96.49	83.04	13.31	116.20	54.61	117.90	65.56 to 115.68	161,250	133,898
01-JAN-17 To 31-MAR-17	11	94.24	99.78	85.52	20.53	116.67	67.89	164.84	75.77 to 126.68	542,591	464,049
01-APR-17 To 30-JUN-17	20	97.11	113.27	85.19	38.62	132.96	42.78	327.83	80.13 to 126.28	259,535	221,096
01-JUL-17 To 30-SEP-17	14	98.30	97.63	83.68	23.60	116.67	54.63	164.72	63.40 to 127.51	227,586	190,438
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	42	99.47	103.70	100.60	10.33	103.08	68.58	186.49	97.44 to 101.03	243,118	244,575
01-OCT-15 To 30-SEP-16	43	98.64	101.47	93.50	12.45	108.52	53.63	271.08	97.12 to 101.70	279,877	261,685
01-OCT-16 To 30-SEP-17	55	97.93	103.54	84.80	26.61	122.10	42.78	327.83	92.53 to 107.11	290,144	246,028
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	42	98.48	102.08	99.50	08.21	102.59	80.86	186.49	96.50 to 100.29	263,192	261,875
01-JAN-16 To 31-DEC-16	42	99.57	100.94	91.47	14.82	110.35	53.63	271.08	97.19 to 102.61	279,350	255,512
<u>ALL</u>	140	98.80	102.95	91.76	17.32	112.19	42.78	327.83	97.46 to 100.29	272,882	250,401

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
15	82	98.80	100.39	90.58	12.47	110.83	51.62	182.14	97.44 to 101.03	277,908	251,716
20	31	98.26	107.94	94.77	27.76	113.90	54.61	327.83	93.78 to 103.05	213,464	202,296
30	3	100.11	101.35	87.35	10.61	116.03	86.05	117.90	N/A	312,667	273,108
40	8	100.82	119.51	79.44	34.60	150.44	68.64	271.08	68.64 to 271.08	231,068	183,568
50	3	92.92	95.03	96.92	02.63	98.05	92.42	99.74	N/A	112,000	108,552
60	4	100.93	105.79	100.01	07.49	105.78	97.05	124.25	N/A	14,750	14,751
80	9	97.12	96.29	97.43	20.71	98.83	42.78	127.94	65.56 to 126.28	624,021	607,973
<u>ALL</u>	140	98.80	102.95	91.76	17.32	112.19	42.78	327.83	97.46 to 100.29	272,882	250,401

79 Scottsbluff

COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 140
 Total Sales Price : 38,203,533
 Total Adj. Sales Price : 38,203,533
 Total Assessed Value : 35,056,170
 Avg. Adj. Sales Price : 272,882
 Avg. Assessed Value : 250,401

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 103
 COD : 17.32
 PRD : 112.19

COV : 31.94
 STD : 32.88
 Avg. Abs. Dev : 17.11
 MAX Sales Ratio : 327.83
 MIN Sales Ratio : 42.78

95% Median C.I. : 97.46 to 100.29
 95% Wgt. Mean C.I. : 84.56 to 98.96
 95% Mean C.I. : 97.50 to 108.40

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	135	99.37	103.49	92.69	17.12	111.65	42.78	327.83	97.91 to 100.38	251,441	233,052
04	5	86.05	88.43	84.39	17.66	104.79	54.61	122.28	N/A	851,800	718,824
<u>ALL</u>	140	98.80	102.95	91.76	17.32	112.19	42.78	327.83	97.46 to 100.29	272,882	250,401

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	124.25	124.25	124.25	00.00	100.00	124.25	124.25	N/A	4,000	4,970
Less Than 15,000	4	110.18	111.00	108.67	09.15	102.14	99.40	124.25	N/A	6,000	6,520
Less Than 30,000	10	116.79	140.63	141.61	30.62	99.31	99.40	327.83	102.45 to 162.23	15,250	21,595
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	139	98.69	102.80	91.76	17.28	112.03	42.78	327.83	97.46 to 100.11	274,817	252,167
Greater Than 14,999	136	98.63	102.72	91.75	17.49	111.96	42.78	327.83	97.44 to 100.05	280,732	257,574
Greater Than 29,999	130	98.41	100.05	91.56	15.44	109.27	42.78	271.08	97.12 to 99.99	292,700	268,002
<u>Incremental Ranges</u>											
0 TO 4,999	1	124.25	124.25	124.25	00.00	100.00	124.25	124.25	N/A	4,000	4,970
5,000 TO 14,999	3	102.45	106.58	105.55	06.02	100.98	99.40	117.90	N/A	6,667	7,037
15,000 TO 29,999	6	132.71	160.38	147.76	39.85	108.54	103.28	327.83	103.28 to 327.83	21,417	31,645
30,000 TO 59,999	13	101.50	115.96	115.79	29.92	100.15	68.58	271.08	79.28 to 127.51	44,385	51,392
60,000 TO 99,999	25	99.49	103.03	102.28	10.83	100.73	70.84	182.14	97.44 to 103.39	76,423	78,163
100,000 TO 149,999	27	98.91	102.11	102.92	14.35	99.21	42.78	164.72	97.12 to 101.70	123,371	126,976
150,000 TO 249,999	30	99.87	100.47	100.34	06.03	100.13	84.38	122.28	96.09 to 102.60	182,872	183,500
250,000 TO 499,999	20	88.74	91.32	93.27	20.68	97.91	54.61	186.49	75.77 to 97.93	342,500	319,458
500,000 TO 999,999	6	96.28	100.77	98.74	10.44	102.06	86.05	134.04	86.05 to 134.04	703,833	694,953
1,000,000 +	9	68.64	80.20	81.19	31.24	98.78	51.62	131.41	53.63 to 112.70	1,741,476	1,413,980
<u>ALL</u>	140	98.80	102.95	91.76	17.32	112.19	42.78	327.83	97.46 to 100.29	272,882	250,401

79 Scottsbluff

COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

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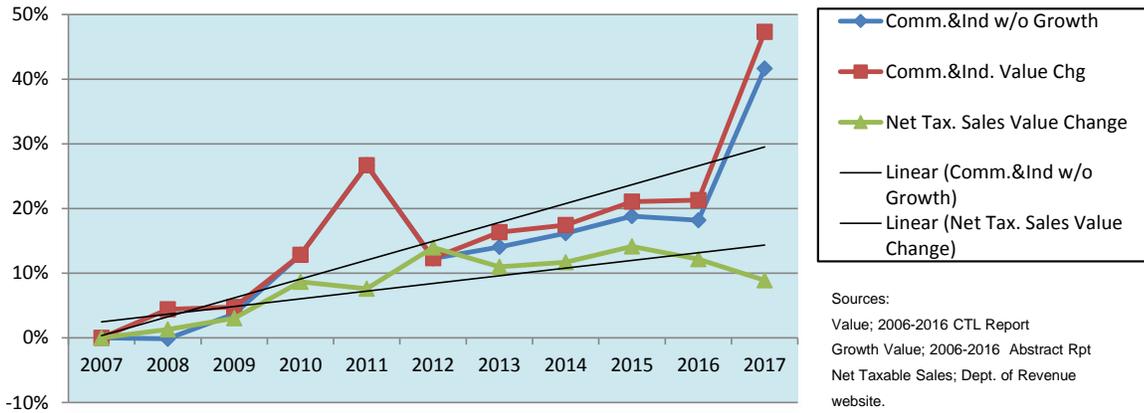
95% Median C.I. : 97.46 to 100.29
 95% Wgt. Mean C.I. : 84.56 to 98.96
 95% Mean C.I. : 97.50 to 108.40

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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
176	1	71.36	71.36	71.36	00.00	100.00	71.36	71.36	N/A	300,000	214,079
300	6	99.89	114.57	131.56	17.52	87.09	93.54	186.49	93.54 to 186.49	178,333	234,623
306	1	112.72	112.72	112.72	00.00	100.00	112.72	112.72	N/A	80,000	90,177
319	2	60.13	60.13	59.80	14.15	100.55	51.62	68.64	N/A	1,482,821	886,783
326	1	101.50	101.50	101.50	00.00	100.00	101.50	101.50	N/A	45,000	45,674
342	2	110.85	110.85	68.49	48.61	161.85	56.97	164.72	N/A	678,100	464,433
343	2	100.34	100.34	99.70	07.93	100.64	92.38	108.29	N/A	222,375	221,715
344	15	103.52	106.12	113.53	08.81	93.47	79.28	131.41	99.82 to 115.08	359,167	407,759
346	1	98.36	98.36	98.36	00.00	100.00	98.36	98.36	N/A	100,000	98,360
349	3	98.37	83.81	68.37	15.52	122.58	53.63	99.44	N/A	898,333	614,235
350	5	100.11	98.65	87.55	08.39	112.68	80.86	115.68	N/A	142,400	124,666
352	17	98.64	103.40	98.80	13.10	104.66	70.70	182.14	88.99 to 104.78	212,694	210,135
353	18	97.56	96.36	89.31	15.04	107.89	42.78	127.51	85.44 to 107.66	293,561	262,169
384	1	92.42	92.42	92.42	00.00	100.00	92.42	92.42	N/A	37,000	34,195
386	7	99.40	111.73	107.64	14.43	103.80	96.09	139.36	96.09 to 139.36	129,143	139,007
391	1	162.23	162.23	162.23	00.00	100.00	162.23	162.23	N/A	15,000	24,335
406	8	105.12	134.16	104.96	43.65	127.82	63.40	327.83	63.40 to 327.83	66,750	70,058
407	1	107.00	107.00	107.00	00.00	100.00	107.00	107.00	N/A	418,000	447,272
410	1	94.18	94.18	94.18	00.00	100.00	94.18	94.18	N/A	500,000	470,900
423	1	54.63	54.63	54.63	00.00	100.00	54.63	54.63	N/A	250,000	136,568
426	2	119.08	119.08	92.72	25.75	128.43	88.42	149.74	N/A	185,500	171,994
442	1	75.77	75.77	75.77	00.00	100.00	75.77	75.77	N/A	475,000	359,909
458	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	40,000	38,818
459	4	96.99	97.17	97.38	04.04	99.78	92.92	101.79	N/A	139,625	135,963
470	8	97.03	100.85	109.18	14.14	92.37	68.58	134.04	68.58 to 134.04	184,688	201,646
471	9	99.99	93.16	87.86	10.38	106.03	67.89	109.19	75.02 to 102.61	629,382	552,975
490	1	116.17	116.17	116.17	00.00	100.00	116.17	116.17	N/A	70,380	81,760
494	1	97.46	97.46	97.46	00.00	100.00	97.46	97.46	N/A	78,000	76,015
526	1	115.67	115.67	115.67	00.00	100.00	115.67	115.67	N/A	104,000	120,300
528	13	97.70	110.69	101.20	16.79	109.38	86.87	271.08	94.24 to 102.76	126,594	128,116
554	3	69.71	85.85	80.43	27.13	106.74	65.56	122.28	N/A	200,000	160,870
555	2	66.95	66.95	57.04	18.43	117.37	54.61	79.28	N/A	202,500	115,516
<u>ALL</u>	<u>140</u>	<u>98.80</u>	<u>102.95</u>	<u>91.76</u>	<u>17.32</u>	<u>112.19</u>	<u>42.78</u>	<u>327.83</u>	<u>97.46 to 100.29</u>	<u>272,882</u>	<u>250,401</u>

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
2007	\$ 381,748,011	\$ 11,593,760	3.04%	\$ 370,154,251	-	\$ 418,483,819	-
2008	\$ 398,566,852	\$ 17,360,283	4.36%	\$ 381,206,569	-0.14%	\$ 423,976,407	1.31%
2009	\$ 399,872,969	\$ 4,004,134	1.00%	\$ 395,868,835	-0.68%	\$ 431,089,199	1.68%
2010	\$ 430,660,276	\$ -	0.00%	\$ 430,660,276	7.70%	\$ 454,767,473	5.49%
2011	\$ 483,625,525	\$ -	0.00%	\$ 483,625,525	12.30%	\$ 450,324,680	-0.98%
2012	\$ 428,810,080	\$ 134,528	0.03%	\$ 428,675,552	-11.36%	\$ 477,008,753	5.93%
2013	\$ 444,058,783	\$ 8,671,237	1.95%	\$ 435,387,546	1.53%	\$ 464,473,562	-2.63%
2014	\$ 448,341,078	\$ 4,808,410	1.07%	\$ 443,532,668	-0.12%	\$ 467,408,632	0.63%
2015	\$ 462,158,754	\$ 8,575,467	1.86%	\$ 453,583,287	1.17%	\$ 477,620,744	2.18%
2016	\$ 463,020,127	\$ 11,839,741	2.56%	\$ 451,180,386	-2.38%	\$ 469,373,408	-1.73%
2017	\$ 562,289,227	\$ 21,619,382	3.84%	\$ 540,669,845	16.77%	\$ 455,691,453	-2.91%
Ann %chg	3.95%			Average	2.48%	1.28%	0.90%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	-0.14%	4.41%	1.31%
2009	3.70%	4.75%	3.01%
2010	12.81%	12.81%	8.67%
2011	26.69%	26.69%	7.61%
2012	12.29%	12.33%	13.98%
2013	14.05%	16.32%	10.99%
2014	16.18%	17.44%	11.69%
2015	18.82%	21.06%	14.13%
2016	18.19%	21.29%	12.16%
2017	41.63%	47.29%	8.89%

County Number: 79
 County Name: Scotts Bluff

79 Scottsbluff
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 63
Total Sales Price : 21,549,705
Total Adj. Sales Price : 21,549,705
Total Assessed Value : 13,797,107
Avg. Adj. Sales Price : 342,059
Avg. Assessed Value : 219,002

MEDIAN : 75
WGT. MEAN : 64
MEAN : 73
COD : 22.94
PRD : 114.68

COV : 31.26
STD : 22.95
Avg. Abs. Dev : 17.11
MAX Sales Ratio : 158.29
MIN Sales Ratio : 34.57

95% Median C.I. : 68.65 to 79.15
95% Wgt. Mean C.I. : 57.21 to 70.84
95% Mean C.I. : 67.75 to 79.09

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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-14 To 31-DEC-14	1	40.69	40.69	40.69	00.00	100.00	40.69	40.69	N/A	1,250,000	508,649
01-JAN-15 To 31-MAR-15	8	84.59	87.63	73.12	32.31	119.84	46.36	158.29	46.36 to 158.29	312,319	228,363
01-APR-15 To 30-JUN-15	6	61.99	66.88	49.71	36.54	134.54	40.55	105.53	40.55 to 105.53	562,500	279,598
01-JUL-15 To 30-SEP-15	6	80.07	74.85	66.26	16.84	112.96	36.96	99.18	36.96 to 99.18	391,124	259,166
01-OCT-15 To 31-DEC-15	4	68.19	67.05	65.44	16.75	102.46	49.84	81.97	N/A	330,695	216,404
01-JAN-16 To 31-MAR-16	4	58.29	58.61	58.35	14.69	100.45	44.43	73.43	N/A	431,559	251,797
01-APR-16 To 30-JUN-16	7	78.35	70.65	62.07	14.49	113.82	38.58	87.02	38.58 to 87.02	367,075	227,830
01-JUL-16 To 30-SEP-16	8	76.00	75.66	71.75	10.28	105.45	53.75	91.09	53.75 to 91.09	215,702	154,775
01-OCT-16 To 31-DEC-16	5	68.65	62.01	56.69	25.84	109.38	34.57	84.09	N/A	226,400	128,357
01-JAN-17 To 31-MAR-17	7	72.67	68.43	70.24	17.63	97.42	42.23	99.99	42.23 to 99.99	283,280	198,962
01-APR-17 To 30-JUN-17	5	101.03	93.79	100.46	11.23	93.36	74.59	107.76	N/A	242,840	243,951
01-JUL-17 To 30-SEP-17	2	86.56	86.56	66.21	27.76	130.74	62.53	110.58	N/A	203,048	134,442
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	21	78.70	75.81	58.80	29.29	128.93	36.96	158.29	50.16 to 90.47	450,966	265,149
01-OCT-15 To 30-SEP-16	23	74.20	69.67	64.08	15.00	108.72	38.58	91.09	60.91 to 78.77	319,311	204,601
01-OCT-16 To 30-SEP-17	19	74.59	75.32	74.40	23.52	101.24	34.57	110.58	62.53 to 99.99	249,224	185,430
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	24	76.84	75.82	62.09	27.07	122.11	36.96	158.29	54.29 to 89.26	397,628	246,879
01-JAN-16 To 31-DEC-16	24	73.82	68.51	62.66	17.19	109.34	34.57	91.09	59.86 to 80.95	298,057	186,749
<u>ALL</u>	63	74.59	73.42	64.02	22.94	114.68	34.57	158.29	68.65 to 79.15	342,059	219,002

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	63	74.59	73.42	64.02	22.94	114.68	34.57	158.29	68.65 to 79.15	342,059	219,002
<u>ALL</u>	63	74.59	73.42	64.02	22.94	114.68	34.57	158.29	68.65 to 79.15	342,059	219,002

79 Scottsbluff
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

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 WGT. MEAN : 64
 MEAN : 73
 COD : 22.94
 PRD : 114.68

COV : 31.26
 STD : 22.95
 Avg. Abs. Dev : 17.11
 MAX Sales Ratio : 158.29
 MIN Sales Ratio : 34.57

95% Median C.I. : 68.65 to 79.15
 95% Wgt. Mean C.I. : 57.21 to 70.84
 95% Mean C.I. : 67.75 to 79.09

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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	17	73.43	75.42	59.59	28.24	126.56	40.55	158.29	44.43 to 84.17	348,276	207,543
3	17	73.43	75.42	59.59	28.24	126.56	40.55	158.29	44.43 to 84.17	348,276	207,543
_____Dry_____											
County	1	110.58	110.58	110.58	00.00	100.00	110.58	110.58	N/A	31,096	34,385
3	1	110.58	110.58	110.58	00.00	100.00	110.58	110.58	N/A	31,096	34,385
_____Grass_____											
County	7	74.59	69.83	56.71	12.21	123.14	34.57	87.02	34.57 to 87.02	135,210	76,682
3	7	74.59	69.83	56.71	12.21	123.14	34.57	87.02	34.57 to 87.02	135,210	76,682
_____ALL_____	63	74.59	73.42	64.02	22.94	114.68	34.57	158.29	68.65 to 79.15	342,059	219,002

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	37	73.81	74.33	64.19	24.48	115.80	38.58	158.29	61.84 to 80.98	372,861	239,335
3	37	73.81	74.33	64.19	24.48	115.80	38.58	158.29	61.84 to 80.98	372,861	239,335
_____Dry_____											
County	1	110.58	110.58	110.58	00.00	100.00	110.58	110.58	N/A	31,096	34,385
3	1	110.58	110.58	110.58	00.00	100.00	110.58	110.58	N/A	31,096	34,385
_____Grass_____											
County	7	74.59	69.83	56.71	12.21	123.14	34.57	87.02	34.57 to 87.02	135,210	76,682
3	7	74.59	69.83	56.71	12.21	123.14	34.57	87.02	34.57 to 87.02	135,210	76,682
_____ALL_____	63	74.59	73.42	64.02	22.94	114.68	34.57	158.29	68.65 to 79.15	342,059	219,002

Scotts Bluff County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	n/a	n/a	2597	2600	2090	1630	1630	1630	2254
Sioux	1	n/a	1350	1270	1270	1220	1220	1180	1180	1234
Sioux	2	n/a	2200	2190	2190	n/a	2175	2165	2165	2178
Box Butte	1	n/a	2974	2691	2994	2611	3022	3025	3031	3010
Morrill	2	n/a	2000	2000	2000	n/a	2000	2000	2000	2000
Morrill	3	n/a	2200	2200	2200	2095	2095	2095	2095	2149
Morrill	4	n/a	2200	2200	2200	2095	2095	2095	2095	2134
Banner	1	n/a	2000	1900	1800	1800	1800	1600	1289	1734

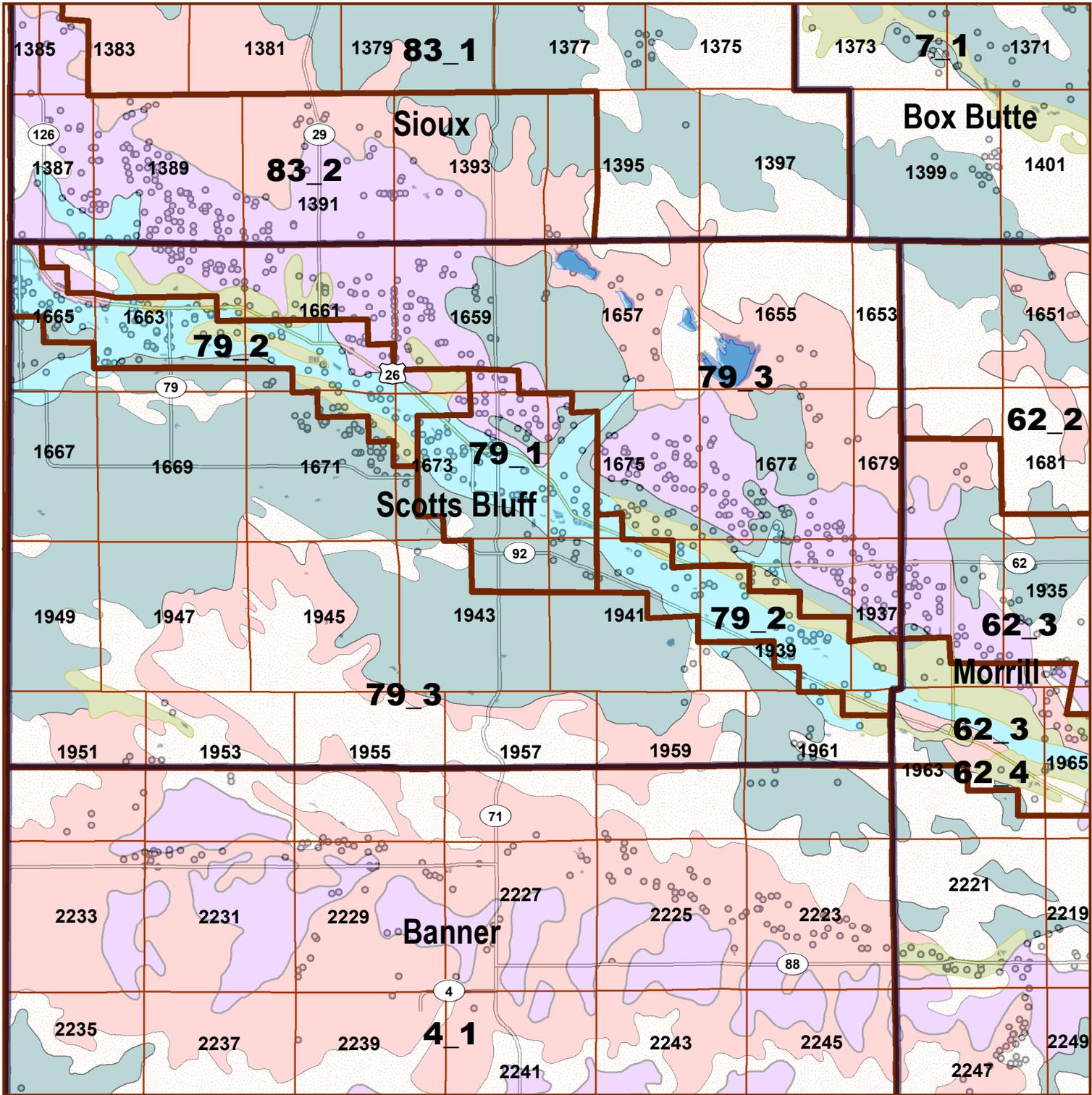
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	n/a	465	465	410	385	385	350	427
Sioux	1	n/a	600	495	450	435	435	430	410	458
Sioux	2	n/a	n/a	390	390	n/a	380	370	370	382
Box Butte	1	n/a	415	n/a	415	415	415	415	415	415
Morrill	2	n/a	480	n/a	440	n/a	425	425	425	437
Morrill	3	n/a	525	525	475	475	475	475	475	488
Morrill	4	n/a	555	555	555	n/a	495	495	495	510
Banner	1	n/a	530	530	510	490	450	440	420	496

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	n/a	n/a	345	345	340	340	340	340	341
Sioux	1	n/a	410	395	395	390	390	375	350	369
Sioux	2	n/a	410	390	390	380	380	375	375	377
Box Butte	1	n/a	320	320	320	320	320	320	320	320
Morrill	2	n/a	385	385	385	n/a	385	385	385	385
Morrill	3	n/a	460	450	410	375	375	375	375	380
Morrill	4	n/a	450	450	432	375	375	380	432	406
Banner	1	n/a	470	460	440	410	400	400	356	388

County	Mkt Area	CRP	TIMBER	WASTE
ScottsBluff	3	342	n/a	100
Sioux	1	n/a	350	81
Sioux	2	n/a	n/a	60
Box Butte	1	356	n/a	100
Morrill	2	435	n/a	30
Morrill	3	479	n/a	34
Morrill	4	525	n/a	385
Banner	1	400	n/a	40

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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



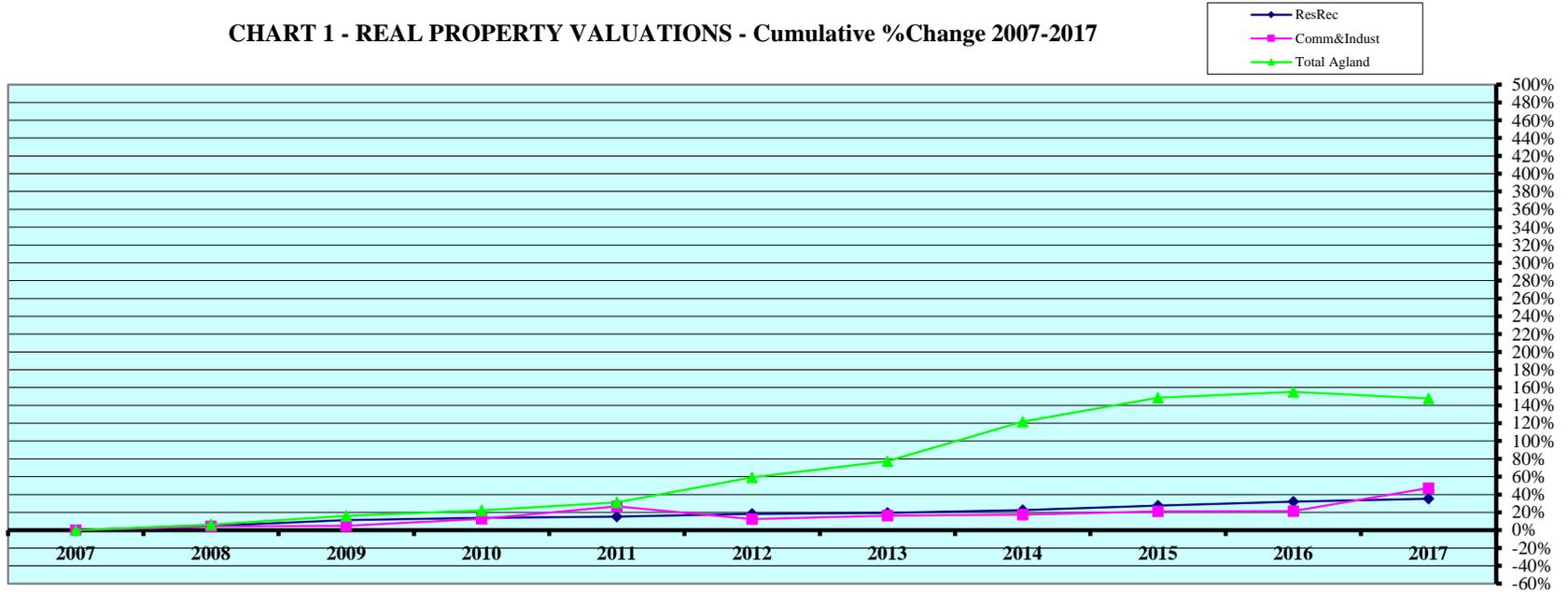
Legend

- 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

Scotts Bluff County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



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
2007	972,357,373	--	--	--	381,748,011	--	--	--	193,639,056	--	--	--
2008	1,018,081,006	45,723,633	4.70%	4.70%	398,566,852	16,818,841	4.41%	4.41%	205,760,884	12,121,828	6.26%	6.26%
2009	1,081,017,106	62,936,100	6.18%	11.17%	399,872,969	1,306,117	0.33%	4.75%	224,714,891	18,954,007	9.21%	16.05%
2010	1,106,949,792	25,932,686	2.40%	13.84%	430,660,276	30,787,307	7.70%	12.81%	236,550,313	11,835,422	5.27%	22.16%
2011	1,119,472,693	12,522,901	1.13%	15.13%	483,625,525	52,965,249	12.30%	26.69%	254,126,959	17,576,646	7.43%	31.24%
2012	1,150,513,682	31,040,989	2.77%	18.32%	428,810,080	-54,815,445	-11.33%	12.33%	308,045,094	53,918,135	21.22%	59.08%
2013	1,159,935,620	9,421,938	0.82%	19.29%	444,058,783	15,248,703	3.56%	16.32%	343,465,677	35,420,583	11.50%	77.37%
2014	1,190,448,673	30,513,053	2.63%	22.43%	448,341,078	4,282,295	0.96%	17.44%	429,543,255	86,077,578	25.06%	121.83%
2015	1,240,578,930	50,130,257	4.21%	27.58%	462,158,754	13,817,676	3.08%	21.06%	481,289,574	51,746,319	12.05%	148.55%
2016	1,284,264,156	43,685,226	3.52%	32.08%	463,020,127	861,373	0.19%	21.29%	494,105,008	12,815,434	2.66%	155.17%
2017	1,315,401,065	31,136,909	2.42%	35.28%	562,289,227	99,269,100	21.44%	47.29%	479,612,860	-14,492,148	-2.93%	147.68%

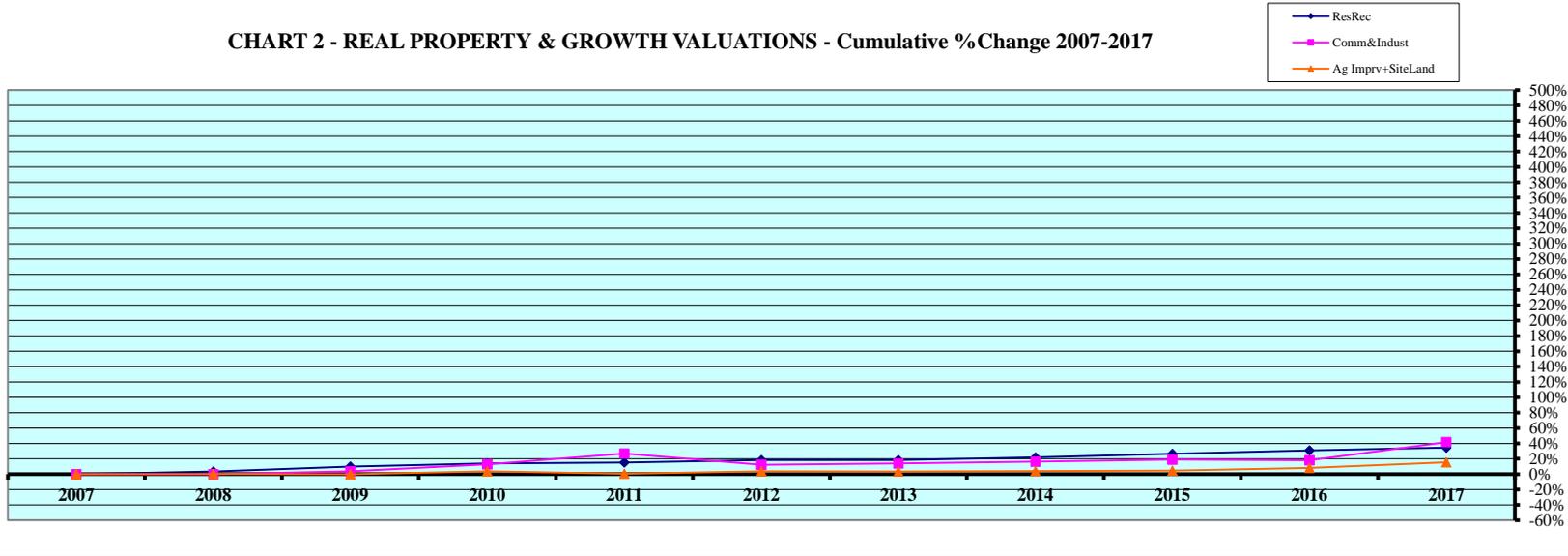
Rate Annual %chg: Residential & Recreational **3.07%** Commercial & Industrial **3.95%** Agricultural Land **9.49%**

Cnty# **79**
County **SCOTTS BLUFF**

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



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
2007	972,357,373	14,905,372	1.53%	957,452,001	--	--	381,748,011	11,593,760	3.04%	370,154,251	--	--
2008	1,018,081,006	13,496,652	1.33%	1,004,584,354	3.31%	3.31%	398,566,852	17,360,283	4.36%	381,206,569	-0.14%	-0.14%
2009	1,081,017,106	11,885,226	1.10%	1,069,131,880	5.01%	9.95%	399,872,969	4,004,134	1.00%	395,868,835	-0.68%	3.70%
2010	1,106,949,792	0	0.00%	1,106,949,792	2.40%	13.84%	430,660,276	0	0.00%	430,660,276	7.70%	12.81%
2011	1,119,472,693	307,967	0.03%	1,119,164,726	1.10%	15.10%	483,625,525	0	0.00%	483,625,525	12.30%	26.69%
2012	1,150,513,682	0	0.00%	1,150,513,682	2.77%	18.32%	428,810,080	134,528	0.03%	428,675,552	-11.36%	12.29%
2013	1,159,935,620	8,025,214	0.69%	1,151,910,406	0.12%	18.47%	444,058,783	8,671,237	1.95%	435,387,546	1.53%	14.05%
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	2.26%	21.99%	448,341,078	4,808,410	1.07%	443,532,668	-0.12%	16.18%
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	26.52%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	18.82%
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	30.78%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	18.19%
2017	1,315,401,065	7,004,911	0.53%	1,308,396,154	1.88%	34.56%	562,289,227	21,619,382	3.84%	540,669,845	16.77%	41.63%
Rate Ann%chg	3.07%				2.47%		3.95%			C & I w/o growth	2.48%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	90,738,848	24,785,846	115,524,694	4,463,548	3.86%	111,061,146	--	--
2008	98,251,143	19,803,920	118,055,063	2,176,035	1.84%	115,879,028	0.31%	0.31%
2009	94,627,912	22,952,557	117,580,469	2,254,208	1.92%	115,326,261	-2.31%	-0.17%
2010	93,960,640	25,881,706	119,842,346	0	0.00%	119,842,346	1.92%	3.74%
2011	91,129,790	25,017,144	116,146,934	0	0.00%	116,146,934	-3.08%	0.54%
2012	91,951,955	27,944,259	119,896,214	0	0.00%	119,896,214	3.23%	3.78%
2013	94,746,427	26,615,080	121,361,507	1,896,836	1.56%	119,464,671	-0.36%	3.41%
2014	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	-0.94%	4.07%
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	4.69%
2016	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	8.07%
2017	103,728,599	32,062,566	135,791,165	2,476,339	1.82%	133,314,826	4.25%	15.40%
Rate Ann%chg	1.35%	2.61%	1.63%			Ag Imprv+Site w/o growth	0.32%	

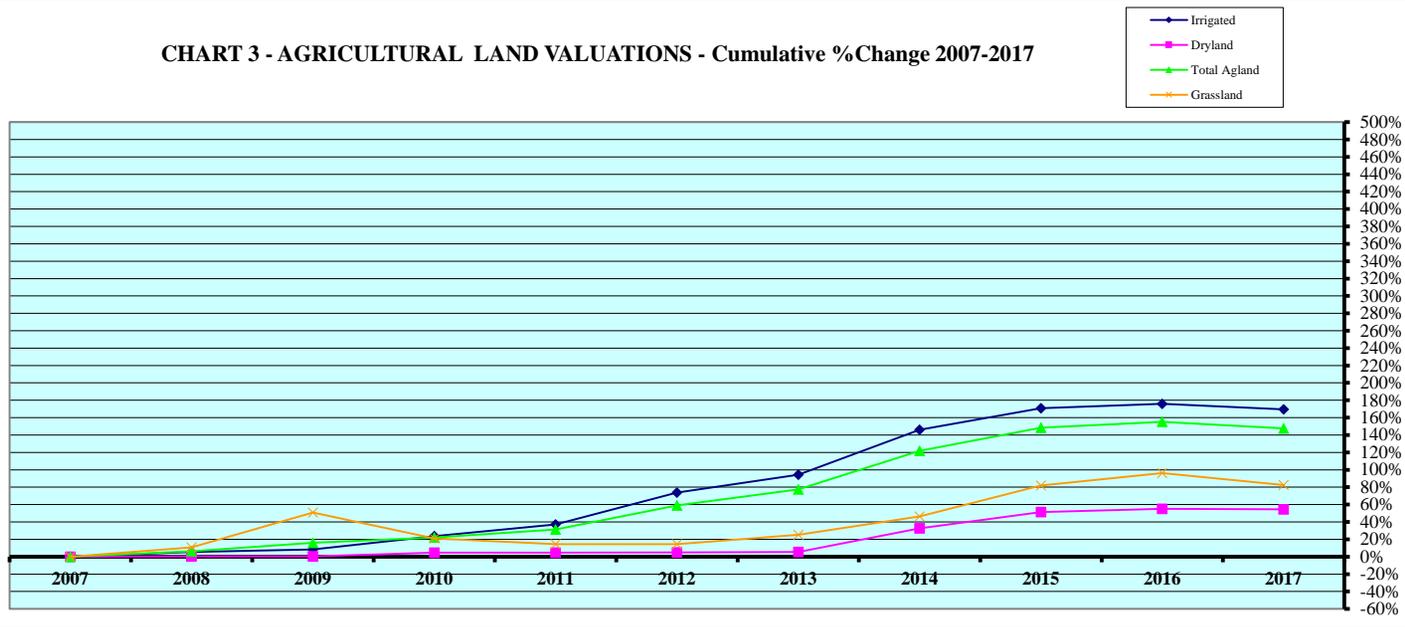
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2007 - 2017 CTL
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2018

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CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	147,241,878	--	--	--	9,048,845	--	--	--	36,385,483	--	--	--
2008	155,415,637	8,173,759	5.55%	5.55%	9,083,969	35,124	0.39%	0.39%	40,291,047	3,905,564	10.73%	10.73%
2009	159,755,392	4,339,755	2.79%	8.50%	9,093,819	9,850	0.11%	0.50%	54,896,501	14,605,454	36.25%	50.87%
2010	182,079,171	22,323,779	13.97%	23.66%	9,464,264	370,445	4.07%	4.59%	44,038,917	-10,857,584	-19.78%	21.03%
2011	202,020,774	19,941,603	10.95%	37.20%	9,480,186	15,922	0.17%	4.77%	41,670,193	-2,368,724	-5.38%	14.52%
2012	255,951,662	53,930,888	26.70%	73.83%	9,494,800	14,614	0.15%	4.93%	41,646,824	-23,369	-0.06%	14.46%
2013	286,262,612	30,310,950	11.84%	94.42%	9,547,267	52,467	0.55%	5.51%	45,569,804	3,922,980	9.42%	25.24%
2014	362,202,365	75,939,753	26.53%	145.99%	11,995,159	2,447,892	25.64%	32.56%	53,222,044	7,652,240	16.79%	46.27%
2015	399,000,949	36,798,584	10.16%	170.98%	13,698,860	1,703,701	14.20%	51.39%	66,195,093	12,973,049	24.38%	81.93%
2016	406,278,002	7,277,053	1.82%	175.93%	14,037,259	338,399	2.47%	55.13%	71,396,008	5,200,915	7.86%	96.22%
2017	396,846,785	-9,431,217	-2.32%	169.52%	13,975,765	-61,494	-0.44%	54.45%	66,401,742	-4,994,266	-7.00%	82.50%

Rate Ann.%chg: Irrigated **10.42%** Dryland **4.44%** Grassland **6.20%**

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
2007	962,550	--	--	--	300	--	--	--	193,639,056	--	--	--
2008	969,931	7,381	0.77%	0.77%	300	0	0.00%	0.00%	205,760,884	12,121,828	6.26%	6.26%
2009	969,179	-752	-0.08%	0.69%	0	-300	-100.00%	-100.00%	224,714,891	18,954,007	9.21%	16.05%
2010	964,980	-4,199	-0.43%	0.25%	2,981	2,981	893.67%	893.67%	236,550,313	11,835,422	5.27%	22.16%
2011	955,806	-9,174	-0.95%	-0.70%	0	-2,981	-100.00%	-100.00%	254,126,959	17,576,646	7.43%	31.24%
2012	951,808	-3,998	-0.42%	-1.12%	0	0	-100.00%	-100.00%	308,045,094	53,918,135	21.22%	59.08%
2013	957,649	5,841	0.61%	-0.51%	1,128,345	1,128,345	376015.00%	376015.00%	343,465,677	35,420,583	11.50%	77.37%
2014	955,292	-2,357	-0.25%	-0.75%	1,168,395	40,050	3.55%	389365.00%	429,543,255	86,077,578	25.06%	121.83%
2015	1,256,277	300,985	31.51%	30.52%	1,138,395	-30,000	-2.57%	379365.00%	481,289,574	51,746,319	12.05%	148.55%
2016	1,255,344	-933	-0.07%	30.42%	1,138,395	0	0.00%	379365.00%	494,105,008	12,815,434	2.66%	155.17%
2017	1,250,173	-5,171	-0.41%	29.88%	1,138,395	0	0.00%	379365.00%	479,612,860	-14,492,148	-2.93%	147.68%

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County **SCOTTS BLUFF**

Rate Ann.%chg: Total Agric Land **9.49%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017 (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
2007	148,100,509	174,137	850			9,083,695	34,390	264			36,414,428	190,726	191		
2008	155,353,456	175,155	887	4.29%	4.29%	9,083,970	34,405	264	-0.04%	-0.04%	40,118,418	191,382	210	9.79%	9.79%
2009	164,236,346	174,686	940	6.00%	10.55%	9,342,852	34,479	271	2.63%	2.59%	54,989,169	191,184	288	37.21%	50.65%
2010	182,118,260	174,237	1,045	11.17%	22.90%	9,461,802	34,472	274	1.29%	3.91%	44,043,280	190,022	232	-19.42%	21.40%
2011	202,509,902	174,690	1,159	10.91%	36.31%	9,463,719	34,479	274	0.00%	3.91%	41,597,057	189,527	219	-5.31%	14.95%
2012	256,036,402	174,284	1,469	26.73%	72.73%	9,481,000	34,537	275	0.01%	3.93%	41,650,862	189,692	220	0.04%	15.00%
2013	280,085,213	174,222	1,608	9.43%	89.03%	9,477,373	34,525	275	0.00%	3.93%	41,604,688	189,866	219	-0.20%	14.77%
2014	363,308,349	177,194	2,050	27.54%	141.08%	11,907,804	34,690	343	25.05%	29.96%	52,012,972	196,617	265	20.72%	38.56%
2015	399,401,748	176,665	2,261	10.26%	165.82%	14,542,104	34,970	416	21.14%	57.43%	65,447,638	196,975	332	25.60%	74.03%
2016	406,486,727	176,462	2,304	1.89%	170.85%	14,027,805	32,858	427	2.66%	61.63%	71,391,576	199,322	358	7.80%	87.60%
2017	397,718,937	173,157	2,297	-0.29%	170.07%	13,987,669	32,823	426	-0.18%	61.34%	66,389,924	192,234	345	-3.58%	80.89%

Rate Annual %chg Average Value/Acre: **10.45%**

4.90%

6.11%

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
2007	965,058	12,867	75			0	0				194,563,690	412,120	472		
2008	975,097	12,999	75	0.01%	0.01%	0	0				205,530,941	413,941	497	5.17%	5.17%
2009	964,795	12,863	75	-0.01%	0.00%	0	0				229,533,162	413,212	555	11.88%	17.66%
2010	962,730	12,833	75	0.02%	0.02%	0	0				236,586,072	411,565	575	3.49%	21.76%
2011	958,455	12,776	75	0.00%	0.02%	0	0				254,529,133	411,472	619	7.61%	31.03%
2012	953,129	12,708	75	-0.02%	0.00%	0	0				308,121,393	411,220	749	21.13%	58.71%
2013	944,987	12,599	75	0.00%	0.00%	953	13	75			332,113,214	411,225	808	7.79%	71.07%
2014	957,120	12,724	75	0.29%	0.29%	1,128,345	752	1,500	1898.95%		429,314,590	421,977	1,017	25.97%	115.50%
2015	1,262,613	12,626	100	32.94%	33.33%	1,138,395	759	1,500	0.00%		481,792,498	421,995	1,142	12.22%	141.83%
2016	1,256,191	12,562	100	0.00%	33.33%	1,138,395	759	1,500	0.00%		494,300,694	421,963	1,171	2.60%	148.13%
2017	1,240,761	12,408	100	0.00%	33.33%	1,138,395	759	1,500	0.00%		480,475,686	411,380	1,168	-0.30%	147.39%

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Rate Annual %chg Average Value/Acre: **9.48%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 4

CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,970	SCOTTS BLUFF	174,625,366	71,409,941	188,598,978	1,315,401,065	520,106,473	42,182,754	0	479,612,860	103,728,599	32,062,566	1,035,566	2,928,764,168
cnty sectorvalue % of total value:		5.96%	2.44%	6.44%	44.91%	17.76%	1.44%		16.38%	3.54%	1.09%	0.04%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,500	GERING	17,122,257	4,456,032	5,567,737	354,475,607	77,511,801	10,564,229	0	38,644	0	0	0	469,736,307
22.99%	%sector of county sector	9.81%	6.24%	2.95%	26.95%	14.90%	25.04%		0.01%				16.04%
	%sector of municipality	3.65%	0.95%	1.19%	75.46%	16.50%	2.25%		0.01%				100.00%
106	HENRY	4,039	353,680	1,329,945	3,271,165	234,726	0	0	0	0	0	0	5,193,555
0.29%	%sector of county sector	0.00%	0.50%	0.71%	0.25%	0.05%							0.18%
	%sector of municipality	0.08%	6.81%	25.61%	62.99%	4.52%							100.00%
341	LYMAN	1,502,636	367,630	1,073,047	5,920,327	1,818,054	415,525	0	0	0	0	0	11,097,219
0.92%	%sector of county sector	0.86%	0.51%	0.57%	0.45%	0.35%	0.99%						0.38%
	%sector of municipality	13.54%	3.31%	9.67%	53.35%	16.38%	3.74%						100.00%
105	MCGREW	2,097	267,817	1,215,806	1,851,921	134,458	0	0	0	0	0	0	3,472,099
0.28%	%sector of county sector	0.00%	0.38%	0.64%	0.14%	0.03%							0.12%
	%sector of municipality	0.06%	7.71%	35.02%	53.34%	3.87%							100.00%
112	MELBETA	15,109	230,115	1,044,648	2,657,489	174,644	0	0	0	0	0	0	4,122,005
0.30%	%sector of county sector	0.01%	0.32%	0.55%	0.20%	0.03%							0.14%
	%sector of municipality	0.37%	5.58%	25.34%	64.47%	4.24%							100.00%
816	MINATARE	726,457	539,912	780,027	10,143,581	2,441,761	694,889	0	0	0	0	0	15,326,627
2.21%	%sector of county sector	0.42%	0.76%	0.41%	0.77%	0.47%	1.65%						0.52%
	%sector of municipality	4.74%	3.52%	5.09%	66.18%	15.93%	4.53%						100.00%
1,702	MITCHELL	1,275,001	1,020,695	1,816,564	43,789,540	6,636,383	210,202	0	0	0	0	0	54,748,385
4.60%	%sector of county sector	0.73%	1.43%	0.96%	3.33%	1.28%	0.50%						1.87%
	%sector of municipality	2.33%	1.86%	3.32%	79.98%	12.12%	0.38%						100.00%
921	MORRILL	3,305,588	749,154	1,201,570	30,524,374	6,834,652	912,395	0	17,751	0	0	0	43,545,484
2.49%	%sector of county sector	1.89%	1.05%	0.64%	2.32%	1.31%	2.16%		0.00%				1.49%
	%sector of municipality	7.59%	1.72%	2.76%	70.10%	15.70%	2.10%		0.04%				100.00%
15039	SCOTTSBLUFF	32,564,074	7,035,544	3,876,776	469,070,133	360,151,538	3,069,290	0	266,141	21,159	0	0	876,054,655
40.68%	%sector of county sector	18.65%	9.85%	2.06%	35.66%	69.25%	7.28%		0.06%	0.02%			29.91%
	%sector of municipality	3.72%	0.80%	0.44%	53.54%	41.11%	0.35%		0.03%	0.00%			100.00%
1198	TERRYTOWN	337,459	8,194	711	17,377,595	7,074,373	0	0	0	0	0	0	24,798,332
3.24%	%sector of county sector	0.19%	0.01%	0.00%	1.32%	1.36%							0.85%
	%sector of municipality	1.36%	0.03%	0.00%	70.08%	28.53%							100.00%
28,840	Total Municipalities	56,854,717	15,028,773	17,906,831	939,081,732	463,012,390	15,866,530	0	322,536	21,159	0	0	1,508,094,668
78.01%	%all municip.sectors of cnty	32.56%	21.05%	9.49%	71.39%	89.02%	37.61%		0.07%	0.02%			51.49%

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 21,646	Value : 2,553,808,153	Growth 18,658,142	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	851	7,229,234	0	0	1,933	15,879,433	2,784	23,108,667	
02. Res Improve Land	9,749	110,474,547	0	0	2,341	35,878,081	12,090	146,352,628	
03. Res Improvements	10,293	842,818,985	11	102,949	2,742	344,750,250	13,046	1,187,672,184	
04. Res Total	11,144	960,522,766	11	102,949	4,675	396,507,764	15,830	1,357,133,479	8,697,938
% of Res Total	70.40	70.78	0.07	0.01	29.53	29.22	73.13	53.14	46.62
05. Com UnImp Land	282	19,421,354	0	0	50	2,757,508	332	22,178,862	
06. Com Improve Land	1,553	93,554,522	0	0	154	14,337,355	1,707	107,891,877	
07. Com Improvements	1,580	349,156,749	0	0	165	50,438,783	1,745	399,595,532	
08. Com Total	1,862	462,132,625	0	0	215	67,533,646	2,077	529,666,271	7,495,211
% of Com Total	89.65	87.25	0.00	0.00	10.35	12.75	9.60	20.74	40.17
09. Ind UnImp Land	9	683,446	0	0	2	105,225	11	788,671	
10. Ind Improve Land	33	3,283,050	0	0	10	3,502,534	43	6,785,584	
11. Ind Improvements	33	11,836,110	0	0	11	22,365,340	44	34,201,450	
12. Ind Total	42	15,802,606	0	0	13	25,973,099	55	41,775,705	0
% of Ind Total	76.36	37.83	0.00	0.00	23.64	62.17	0.25	1.64	0.00
13. Rec UnImp Land	0	0	0	0	3	530,037	3	530,037	
14. Rec Improve Land	0	0	0	0	1	55,650	1	55,650	
15. Rec Improvements	0	0	0	0	1	64,561	1	64,561	
16. Rec Total	0	0	0	0	4	650,248	4	650,248	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.02	0.03	0.00
Res & Rec Total	11,144	960,522,766	11	102,949	4,679	397,158,012	15,834	1,357,783,727	8,697,938
% of Res & Rec Total	70.38	70.74	0.07	0.01	29.55	29.25	73.15	53.17	46.62
Com & Ind Total	1,904	477,935,231	0	0	228	93,506,745	2,132	571,441,976	7,495,211
% of Com & Ind Total	89.31	83.64	0.00	0.00	10.69	16.36	9.85	22.38	40.17
17. Taxable Total	13,048	1,438,457,997	11	102,949	4,907	490,664,757	17,966	1,929,225,703	16,193,149
% of Taxable Total	72.63	74.56	0.06	0.01	27.31	25.43	83.00	75.54	86.79

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	49	8,957,884	25,581,942	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	2	60,008	8,649,829	51	9,017,892	34,231,771
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				51	9,017,892	34,231,771

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	6	4,306	6	4,306	0
24. Non-Producing	0	0	0	0	36	1,391,180	36	1,391,180	0
25. Total	0	0	0	0	42	1,395,486	42	1,395,486	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	685	0	642	1,327

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	128,025	0	0	2,252	262,861,013	2,263	262,989,038
28. Ag-Improved Land	0	0	0	0	1,367	230,179,140	1,367	230,179,140
29. Ag Improvements	0	0	0	0	1,375	130,018,786	1,375	130,018,786
30. Ag Total							3,638	623,186,964

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	74	78.30	941,869	74	78.30	941,869	
32. HomeSite Improv Land	1,016	1,160.28	15,514,230	1,016	1,160.28	15,514,230	
33. HomeSite Improvements	1,084	0.00	89,178,974	1,084	0.00	89,178,974	2,464,993
34. HomeSite Total				1,158	1,238.58	105,635,073	
35. FarmSite UnImp Land	59	57.97	173,910	59	57.97	173,910	
36. FarmSite Improv Land	1,086	1,099.76	3,299,280	1,086	1,099.76	3,299,280	
37. FarmSite Improvements	1,271	0.00	40,839,812	1,271	0.00	40,839,812	0
38. FarmSite Total				1,330	1,157.73	44,313,002	
39. Road & Ditches	2,368	5,979.83	0	2,368	5,979.83	0	
40. Other- Non Ag Use	3	9.00	120,000	3	9.00	120,000	
41. Total Section VI				2,488	8,385.14	150,068,075	2,464,993

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	21	5,312.60	2,191,884	21	5,312.60	2,191,884

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	3,375	393,920.68	443,952,496	3,375	393,920.68	443,952,496
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	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,378.74	53.65%	16,584,724	57.95%	2,600.00
48. 2A	2,447.88	20.59%	6,364,488	22.24%	2,600.00
49. 3A1	1,424.75	11.98%	2,977,734	10.41%	2,090.00
50. 3A	530.05	4.46%	883,979	3.09%	1,667.73
51. 4A1	722.41	6.08%	1,177,532	4.11%	1,630.01
52. 4A	385.50	3.24%	628,368	2.20%	1,630.01
53. Total	11,889.33	100.00%	28,616,825	100.00%	2,406.93
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	24.35	10.67%	11,443	12.25%	469.94
57. 2D	37.70	16.51%	17,531	18.77%	465.01
58. 3D1	31.66	13.87%	12,981	13.90%	410.01
59. 3D	40.60	17.78%	15,631	16.74%	385.00
60. 4D1	82.91	36.31%	31,921	34.18%	385.01
61. 4D	11.09	4.86%	3,882	4.16%	350.05
62. Total	228.31	100.00%	93,389	100.00%	409.04
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	160.19	5.93%	59,213	4.76%	369.64
66. 2G	296.89	10.99%	120,396	9.69%	405.52
67. 3G1	196.20	7.27%	74,651	6.01%	380.48
68. 3G	261.06	9.67%	97,478	7.84%	373.39
69. 4G1	895.78	33.17%	491,225	39.52%	548.38
70. 4G	890.47	32.97%	400,094	32.19%	449.31
71. Total	2,700.59	100.00%	1,243,057	100.00%	460.29
Irrigated Total	11,889.33	76.94%	28,616,825	95.19%	2,406.93
Dry Total	228.31	1.48%	93,389	0.31%	409.04
Grass Total	2,700.59	17.48%	1,243,057	4.14%	460.29
72. Waste	617.73	4.00%	61,773	0.21%	100.00
73. Other	17.64	0.11%	46,640	0.16%	2,643.99
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	15,453.60	100.00%	30,061,684	100.00%	1,945.29

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,556.26	18.17%	9,246,276	21.78%	2,600.00
48. 2A	7,205.76	36.82%	18,734,976	44.14%	2,600.00
49. 3A1	235.13	1.20%	491,424	1.16%	2,090.01
50. 3A	3,238.12	16.55%	5,278,142	12.44%	1,630.00
51. 4A1	3,779.55	19.31%	6,160,675	14.51%	1,630.00
52. 4A	1,554.18	7.94%	2,533,317	5.97%	1,630.00
53. Total	19,569.00	100.00%	42,444,810	100.00%	2,168.98
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	146.03	29.88%	67,904	34.39%	465.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	157.43	32.21%	60,614	30.70%	385.02
60. 4D1	116.44	23.83%	44,831	22.71%	385.01
61. 4D	68.79	14.08%	24,077	12.20%	350.01
62. Total	488.69	100.00%	197,426	100.00%	403.99
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	207.37	0.94%	81,043	1.02%	390.81
66. 2G	942.43	4.28%	379,591	4.76%	402.78
67. 3G1	109.16	0.50%	45,225	0.57%	414.30
68. 3G	1,411.63	6.40%	521,033	6.53%	369.10
69. 4G1	7,425.51	33.69%	2,723,496	34.12%	366.78
70. 4G	11,945.47	54.20%	4,232,400	53.02%	354.31
71. Total	22,041.57	100.00%	7,982,788	100.00%	362.17
Irrigated Total	19,569.00	44.97%	42,444,810	82.55%	2,168.98
Dry Total	488.69	1.12%	197,426	0.38%	403.99
Grass Total	22,041.57	50.65%	7,982,788	15.53%	362.17
72. Waste	982.24	2.26%	98,224	0.19%	100.00
73. Other	432.47	0.99%	691,470	1.34%	1,598.89
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	43,513.97	100.00%	51,414,718	100.00%	1,181.57

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	44,412.62	31.52%	115,346,721	36.32%	2,597.16
48. 2A	34,051.52	24.17%	88,533,952	27.88%	2,600.00
49. 3A1	25,965.32	18.43%	54,267,634	17.09%	2,090.00
50. 3A	15,844.60	11.25%	25,826,781	8.13%	1,630.01
51. 4A1	13,904.93	9.87%	22,665,104	7.14%	1,630.00
52. 4A	6,709.60	4.76%	10,936,684	3.44%	1,630.01
53. Total	140,888.59	100.00%	317,576,876	100.00%	2,254.10
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3,057.90	9.55%	1,421,932	10.41%	465.00
57. 2D	12,057.45	37.66%	5,606,734	41.05%	465.00
58. 3D1	7,745.27	24.19%	3,175,597	23.25%	410.00
59. 3D	1,051.68	3.28%	404,906	2.96%	385.01
60. 4D1	6,047.65	18.89%	2,328,356	17.05%	385.00
61. 4D	2,058.24	6.43%	720,393	5.27%	350.00
62. Total	32,018.19	100.00%	13,657,918	100.00%	426.57
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4,005.11	2.39%	1,381,771	2.42%	345.00
66. 2G	17,422.11	10.38%	6,010,681	10.51%	345.00
67. 3G1	17,539.02	10.44%	5,963,268	10.43%	340.00
68. 3G	19,510.68	11.62%	6,633,626	11.60%	340.00
69. 4G1	33,253.95	19.80%	11,306,342	19.77%	340.00
70. 4G	76,191.76	45.37%	25,905,196	45.29%	340.00
71. Total	167,922.63	100.00%	57,200,884	100.00%	340.64
Irrigated Total	140,888.59	39.92%	317,576,876	81.10%	2,254.10
Dry Total	32,018.19	9.07%	13,657,918	3.49%	426.57
Grass Total	167,922.63	47.58%	57,200,884	14.61%	340.64
72. Waste	10,937.49	3.10%	1,093,749	0.28%	100.00
73. Other	1,131.76	0.32%	2,068,760	0.53%	1,827.91
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	352,898.66	100.00%	391,598,187	100.00%	1,109.66

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4503

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	9.19	9.00%	4,825	10.89%	525.03
67. 3G1	11.68	11.44%	4,964	11.21%	425.00
68. 3G	6.96	6.82%	2,958	6.68%	425.00
69. 4G1	27.02	26.47%	11,484	25.92%	425.02
70. 4G	47.22	46.26%	20,069	45.30%	425.01
71. Total	102.07	100.00%	44,300	100.00%	434.02
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	102.07	100.00%	44,300	100.00%	434.02
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	102.07	100.00%	44,300	100.00%	434.02

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	56.93	128,025	0.00	0	172,289.99	388,510,486	172,346.92	388,638,511
77. Dry Land	0.00	0	0.00	0	32,735.19	13,948,733	32,735.19	13,948,733
78. Grass	0.00	0	0.00	0	192,766.86	66,471,029	192,766.86	66,471,029
79. Waste	0.00	0	0.00	0	12,537.46	1,253,746	12,537.46	1,253,746
80. Other	0.00	0	0.00	0	1,581.87	2,806,870	1,581.87	2,806,870
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	56.93	128,025	0.00	0	411,911.37	472,990,864	411,968.30	473,118,889

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	172,346.92	41.83%	388,638,511	82.14%	2,254.98
Dry Land	32,735.19	7.95%	13,948,733	2.95%	426.11
Grass	192,766.86	46.79%	66,471,029	14.05%	344.83
Waste	12,537.46	3.04%	1,253,746	0.26%	100.00
Other	1,581.87	0.38%	2,806,870	0.59%	1,774.40
Exempt	0.00	0.00%	0	0.00%	0.00
Total	411,968.30	100.00%	473,118,889	100.00%	1,148.44

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 N/a Or Error	5	117,387	19	386,112	262	4,247,350	267	4,750,849	0
83.2 10 Rural Ag	42	460,726	19	349,110	24	3,452,164	66	4,262,000	238,425
83.3 14 Scottsbluff Se	0	0	0	0	1	4,480	1	4,480	0
83.4 15 Scottsbluff	235	2,907,837	4,834	62,848,518	4,852	408,926,433	5,087	474,682,788	2,008,457
83.5 20 Gering	153	2,349,122	2,922	37,131,150	2,992	321,641,008	3,145	361,121,280	1,081,123
83.6 30 Minatare	97	304,248	309	1,000,909	329	9,008,357	426	10,313,514	193,880
83.7 40 Mitchell	45	230,374	682	4,028,874	702	42,456,325	747	46,715,573	81,210
83.8 50 Morrill	64	388,347	394	2,282,603	433	28,350,105	497	31,021,055	18,805
83.9 60 Small Towns	238	384,058	380	724,491	392	13,201,112	630	14,309,661	0
83.10 70 Terrytown	2	41,568	222	2,325,753	343	15,651,793	345	18,019,114	1,510
83.11 81 Rur Res In Subd (8000)	140	1,424,734	667	10,481,635	667	88,236,008	807	100,142,377	1,336,176
83.12 82 Rur Res N/sub (4500)	1,766	15,030,303	1,643	24,849,123	1,669	243,082,957	3,435	282,962,383	3,596,272
83.13 83 Rur Res Ioll	0	0	0	0	381	9,478,653	381	9,478,653	142,080
84 Residential Total	2,787	23,638,704	12,091	146,408,278	13,047	1,187,736,745	15,834	1,357,783,727	8,697,938

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	15 Scottsbluff	121	18,153,435	956	79,884,250	968	291,034,928	1,089	389,072,613	2,972,216
85.2	20 Gering	91	3,122,159	373	21,275,031	379	87,262,612	470	111,659,802	4,522,995
85.3	30 Minatare	23	124,630	58	629,988	58	2,815,545	81	3,570,163	0
85.4	40 Mitchell	12	102,899	116	1,573,801	118	7,501,920	130	9,178,620	0
85.5	50 Morrill	9	78,302	67	917,308	73	8,226,666	82	9,222,276	0
85.6	60 Small Towns	50	77,449	73	265,218	74	2,521,000	124	2,863,667	0
85.7	80 Rural Commercial	37	1,308,659	106	9,183,720	111	26,587,190	148	37,079,569	0
85.8	93 Permissive Charitable	0	0	1	948,145	8	7,847,121	8	8,795,266	0
86	Commercial Total	343	22,967,533	1,750	114,677,461	1,789	433,796,982	2,132	571,441,976	7,495,211

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	160.19	5.93%	59,213	4.76%	369.64
90. 2G	296.89	10.99%	120,396	9.69%	405.52
91. 3G1	196.20	7.27%	74,651	6.01%	380.48
92. 3G	261.06	9.67%	97,478	7.84%	373.39
93. 4G1	895.78	33.17%	491,225	39.52%	548.38
94. 4G	890.47	32.97%	400,094	32.19%	449.31
95. Total	2,700.59	100.00%	1,243,057	100.00%	460.29
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
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	2,700.59	100.00%	1,243,057	100.00%	460.29
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	2,700.59	100.00%	1,243,057	100.00%	460.29

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	0.00	0.00%	0	0.00%	0.00
89. 2G1	207.37	0.94%	81,043	1.02%	390.81
90. 2G	942.43	4.28%	379,591	4.76%	402.78
91. 3G1	109.16	0.50%	45,225	0.57%	414.30
92. 3G	1,411.63	6.40%	521,033	6.53%	369.10
93. 4G1	7,425.51	33.69%	2,723,496	34.12%	366.78
94. 4G	11,945.47	54.20%	4,232,400	53.02%	354.31
95. Total	22,041.57	100.00%	7,982,788	100.00%	362.17
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
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	22,041.57	100.00%	7,982,788	100.00%	362.17
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	22,041.57	100.00%	7,982,788	100.00%	362.17

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	0.00	0.00%	0	0.00%	0.00
89. 2G1	4,005.11	2.39%	1,381,771	2.42%	345.00
90. 2G	17,361.13	10.35%	5,989,643	10.48%	345.00
91. 3G1	17,527.98	10.45%	5,959,515	10.43%	340.00
92. 3G	19,442.29	11.59%	6,610,373	11.57%	340.00
93. 4G1	33,239.76	19.81%	11,301,518	19.78%	340.00
94. 4G	76,190.18	45.41%	25,904,659	45.33%	340.00
95. Total	167,766.45	100.00%	57,147,479	100.00%	340.64
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	60.98	39.04%	21,038	39.39%	345.00
100. 3C1	11.04	7.07%	3,753	7.03%	339.95
101. 3C	68.39	43.79%	23,253	43.54%	340.01
102. 4C1	14.19	9.09%	4,824	9.03%	339.96
103. 4C	1.58	1.01%	537	1.01%	339.87
104. Total	156.18	100.00%	53,405	100.00%	341.95
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	167,766.45	99.91%	57,147,479	99.91%	340.64
CRP Total	156.18	0.09%	53,405	0.09%	341.95
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	167,922.63	100.00%	57,200,884	100.00%	340.64

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

Market Area 4503

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	9.19	9.00%	4,825	10.89%	525.03
91. 3G1	11.68	11.44%	4,964	11.21%	425.00
92. 3G	6.96	6.82%	2,958	6.68%	425.00
93. 4G1	27.02	26.47%	11,484	25.92%	425.02
94. 4G	47.22	46.26%	20,069	45.30%	425.01
95. Total	102.07	100.00%	44,300	100.00%	434.02
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
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	102.07	100.00%	44,300	100.00%	434.02
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	102.07	100.00%	44,300	100.00%	434.02

**2018 County Abstract of Assessment for Real Property, Form 45
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

79 ScottsBluff

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,315,401,065	1,357,133,479	41,732,414	3.17%	8,697,938	2.51%
02. Recreational	0	650,248	650,248		0	
03. Ag-Homesite Land, Ag-Res Dwelling	103,728,599	105,635,073	1,906,474	1.84%	2,464,993	-0.54%
04. Total Residential (sum lines 1-3)	1,419,129,664	1,463,418,800	44,289,136	3.12%	11,162,931	2.33%
05. Commercial	520,106,473	529,666,271	9,559,798	1.84%	7,495,211	0.40%
06. Industrial	42,182,754	41,775,705	-407,049	-0.96%	0	-0.96%
07. Total Commercial (sum lines 5-6)	562,289,227	571,441,976	9,152,749	1.63%	7,495,211	0.29%
08. Ag-Farmsite Land, Outbuildings	31,942,566	44,313,002	12,370,436	38.73%	0	38.73%
09. Minerals	1,035,566	1,395,486	359,920	34.76	0	34.76%
10. Non Ag Use Land	120,000	120,000	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	33,098,132	45,828,488	12,730,356	38.46%	0	38.46%
12. Irrigated	396,846,785	388,638,511	-8,208,274	-2.07%		
13. Dryland	13,975,765	13,948,733	-27,032	-0.19%		
14. Grassland	66,401,742	66,471,029	69,287	0.10%		
15. Wasteland	1,250,173	1,253,746	3,573	0.29%		
16. Other Agland	1,138,395	2,806,870	1,668,475	146.56%		
17. Total Agricultural Land	479,612,860	473,118,889	-6,493,971	-1.35%		
18. Total Value of all Real Property (Locally Assessed)	2,494,129,883	2,553,808,153	59,678,270	2.39%	18,658,142	1.64%

2018 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Five
4.	Other part-time employees:
	One
5.	Number of shared employees:
	None.
6.	Assessor's requested budget for current fiscal year:
	\$548,849.23
7.	Adopted budget, or granted budget if different from above:
	\$537,847.52
8.	Amount of the total assessor's budget set aside for appraisal work:
	Stanard Appraisal: \$104,276; Pritchard & Abbott \$1,875.
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--the computer system and software are part of the County IT budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
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?
	The County mapping department has GIS software.
6.	Is GIS available to the public? If so, what is the web address?
	Beacon GIS.
7.	Who maintains the GIS software and maps?
	The county mapping department.
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?
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown are all zoned.
4.	When was zoning implemented?
	1976

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial building permits and feedlots; Pritchard & Abbott for oil and gas valuation.
2.	GIS Services:
	None for the assessor's office.
3.	Other services:
	MIPS for CAMA, administrative and personal property software.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	The listing of residential property and pickup work is done in-house. Stanard Appraisal is employed for commercial building permits and feedlots.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	That the Appraisal firm be certified to perform their function in the State of Nebraska.
4.	Have the existing contracts been approved by the PTA?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Pritchard & Abbott establishes assessed values for oil and gas values; Stanard Appraisal will establish assessed values for commercial feedlots.

2018 Residential Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:																								
	Staff of listers, employed by the county.																								
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;">15</td> <td>Scottsbluff: All residential parcels within the city of Scottsbluff. This grouping would also include what would technically be classified as “suburban” properties, since there is no appreciable suburban market in Scottsbluff).</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Gering: all of the residential parcels within the city of Gering and what would be termed “suburban”—indicating that there is no separate Gering suburban market.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Minatare: the residential property within the town of Minatare and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Morrill: all residential property within the town of Morrill and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">60</td> <td>Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.</td> </tr> <tr> <td style="text-align: center;">70</td> <td>Terrytown: the village located geographically between Scottsbluff and Gering.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rural Area 3: rural residential Improvements On Leased Land (IOLL).</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>	15	Scottsbluff: All residential parcels within the city of Scottsbluff. This grouping would also include what would technically be classified as “suburban” properties, since there is no appreciable suburban market in Scottsbluff).	20	Gering: all of the residential parcels within the city of Gering and what would be termed “suburban”—indicating that there is no separate Gering suburban market.	30	Minatare: the residential property within the town of Minatare and its surrounding area.	40	Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.	50	Morrill: all residential property within the town of Morrill and its surrounding area.	60	Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.	70	Terrytown: the village located geographically between Scottsbluff and Gering.	81	Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.	82	Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.	83	Rural Area 3: rural residential Improvements On Leased Land (IOLL).	AG	Agricultural homes and outbuildings.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																								
	The cost approach is used to estimate the market value of residential properties.																								
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?																								
	No; however economic, depreciation is developed for individual valuation groupings only if it is indicated by the market.																								
6.	Describe the methodology used to determine the residential lot values?																								
	Sales of vacant lots within the individual valuation groupings are stratified by time and size (naturally with the most current sales receiving greater weight). The lots are then valued by square foot, unit or acre as appropriate.																								

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

The county assessor knows of no vacant lots being held for sale or resale.

<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>
15	2014	2014	2014	2016-2017
20	2014	2014	2014	2016
30	2014	2014	2014	2015
40	2014	2014	2014	2016
50	2014	2014	2014	2017
60	2014	2014	2014	2016
70	2014	2014	2014	2016
81	2011	2011	2014	2016
82	2011	2011	2014	2016
83	2011	2011	2014	2016
AG	2014	2014	2014	2016

2018 Commercial Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:																
	Stanard Appraisal.																
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																
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80	Rural: all rural commercial properties found in the remainder of Scotts Bluff County that are not influenced (and therefore valued) by proximity to Scottsbluff, Gering and the other aforementioned towns/villages.																
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																
	Both the cost and income approaches (income approach not applied currently to all properties) estimates commercial property market value.																
3a.	Describe the process used to determine the value of unique commercial properties.																
	The contracted appraisal firm would use comparables from other areas.																
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?																
	Currently, the County uses the CAMA tables, but will have Stanard Appraisal develop a market-based depreciation for 2017.																
5.	Are individual depreciation tables developed for each valuation grouping?																
	No.																
6.	Describe the methodology used to determine the commercial lot values.																
	Sales of commercial lots within the various valuation groupings are stratified by time and size. A market value based on square foot, etc. is then applied accordingly.																

7.	<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>
	15	2014	2014	2017	2017
	20	2014	2014	2017	2017
	30	2014	2014	2017	2017
	40	2014	2014	2017	2017
	50	2014	2014	2017	2017
	60	2014	2014	2017	2017
	80	2014	2014	2017	2017

Note that with the exception of the "Rural" valuation grouping (80), the geographic descriptions of the commercial groups are virtually identical to the residential valuation groups.

2018 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:	Staff of listers, employed by the County.												
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>This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development or use), due to the two cities growing outside of their respective boundaries.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.</td> <td style="text-align: center;">2009</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development or use), due to the two cities growing outside of their respective boundaries.	2009	2	The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.	2009	3	This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.	2009
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3.	Describe the process used to determine and monitor market areas.	Market activity via sale occurring within all three areas is monitored to determine and/or confirm the currently drawn boundaries of the areas. Any questions that arise regarding possible land use are ultimately answered by a physical inspection.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	<p>This process would include examination of the following factors (but is not necessarily limited to these alone):</p> <ol style="list-style-type: none"> 1. No agricultural/horticultural income is generated from the land. 2. There is no participation in FSA programs. 3. The land owner has no farm insurance policy. 4. The majority land use is for wildlife habitat. 5. If there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule. 												
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	Both agricultural and rural residential home sites are valued the same—provided they have the same amenities, such as a well, septic system, electricity, etc.												
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	The county assessor is currently not aware of parcels 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?
	449
7b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales data in the form of outliers was first examined to determine if any non-agricultural influence exists. Thus, ultimate use of the parcel.
	<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.
	Residential and commercial expansion. Sand and gravel commercial use along the North Platte River, as well as recreational influence.
7d.	Where is the influenced area located within the county?
	As mentioned in the Market Area descriptions above, around the cities of Scottsbluff and Gering, as well as around Mitchell, Morrill and Minatare and the North Platte River.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Comparable sales and values for the three land classifications are examined—both locally and via neighboring counties.

2017 Plan of Assessment for Scotts Bluff County
Assessment Years 2018, 2019, 2020
Date October 31, 2017

2017 STATISTICS

	Median
Residential	93%
Commercial	99%
Agriculture	72%

ASSESSMENT ACTIONS PLANNED

2017-2018

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We continue in 2017 to work toward cleaning up conversion issues and rebuilding user defined tables. As we learn how the MIPS system works differently from the old system, we have to figure out ways to data enter our information so that it is in a useable format. We believe we have cleaned up the Conversion Error list so that when we mass recalculate, no value will go to zero. The conversion to 2.5 then to 3.0 had some conversion errors that we had to correct as well. As we move forward with the new system, we find that many of the sketches did not convert at all and we are re-sketching several parcels. Several Cama records have been found to be doubled up during conversion and we are cleaning those parcels up. Confusion in pricing has led us to find that certain tables behind the scenes needed updated and boxes needed to be checked to link tables to codes.

The county has moved forward with the Pictometry product and flights were flown March of 2014. The mapping department did not have their parcel layer ready to overlay the Pictometry product which needs to happen prior to ChangeFinder. The mapping department stated that they had their information ready at the end of July 2014. Pictometry digitized around each parcel for ChangeFinder and we began using this product January 2015. Problems with Pictometry stem from an inaccurate parcel layer created by the mapping department.

Every parcel in Scotts Bluff County was matched up with ChangeFinder with the first flight on Pictometry. Many new structures were found using this program. A new flight was flown in 2017. We are confident that we have every building marked "existing" matched up with the new flight. We are treating anything "new, changed or demolished" as an internal building permit. We hope to use Pictometry to make our office more efficient and accurate.

As of 2015, the mapping department admitted that their information was not and would not be completely useable. They no longer moved forward with BeeHive and had put out RFQ's for the GIS information. I added GIS Workshop Inc into my hoping to finally get GIS information. The commissioners cut that from my budget and moved forward with the RFQ, hoping to keep the GIS in a separate office. We are still at the mercy of another office for land use, soil maps, splits and acre counts. Some of the information is useable, but the mapping department has put disclaimers on all of their maps knowing that most of

their data is unusable. The county contracted with Schneider early 2016 to do rural parcels only and let the mapping department continue with all other parcels. Schneider was to have the rural parcel layer completed by October 2016 and the end product is to be available to begin reviewing sometime in November 2016. We were notified that Schneider housed the GIS website, but any research done to determine boundary lines was completed by Scotts Bluff County's in house mapping department. We are still dealing with an inaccurate parcel layer. The best we can hope for is that the mapping department continues to keep moving forward toward a better product.

Over 3,500 letters were mailed out to both Ag and Rural Residential parcels in attempt to obtain FSA information as well as surveys and other information about the use of the property. The Assessor's office created the letters and envelopes and mailed them out, but used the mapping department's letterhead and had the property owners take their information to the mapping department in a hope to get the biggest response. We chose to work with the mapping department with this project as if we were able to get this information on our own, we would still rely on their office to help implement the data. We received very little response. Any responses we did receive will be implemented into our system.

Income information has been received for LURA properties. The cap rate will be given to us later this year by the committee and we will apply it to those properties who have submitted their information.

We contracted with Stanard Appraisal for the commercial properties. They finished reviewing all of the commercial parcels and finalized their values. We rolled all commercial properties over for 2017.

The commissioners have cut my budget again this year. I have 7 employees including myself. The office has been restructured so that every employee does every aspect of the job. We have trained our administrative staff to do appraisal pick up work. Because we are so short staffed, half of the year will be focused on administrative work such as personal property, homesteads, protests and other projects. The other half of the year will be dedicated to appraisal work. With the new deadline on personal property, it has been discussed that we do not assist protestors with their protest in the month of June to focus on completing all of the personal property schedules. Almost 2/3rds of the schedules are filed the last week before May 1st and we struggle to get them entered. By focusing on the protests in July at the hearings, we can meet the July 1st deadline for the personal property abstract.

A scanner was purchased in June of 2015 that will be used to scan all of our data into our computers to make us a "paperless" county. We hope this will assist us in daily work as well as helping property owners by having all of our information in one place. We also hope to free up some time at the beginning of the year by not needing to write values on all of the hard cards.

We are just beginning to be confident in our appraisal data with the cleaning up of conversion errors. We plan to research market areas to see if neighborhoods and valuation groupings need to be updated. We will mass recalculate the entire system and begin setting land values. We will research the sales and using the data in our system, we will determine if we can start rolling values over or if we need to apply percent adjustments while we continue to fine tune our data. We will research the market to determine Ag Land value. We will continue to train our staff in appraisal pick up work so

that we are all confident in our work. We have begun having weekly meetings to ask questions, set precedents, and keep everyone on the same page.

2017-2018

A second flight was flown by Pictometry. We are currently reviewing all of the parcels that have changed in any way. These parcels are found using the product ChangeFinder and physical reviews are completed to pick up the data.

We hope that the mapping department will have useable data in the near future so we can begin to verify if our acre count and soil type is correct. With this product, we also hope to be able to start researching market area boundaries. The mapping department admitted they did not understand our site acre breakdown and has agreed to let our office work on a layer to create a site acre layer. We have just begun this project and will begin after some training.

We plan to work with Standard Appraisal in the next few months to re appraise our feedlots. We are in the process of determining which feedlots need reviewed. If they are completed before the end of the year, we will roll those values for 2018.

If the appraisal files are cleaned up to a point we can run statistical analysis on the data and provide good information, we will begin “rolling” over our values. If not, any neighborhoods that are not within their required range will receive a percent change, with the exception of Ag Land which will be researched and “rolled” over.

2018-2019

We will continue to implement Pictometry and ChangeFinder into our system. We will test our data for accuracy and begin to “roll” as many values over as possible using the most current Marshall and Swift cost tables. The Ag land will be reviewed and “rolled” based on the current sales information. As with all years, we will check building permits, partial assessments, mobile homes and review the oldest reviewed parcels.

2019-2020

We will continue to implement Pictometry and ChangeFinder into our system. We will test our data for accuracy and begin to “roll” as many values over as possible using the most current Marshall and Swift cost tables. The Ag land will be reviewed and “rolled” based on the current sales information. As with all years, we will check building permits, partial assessments, mobile homes and review the oldest reviewed parcels.

OFFICE STAFF

I have a total of 7 employees including myself.

I have 5 full time employees who process the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, and 521's. When time allows, they also help with projects we have for that year. They also help to data enter parcel information collected by Stanard Appraisal. They work with the ChangeFinder product and complete day to day projects within the office. They review building permits and complete review work.

My Deputy specializes in personal property but assists me in my work including splits, plats, reports, and personnel issues. She also helps to complete projects the employees are working on.

I process splits and plats that come in. I complete all required reports such as the Abstracts, the School District Report, and CTL. I handle the Centrally Assessed Property and the Oil and Gas Interest. I oversee the office to make sure all projects or tasks are completed efficiently and correctly. I also handle all personnel issues, claims, payroll and budget.

BUDGET

My 2017 budget has been approved in the amount of \$537,847.52.

VALUATION

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$2,928,298,459.

COMPUTER RECORDS

We converted to the V2 MIPS System from Terra Scan early in 2013, the V2.5 in late 2014 and V3.0 in late 2015. On top of correcting conversion errors, we have worked closely with MIPS to include different functions in their system. They have been welcoming of our suggestions and have implemented several of them. We now have a system where we can scan in our 521 Real Estate Transfer Statements and send them electronically. We took it a step further to link the Deeds, Treasurer and Assessor Office together on the website using parcel number. The 3.0 version put both the Cama and Admin programs into one program.

We are still using cadastral maps and soil survey books but we are also utilizing the computer version of both along with the online FSA records and a program called AgriData. Although there is a lot of work to be done, the mapping department has come a long way and are beginning to provide some useful information. They are working with Schneider to update the rural parcels then house all of the mapping data in a website called Beacon. We hope to be reviewing this website later this year. We have created a "route log" that accompanies deeds and plats where we can electronically share information to split or plat our parcels as accurately as possible.

Pictometry has been integrated into our Cama system, we are hopeful that we can integrate GIS information into our system soon.

COUNTY BOARD OF EQUALIZATION

I have kept the County Board informed on changing laws, and invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

CONCLUSION

We continue to try to find ways to make our office as accurate and efficient as possible with the staff and resources we have. With the reduction in staff and with the major changes in our office, we will take a little time to become more and more confident in our work, but feel that we are on the right track and are doing the best job possible for Scotts Bluff County.

Respectfully submitted:

Amy Ramos

Amy Ramos

Scotts Bluff County Assessor

October 31, 2017

Amy Ramos
SCOTTS BLUFF COUNTY ASSESSOR
Gering, Ne. 69361
308-436-6627
aramos@scottsbuffcounty.org

Ruth A. Sorensen
Dept of Revenue, Property Assessment Division
1033 O St. Ste 600
Lincoln, Ne. 68508

March 1, 2018

Dear Ms Sorensen:

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

Market area I for 2018 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2018 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2018 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation. It was determined that market area I and II did qualify for special value. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through each Ag parcel individually to correct any inconsistencies and clean up problems for the future.

Sincerely,

Amy Ramos
Scotts Bluff County Assessor