

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2019 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**CUSTER COUNTY**



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Custer 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 Custer 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: Lana Lymber, Custer County Assessor

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## Introduction

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[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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

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

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

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

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

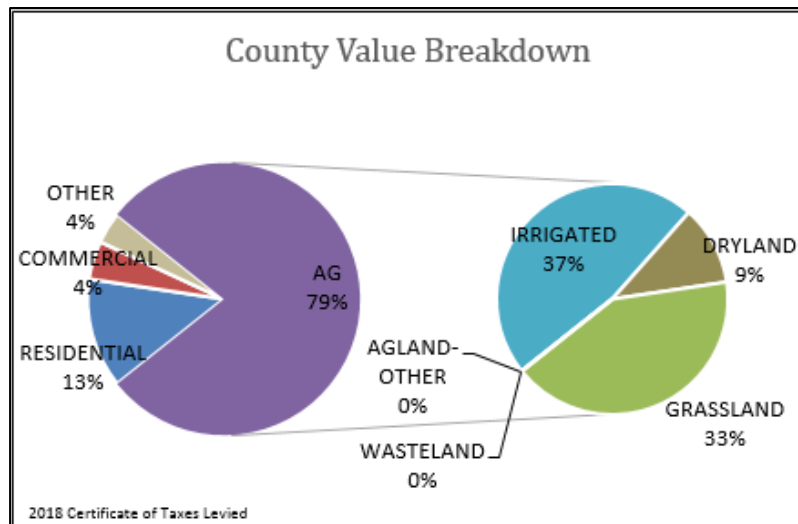
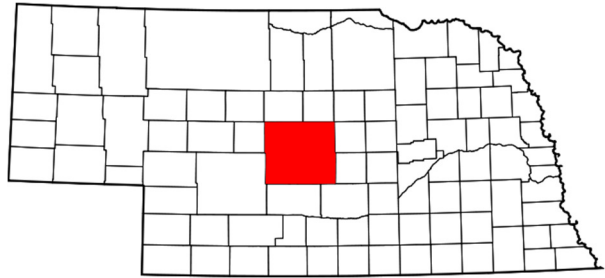
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment 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 2,576 square miles, Custer County had 10,897 residents, per the Census Bureau Quick Facts for 2017, a slight population decline from the 2010 U.S. Census. Reports indicated that 72% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$88,725 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



NE Dept. of Revenue, Research Division 2019

<b>CITY POPULATION CHANGE</b>			
	<b>2008</b>	<b>2018</b>	<b>Change</b>
ANSELMO	159	145	-8.8%
ANSLEY	520	441	-15.2%
ARNOLD	630	597	-5.2%
BERWYN	134	83	-38.1%
BROKEN BOW	3,503	3,559	1.6%
CALLAWAY	637	574	-9.9%
COMSTOCK	110	93	-15.5%
MASON CITY	178	171	-3.9%
MERNA	391	363	-7.2%
OCONTO	141	151	7.1%
SARGENT	649	525	-19.1%

The majority of the commercial properties in Custer County are located in and around Broken Bow, the county seat. According to the latest information available from the U.S. Census Bureau, there were 387 employer establishments with total employment of 2,954.

Agricultural land is the main contributor to the valuation base. Grassland makes up a majority of the land in the county. Custer County is included in both the Central Platte and Lower Loup Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Custer County ranks first in corn for grain. In value of sales by commodity group, Custer County ranks third in grains, and fourth in cattle and calves (USDA AgCensus).



# 2019 Residential Correlation for Custer County

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## *Assessment Actions*

Residential property in the village of Callaway, along with rural parcels in the townships of Custer, Delight, Elim, Grant, Loup, Wayne, and Wood River, were all reviewed in 2018 by the county assessor and staff. This area makes up the southwestern corner of the county. Along with physical, on-site inspection of the property, costing and depreciation tables were updated, and the economic factor in Callaway was adjusted.

## *Assessment Practice Review*

The Property Assessment Division (Division) completed its annual assessment practice review by analyzing property value equalization, sales submission and qualification, review and reappraisal of property, and all other aspects of the valuation process.

A comparison of the sold and unsold residential property in Custer County showed no apparent signs of bias in the valuation process. Costing tables in Broken Bow were updated and applied in 2017, and accounted for a small difference in value between the sold and unsold; however, review of property record cards and additional analysis did not present any discrepancies. An audit of the county's Assessed Value Update (AVU) records showed no errors.

Custer County continues to maintain acceptable sales qualification and verification practices. Currently, the Register of Deeds enters and updates sales into the state sales file and makes preliminary qualifications based on Real Estate Transfer Statement (Form 521) information. The county assessor completes final qualification determinations after questionnaires are sent to the buyer. The county assessor receives nearly half of all questionnaires back, and is able to make a qualification determination before sending sales to the state. The sales are sent to the sales file timely and with accurate information. The county assessor attempts to retain as many sales as possible and has maintained a usability percentage above the state average for several years.

The assembly of valuation groups in Custer County was also part of the annual assessment practices review. Several small communities in the county present challenges in valuation due to the lack of qualified sales and variance of style, condition, and quality of property. The county assessor has stratified those communities into valuation groups based on similar economic characteristics to maximize sample sizes as much as possible. Analysis of the current valuation groups was complete, and no changes were determined to be necessary.

Residential property in Custer County was valued in accordance with the six-year inspection and review cycle that the county assessor had established several years ago. Updates to costing, depreciation and land tables are updated as villages and townships are inspected. The county assessor has maintained a workbook with narratives for residential valuation, depreciation schedules, and reappraisal cycles.

## *Description of Analysis*

Valuation Group 1 drives the economics of the residential property class in Custer County. Property in Broken Bow, the largest city and county seat, make up this valuation group, and

## 2019 Residential Correlation for Custer County

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account for over half of the qualified sales countywide. Valuation Group 2, Callaway, is the only other village to be its own valuation group, based on the additional amenities that are not found in other communities in the county. The other valuation groups are comprised of villages that share similar economics and proximities, to each other and to Broken Bow.

<b>Valuation Group</b>	<b>Description</b>
1	Broken Bow
2	Callaway
3	Ansley, Arnold & Merna
4	Anselmo, Mason City, Oconto, & Sargent
5	Berwyn & Comstock
6	Rural

Review of the percent value change excluding growth for the residential property class from the 2019 County Abstract of Assessment for Real Property, Form 45, Compared with the 2018 Certificate of Taxes Levied Report (CTL) shows a 2% increase from the prior year. Comparison to the percent change of the sales sample was approximately the same amount of increase as the Form 45, when one sale with a substantial value increase is removed.

The overall population saw 274 qualified sales with a median and weighted mean at the midpoint of the acceptable range. The mean of the overall sample is higher than expected, but is influenced by low dollar properties located in several of the smaller villages in the county. All valuation groups have medians within the acceptable range, with the exception of Valuation Group 5, which had only three qualified sales.

Valuation Group 1 has all three measures of central tendency in the range and a COD that is low enough to support the use of the median. Valuation Group 2, which had a reappraisal completed this year, contained 21 qualified sales during the study period. The COD of the sample shows wide variability based on one outlier sale, that when removed, drops the COD over seven points and closer to a more representative level. Additionally, removal of this sale does not influence the median, demonstrating reliability in the sample.

Similar to Callaway, Valuation Groups 4 and 6 have medians within the accepted standard. These samples each experience undue variability from one high ratio, overly influencing the COD levels. The median in Valuation Group 4 falls approximately half a percent and Valuation Group 6's median increases approximately 1%. This minimal impact to the median demonstrates reliability in the sample. Overall change in Valuation Group 4 for sold and unsold property moved at approximately the same rate, according to analysis of the sales sample and comparison of the Abstract Schedule XI. In Valuation Group 6, this comparison is less apparent based on substantial valuation changes influencing the sales sample, from the county assessor's reappraisal of several of the sales this year.

## 2019 Residential Correlation for Custer County

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Valuation Group 3, which consists of Ansley, Arnold, and Merna, had 54 qualified sales during the study period and a median at the midpoint of the acceptable range. Several low dollar sales with extremely high ratios adversely affect the reliability and variability measures, and removal of those two sales brings the statistics closer to more reliable levels, especially the mean ratio and the COD. The median does not demonstrate variability when the outlier ratios are removed.

### *Equalization and Quality of Assessment*

Based on the assessment practice review, the valuation of residential property in Custer County appears to be equalized and uniformly assessed and in accordance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	142	95.89	98.96	94.50	14.69	104.72
2	21	96.51	117.05	99.44	26.33	117.71
3	54	96.31	108.37	91.81	32.85	118.04
4	26	98.80	104.33	92.92	23.76	112.28
5	3	129.79	115.88	97.75	15.92	118.55
6	28	99.55	108.57	103.34	23.85	105.06
____ ALL ____	274	96.46	103.88	96.13	21.26	108.06

### *Level of Value*

Based on analysis of all available information, the level of value of residential property in Custer County is determined to be at 96% of market value.

## **2019 Commercial Correlation for Custer County**

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### ***Assessment Actions***

Only pick-up work and general maintenance were completed in the commercial class of property for the 2019 assessment year in Custer County.

The commercial class was last reappraised in 2018. After Stanard Appraisal finished the commercial reappraisal in 2018, the county assessor manually entered the appraised values, rather than data entering the necessary components to allow the Computer Assisted Mass Appraisal (CAMA) system to calculate the values. In 2019, the newly elected county assessor unknowingly rolled the 2018 values forward resulting in valuation changes that were unintended.

### ***Assessment Practice Review***

Commercial property in Custer County was reviewed as part of the assessment practices review completed annually by the Property Assessment Division (Division). The review consisted of sold and unsold valuation comparison, sales qualification and verification practices, and all aspects of the assessment process.

Values of sold and unsold property in the commercial class were reviewed and no apparent bias was discovered between the two. Additionally, sales qualification and verification practices were reviewed. The Register of Deeds does initial sales entry and qualification when Real Estate Transfer Statements (Form 521) are received. The county assessor completes final sales qualification determinations, and sales are submitted to the state sales file on a consistent, timely basis. Comparison of Form 521 data and the state sales file show accurate information continues to be sent by the county. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The Division also reviewed the composition of valuation groups in the commercial class. The five valuation groups for commercial property appear to be stratified based on similar economics. Commercial costing was updated for all valuation groups except Valuation Group 1 in 2017. Depreciation tables were updated in 2016 for Valuation Group 1, and 2017 for all other commercial valuation groups. Additionally, commercial lot values in all valuation groups except Valuation Group 1 have been reviewed but not updated since 2011.

These updates maintain compliance with the six-year inspection and review requirement. Valuation methodologies are kept for all three classes of property by the county assessor for use in the explanation of valuation determinations.

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

The majority of Custer County commercial property is generally in and around Broken Bow, the county seat and over half of the sample are qualified sales from Valuation Group 1.

## 2019 Commercial Correlation for Custer County

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Valuation Group	Description
1	Broken Bow
2	Arnold, Merna
3	Callaway, Ansley
4	Mason City, Sargent
5	Anselmo, Berwyn, Comstock, Oconto

The calculated statistics in the commercial profile reflect the valuations that were mistakenly rolled in the CAMA system for 2019. The county assessor attempted to work with the CAMA vendor to restore the prior year's valuations; however, this work could not be timely completed. As a result, the commercial valuations of approximately 662 properties within the entire class will need to be corrected through the County Board of Equalization (CBOE).

Analysis of the 2019 preliminary statistics reflecting 2018 values provides some indication of what the assessment level of commercial parcels will be when these corrections are made. A preliminary statistical profile can be found in the appendices of this report. Although these statistics are believed to be a reasonable reflection of the 2019 assessed values, they cannot be conclusively used to determine a level of value because the CBOE needs to approve these values before they can be placed on the assessment rolls and the preliminary values would not reflect any pickup work or maintenance changes made for 2019.

### *Equalization and Quality of Assessment*

There is no reliable evidence with which to analyze the uniformity of valuations in the commercial class. The CAMA errors were unfortunate, and inadvertent, but are not a reflection of the assessment practices within Custer County. The newly elected county assessor has expressed intent to learn more about the CAMA system and to ensure it is structured to calculate values from valuation tables as intended. This commitment will improve transparency of the assessment process and ensure these types of errors do not exist in the future. Because accurate values could not be submitted to the Division, the quality of assessments in the commercial class of property do not comply with generally accepted mass appraisal techniques.

### *Level of Value*

Based on the analysis that there is not enough information, the level of value of commercial property in Custer County cannot be determined.

## 2019 Agricultural Correlation for Custer County

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### *Assessment Actions*

For the 2019 assessment year, irrigated land values in Market Area's 1, 3, 4, and 5 were decreased 8-10%. Additionally, grassland values in Market Area's 4 and 5 were decreased 8-10%. No adjustments were made to any other agricultural land values.

### *Assessment Practice Review*

Agricultural land in Custer County was reviewed in accordance with the assessment practices review conducted annually by the Property Assessment Division (Division). The review consisted of sales verification and qualification practices, land use determinations, agricultural improvements valuation, government program land, and all aspects of the valuation process.

Agricultural land sales in the county are reviewed and qualified by the county assessor. Qualification determinations appear to be made without bias, and contain proper documentation when identified as not an arm's-length transaction. Sales submissions to the state sales file are done timely and accurately, determined by the annual Real Estate Transfer Statement (Form 521) review performed by the Division. A review of the county's Assessed Value Update (AVU) records showed no errors.

Agricultural land use is reviewed with aerial imagery when the review of rural residential property occurs. Currently, the county assessor values all parcels under 40 acres as rural residential, but continually reviews for common ownership in adjoining parcels with agricultural uses and other factors influencing the primary use of the parcel.

Custer County currently stratifies agricultural land valuation into five market areas. The market areas are distinguished by topography and soil composition. Additionally, Market Area's 4 and 5 have used the same values for several years and are combined into Market Area 5 for analysis and measurement purposes. Annual review of the configuration of the market areas by the county assessor did not warrant any changes.

Agricultural homes and outbuildings are valued with the same costing and depreciation tables as rural residential property. Costing tables are updated by township every year as a new area is reviewed in conjunction with the six-year inspection and review cycle. Currently, the county assessor complies with the inspection and review requirement. The county assessor also maintains a notebook with tables and explanations of valuation practices that is updated annually as part of the Regulation 50 requirements.

Some government program land has been identified in the county, and is assessed at 75% of market value. The Wetland Reserve Program (WRP) that has been identified is valued at 100% of grassland value. Additionally, the county assessor has begun contacting taxpayers with Conservation Reserve Program (CRP) land to identify land in the CRP. Once identified the county assessor will determine value of the land based on the market.

## 2019 Agricultural Correlation for Custer County

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Separate valuation adjustments have also been determined in the county. Areas with extreme canyon terrain, canal-irrigated land in the northern part of the county, and parcels that have irrigation by a well located in a different section are identified and valued based on the available market data.

### *Description of Analysis*

Analysis of agricultural land in Custer County shows all three central tendency measures within the acceptable range, and a relatively typical COD at 21, based on the diverse sales sample.

Because of the limited number of irrigated sales in areas other than Market Area 1, the county assessor has typically adjusted irrigated land values in all areas similarly to changes made in Market Area 1. For the 80% irrigated majority land use (MLU), the sample indicated the need to adjust downward, and values in Market Area 1 would have been inconsistent with surrounding counties if no adjustment was made. The adjustment made by the county assessor to irrigated land in the county is comparable to other adjustments in the region, and brings the statistical median within the acceptable range to 75%. Dryland values in the county remain comparable to other regional values.

For grassland, Market Area 2 only had two qualified sales, but the unique composition of the soils in this area mean comparison must be done not with other market areas in the county, but with the adjacent Sandhills counties. Grassland values in Market Area 2 remain consistent with those in Blaine, Logan, and Thomas counties; therefore, no adjustment was necessary.

For analysis purposes, Market Area 4 grassland is combined with Market Area 5. The 12 qualified sales from this sample are for both areas. The sales show a decreasing market trend for this area, which required the adjustment taken by the county assessor. Grassland sales in Market Area 1 did not demonstrate the necessity for an adjustment, and values in this area remain comparable to similar counties values.

### *Equalization and Quality of Assessment*

Based on analysis of the assessment practice review and all available information, agricultural land and agricultural outbuilding values in Custer County are uniformly assessed and equalized and adhere to generally accepted mass appraisal techniques.

## 2019 Agricultural Correlation for Custer County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	18	75.11	74.21	73.65	11.58	100.76
1	16	75.11	74.07	73.48	12.66	100.80
5	2	75.39	75.39	76.11	02.93	99.05
<u>Dry</u>						
County	1	64.15	64.15	64.15	00.00	100.00
1	1	64.15	64.15	64.15	00.00	100.00
<u>Grass</u>						
County	36	70.84	74.07	66.54	23.00	111.32
1	19	72.81	74.71	73.26	20.90	101.98
2	2	64.07	64.07	64.17	10.27	99.84
3	3	58.08	67.17	61.20	20.76	109.75
5	12	70.66	76.46	60.86	27.05	125.63
<u>ALL</u>	69	73.10	74.68	70.33	20.89	106.19

### *Level of Value*

Based on all available information, the level of value of agricultural land in Custer County is determined to be at 73% of market value.



## 2019 Opinions of the Property Tax Administrator for Custer County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>*NEI</b>	Does not meet generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2019 Commission Summary for Custer County

### Residential Real Property - Current

Number of Sales	274	Median	96.46
Total Sales Price	\$28,100,899	Mean	103.88
Total Adj. Sales Price	\$28,100,899	Wgt. Mean	96.13
Total Assessed Value	\$27,013,611	Average Assessed Value of the Base	\$70,461
Avg. Adj. Sales Price	\$102,558	Avg. Assessed Value	\$98,590

### Confidence Interval - Current

95% Median C.I	93.79 to 97.83
95% Wgt. Mean C.I	93.24 to 99.02
95% Mean C.I	99.62 to 108.14
% of Value of the Class of all Real Property Value in the County	9.84
% of Records Sold in the Study Period	5.83
% of Value Sold in the Study Period	8.15

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	293	97	97.39
2017	307	96	96.17
2016	319	97	97.07
2015	289	94	93.58

## 2019 Commission Summary for Custer County

### Commercial Real Property - Current

Number of Sales	50	Median	95.09
Total Sales Price	\$4,742,994	Mean	106.30
Total Adj. Sales Price	\$4,742,994	Wgt. Mean	98.87
Total Assessed Value	\$4,689,266	Average Assessed Value of the Base	\$192,597
Avg. Adj. Sales Price	\$94,860	Avg. Assessed Value	\$93,785

### Confidence Interval - Current

95% Median C.I	88.66 to 107.10
95% Wgt. Mean C.I	89.80 to 107.93
95% Mean C.I	96.70 to 115.90
% of Value of the Class of all Real Property Value in the County	4.82
% of Records Sold in the Study Period	5.94
% of Value Sold in the Study Period	2.89

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	54	98	98.03
2017	54	96	95.52
2016	51	96	96.21
2015	52		94.29

**21 Custer  
RESIDENTIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 274  
 Total Sales Price : 28,100,899  
 Total Adj. Sales Price : 28,100,899  
 Total Assessed Value : 27,013,611  
 Avg. Adj. Sales Price : 102,558  
 Avg. Assessed Value : 98,590

MEDIAN : 96  
 WGT. MEAN : 96  
 MEAN : 104  
 COD : 21.26  
 PRD : 108.06

COV : 34.66  
 STD : 36.01  
 Avg. Abs. Dev : 20.51  
 MAX Sales Ratio : 313.89  
 MIN Sales Ratio : 45.28

95% Median C.I. : 93.79 to 97.83  
 95% Wgt. Mean C.I. : 93.24 to 99.02  
 95% Mean C.I. : 99.62 to 108.14

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	35	101.58	109.11	103.80	17.78	105.12	56.92	257.78	96.49 to 107.41	110,219	114,402
01-JAN-17 To 31-MAR-17	25	96.30	101.27	97.73	18.36	103.62	45.28	163.78	92.42 to 110.96	77,688	75,927
01-APR-17 To 30-JUN-17	26	96.78	102.41	96.25	16.43	106.40	56.88	162.54	94.68 to 102.58	91,627	88,191
01-JUL-17 To 30-SEP-17	40	96.55	117.57	103.11	29.93	114.02	62.74	301.93	93.08 to 100.48	94,444	97,384
01-OCT-17 To 31-DEC-17	32	96.74	99.65	93.11	15.56	107.02	56.39	166.02	91.17 to 101.15	105,672	98,390
01-JAN-18 To 31-MAR-18	27	101.25	100.15	97.47	17.56	102.75	61.91	139.91	88.66 to 114.43	80,452	78,420
01-APR-18 To 30-JUN-18	32	96.94	105.85	97.34	22.13	108.74	62.34	238.41	87.33 to 108.61	116,364	113,274
01-JUL-18 To 30-SEP-18	57	87.50	95.91	87.89	23.15	109.13	56.72	313.89	81.47 to 92.67	120,414	105,832
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	126	97.42	108.86	101.09	21.83	107.69	45.28	301.93	96.02 to 100.84	94,920	95,957
01-OCT-17 To 30-SEP-18	148	92.90	99.64	92.45	21.08	107.78	56.39	313.89	90.60 to 97.54	109,061	100,831
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	123	96.55	106.39	97.83	20.99	108.75	45.28	301.93	94.22 to 98.66	93,364	91,342
<u>ALL</u>	274	96.46	103.88	96.13	21.26	108.06	45.28	313.89	93.79 to 97.83	102,558	98,590

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	142	95.89	98.96	94.50	14.69	104.72	60.89	257.78	92.90 to 97.83	105,705	99,893
2	21	96.51	117.05	99.44	26.33	117.71	86.45	301.93	90.67 to 125.52	85,084	84,610
3	54	96.31	108.37	91.81	32.85	118.04	45.28	313.89	91.17 to 105.64	69,265	63,589
4	26	98.80	104.33	92.92	23.76	112.28	56.39	206.51	84.29 to 109.31	69,527	64,602
5	3	129.79	115.88	97.75	15.92	118.55	77.93	139.91	N/A	56,983	55,701
6	28	99.55	108.57	103.34	23.85	105.06	62.34	240.96	92.18 to 116.66	199,470	206,123
<u>ALL</u>	274	96.46	103.88	96.13	21.26	108.06	45.28	313.89	93.79 to 97.83	102,558	98,590

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	267	96.16	103.26	95.83	20.94	107.75	45.28	313.89	93.17 to 97.82	103,232	98,928
06											
07	7	104.14	127.58	111.51	30.60	114.41	84.14	206.51	84.14 to 206.51	76,857	85,705
<u>ALL</u>	274	96.46	103.88	96.13	21.26	108.06	45.28	313.89	93.79 to 97.83	102,558	98,590

**21 Custer**  
**RESIDENTIAL**

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	7	167.28	188.99	173.79	41.94	108.75	97.53	313.89	97.53 to 313.89	10,643	18,496	
Less Than 30,000	33	129.06	146.77	139.51	37.42	105.20	62.07	313.89	106.13 to 148.01	19,048	26,574	
___Ranges Excl. Low \$___												
Greater Than 4,999	274	96.46	103.88	96.13	21.26	108.06	45.28	313.89	93.79 to 97.83	102,558	98,590	
Greater Than 14,999	267	96.02	101.65	95.92	19.39	105.97	45.28	301.93	93.10 to 97.69	104,968	100,690	
Greater Than 29,999	241	94.95	98.01	95.14	16.23	103.02	45.28	240.96	92.84 to 96.62	113,993	108,451	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	7	167.28	188.99	173.79	41.94	108.75	97.53	313.89	97.53 to 313.89	10,643	18,496	
15,000 TO 29,999	26	127.82	135.40	134.90	31.97	100.37	62.07	301.93	97.82 to 147.59	21,311	28,749	
30,000 TO 59,999	55	105.51	113.21	112.15	21.25	100.95	61.91	206.51	98.79 to 113.50	45,407	50,924	
60,000 TO 99,999	72	94.59	94.29	94.13	12.45	100.17	45.28	144.88	92.23 to 97.37	76,068	71,605	
100,000 TO 149,999	52	92.71	93.74	94.08	15.38	99.64	56.88	240.96	90.04 to 96.60	123,674	116,348	
150,000 TO 249,999	51	90.60	91.97	91.85	13.44	100.13	56.39	129.40	87.50 to 95.94	192,522	176,822	
250,000 TO 499,999	11	92.67	94.45	95.81	11.03	98.58	72.63	129.49	79.14 to 104.25	295,309	282,935	
500,000 TO 999,999												
1,000,000 +												
___ALL___	274	96.46	103.88	96.13	21.26	108.06	45.28	313.89	93.79 to 97.83	102,558	98,590	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	54	Median :	96	COV :	49.14	95% Median C.I. :	91.17 to 105.64
Total Sales Price :	3,740,288	Wgt. Mean :	92	STD :	53.25	95% Wgt. Mean C.I. :	84.48 to 99.13
Total Adj. Sales Price :	3,740,288	Mean :	108	Avg. Abs. Dev :	31.64	95% Mean C.I. :	94.17 to 122.57
Total Assessed Value :	3,433,819						
Avg. Adj. Sales Price :	69,265	COD :	32.85	MAX Sales Ratio :	313.89		
Avg. Assessed Value :	63,589	PRD :	118.04	MIN Sales Ratio :	45.28		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2016 To 12/31/2016	2	101.70	101.70	104.53	05.62	97.29	95.98	107.41	N/A	31,750	33,190
01/01/2017 To 03/31/2017	7	92.42	84.65	89.73	21.15	94.34	45.28	114.81	45.28 to 114.81	96,129	86,252
04/01/2017 To 06/30/2017	8	98.06	100.11	87.61	29.56	114.27	56.88	146.20	56.88 to 146.20	55,925	48,997
07/01/2017 To 09/30/2017	9	93.10	128.70	89.27	52.63	144.17	62.74	298.08	72.60 to 211.43	60,314	53,844
10/01/2017 To 12/31/2017	7	97.54	99.32	93.55	14.17	106.17	67.07	144.42	67.07 to 144.42	73,071	68,358
01/01/2018 To 03/31/2018	6	85.08	90.08	90.95	26.65	99.04	62.07	126.58	62.07 to 126.58	85,817	78,051
04/01/2018 To 06/30/2018	4	120.02	143.96	118.98	37.73	121.00	97.37	238.41	N/A	46,750	55,623
07/01/2018 To 09/30/2018	11	96.01	116.84	89.70	42.44	130.26	56.72	313.89	68.67 to 176.95	72,751	65,255
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	26	93.10	105.97	89.58	34.22	118.30	45.28	298.08	80.66 to 110.96	66,409	59,489
10/01/2017 To 09/30/2018	28	97.54	110.60	93.72	31.80	118.01	56.72	313.89	84.71 to 108.73	71,917	67,397
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	31	93.09	104.74	90.08	31.61	116.27	45.28	298.08	83.67 to 110.37	70,149	63,188

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	54	96.31	108.37	91.81	32.85	118.04	45.28	313.89	91.17 to 105.64	69,265	63,589

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	54	Median :	96	COV :	49.14	95% Median C.I. :	91.17 to 105.64
Total Sales Price :	3,740,288	Wgt. Mean :	92	STD :	53.25	95% Wgt. Mean C.I. :	84.48 to 99.13
Total Adj. Sales Price :	3,740,288	Mean :	108	Avg. Abs. Dev :	31.64	95% Mean C.I. :	94.17 to 122.57
Total Assessed Value :	3,433,819						
Avg. Adj. Sales Price :	69,265	COD :	32.85	MAX Sales Ratio :	313.89		
Avg. Assessed Value :	63,589	PRD :	118.04	MIN Sales Ratio :	45.28		

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	53	96.01	108.45	91.64	33.41	118.34	45.28	313.89	85.74 to 107.41	69,628	63,807
06											
07	1	104.14	104.14	104.14		100.00	104.14	104.14	N/A	50,000	52,071

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000	4	254.76	230.23	217.00	29.73	106.10	97.53	313.89	N/A	9,000	19,530
Less Than 30,000	14	142.24	157.25	141.85	43.13	110.86	62.07	313.89	80.66 to 238.41	16,380	23,235
___Ranges Excl. Low \$___											
Greater Than 4,999	54	96.31	108.37	91.81	32.85	118.04	45.28	313.89	91.17 to 105.64	69,265	63,589
Greater Than 15,000	50	94.54	98.62	90.59	24.78	108.86	45.28	238.41	84.71 to 104.14	74,086	67,114
Greater Than 30,000	40	92.92	91.26	88.54	18.40	103.07	45.28	146.20	83.67 to 98.66	87,774	77,713
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999	4	254.76	230.23	217.00	29.73	106.10	97.53	313.89	N/A	9,000	19,530
15,000 TO 29,999	10	133.77	128.05	127.85	30.88	100.16	62.07	238.41	67.52 to 176.95	19,333	24,717
30,000 TO 59,999	12	108.07	109.08	108.22	12.93	100.79	76.74	146.20	93.09 to 126.58	45,792	49,557
60,000 TO 99,999	18	92.33	83.87	84.50	14.85	99.25	45.28	110.37	68.67 to 97.37	74,904	63,297
100,000 TO 149,999	5	62.74	73.40	73.69	22.71	99.61	56.88	96.60	N/A	131,560	96,944
150,000 TO 249,999	4	99.43	98.02	100.47	16.55	97.56	78.40	114.81	N/A	175,875	176,703
250,000 TO 499,999	1	72.63	72.63	72.63		100.00	72.63	72.63	N/A	251,900	182,957
500,000 TO 999,999											
1,000,000 +											



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

**21 Custer**  
**COMMERCIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

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Total Assessed Value : 4,689,266  
Avg. Adj. Sales Price : 94,860  
Avg. Assessed Value : 93,785

MEDIAN : 95  
WGT. MEAN : 99  
MEAN : 106  
COD : 25.66  
PRD : 107.51

COV : 32.59  
STD : 34.64  
Avg. Abs. Dev : 24.40  
MAX Sales Ratio : 210.14  
MIN Sales Ratio : 47.76

95% Median C.I. : 88.66 to 107.10  
95% Wgt. Mean C.I. : 89.80 to 107.93  
95% Mean C.I. : 96.70 to 115.90

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	5	104.25	109.99	107.96	15.88	101.88	86.46	138.09	N/A	103,950	112,220
01-JAN-16 To 31-MAR-16	8	90.16	108.83	93.82	28.06	116.00	70.62	210.14	70.62 to 210.14	75,912	71,224
01-APR-16 To 30-JUN-16	2	77.88	77.88	76.68	04.38	101.56	74.47	81.29	N/A	135,000	103,518
01-JUL-16 To 30-SEP-16	4	94.45	95.35	93.34	08.62	102.15	86.36	106.12	N/A	60,125	56,123
01-OCT-16 To 31-DEC-16	3	88.66	77.16	68.52	17.79	112.61	47.76	95.07	N/A	59,000	40,427
01-JAN-17 To 31-MAR-17	1	95.10	95.10	95.10	00.00	100.00	95.10	95.10	N/A	20,000	19,020
01-APR-17 To 30-JUN-17	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	790,000	752,946
01-JUL-17 To 30-SEP-17	6	126.41	129.59	122.51	23.08	105.78	87.61	181.72	87.61 to 181.72	38,333	46,963
01-OCT-17 To 31-DEC-17	10	99.60	96.30	103.19	14.60	93.32	56.90	114.59	81.31 to 112.65	85,855	88,590
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	8	115.07	120.46	86.57	37.73	139.15	68.29	203.44	68.29 to 203.44	91,175	78,928
01-JUL-18 To 30-SEP-18	2	115.56	115.56	144.59	35.03	79.92	75.08	156.04	N/A	150,250	217,250
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	19	90.61	103.04	95.41	21.23	108.00	70.62	210.14	86.36 to 106.12	86,187	82,233
01-OCT-16 To 30-SEP-17	11	95.31	109.04	96.55	26.29	112.94	47.76	181.72	87.61 to 150.52	110,636	106,820
01-OCT-17 To 30-SEP-18	20	99.60	107.89	103.36	28.81	104.38	56.90	203.44	81.31 to 114.59	94,423	97,591
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	17	88.69	96.43	86.70	20.30	111.22	47.76	210.14	81.29 to 100.84	76,164	66,035
01-JAN-17 To 31-DEC-17	18	105.98	107.27	102.16	18.22	105.00	56.90	181.72	91.25 to 112.65	105,475	107,758
<u>ALL</u>	50	95.09	106.30	98.87	25.66	107.51	47.76	210.14	88.66 to 107.10	94,860	93,785

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	26	92.96	107.79	97.74	31.69	110.28	47.76	210.14	81.31 to 108.80	148,911	145,539
2	9	89.71	90.76	97.91	11.51	92.70	56.90	112.65	85.08 to 111.17	49,088	48,064
3	7	137.77	123.14	114.39	16.88	107.65	87.61	161.41	87.61 to 161.41	33,000	37,748
4	4	106.61	108.61	109.69	07.51	99.02	95.07	126.14	N/A	28,750	31,535
5	4	89.23	99.79	98.56	21.37	101.25	75.08	145.60	N/A	20,875	20,575
<u>ALL</u>	50	95.09	106.30	98.87	25.66	107.51	47.76	210.14	88.66 to 107.10	94,860	93,785

**21 Custer**  
**COMMERCIAL**

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95% Mean C.I. : 96.70 to 115.90

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	85.08	85.08	85.08	00.00	100.00	85.08	85.08	N/A	45,000	38,286
03	49	95.10	106.73	99.00	25.96	107.81	47.76	210.14	88.69 to 107.10	95,877	94,918
04											
<u>ALL</u>	<u>50</u>	<u>95.09</u>	<u>106.30</u>	<u>98.87</u>	<u>25.66</u>	<u>107.51</u>	<u>47.76</u>	<u>210.14</u>	<u>88.66 to 107.10</u>	<u>94,860</u>	<u>93,785</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	99.60	99.60	98.10	07.53	101.53	92.10	107.10	N/A	2,500	2,453
Less Than 15,000	6	99.60	104.53	105.93	16.30	98.68	86.36	144.01	86.36 to 144.01	7,000	7,415
Less Than 30,000	16	106.61	118.62	124.41	26.51	95.35	56.90	210.14	92.10 to 145.60	15,938	19,828
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	48	95.09	106.58	98.87	26.40	107.80	47.76	210.14	88.06 to 108.69	98,708	97,591
Greater Than 14,999	44	95.09	106.54	98.80	26.83	107.83	47.76	210.14	88.06 to 108.69	106,841	105,563
Greater Than 29,999	34	90.16	100.50	97.42	23.15	103.16	47.76	203.44	85.08 to 104.25	132,000	128,589
<u>Incremental Ranges</u>											
0 TO 4,999	2	99.60	99.60	98.10	07.53	101.53	92.10	107.10	N/A	2,500	2,453
5,000 TO 14,999	4	98.82	107.00	106.99	20.84	100.01	86.36	144.01	N/A	9,250	9,897
15,000 TO 29,999	10	125.59	127.07	128.05	28.25	99.23	56.90	210.14	95.00 to 161.41	21,300	27,275
30,000 TO 59,999	12	91.87	115.91	113.11	33.88	102.48	75.08	203.44	85.08 to 138.09	40,829	46,182
60,000 TO 99,999	9	89.71	85.22	83.90	14.91	101.57	47.76	108.80	70.62 to 100.84	77,866	65,326
100,000 TO 149,999	2	84.69	84.69	84.59	03.99	100.12	81.31	88.06	N/A	136,250	115,258
150,000 TO 249,999	7	90.61	95.10	96.09	15.25	98.97	74.47	114.59	74.47 to 114.59	178,214	171,240
250,000 TO 499,999	3	104.25	109.53	106.13	28.06	103.20	68.29	156.04	N/A	329,083	349,256
500,000 TO 999,999	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	790,000	752,946
1,000,000 +											
<u>ALL</u>	<u>50</u>	<u>95.09</u>	<u>106.30</u>	<u>98.87</u>	<u>25.66</u>	<u>107.51</u>	<u>47.76</u>	<u>210.14</u>	<u>88.66 to 107.10</u>	<u>94,860</u>	<u>93,785</u>

**21 Custer**  
**COMMERCIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 50  
 Total Sales Price : 4,742,994  
 Total Adj. Sales Price : 4,742,994  
 Total Assessed Value : 4,689,266  
 Avg. Adj. Sales Price : 94,860  
 Avg. Assessed Value : 93,785

MEDIAN : 95  
 WGT. MEAN : 99  
 MEAN : 106  
 COD : 25.66  
 PRD : 107.51

COV : 32.59  
 STD : 34.64  
 Avg. Abs. Dev : 24.40  
 MAX Sales Ratio : 210.14  
 MIN Sales Ratio : 47.76

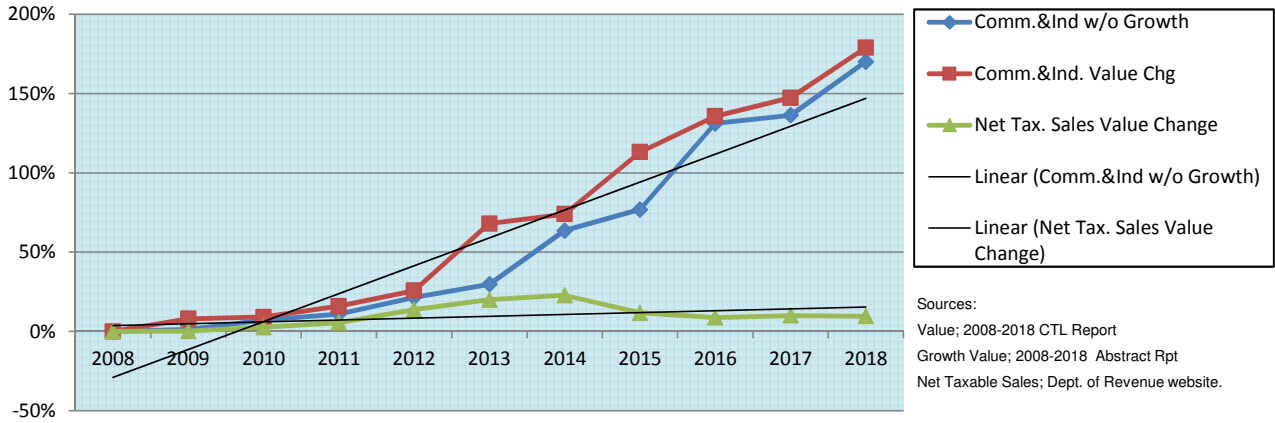
95% Median C.I. : 88.66 to 107.10  
 95% Wgt. Mean C.I. : 89.80 to 107.93  
 95% Mean C.I. : 96.70 to 115.90

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
340	1	138.09	138.09	138.09	00.00	100.00	138.09	138.09	N/A	35,000	48,330
343	1	156.04	156.04	156.04	00.00	100.00	156.04	156.04	N/A	258,000	402,591
344	6	92.96	103.62	99.87	35.24	103.75	56.90	203.44	56.90 to 203.44	46,567	46,507
350	3	108.69	119.24	108.69	22.63	109.71	87.61	161.41	N/A	90,000	97,824
351	7	88.69	102.33	85.16	26.42	120.16	74.47	210.14	74.47 to 210.14	123,643	105,297
352	1	85.08	85.08	85.08	00.00	100.00	85.08	85.08	N/A	45,000	38,286
353	16	96.65	96.17	93.64	16.32	102.70	47.76	144.01	81.29 to 108.80	158,328	148,265
384	2	86.84	86.84	87.10	00.44	99.70	86.46	87.21	N/A	22,025	19,184
386	1	137.77	137.77	137.77	00.00	100.00	137.77	137.77	N/A	31,000	42,710
406	4	120.30	120.81	130.73	22.66	92.41	92.10	150.52	N/A	18,500	24,185
442	2	108.70	108.70	106.75	16.05	101.83	91.25	126.14	N/A	54,000	57,647
491	1	86.36	86.36	86.36	00.00	100.00	86.36	86.36	N/A	13,000	11,227
499	1	181.72	181.72	181.72	00.00	100.00	181.72	181.72	N/A	40,000	72,689
528	2	100.44	100.44	91.76	10.68	109.46	89.71	111.17	N/A	39,398	36,151
555	1	75.08	75.08	75.08	00.00	100.00	75.08	75.08	N/A	42,500	31,909
851	1	145.06	145.06	145.06	00.00	100.00	145.06	145.06	N/A	25,500	36,991
<u>    </u> ALL <u>    </u>	50	95.09	106.30	98.87	25.66	107.51	47.76	210.14	88.66 to 107.10	94,860	93,785

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 56,850,813	\$ 2,417,717		\$ 54,433,096	--	\$ 88,512,923	--
2009	\$ 61,362,153	\$ 3,798,058	6.19%	\$ 57,564,095	1.25%	\$ 88,661,972	0.17%
2010	\$ 62,016,021	\$ 1,164,811	1.88%	\$ 60,851,210	-0.83%	\$ 90,807,944	2.42%
2011	\$ 65,894,597	\$ 2,817,027	4.28%	\$ 63,077,570	1.71%	\$ 93,422,072	2.88%
2012	\$ 71,455,590	\$ 2,392,367	3.35%	\$ 69,063,223	4.81%	\$ 100,655,831	7.74%
2013	\$ 95,472,318	\$ 21,698,853	22.73%	\$ 73,773,465	3.24%	\$ 106,188,797	5.50%
2014	\$ 98,892,429	\$ 5,917,537	5.98%	\$ 92,974,892	-2.62%	\$ 108,634,566	2.30%
2015	\$ 121,121,620	\$ 20,596,128	17.00%	\$ 100,525,492	1.65%	\$ 98,875,022	-8.98%
2016	\$ 133,964,781	\$ 2,567,352	1.92%	\$ 131,397,429	8.48%	\$ 96,227,974	-2.68%
2017	\$ 140,550,666	\$ 6,201,846	4.41%	\$ 134,348,820	0.29%	\$ 97,368,869	1.19%
2018	\$ 158,555,742	\$ 4,996,535	3.15%	\$ 153,559,207	9.26%	\$ 96,977,333	-0.40%
<b>Ann %chg</b>		10.80%		<b>Average</b>	<b>2.72%</b>	0.92%	<b>1.01%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	1.25%	7.94%	0.17%
2010	7.04%	9.09%	2.59%
2011	10.95%	15.91%	5.55%
2012	21.48%	25.69%	13.72%
2013	29.77%	67.93%	19.97%
2014	63.54%	73.95%	22.73%
2015	76.82%	113.05%	11.71%
2016	131.13%	135.64%	8.72%
2017	136.32%	147.23%	10.01%
2018	170.11%	178.90%	9.56%

County Number	21
County Name	Custer

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	50	Median :	98	COV :	32.65	95% Median C.I. :	95.07 to 106.12
Total Sales Price :	4,845,994	Wgt. Mean :	98	STD :	34.50	95% Wgt. Mean C.I. :	89.18 to 106.63
Total Adj. Sales Price :	4,845,994	Mean :	106	Avg. Abs. Dev :	23.98	95% Mean C.I. :	96.12 to 115.24
Total Assessed Value :	4,744,560						
Avg. Adj. Sales Price :	96,920	COD :	24.36	MAX Sales Ratio :	210.14		
Avg. Assessed Value :	94,891	PRD :	107.94	MIN Sales Ratio :	45.45		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2015 To 12/31/2015	5	100.18	113.84	98.84	18.26	115.18	90.85	154.10	N/A	103,950	102,740
01/01/2016 To 03/31/2016	8	104.29	117.69	104.13	26.15	113.02	66.30	210.14	66.30 to 210.14	75,912	79,046
04/01/2016 To 06/30/2016	2	80.23	80.23	82.46	07.91	97.30	73.88	86.57	N/A	135,000	111,321
07/01/2016 To 09/30/2016	4	100.42	98.16	93.01	10.72	105.54	80.06	111.74	N/A	60,125	55,925
10/01/2016 To 12/31/2016	3	95.07	79.55	69.00	18.47	115.29	45.45	98.14	N/A	59,000	40,707
01/01/2017 To 03/31/2017	1	104.64	104.64	104.64	100.00	100.00	104.64	104.64	N/A	20,000	20,928
04/01/2017 To 06/30/2017	1	100.23	100.23	100.23	100.00	100.00	100.23	100.23	N/A	790,000	791,854
07/01/2017 To 09/30/2017	6	106.26	110.64	102.40	19.73	108.05	81.91	155.41	81.91 to 155.41	38,333	39,253
10/01/2017 To 12/31/2017	10	98.11	94.47	99.61	17.40	94.84	61.88	123.89	62.43 to 116.66	96,155	95,779
01/01/2018 To 03/31/2018											
04/01/2018 To 06/30/2018	8	103.01	118.19	83.85	44.31	140.95	59.75	193.84	59.75 to 193.84	91,175	76,447
07/01/2018 To 09/30/2018	2	111.27	111.27	137.23	32.52	81.08	75.08	147.46	N/A	150,250	206,183
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	19	100.18	108.62	97.24	20.95	111.70	66.30	210.14	90.85 to 111.74	86,187	83,811
10/01/2016 To 09/30/2017	11	98.14	100.67	96.17	17.61	104.68	45.45	155.41	81.91 to 124.52	110,636	106,402
10/01/2017 To 09/30/2018	20	98.11	105.64	99.51	31.00	106.16	59.75	193.84	72.48 to 117.53	99,573	99,087
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	17	96.40	101.96	92.74	22.04	109.94	45.45	210.14	80.06 to 108.45	76,164	70,637
01/01/2017 To 12/31/2017	18	99.50	100.75	100.23	16.96	100.52	61.88	155.41	89.49 to 116.56	111,197	111,450

COMMERCIAL IMPROVED

Type : Qualified

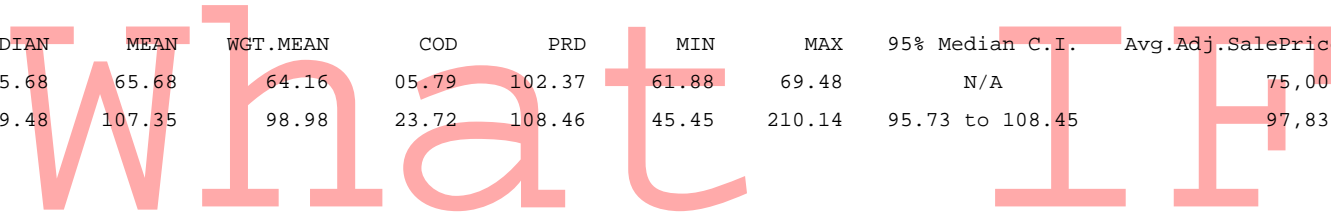
Number of Sales :	50	Median :	98	COV :	32.65	95% Median C.I. :	95.07 to 106.12
Total Sales Price :	4,845,994	Wgt. Mean :	98	STD :	34.50	95% Wgt. Mean C.I. :	89.18 to 106.63
Total Adj. Sales Price :	4,845,994	Mean :	106	Avg. Abs. Dev :	23.98	95% Mean C.I. :	96.12 to 115.24
Total Assessed Value :	4,744,560						
Avg. Adj. Sales Price :	96,920	COD :	24.36	MAX Sales Ratio :	210.14		
Avg. Assessed Value :	94,891	PRD :	107.94	MIN Sales Ratio :	45.45		

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	27	95.74	99.65	95.15	26.56	104.73	45.45	210.14	73.88 to 111.74	147,285	140,142
2	9	98.14	99.23	104.66	10.19	94.81	62.43	123.89	95.73 to 116.56	49,088	51,374
3	7	154.10	134.37	123.91	18.22	108.44	81.91	180.17	81.91 to 180.17	33,000	40,889
4	3	106.12	109.11	109.73	09.76	99.43	95.07	126.14	N/A	37,667	41,333
5	4	96.75	108.10	105.55	23.98	102.42	75.08	163.81	N/A	20,875	22,034

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	2	65.68	65.68	64.16	05.79	102.37	61.88	69.48	N/A	75,000	48,121
03	48	99.48	107.35	98.98	23.72	108.46	45.45	210.14	95.73 to 108.45	97,833	96,840
04											



COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	50	Median :	98	COV :	32.65	95% Median C.I. :	95.07 to 106.12
Total Sales Price :	4,845,994	Wgt. Mean :	98	STD :	34.50	95% Wgt. Mean C.I. :	89.18 to 106.63
Total Adj. Sales Price :	4,845,994	Mean :	106	Avg. Abs. Dev :	23.98	95% Mean C.I. :	96.12 to 115.24
Total Assessed Value :	4,744,560						
Avg. Adj. Sales Price :	96,920	COD :	24.36	MAX Sales Ratio :	210.14		
Avg. Assessed Value :	94,891	PRD :	107.94	MIN Sales Ratio :	45.45		

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	1	98.77	98.77	98.77		100.00	98.77	98.77	N/A	3,000	2,963
Less Than 15,000	5	98.77	114.14	116.19	17.55	98.24	94.72	155.41	N/A	8,000	9,295
Less Than 30,000	15	106.12	121.34	123.23	26.23	98.47	62.43	210.14	97.92 to 155.41	16,867	20,785
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	49	98.14	105.82	97.91	24.92	108.08	45.45	210.14	95.07 to 106.12	98,837	96,767
Greater Than 15,000	45	98.14	104.74	97.75	25.18	107.15	45.45	210.14	90.85 to 106.12	106,800	104,402
Greater Than 30,000	35	96.40	98.97	96.51	22.26	102.55	45.45	193.84	86.57 to 103.24	131,228	126,651
<u>__ Incremental Ranges__</u>											
0 TO 4,999	1	98.77	98.77	98.77		100.00	98.77	98.77	N/A	3,000	2,963
5,000 TO 14,999	4	110.91	117.99	117.60	19.54	100.33	94.72	155.41	N/A	9,250	10,878
15,000 TO 29,999	10	110.49	124.94	124.55	29.30	100.31	62.43	210.14	89.49 to 180.17	21,300	26,530
30,000 TO 59,999	12	96.94	111.62	108.29	31.45	103.08	69.48	193.84	75.08 to 154.10	40,829	44,215
60,000 TO 99,999	9	96.40	86.02	83.95	18.62	102.47	45.45	111.74	66.30 to 108.45	77,866	65,370
100,000 TO 149,999	3	80.06	79.23	80.82	14.10	98.03	61.88	95.74	N/A	125,833	101,698
150,000 TO 249,999	7	103.24	102.04	102.08	09.13	99.96	86.57	116.66	86.57 to 116.66	178,214	181,924
250,000 TO 499,999	3	90.85	99.35	95.56	32.18	103.97	59.75	147.46	N/A	329,083	314,486
500,000 TO 999,999	1	100.23	100.23	100.23		100.00	100.23	100.23	N/A	790,000	791,854
1,000,000 +											



COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	50	Median :	98	COV :	32.65	95% Median C.I. :	95.07 to 106.12
Total Sales Price :	4,845,994	Wgt. Mean :	98	STD :	34.50	95% Wgt. Mean C.I. :	89.18 to 106.63
Total Adj. Sales Price :	4,845,994	Mean :	106	Avg. Abs. Dev :	23.98	95% Mean C.I. :	96.12 to 115.24
Total Assessed Value :	4,744,560						
Avg. Adj. Sales Price :	96,920	COD :	24.36	MAX Sales Ratio :	210.14		
Avg. Assessed Value :	94,891	PRD :	107.94	MIN Sales Ratio :	45.45		

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
340	1	154.10	154.10	154.10		100.00	154.10	154.10	N/A	35,000	53,935
343	1	147.46	147.46	147.46		100.00	147.46	147.46	N/A	258,000	380,457
344	6	92.61	103.26	101.34	32.96	101.89	62.43	193.84	62.43 to 193.84	46,567	47,193
350	3	116.66	126.25	114.93	28.07	109.85	81.91	180.17	N/A	90,000	103,435
351	7	95.74	112.08	97.64	22.17	114.79	86.57	210.14	86.57 to 210.14	123,643	120,728
352	2	65.68	65.68	64.16	05.79	102.37	61.88	69.48	N/A	75,000	48,121
353	15	97.66	93.81	89.97	18.41	104.27	45.45	155.41	73.88 to 106.12	168,750	151,816
384	2	83.70	83.70	73.68	16.99	113.60	69.48	97.92	N/A	22,025	16,228
386	1	155.94	155.94	155.94		100.00	155.94	155.94	N/A	31,000	48,340
406	4	107.52	119.41	126.58	18.54	94.34	98.77	163.81	N/A	18,500	23,417
442	2	113.99	113.99	112.64	10.66	101.20	101.84	126.14	N/A	54,000	60,825
491	1	94.72	94.72	94.72		100.00	94.72	94.72	N/A	13,000	12,313
499	1	124.52	124.52	124.52		100.00	124.52	124.52	N/A	40,000	49,808
528	2	110.15	110.15	99.02	12.48	111.24	96.40	123.89	N/A	39,398	39,011
555	1	75.08	75.08	75.08		100.00	75.08	75.08	N/A	42,500	31,909
851	1	117.53	117.53	117.53		100.00	117.53	117.53	N/A	25,500	29,970

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Total	Increase	0%

What IF

**21 Custer**  
**AGRICULTURAL LAND**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 69  
Total Sales Price : 45,220,364  
Total Adj. Sales Price : 45,220,364  
Total Assessed Value : 31,803,977  
Avg. Adj. Sales Price : 655,368  
Avg. Assessed Value : 460,927

MEDIAN : 73  
WGT. MEAN : 70  
MEAN : 75  
COD : 20.89  
PRD : 106.19

COV : 26.89  
STD : 20.08  
Avg. Abs. Dev : 15.27  
MAX Sales Ratio : 140.31  
MIN Sales Ratio : 34.48

95% Median C.I. : 69.30 to 78.20  
95% Wgt. Mean C.I. : 64.20 to 76.46  
95% Mean C.I. : 69.94 to 79.42

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	4	59.08	66.55	52.94	22.04	125.71	48.05	100.01	N/A	317,552	168,097
01-JAN-16 To 31-MAR-16	6	68.19	68.40	59.20	22.42	115.54	40.29	90.71	40.29 to 90.71	883,834	523,255
01-APR-16 To 30-JUN-16	5	70.64	69.63	65.56	10.93	106.21	57.49	84.97	N/A	1,164,240	763,276
01-JUL-16 To 30-SEP-16	2	79.50	79.50	65.10	28.36	122.12	56.95	102.04	N/A	138,430	90,113
01-OCT-16 To 31-DEC-16	3	89.80	79.05	89.30	26.26	88.52	38.30	109.04	N/A	294,667	263,150
01-JAN-17 To 31-MAR-17	2	81.94	81.94	81.87	00.11	100.09	81.85	82.02	N/A	1,160,000	949,700
01-APR-17 To 30-JUN-17	3	70.47	65.64	63.06	09.07	104.09	53.63	72.81	N/A	593,904	374,511
01-JUL-17 To 30-SEP-17	1	110.78	110.78	110.78	00.00	100.00	110.78	110.78	N/A	256,000	283,595
01-OCT-17 To 31-DEC-17	5	70.85	68.19	68.92	15.27	98.94	43.85	87.76	N/A	418,353	288,344
01-JAN-18 To 31-MAR-18	13	70.83	77.52	66.95	26.95	115.79	34.48	140.31	56.01 to 88.71	613,526	410,745
01-APR-18 To 30-JUN-18	20	77.06	78.45	76.98	15.29	101.91	49.99	106.80	69.30 to 86.29	695,579	535,491
01-JUL-18 To 30-SEP-18	5	72.49	68.53	72.36	19.70	94.71	47.79	96.16	N/A	665,640	481,651
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	17	62.03	69.63	61.62	22.94	113.00	40.29	102.04	57.00 to 86.01	745,369	459,325
01-OCT-16 To 30-SEP-17	9	81.85	78.74	78.14	21.23	100.77	38.30	110.78	53.63 to 109.04	582,413	455,109
01-OCT-17 To 30-SEP-18	43	74.35	75.82	72.87	19.69	104.05	34.48	140.31	69.30 to 79.24	635,055	462,778
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	16	71.87	72.17	64.51	23.07	111.87	38.30	109.04	57.00 to 89.80	767,816	495,349
01-JAN-17 To 31-DEC-17	11	72.81	73.87	73.62	16.70	100.34	43.85	110.78	53.63 to 87.76	586,316	431,659
<u>ALL</u>	69	73.10	74.68	70.33	20.89	106.19	34.48	140.31	69.30 to 78.20	655,368	460,927

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	44	73.72	74.13	72.79	18.33	101.84	34.48	109.04	68.61 to 81.85	681,485	496,038
2	2	64.07	64.07	64.17	10.27	99.84	57.49	70.64	N/A	1,895,599	1,216,460
3	3	58.08	67.17	61.20	20.76	109.75	53.63	89.80	N/A	610,658	373,707
5	20	74.86	78.06	66.84	26.06	116.79	38.30	140.31	59.14 to 87.96	480,593	321,213
<u>ALL</u>	69	73.10	74.68	70.33	20.89	106.19	34.48	140.31	69.30 to 78.20	655,368	460,927

**21 Custer**  
**AGRICULTURAL LAND**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 69  
 Total Sales Price : 45,220,364  
 Total Adj. Sales Price : 45,220,364  
 Total Assessed Value : 31,803,977  
 Avg. Adj. Sales Price : 655,368  
 Avg. Assessed Value : 460,927

MEDIAN : 73  
 WGT. MEAN : 70  
 MEAN : 75  
 COD : 20.89  
 PRD : 106.19

COV : 26.89  
 STD : 20.08  
 Avg. Abs. Dev : 15.27  
 MAX Sales Ratio : 140.31  
 MIN Sales Ratio : 34.48

95% Median C.I. : 69.30 to 78.20  
 95% Wgt. Mean C.I. : 64.20 to 76.46  
 95% Mean C.I. : 69.94 to 79.42

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	4	81.54	79.19	80.46	10.53	98.42	61.96	91.72	N/A	1,088,998	876,223
1	4	81.54	79.19	80.46	10.53	98.42	61.96	91.72	N/A	1,088,998	876,223
<b>Grass</b>											
County	28	70.56	70.91	64.31	21.39	110.26	34.48	110.78	58.08 to 84.40	568,616	365,673
1	14	73.58	73.36	72.46	19.76	101.24	34.48	106.80	51.60 to 88.71	368,246	266,817
2	2	64.07	64.07	64.17	10.27	99.84	57.49	70.64	N/A	1,895,599	1,216,460
3	3	58.08	67.17	61.20	20.76	109.75	53.63	89.80	N/A	610,658	373,707
5	9	69.30	69.85	57.35	24.17	121.80	40.29	110.78	48.05 to 87.76	571,405	327,707
<b>ALL</b>	<b>69</b>	<b>73.10</b>	<b>74.68</b>	<b>70.33</b>	<b>20.89</b>	<b>106.19</b>	<b>34.48</b>	<b>140.31</b>	<b>69.30 to 78.20</b>	<b>655,368</b>	<b>460,927</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	18	75.11	74.21	73.65	11.58	100.76	56.01	96.16	65.91 to 81.85	996,411	733,826
1	16	75.11	74.07	73.48	12.66	100.80	56.01	96.16	62.03 to 82.02	1,049,088	770,847
5	2	75.39	75.39	76.11	02.93	99.05	73.18	77.59	N/A	575,000	437,658
<b>Dry</b>											
County	1	64.15	64.15	64.15	00.00	100.00	64.15	64.15	N/A	480,000	307,930
1	1	64.15	64.15	64.15	00.00	100.00	64.15	64.15	N/A	480,000	307,930
<b>Grass</b>											
County	36	70.84	74.07	66.54	23.00	111.32	34.48	118.00	68.02 to 84.97	548,419	364,920
1	19	72.81	74.71	73.26	20.90	101.98	34.48	106.80	68.02 to 88.71	420,119	307,780
2	2	64.07	64.07	64.17	10.27	99.84	57.49	70.64	N/A	1,895,599	1,216,460
3	3	58.08	67.17	61.20	20.76	109.75	53.63	89.80	N/A	610,658	373,707
5	12	70.66	76.46	60.86	27.05	125.63	40.29	118.00	56.95 to 100.01	511,470	311,272
<b>ALL</b>	<b>69</b>	<b>73.10</b>	<b>74.68</b>	<b>70.33</b>	<b>20.89</b>	<b>106.19</b>	<b>34.48</b>	<b>140.31</b>	<b>69.30 to 78.20</b>	<b>655,368</b>	<b>460,927</b>

## Custer County 2019 Average Acre Value Comparison

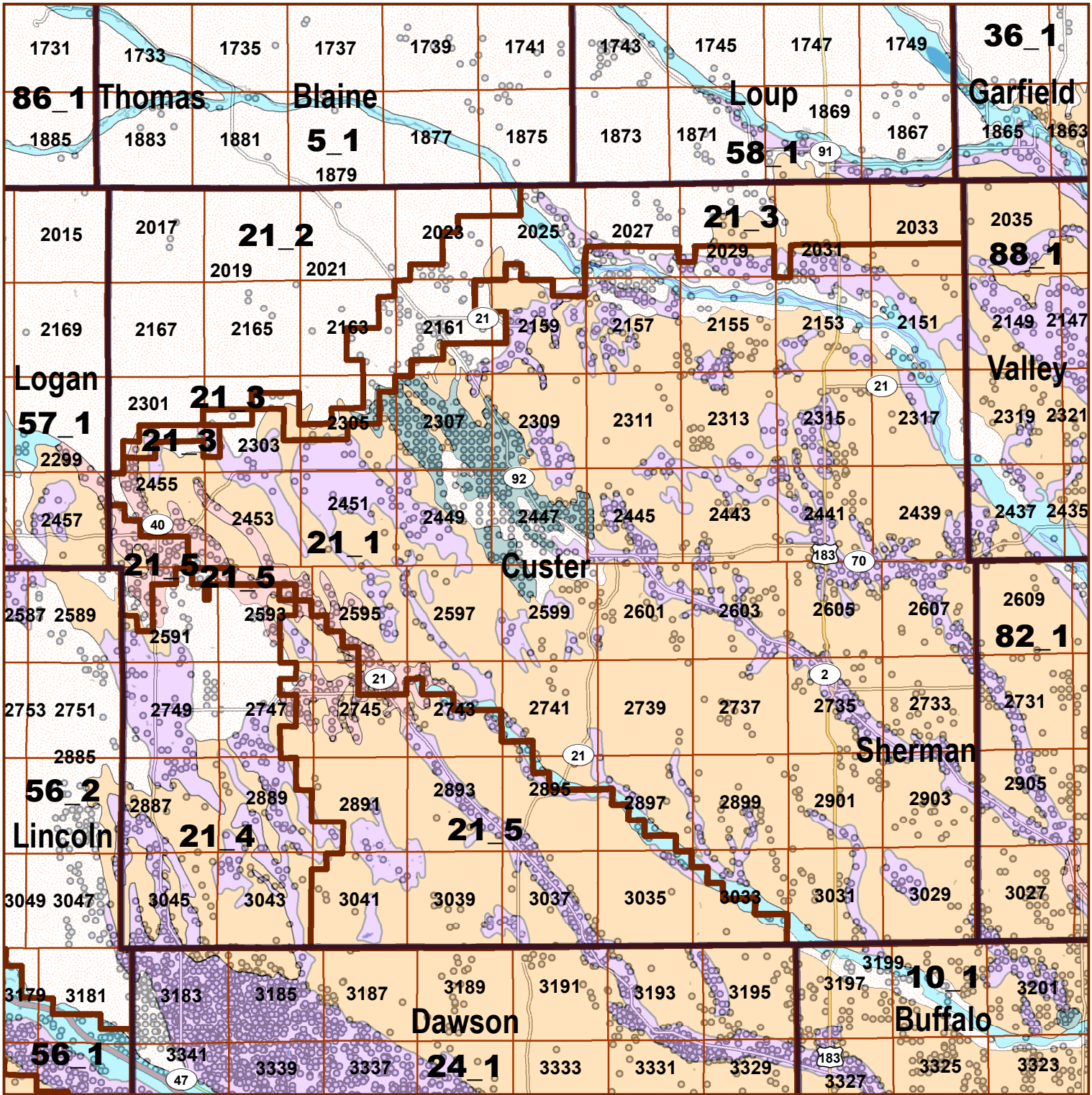
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Custer	1	n/a	5195	4910	4419	4151	3824	3788	3771	<b>4541</b>
Valley	1	n/a	4195	4195	3610	3410	3410	3000	3000	<b>3714</b>
Sherman	1	n/a	4080	3935	3935	3795	3795	3710	3707	<b>3844</b>
Buffalo	1	5475	5475	5240	5125	4522	4815	4420	4420	<b>4947</b>
Custer	2	n/a	1680	1861	1916	n/a	2026	2075	2077	<b>2056</b>
Blaine	1	n/a	2100	2100	2100	2100	2100	2100	2100	<b>2100</b>
Logan	1	3740	3740	3600	3460	2955	2955	2600	2485	<b>3091</b>
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	<b>2100</b>
Custer	3	n/a	4389	3972	3729	3454	3341	2447	2450	<b>3292</b>
Loup	1	n/a	3580	3580	3045	3045	2685	2685	1790	<b>2981</b>
Garfield	1	n/a	3890	3890	3320	3320	2940	2940	2520	<b>3235</b>
Custer	4	n/a	4288	3948	3347	3067	3000	2795	2613	<b>3532</b>
Custer	5	n/a	4276	3940	3337	3052	2989	2781	2598	<b>3641</b>
Dawson	1	n/a	5044	4732	4275	3850	3592	3325	3135	<b>4662</b>
Lincoln	2	2500	2500	2445	2490	2500	2450	2491	2473	<b>2479</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Custer	1	n/a	2485	2198	2078	1963	1790	1785	1781	<b>2066</b>
Valley	1	n/a	1830	1830	1830	1795	1795	1795	1680	<b>1782</b>
Sherman	1	n/a	2010	1905	1905	1800	1800	1700	1700	<b>1789</b>
Buffalo	1	2645	2645	2465	2465	2290	2180	2135	2135	<b>2338</b>
Custer	2	n/a	540	530	530	530	530	530	530	<b>532</b>
Blaine	1	n/a	n/a	n/a	n/a	720	n/a	720	720	<b>720</b>
Logan	1	1625	1625	1560	1560	1440	1434	1210	1210	<b>1439</b>
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Custer	3	n/a	1400	1390	1390	1380	1380	1375	1375	<b>1384</b>
Loup	1	n/a	830	n/a	830	775	700	700	700	<b>761</b>
Garfield	1	n/a	1615	1615	1415	1415	1180	1180	1105	<b>1319</b>
Custer	4	n/a	1865	1700	1433	1331	1286	1206	1135	<b>1483</b>
Custer	5	n/a	1865	1700	1433	1331	1286	1206	1135	<b>1507</b>
Dawson	1	n/a	2450	2205	2010	1995	1799	1555	1540	<b>1987</b>
Lincoln	2	1300	1300	1300	1300	1300	1300	1300	1300	<b>1300</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Custer	1	n/a	1221	1215	1215	1210	1210	1152	1112	1126
Valley	1	n/a	1191	1191	1158	1190	1118	1046	1065	1074
Sherman	1	n/a	1485	1430	1430	1360	1360	1340	1339	1347
Buffalo	1	1500	1500	1475	1455	1430	1410	1375	1360	1385
Custer	2	n/a	530	530	530	530	534	537	531	531
Blaine	1	n/a	720	720	720	720	720	570	570	574
Logan	1	525	525	525	525	525	525	525	525	525
Thomas	1	n/a	n/a	465	n/a	465	465	465	465	465
Custer	3	n/a	961	963	955	961	955	935	794	832
Loup	1	n/a	740	740	740	630	630	630	630	630
Garfield	1	n/a	1040	1040	1040	960	960	802	660	715
Custer	4	n/a	961	948	950	948	943	883	775	814
Custer	5	n/a	969	948	952	952	943	933	855	871
Dawson	1	n/a	1830	1570	1400	1315	1210	1175	1170	1219
Lincoln	2	560	560	560	560	560	495	495	494	495

County	Mkt Area	CRP	TIMBER	WASTE
Custer	1	n/a	n/a	50
Valley	1	1115	1093	251
Sherman	1	1391	n/a	90
Buffalo	1	1397	565	400
Custer	2	n/a	n/a	26
Blaine	1	n/a	n/a	25
Logan	1	n/a	n/a	15
Thomas	1	n/a	n/a	150
Custer	3	n/a	n/a	40
Loup	1	766	n/a	100
Garfield	1	870	n/a	194
Custer	4	n/a	n/a	50
Custer	5	n/a	n/a	50
Dawson	1	n/a	n/a	50
Lincoln	2	n/a	n/a	345

Source: 2019 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.



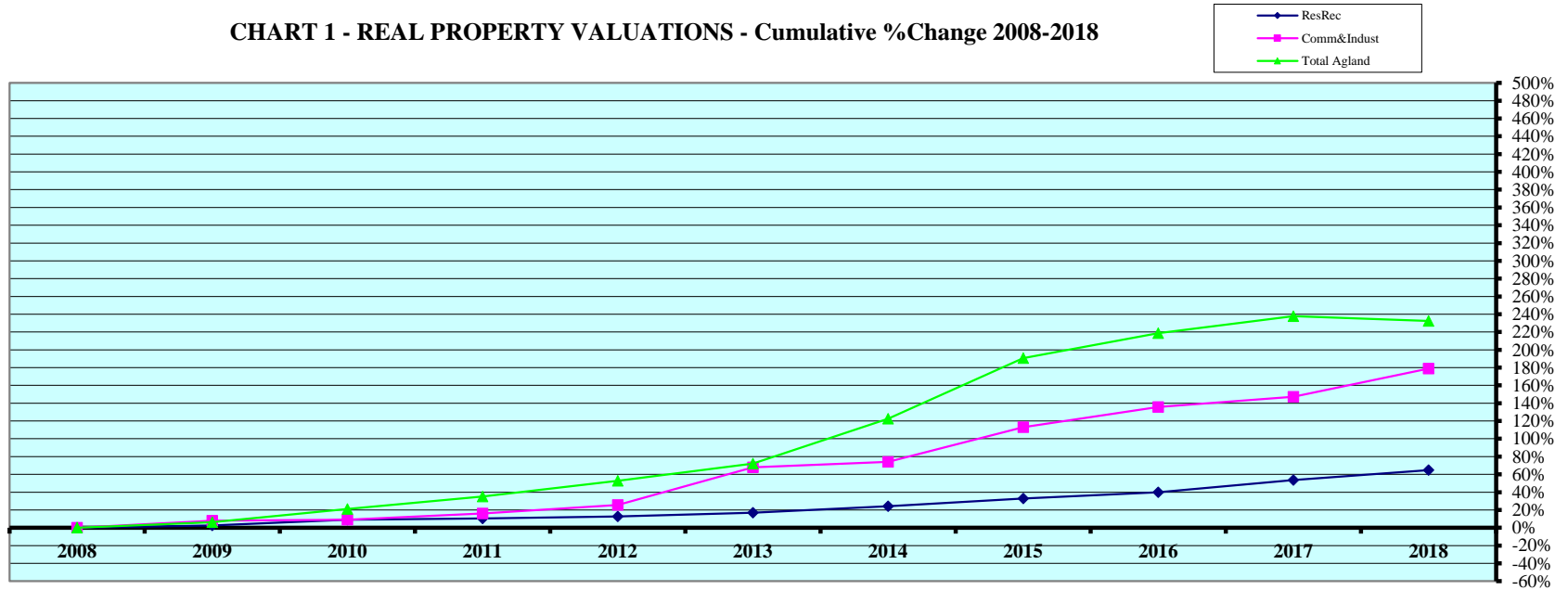
**Legend**

- 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 subsoils 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

## Custer County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	195,114,153	--	--	--	56,850,813	--	--	--	825,542,058	--	--	--
2009	200,316,275	5,202,122	2.67%	2.67%	61,362,153	4,511,340	7.94%	7.94%	877,231,579	51,689,521	6.26%	6.26%
2010	212,676,530	12,360,255	6.17%	9.00%	62,016,021	653,868	1.07%	9.09%	998,770,078	121,538,499	13.85%	20.98%
2011	215,564,008	2,887,478	1.36%	10.48%	65,894,597	3,878,576	6.25%	15.91%	1,115,974,878	117,204,800	11.73%	35.18%
2012	220,037,146	4,473,138	2.08%	12.77%	71,455,590	5,560,993	8.44%	25.69%	1,261,712,318	145,737,440	13.06%	52.83%
2013	228,243,419	8,206,273	3.73%	16.98%	95,472,318	24,016,728	33.61%	67.93%	1,420,070,927	158,358,609	12.55%	72.02%
2014	242,100,352	13,856,933	6.07%	24.08%	98,892,429	3,420,111	3.58%	73.95%	1,836,742,818	416,671,891	29.34%	122.49%
2015	259,107,974	17,007,622	7.03%	32.80%	121,121,620	22,229,191	22.48%	113.05%	2,398,726,828	561,984,010	30.60%	190.56%
2016	272,988,217	13,880,243	5.36%	39.91%	133,964,781	12,843,161	10.60%	135.64%	2,630,205,520	231,478,692	9.65%	218.60%
2017	299,602,321	26,614,104	9.75%	53.55%	140,550,666	6,585,885	4.92%	147.23%	2,788,830,275	158,624,755	6.03%	237.82%
2018	321,478,274	21,875,953	7.30%	64.76%	158,555,742	18,005,076	12.81%	178.90%	2,745,049,144	-43,781,131	-1.57%	232.51%

Rate Annual %chg: Residential & Recreational **5.12%** Commercial & Industrial **10.80%** Agricultural Land **12.77%**

Cnty# **21**  
County **CUSTER**

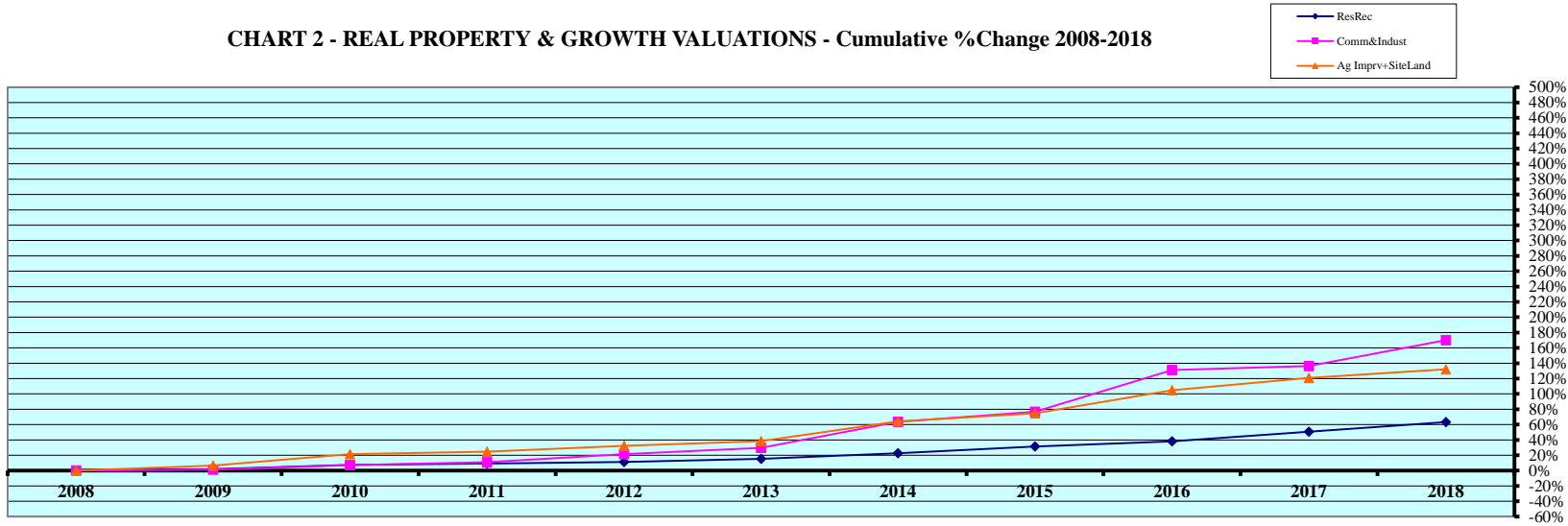
**CHART 1**

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

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019



CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>								
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth			
2008	195,114,153	4,601,509	2.36%	190,512,644	--	--	56,850,813	2,417,717	4.25%	54,433,096	--	--			
2009	200,316,275	1,794,526	0.90%	198,521,749	1.75%	1.75%	61,362,153	3,798,058	6.19%	57,564,095	1.25%	1.25%			
2010	212,676,530	2,974,889	1.40%	209,701,641	4.69%	7.48%	62,016,021	1,164,811	1.88%	60,851,210	-0.83%	7.04%			
2011	215,564,008	2,419,110	1.12%	213,144,898	0.22%	9.24%	65,894,597	2,817,027	4.28%	63,077,570	1.71%	10.95%			
2012	220,037,146	2,782,231	1.26%	217,254,915	0.78%	11.35%	71,455,590	2,392,367	3.35%	69,063,223	4.81%	21.48%			
2013	228,243,419	3,420,351	1.50%	224,823,068	2.18%	15.23%	95,472,318	21,698,853	22.73%	73,773,465	3.24%	29.77%			
2014	242,100,352	2,790,879	1.15%	239,309,473	4.85%	22.65%	98,892,429	5,917,537	5.98%	92,974,892	-2.62%	63.54%			
2015	259,107,974	2,564,572	0.99%	256,543,402	5.97%	31.48%	121,121,620	20,596,128	17.00%	100,525,492	1.65%	76.82%			
2016	272,988,217	3,342,769	1.22%	269,645,448	4.07%	38.20%	133,964,781	2,567,352	1.92%	131,397,429	8.48%	131.13%			
2017	299,602,321	5,312,421	1.77%	294,289,900	7.80%	50.83%	140,550,666	6,201,846	4.41%	134,348,820	0.29%	136.32%			
2018	321,478,274	2,988,457	0.93%	318,489,817	6.30%	63.23%	158,555,742	4,996,535	3.15%	153,559,207	9.26%	170.11%			
Rate Ann%chg	5.12%						3.86%						10.80%	C & I w/o growth	2.72%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			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					
2008	73,840,363	37,219,388	111,059,751	3,981,635	3.59%	107,078,116	--	--
2009	79,857,399	44,722,819	124,580,218	6,139,103	4.93%	118,441,115	6.65%	6.65%
2010	90,085,744	48,821,299	138,907,043	4,101,500	2.95%	134,805,543	8.21%	21.38%
2011	91,006,289	50,401,672	141,407,961	2,958,714	2.09%	138,449,247	-0.33%	24.66%
2012	96,093,917	56,735,986	152,829,903	5,838,701	3.82%	146,991,202	3.95%	32.35%
2013	98,188,616	63,180,045	161,368,661	7,658,684	4.75%	153,709,977	0.58%	38.40%
2014	107,937,571	83,812,907	191,750,478	9,366,814	4.88%	182,383,664	13.02%	64.22%
2015	111,013,136	93,617,793	204,630,929	10,573,126	5.17%	194,057,803	1.20%	74.73%
2016	119,479,445	117,510,961	236,990,406	9,563,459	4.04%	227,426,947	11.14%	104.78%
2017	131,276,555	123,879,769	255,156,324	9,972,635	3.91%	245,183,689	3.46%	120.77%
2018	134,763,307	131,903,987	266,667,294	8,870,779	3.33%	257,796,515	1.03%	132.12%
Rate Ann%chg	6.20%	13.49%	9.15%	Ag Imprv+Site w/o growth			4.89%	

(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.

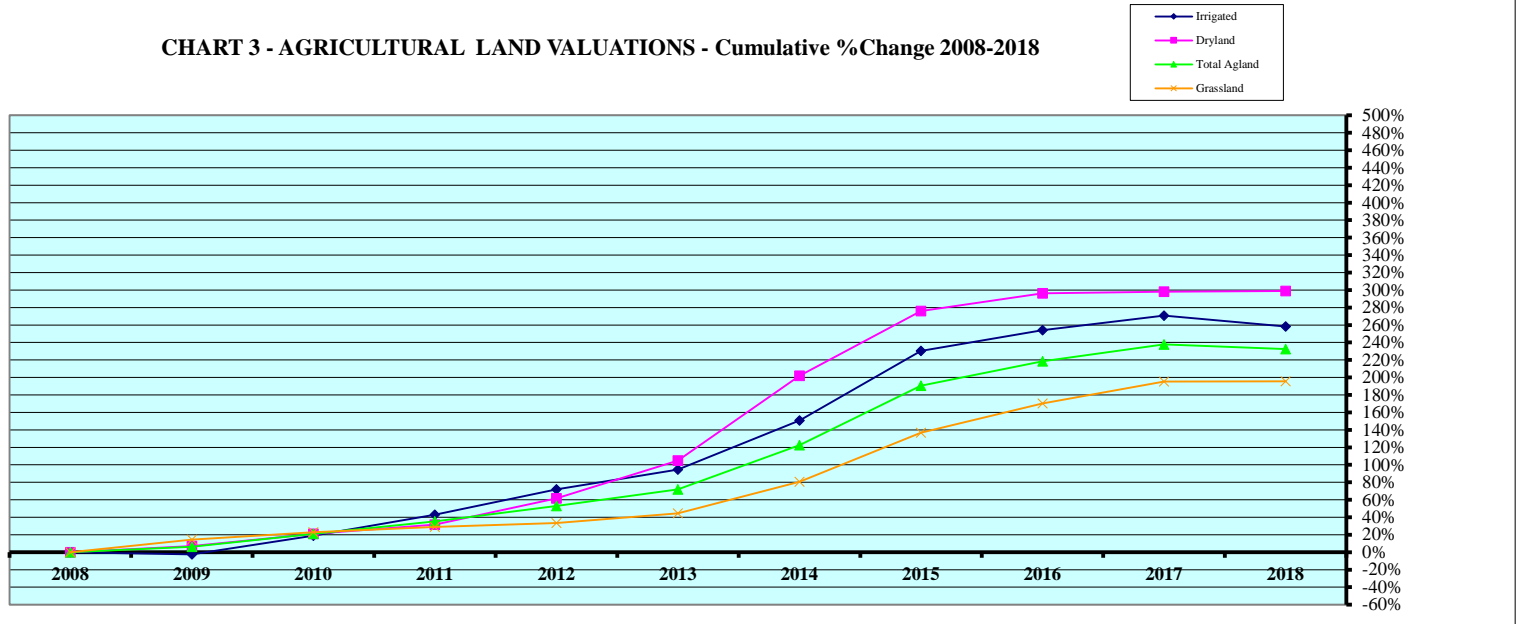
Sources:  
Value; 2008 - 2018 CTL  
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2019

Cnty#	21
County	CUSTER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	361,614,077	--	--	--	76,616,848	--	--	--	387,059,355	--	--	--
2009	352,632,893	-8,981,184	-2.48%	-2.48%	82,069,364	5,452,516	7.12%	7.12%	442,412,251	55,352,896	14.30%	14.30%
2010	430,052,040	77,419,147	21.95%	18.93%	92,753,865	10,684,501	13.02%	21.06%	475,855,612	33,443,361	7.56%	22.94%
2011	516,330,331	86,278,291	20.06%	42.78%	100,823,823	8,069,958	8.70%	31.59%	498,687,513	22,831,901	4.80%	28.84%
2012	621,591,602	105,261,271	20.39%	71.89%	123,727,480	22,903,657	22.72%	61.49%	516,251,196	17,563,683	3.52%	33.38%
2013	703,820,011	82,228,409	13.23%	94.63%	156,892,448	33,164,968	26.80%	104.78%	559,208,381	42,957,185	8.32%	44.48%
2014	906,219,601	202,399,590	28.76%	150.60%	231,343,898	74,451,450	47.45%	201.95%	699,014,392	139,806,011	25.00%	80.60%
2015	1,194,149,215	287,929,614	31.77%	230.23%	288,090,133	56,746,235	24.53%	276.01%	916,335,375	217,320,983	31.09%	136.74%
2016	1,280,583,842	86,434,627	7.24%	254.13%	303,669,459	15,579,326	5.41%	296.35%	1,045,809,707	129,474,332	14.13%	170.19%
2017	1,340,748,328	60,164,486	4.70%	270.77%	304,926,691	1,257,232	0.41%	297.99%	1,143,011,655	97,201,948	9.29%	195.31%
2018	1,295,264,781	-45,483,547	-3.39%	258.19%	305,639,427	712,736	0.23%	298.92%	1,143,999,868	988,213	0.09%	195.56%

Rate Ann.%chg: Irrigated 13.61% Dryland 14.84% Grassland 11.45%

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	245,858	--	--	--	5,920	--	--	--	825,542,058	--	--	--
2009	111,151	-134,707	-54.79%	-54.79%	5,920	0	0.00%	0.00%	877,231,579	51,689,521	6.26%	6.26%
2010	83,755	-27,396	-24.65%	-65.93%	24,806	18,886	319.02%	319.02%	998,770,078	121,538,499	13.85%	20.98%
2011	83,531	-224	-0.27%	-66.02%	49,680	24,874	100.27%	739.19%	1,115,974,878	117,204,800	11.73%	35.18%
2012	97,360	13,829	16.56%	-60.40%	44,680	-5,000	-10.06%	654.73%	1,261,712,318	145,737,440	13.06%	52.83%
2013	111,523	14,163	14.55%	-54.64%	38,564	-6,116	-13.69%	551.42%	1,420,070,927	158,358,609	12.55%	72.02%
2014	113,809	2,286	2.05%	-53.71%	51,118	12,554	32.55%	763.48%	1,836,742,818	416,671,891	29.34%	122.49%
2015	104,737	-9,072	-7.97%	-57.40%	47,368	-3,750	-7.34%	700.14%	2,398,726,828	561,984,010	30.60%	190.56%
2016	108,066	3,329	3.18%	-56.05%	34,446	-12,922	-27.28%	481.86%	2,630,205,520	231,478,692	9.65%	218.60%
2017	109,152	1,086	1.00%	-55.60%	34,449	3	0.01%	481.91%	2,788,830,275	158,624,755	6.03%	237.82%
2018	110,252	1,100	1.01%	-55.16%	34,816	367	1.07%	488.11%	2,745,049,144	-43,781,131	-1.57%	232.51%

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 County CUSTER

Rate Ann.%chg: Total Agric Land 12.77%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	361,896,640	276,253	1,310			76,635,465	154,553	496			387,078,363	1,172,349	330		
2009	352,679,603	277,696	1,270	-3.05%	-3.05%	82,133,190	162,440	506	1.97%	1.97%	442,329,287	1,167,463	379	14.75%	14.75%
2010	430,085,562	278,456	1,545	21.62%	17.90%	92,902,824	161,040	577	14.10%	16.34%	479,577,174	1,166,550	411	8.51%	24.51%
2011	515,934,505	279,399	1,847	19.56%	40.96%	101,034,812	160,133	631	9.37%	27.24%	498,665,660	1,169,050	427	3.76%	29.19%
2012	620,646,764	280,346	2,214	19.89%	68.99%	124,283,233	158,675	783	24.14%	57.96%	516,246,313	1,169,684	441	3.47%	33.67%
2013	702,434,562	281,276	2,497	12.80%	90.63%	156,894,743	157,118	999	27.49%	101.39%	559,507,329	1,170,530	478	8.30%	44.77%
2014	905,781,541	282,018	3,212	28.61%	145.17%	231,795,040	157,284	1,474	47.58%	197.21%	698,973,742	1,169,162	598	25.07%	81.07%
2015	1,194,956,767	282,214	4,234	31.83%	223.22%	288,647,752	156,313	1,847	25.30%	272.41%	916,076,186	1,170,050	783	30.96%	137.13%
2016	1,283,048,478	282,250	4,546	7.36%	247.00%	303,739,938	156,016	1,947	5.43%	292.63%	1,045,611,323	1,170,043	894	14.14%	170.66%
2017	1,341,668,533	282,142	4,755	4.61%	262.99%	305,612,212	156,457	1,953	0.33%	293.93%	1,142,554,887	1,170,101	976	9.27%	195.74%
2018	1,296,272,110	282,118	4,595	-3.38%	250.74%	305,399,142	156,280	1,954	0.04%	294.10%	1,143,638,172	1,169,737	978	0.13%	196.11%

Rate Annual %chg Average Value/Acre: 13.37%

14.70%

11.47%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	247,214	7,858	31			5,920	19	308			825,863,602	1,611,032	513		
2009	109,846	3,181	35	9.78%	9.78%	5,920	19	308	0.00%	0.00%	877,257,846	1,610,800	545	6.24%	6.24%
2010	83,310	2,394	35	0.77%	10.63%	678,031	2,571	264	-14.46%	-14.46%	1,003,326,901	1,611,010	623	14.36%	21.49%
2011	83,863	2,410	35	0.00%	10.63%	27,770	139	200	-24.17%	-35.14%	1,115,746,610	1,611,130	693	11.20%	35.09%
2012	97,143	2,210	44	26.27%	39.69%	44,680	223	200	0.00%	-35.14%	1,261,318,133	1,611,139	783	13.05%	52.72%
2013	111,284	2,280	49	11.04%	55.11%	38,638	193	200	0.00%	-35.14%	1,418,986,556	1,611,398	881	12.48%	71.78%
2014	114,396	2,341	49	0.14%	55.34%	51,118	197	260	30.00%	-15.68%	1,836,715,837	1,611,002	1,140	29.47%	122.40%
2015	104,723	2,134	49	0.41%	55.97%	47,368	182	260	0.00%	-15.68%	2,399,832,796	1,610,894	1,490	30.67%	190.61%
2016	108,221	2,206	49	-0.01%	55.96%	34,446	132	260	0.00%	-15.68%	2,632,542,406	1,610,647	1,634	9.71%	218.84%
2017	109,101	2,223	49	0.01%	55.97%	44,449	134	333	28.06%	7.98%	2,789,989,182	1,611,057	1,732	5.95%	237.82%
2018	110,252	2,245	49	0.08%	56.10%	44,816	135	332	-0.23%	7.74%	2,745,464,492	1,610,516	1,705	-1.56%	232.54%

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**CUSTER**

Rate Annual %chg Average Value/Acre: 12.77%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports  
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

**CHART 4**

CHART 5 - 2018 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
10,939	CUSTER	131,961,940	31,795,667	96,032,570	321,478,274	149,837,167	8,718,575	0	2,745,049,144	134,763,307	131,903,987	0	3,751,540,631
cnty sectorvalue % of total value:		3.52%	0.85%	2.56%	8.57%	3.99%	0.23%		73.17%	3.59%	3.52%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
145	ANSELMO	554,980	353,815	1,392,521	2,004,682	1,159,555	0	0	4,532	0	0	0	5,470,085
1.33%	%sector of county sector	0.42%	1.11%	1.45%	0.62%	0.77%			0.00%				0.15%
	%sector of municipality	10.15%	6.47%	25.46%	36.65%	21.20%			0.08%				100.00%
441	ANSLEY	1,153,495	849,748	2,042,770	11,219,817	3,422,773	0	0	10,087	0	7,482	0	18,706,172
4.03%	%sector of county sector	0.87%	2.67%	2.13%	3.49%	2.28%			0.00%	0.01%			0.50%
	%sector of municipality	6.17%	4.54%	10.92%	59.98%	18.30%			0.05%		0.04%		100.00%
597	ARNOLD	662,877	694,532	84,378	20,019,607	3,053,314	0	0	52,852	0	0	0	24,567,560
5.46%	%sector of county sector	0.50%	2.18%	0.09%	6.23%	2.04%			0.00%				0.65%
	%sector of municipality	2.70%	2.83%	0.34%	81.49%	12.43%			0.22%				100.00%
83	BERWYN	23,271	306,150	1,051,801	2,046,561	204,357	0	0	74,296	43,748	4,022	0	3,754,206
0.76%	%sector of county sector	0.02%	0.96%	1.10%	0.64%	0.14%			0.00%	0.03%	0.00%		0.10%
	%sector of municipality	0.62%	8.15%	28.02%	54.51%	5.44%			1.98%	1.17%	0.11%		100.00%
3,559	BROKEN BOW	6,473,454	2,271,463	2,758,519	130,543,714	65,336,282	421,669	0	70,635	0	0	0	207,875,736
32.53%	%sector of county sector	4.91%	7.14%	2.87%	40.61%	43.60%	4.84%		0.00%				5.54%
	%sector of municipality	3.11%	1.09%	1.33%	62.80%	31.43%	0.20%		0.03%				100.00%
574	CALLAWAY	2,111,947	309,851	51,444	22,900,111	7,407,128	0	0	123,880	0	2,977	0	32,907,338
5.25%	%sector of county sector	1.60%	0.97%	0.05%	7.12%	4.94%			0.00%		0.00%		0.88%
	%sector of municipality	6.42%	0.94%	0.16%	69.59%	22.51%			0.38%		0.01%		100.00%
93	COMSTOCK	3,795	94,742	6,414	2,458,695	229,721	0	0	9,158	0	0	0	2,802,525
0.85%	%sector of county sector	0.00%	0.30%	0.01%	0.76%	0.15%			0.00%				0.07%
	%sector of municipality	0.14%	3.38%	0.23%	87.73%	8.20%			0.33%				100.00%
171	MASON CITY	362,193	453,065	1,481,397	3,257,264	302,763	0	0	60,975	53,037	50,708	0	6,021,402
1.56%	%sector of county sector	0.27%	1.42%	1.54%	1.01%	0.20%			0.00%	0.04%	0.04%		0.16%
	%sector of municipality	6.02%	7.52%	24.60%	54.09%	5.03%			1.01%	0.88%	0.84%		100.00%
363	MERNA	881,848	545,259	1,170,746	9,333,209	2,640,971	0	0	355,307	0	0	0	14,927,340
3.32%	%sector of county sector	0.67%	1.71%	1.22%	2.90%	1.76%			0.01%				0.40%
	%sector of municipality	5.91%	3.65%	7.84%	62.52%	17.69%			2.38%				100.00%
151	OCONTO	75,960	148,984	9,286	2,568,182	300,832	0	0	13,429	0	62,958	0	3,179,631
1.38%	%sector of county sector	0.06%	0.47%	0.01%	0.80%	0.20%			0.00%		0.05%		0.08%
	%sector of municipality	2.39%	4.69%	0.29%	80.77%	9.46%			0.42%		1.98%		100.00%
525	SARGENT	430,557	353,037	29,791	12,565,029	6,071,013	0	0	516,911	0	0	0	19,966,338
4.80%	%sector of county sector	0.33%	1.11%	0.03%	3.91%	4.05%			0.02%				0.53%
	%sector of municipality	2.16%	1.77%	0.15%	62.93%	30.41%			2.59%				100.00%
6,702	Total Municipalities	12,734,377	6,380,646	10,079,067	218,916,871	90,128,709	421,669	0	1,292,062	96,785	128,147	0	340,178,333
61.27%	%all municip.sectors of cnty	9.65%	20.07%	10.50%	68.10%	60.15%	4.84%		0.05%	0.07%	0.10%		9.07%

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

21	CUSTER
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**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 14,574**

**Value : 3,367,768,607**

**Growth 15,004,356**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	612	2,351,567	157	1,761,569	71	971,631	840	5,084,767	
<b>02. Res Improve Land</b>	3,215	21,299,891	301	12,346,693	288	14,536,570	3,804	48,183,154	
<b>03. Res Improvements</b>	3,246	198,862,201	302	39,835,075	314	39,341,823	3,862	278,039,099	
<b>04. Res Total</b>	3,858	222,513,659	459	53,943,337	385	54,850,024	4,702	331,307,020	2,999,974
<b>% of Res Total</b>	82.05	67.16	9.76	16.28	8.19	16.56	32.26	9.84	19.99
<b>05. Com UnImp Land</b>	147	1,831,843	17	217,064	16	35,750,518	180	37,799,425	
<b>06. Com Improve Land</b>	569	16,055,574	43	1,810,436	15	733,495	627	18,599,505	
<b>07. Com Improvements</b>	590	74,084,788	46	10,678,310	22	12,385,616	658	97,148,714	
<b>08. Com Total</b>	737	91,972,205	63	12,705,810	38	48,869,629	838	153,547,644	4,814,806
<b>% of Com Total</b>	87.95	59.90	7.52	8.27	4.53	31.83	5.75	4.56	32.09
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	2	134,005	2	367,706	0	0	4	501,711	
<b>11. Ind Improvements</b>	2	244,968	2	7,872,692	0	0	4	8,117,660	
<b>12. Ind Total</b>	2	378,973	2	8,240,398	0	0	4	8,619,371	684,785
<b>% of Ind Total</b>	50.00	4.40	50.00	95.60	0.00	0.00	0.03	0.26	4.56
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	3,858	222,513,659	459	53,943,337	385	54,850,024	4,702	331,307,020	2,999,974
<b>% of Res &amp; Rec Total</b>	82.05	67.16	9.76	16.28	8.19	16.56	32.26	9.84	19.99
<b>Com &amp; Ind Total</b>	739	92,351,178	65	20,946,208	38	48,869,629	842	162,167,015	5,499,591
<b>% of Com &amp; Ind Total</b>	87.77	56.95	7.72	12.92	4.51	30.14	5.78	4.82	36.65

<b>17. Taxable Total</b>	4,597	314,864,837	524	74,889,545	423	103,719,653	5,544	493,474,035	8,499,565
<b>% of Taxable Total</b>	82.92	63.81	9.45	15.18	7.63	21.02	38.04	14.65	56.65

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	12	95,049	2,469,949	0	0	0
19. Commercial	23	2,232,070	17,686,194	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	12	95,049	2,469,949
19. Commercial	0	0	0	23	2,232,070	17,686,194
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				35	2,327,119	20,156,143

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	508	50	533	1,091

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	34	1,076,932	18	1,455,182	6,778	1,802,488,351	6,830	1,805,020,465
28. Ag-Improved Land	6	150,031	18	1,316,823	2,113	838,093,840	2,137	839,560,694
29. Ag Improvements	9	232,820	18	2,312,825	2,173	227,167,768	2,200	229,713,413

30. Ag Total				9,030	2,874,294,572
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	3	3.00	46,130	13	14.00	323,065	
33. HomeSite Improvements	3	3.00	131,200	13	14.00	1,787,387	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	26.02	68,127	
36. FarmSite Improv Land	3	2.50	21,000	17	40.82	220,242	
37. FarmSite Improvements	9	0.00	101,620	17	0.00	525,438	
38. FarmSite Total							
39. Road & Ditches	0	2.21	0	0	10.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	14	14.00	270,000	14	14.00	270,000	
32. HomeSite Improv Land	1,299	1,386.20	27,318,452	1,315	1,403.20	27,687,647	
33. HomeSite Improvements	1,309	1,356.20	114,736,350	1,325	1,373.20	116,654,937	6,504,791
34. HomeSite Total				<b>1,339</b>	<b>1,417.20</b>	<b>144,612,584</b>	
35. FarmSite UnImp Land	38	226.98	766,200	44	253.00	834,327	
36. FarmSite Improv Land	1,709	2,582.07	24,835,723	1,729	2,625.39	25,076,965	
37. FarmSite Improvements	2,084	0.00	112,431,418	2,110	0.00	113,058,476	0
38. FarmSite Total				<b>2,154</b>	<b>2,878.39</b>	<b>138,969,768</b>	
39. Road & Ditches	0	15,277.54	0	0	15,290.74	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>3,493</b>	<b>19,586.33</b>	<b>283,582,352</b>	<b>6,504,791</b>



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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	14	2,512.94	872,480	14	2,512.94	872,480

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	79,472.30	40.32%	412,878,088	46.13%	5,195.25
47. 2A1	14,432.66	7.32%	70,857,276	7.92%	4,909.51
48. 2A	24,096.87	12.23%	106,487,529	11.90%	4,419.14
49. 3A1	15,009.51	7.62%	62,310,844	6.96%	4,151.42
50. 3A	6,141.58	3.12%	23,482,886	2.62%	3,823.59
51. 4A1	26,266.31	13.33%	99,485,308	11.12%	3,787.56
52. 4A	31,674.40	16.07%	119,445,668	13.35%	3,771.05
53. Total	197,093.63	100.00%	894,947,599	100.00%	4,540.72
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	26,965.58	27.03%	67,019,926	32.52%	2,485.39
56. 2D1	8,694.35	8.71%	19,110,216	9.27%	2,198.00
57. 2D	9,550.61	9.57%	19,846,211	9.63%	2,078.00
58. 3D1	15,805.79	15.84%	31,026,763	15.05%	1,963.00
59. 3D	1,246.62	1.25%	2,231,469	1.08%	1,790.02
60. 4D1	20,454.71	20.50%	36,509,810	17.71%	1,784.91
61. 4D	17,045.49	17.09%	30,357,183	14.73%	1,780.95
62. Total	99,763.15	100.00%	206,101,578	100.00%	2,065.91
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	18,308.52	2.96%	22,355,392	3.21%	1,221.04
65. 2G1	15,820.58	2.56%	19,221,734	2.76%	1,214.98
66. 2G	15,033.56	2.43%	18,272,667	2.62%	1,215.46
67. 3G1	8,156.01	1.32%	9,868,827	1.42%	1,210.01
68. 3G	9,213.24	1.49%	11,148,064	1.60%	1,210.00
69. 4G1	51,394.30	8.31%	59,183,401	8.50%	1,151.56
70. 4G	500,197.89	80.92%	556,201,559	79.89%	1,111.96
71. Total	618,124.10	100.00%	696,251,644	100.00%	1,126.39
<b>Irrigated Total</b>					
Irrigated Total	197,093.63	21.51%	894,947,599	49.79%	4,540.72
<b>Dry Total</b>					
Dry Total	99,763.15	10.89%	206,101,578	11.47%	2,065.91
<b>Grass Total</b>					
Grass Total	618,124.10	67.45%	696,251,644	38.74%	1,126.39
72. Waste	1,315.79	0.14%	65,865	0.00%	50.06
73. Other	68.73	0.01%	17,870	0.00%	260.00
74. Exempt	5,270.27	0.58%	0	0.00%	0.00
75. Market Area Total	916,365.40	100.00%	1,797,384,556	100.00%	1,961.43

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	2.36	0.14%	3,965	0.11%	1,680.08
47. 2A1	45.73	2.67%	85,117	2.42%	1,861.29
48. 2A	40.44	2.36%	77,490	2.20%	1,916.17
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	331.06	19.34%	670,584	19.05%	2,025.57
51. 4A1	656.30	38.34%	1,361,850	38.69%	2,075.04
52. 4A	635.81	37.14%	1,320,720	37.52%	2,077.22
<b>53. Total</b>	<b>1,711.70</b>	<b>100.00%</b>	<b>3,519,726</b>	<b>100.00%</b>	<b>2,056.28</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	84.73	18.07%	45,754	18.35%	540.00
56. 2D1	42.08	8.98%	22,303	8.95%	530.01
57. 2D	41.10	8.77%	21,784	8.74%	530.02
58. 3D1	1.35	0.29%	716	0.29%	530.37
59. 3D	73.28	15.63%	38,838	15.58%	529.99
60. 4D1	106.98	22.82%	56,700	22.74%	530.01
61. 4D	119.25	25.44%	63,203	25.35%	530.00
<b>62. Total</b>	<b>468.77</b>	<b>100.00%</b>	<b>249,298</b>	<b>100.00%</b>	<b>531.81</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	138.30	0.08%	73,299	0.08%	530.00
65. 2G1	193.29	0.11%	102,444	0.11%	530.00
66. 2G	1,404.60	0.82%	744,446	0.82%	530.01
67. 3G1	338.34	0.20%	179,322	0.20%	530.01
68. 3G	3,448.34	2.02%	1,841,697	2.03%	534.08
69. 4G1	13,863.41	8.12%	7,441,915	8.21%	536.80
70. 4G	151,262.85	88.64%	80,279,559	88.55%	530.73
<b>71. Total</b>	<b>170,649.13</b>	<b>100.00%</b>	<b>90,662,682</b>	<b>100.00%</b>	<b>531.28</b>
<b>Irrigated Total</b>	<b>1,711.70</b>	<b>0.99%</b>	<b>3,519,726</b>	<b>3.73%</b>	<b>2,056.28</b>
<b>Dry Total</b>	<b>468.77</b>	<b>0.27%</b>	<b>249,298</b>	<b>0.26%</b>	<b>531.81</b>
<b>Grass Total</b>	<b>170,649.13</b>	<b>98.71%</b>	<b>90,662,682</b>	<b>96.01%</b>	<b>531.28</b>
72. Waste	55.29	0.03%	1,442	0.00%	26.08
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	161.89	0.09%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>172,884.89</b>	<b>100.00%</b>	<b>94,433,148</b>	<b>100.00%</b>	<b>546.22</b>

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	3,249.45	18.32%	14,263,418	24.43%	4,389.49
47. 2A1	699.41	3.94%	2,778,298	4.76%	3,972.35
48. 2A	4,259.61	24.02%	15,884,731	27.21%	3,729.15
49. 3A1	789.29	4.45%	2,726,277	4.67%	3,454.09
50. 3A	1,503.83	8.48%	5,023,710	8.60%	3,340.61
51. 4A1	3,701.71	20.87%	9,059,503	15.52%	2,447.38
52. 4A	3,530.03	19.91%	8,649,293	14.81%	2,450.20
53. Total	17,733.33	100.00%	58,385,230	100.00%	3,292.40
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,634.57	15.19%	2,288,398	15.37%	1,400.00
56. 2D1	189.20	1.76%	262,995	1.77%	1,390.04
57. 2D	2,759.32	25.65%	3,835,460	25.76%	1,390.00
58. 3D1	1,154.10	10.73%	1,592,653	10.70%	1,380.00
59. 3D	622.96	5.79%	859,682	5.77%	1,380.00
60. 4D1	2,585.99	24.03%	3,555,768	23.88%	1,375.01
61. 4D	1,813.26	16.85%	2,493,290	16.75%	1,375.03
62. Total	10,759.40	100.00%	14,888,246	100.00%	1,383.74
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,868.19	1.87%	1,795,079	2.16%	960.87
65. 2G1	828.79	0.83%	798,256	0.96%	963.16
66. 2G	5,569.73	5.58%	5,321,472	6.41%	955.43
67. 3G1	2,349.93	2.35%	2,259,234	2.72%	961.40
68. 3G	2,148.16	2.15%	2,051,494	2.47%	955.00
69. 4G1	12,078.03	12.10%	11,295,568	13.60%	935.22
70. 4G	75,000.58	75.12%	59,520,583	71.68%	793.60
71. Total	99,843.41	100.00%	83,041,686	100.00%	831.72
<b>Irrigated Total</b>					
	17,733.33	13.81%	58,385,230	37.35%	3,292.40
<b>Dry Total</b>					
	10,759.40	8.38%	14,888,246	9.52%	1,383.74
<b>Grass Total</b>					
	99,843.41	77.75%	83,041,686	53.12%	831.72
72. Waste	79.40	0.06%	3,173	0.00%	39.96
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	309.65	0.24%	0	0.00%	0.00
75. Market Area Total	128,415.54	100.00%	156,318,335	100.00%	1,217.29

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

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	11,857.40	37.46%	50,844,301	45.48%	4,287.98
47. 2A1	2,418.76	7.64%	9,548,260	8.54%	3,947.58
48. 2A	3,349.62	10.58%	11,212,365	10.03%	3,347.35
49. 3A1	4,764.35	15.05%	14,613,938	13.07%	3,067.35
50. 3A	412.54	1.30%	1,237,620	1.11%	3,000.00
51. 4A1	6,677.52	21.10%	18,662,313	16.69%	2,794.80
52. 4A	2,171.43	6.86%	5,674,888	5.08%	2,613.43
53. Total	31,651.62	100.00%	111,793,685	100.00%	3,532.01
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,230.09	29.48%	15,349,140	37.07%	1,865.00
56. 2D1	1,858.70	6.66%	3,159,790	7.63%	1,700.00
57. 2D	2,625.51	9.40%	3,762,355	9.09%	1,433.00
58. 3D1	7,127.31	25.53%	9,486,456	22.91%	1,331.00
59. 3D	126.50	0.45%	162,678	0.39%	1,285.99
60. 4D1	6,457.33	23.13%	7,787,540	18.81%	1,206.00
61. 4D	1,496.08	5.36%	1,698,075	4.10%	1,135.02
62. Total	27,921.52	100.00%	41,406,034	100.00%	1,482.94
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,509.44	5.42%	5,294,578	6.40%	961.00
65. 2G1	2,620.10	2.58%	2,483,864	3.00%	948.00
66. 2G	3,823.11	3.76%	3,632,068	4.39%	950.03
67. 3G1	3,213.42	3.16%	3,046,317	3.68%	948.00
68. 3G	599.89	0.59%	565,698	0.68%	943.00
69. 4G1	10,974.76	10.80%	9,694,282	11.72%	883.33
70. 4G	74,907.38	73.69%	58,031,220	70.13%	774.71
71. Total	101,648.10	100.00%	82,748,027	100.00%	814.06
<b>Irrigated Total</b>					
	31,651.62	19.61%	111,793,685	47.38%	3,532.01
<b>Dry Total</b>					
	27,921.52	17.30%	41,406,034	17.55%	1,482.94
<b>Grass Total</b>					
	101,648.10	62.99%	82,748,027	35.07%	814.06
72. Waste	106.66	0.07%	5,337	0.00%	50.04
73. Other	52.05	0.03%	13,533	0.01%	260.00
74. Exempt	638.90	0.40%	0	0.00%	0.00
75. Market Area Total	161,379.95	100.00%	235,966,616	100.00%	1,462.18

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

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	14,433.54	42.68%	61,714,178	50.13%	4,275.75
47. 2A1	3,815.15	11.28%	15,030,728	12.21%	3,939.75
48. 2A	4,856.84	14.36%	16,206,452	13.16%	3,336.83
49. 3A1	2,408.21	7.12%	7,351,049	5.97%	3,052.50
50. 3A	1,282.23	3.79%	3,832,146	3.11%	2,988.66
51. 4A1	4,024.89	11.90%	11,195,084	9.09%	2,781.46
52. 4A	2,994.19	8.85%	7,777,519	6.32%	2,597.54
53. Total	33,815.05	100.00%	123,107,156	100.00%	3,640.60
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,788.37	31.99%	10,795,329	39.59%	1,865.00
56. 2D1	1,980.98	10.95%	3,367,666	12.35%	1,700.00
57. 2D	1,911.40	10.56%	2,739,033	10.05%	1,433.00
58. 3D1	2,723.59	15.05%	3,625,098	13.30%	1,331.00
59. 3D	408.32	2.26%	525,097	1.93%	1,285.99
60. 4D1	3,036.32	16.78%	3,661,812	13.43%	1,206.00
61. 4D	2,247.55	12.42%	2,550,973	9.36%	1,135.00
62. Total	18,096.53	100.00%	27,265,008	100.00%	1,506.64
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,368.56	2.99%	5,200,062	3.33%	968.61
65. 2G1	5,597.29	3.12%	5,308,651	3.40%	948.43
66. 2G	4,176.97	2.33%	3,975,917	2.55%	951.87
67. 3G1	2,857.53	1.59%	2,721,481	1.74%	952.39
68. 3G	1,194.64	0.67%	1,126,542	0.72%	943.00
69. 4G1	12,206.13	6.81%	11,382,631	7.29%	932.53
70. 4G	147,922.60	82.49%	126,483,746	80.98%	855.07
71. Total	179,323.72	100.00%	156,199,030	100.00%	871.05
<b>Irrigated Total</b>					
	33,815.05	14.58%	123,107,156	40.15%	3,640.60
<b>Dry Total</b>					
	18,096.53	7.80%	27,265,008	8.89%	1,506.64
<b>Grass Total</b>					
	179,323.72	77.31%	156,199,030	50.94%	871.05
72. Waste	694.91	0.30%	34,784	0.01%	50.06
73. Other	13.80	0.01%	3,587	0.00%	259.93
74. Exempt	721.35	0.31%	0	0.00%	0.00
75. Market Area Total	231,944.01	100.00%	306,609,565	100.00%	1,321.91

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	214.72	972,333	245.66	1,163,932	281,544.95	1,189,617,131	282,005.33	1,191,753,396
<b>77. Dry Land</b>	25.88	59,225	246.68	548,113	156,736.81	289,302,826	157,009.37	289,910,164
<b>78. Grass</b>	111.92	128,275	381.42	447,575	1,169,095.12	1,108,327,219	1,169,588.46	1,108,903,069
<b>79. Waste</b>	0.00	0	19.00	951	2,233.05	109,650	2,252.05	110,601
<b>80. Other</b>	0.00	0	0.00	0	134.58	34,990	134.58	34,990
<b>81. Exempt</b>	77.76	0	323.98	0	6,700.32	0	7,102.06	0
<b>82. Total</b>	<b>352.52</b>	<b>1,159,833</b>	<b>892.76</b>	<b>2,160,571</b>	<b>1,609,744.51</b>	<b>2,587,391,816</b>	<b>1,610,989.79</b>	<b>2,590,712,220</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	282,005.33	17.51%	1,191,753,396	46.00%	4,226.00
<b>Dry Land</b>	157,009.37	9.75%	289,910,164	11.19%	1,846.45
<b>Grass</b>	1,169,588.46	72.60%	1,108,903,069	42.80%	948.11
<b>Waste</b>	2,252.05	0.14%	110,601	0.00%	49.11
<b>Other</b>	134.58	0.01%	34,990	0.00%	259.99
<b>Exempt</b>	7,102.06	0.44%	0	0.00%	0.00
<b>Total</b>	<b>1,610,989.79</b>	<b>100.00%</b>	<b>2,590,712,220</b>	<b>100.00%</b>	<b>1,608.15</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Anselmo	37	30,476	93	212,369	94	1,897,941	131	2,140,786	58,532
83.2 Ansley	54	247,955	257	1,709,409	259	10,192,193	313	12,149,557	395,829
83.3 Area 1	212	2,387,498	523	22,461,513	543	68,577,421	755	93,426,432	888,228
83.4 Area 2	0	0	0	0	2	305,207	2	305,207	0
83.5 Area 3	25	96,619	12	325,933	13	521,049	38	943,601	0
83.6 Area 4	2	40,460	26	2,052,854	27	2,822,058	29	4,915,372	5,227
83.7 Area 5	13	264,965	50	2,203,305	54	5,331,226	67	7,799,496	11,530
83.8 Arnold	49	130,935	348	1,605,045	349	19,147,724	398	20,883,704	20,654
83.9 Berwyn	26	30,557	57	201,858	57	1,966,966	83	2,199,381	6,140
83.10 Broken Bow	118	1,051,018	1,347	11,011,915	1,368	119,548,785	1,486	131,611,718	910,337
83.11 Callaway	73	357,321	289	2,068,837	289	20,317,201	362	22,743,359	236,849
83.12 Comstock	70	96,682	84	378,701	84	1,983,309	154	2,458,692	8,556
83.13 Mason City	48	74,350	110	623,485	110	2,827,705	158	3,525,540	128,095
83.14 Merna	25	81,281	191	741,599	193	9,079,916	218	9,902,796	174,809
83.15 Oconto	18	18,075	99	457,134	99	2,672,500	117	3,147,709	107,810
83.16 Sargent	69	176,575	318	2,129,197	319	10,821,081	388	13,126,853	42,623
83.17 [none]	1	0	0	0	2	26,817	3	26,817	4,755
84 Residential Total	840	5,084,767	3,804	48,183,154	3,862	278,039,099	4,702	331,307,020	2,999,974



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Anselmo	8	8,890	13	35,615	16	822,557	24	867,062	0
85.2 Ansley	8	33,133	44	298,920	46	2,859,324	54	3,191,377	24,698
85.3 Area 1	31	35,984,496	62	3,058,517	71	36,268,505	102	75,311,518	2,824,126
85.4 Area 3	2	243,649	0	0	0	0	2	243,649	0
85.5 Area 4	1	20,760	0	0	0	0	1	20,760	0
85.6 Area 5	3	36,090	7	112,401	7	1,099,207	10	1,247,698	0
85.7 Arnold	17	58,733	54	331,536	54	2,435,724	71	2,825,993	116,353
85.8 Berwyn	1	2,091	8	19,129	9	169,990	10	191,210	0
85.9 Broken Bow	46	1,250,972	282	14,519,018	288	49,883,897	334	65,653,887	2,534,414
85.10 Callaway	3	9,732	38	182,796	40	3,217,877	43	3,410,405	0
85.11 Comstock	11	4,177	17	25,491	18	179,753	29	209,421	0
85.12 Mason City	5	2,897	17	32,593	18	240,613	23	276,103	0
85.13 Merna	10	20,353	21	80,168	24	2,497,985	34	2,598,506	0
85.14 Oconto	9	4,143	9	20,800	9	333,254	18	358,197	0
85.15 Sargent	25	119,309	59	384,232	61	5,255,235	86	5,758,776	0
85.16 [none]	0	0	0	0	1	2,453	1	2,453	0
86 Commercial Total	180	37,799,425	631	19,101,216	662	105,266,374	842	162,167,015	5,499,591

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	18,308.52	2.96%	22,355,392	3.21%	1,221.04
89. 2G1	15,820.58	2.56%	19,221,734	2.76%	1,214.98
90. 2G	15,033.56	2.43%	18,272,667	2.62%	1,215.46
91. 3G1	8,156.01	1.32%	9,868,827	1.42%	1,210.01
92. 3G	9,213.24	1.49%	11,148,064	1.60%	1,210.00
93. 4G1	51,394.30	8.31%	59,183,401	8.50%	1,151.56
94. 4G	500,197.89	80.92%	556,201,559	79.89%	1,111.96
95. Total	618,124.10	100.00%	696,251,644	100.00%	1,126.39
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	618,124.10	100.00%	696,251,644	100.00%	1,126.39
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	618,124.10	100.00%	696,251,644	100.00%	1,126.39

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	138.30	0.08%	73,299	0.08%	530.00
89. 2G1	193.29	0.11%	102,444	0.11%	530.00
90. 2G	1,404.60	0.82%	744,446	0.82%	530.01
91. 3G1	338.34	0.20%	179,322	0.20%	530.01
92. 3G	3,448.34	2.02%	1,841,697	2.03%	534.08
93. 4G1	13,863.41	8.12%	7,441,915	8.21%	536.80
94. 4G	151,262.85	88.64%	80,279,559	88.55%	530.73
95. Total	170,649.13	100.00%	90,662,682	100.00%	531.28
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	170,649.13	100.00%	90,662,682	100.00%	531.28
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	170,649.13	100.00%	90,662,682	100.00%	531.28

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	1,868.19	1.87%	1,795,079	2.16%	960.87
89. 2G1	828.79	0.83%	798,256	0.96%	963.16
90. 2G	5,569.73	5.58%	5,321,472	6.41%	955.43
91. 3G1	2,349.93	2.35%	2,259,234	2.72%	961.40
92. 3G	2,148.16	2.15%	2,051,494	2.47%	955.00
93. 4G1	12,078.03	12.10%	11,295,568	13.60%	935.22
94. 4G	75,000.58	75.12%	59,520,583	71.68%	793.60
95. Total	99,843.41	100.00%	83,041,686	100.00%	831.72
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
Grass Total	99,843.41	100.00%	83,041,686	100.00%	831.72
<b>CRP Total</b>					
CRP Total	0.00	0.00%	0	0.00%	0.00
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
<b>114. Market Area Total</b>					
114. Market Area Total	99,843.41	100.00%	83,041,686	100.00%	831.72

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	5,509.44	5.42%	5,294,578	6.40%	961.00
89. 2G1	2,620.10	2.58%	2,483,864	3.00%	948.00
90. 2G	3,823.11	3.76%	3,632,068	4.39%	950.03
91. 3G1	3,213.42	3.16%	3,046,317	3.68%	948.00
92. 3G	599.89	0.59%	565,698	0.68%	943.00
93. 4G1	10,974.76	10.80%	9,694,282	11.72%	883.33
94. 4G	74,907.38	73.69%	58,031,220	70.13%	774.71
95. Total	101,648.10	100.00%	82,748,027	100.00%	814.06
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	101,648.10	100.00%	82,748,027	100.00%	814.06
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	101,648.10	100.00%	82,748,027	100.00%	814.06

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	5,368.56	2.99%	5,200,062	3.33%	968.61
89. 2G1	5,597.29	3.12%	5,308,651	3.40%	948.43
90. 2G	4,176.97	2.33%	3,975,917	2.55%	951.87
91. 3G1	2,857.53	1.59%	2,721,481	1.74%	952.39
92. 3G	1,194.64	0.67%	1,126,542	0.72%	943.00
93. 4G1	12,206.13	6.81%	11,382,631	7.29%	932.53
94. 4G	147,922.60	82.49%	126,483,746	80.98%	855.07
95. Total	179,323.72	100.00%	156,199,030	100.00%	871.05
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	179,323.72	100.00%	156,199,030	100.00%	871.05
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	179,323.72	100.00%	156,199,030	100.00%	871.05

**2019 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

**21 Custer**

	<b>2018 CTL County Total</b>	<b>2019 Form 45 County Total</b>	<b>Value Difference (2019 form 45 - 2018 CTL)</b>	<b>Percent Change</b>	<b>2019 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	321,478,274	331,307,020	9,828,746	3.06%	2,999,974	2.12%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	134,763,307	144,612,584	9,849,277	7.31%	6,504,791	2.48%
<b>04. Total Residential (sum lines 1-3)</b>	<b>456,241,581</b>	<b>475,919,604</b>	<b>19,678,023</b>	<b>4.31%</b>	<b>9,504,765</b>	<b>2.23%</b>
05. Commercial	149,837,167	153,547,644	3,710,477	2.48%	4,814,806	-0.74%
06. Industrial	8,718,575	8,619,371	-99,204	-1.14%	684,785	-8.99%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>158,555,742</b>	<b>162,167,015</b>	<b>3,611,273</b>	<b>2.28%</b>	<b>5,499,591</b>	<b>-1.19%</b>
08. Ag-Farmsite Land, Outbuildings	131,903,987	138,969,768	7,065,781	5.36%	0	5.36%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>131,903,987</b>	<b>138,969,768</b>	<b>7,065,781</b>	<b>5.36%</b>	<b>0</b>	<b>5.36%</b>
12. Irrigated	1,295,264,781	1,191,753,396	-103,511,385	-7.99%		
13. Dryland	305,639,427	289,910,164	-15,729,263	-5.15%		
14. Grassland	1,143,999,868	1,108,903,069	-35,096,799	-3.07%		
15. Wasteland	110,252	110,601	349	0.32%		
16. Other Agland	34,816	34,990	174	0.50%		
<b>17. Total Agricultural Land</b>	<b>2,745,049,144</b>	<b>2,590,712,220</b>	<b>-154,336,924</b>	<b>-5.62%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>3,491,750,454</b>	<b>3,367,768,607</b>	<b>-123,981,847</b>	<b>-3.55%</b>	<b>15,004,356</b>	<b>-3.98%</b>

## 2019 Assessment Survey for Custer County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	1 part-time lister
<b>5.</b>	<b>Number of shared employees:</b>
	1
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$207,630
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$207,630
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$94,600
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$12,800 for the GIS System; the clerk controls a budget for the computer system for the entire courthouse that includes the CAMA system and any computer equipment needs.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$6,200
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$5,520



## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The maintenance of the cadastral maps is shared between the County Assessor's office and the Register of Deeds office. The maps that are currently in use are not digitized and were flown in the 1970's.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, custer.gworks.com
7.	<b>Who maintains the GIS software and maps?</b>
	The office staff has all be trained to maintain the GIS system, the vendor will also assist with maintenance.
8.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Ansley, Arnold, and Broken Bow are zoned in Custer County.
4.	<b>When was zoning implemented?</b>

#### D. Contracted Services

1.	<b>Appraisal Services:</b>
	The county contracts with Stanard Appraisal Services for the commercial class of property only.
2.	<b>GIS Services:</b>
	gWorks
3.	<b>Other services:</b>
	none

#### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, with Stanard Appraisal only for the commercial class.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	The contract does not specify certifications or qualifications; however, the appriasal service does employ both a Certified General and a Licensed appraiser who will both work within the county.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Generally, the appraiser will establish valuation models, with final valuation determinations being made by the county assessor.

## 2019 Residential Assessment Survey for Custer County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	The part-time lister.																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Only the cost approach is used to estimate the market value of residential properties in the county.																
<b>4.</b>	<b>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?</b>																
	The physical depreciation table is Marshall & Swift depreciation; economic depreciation is developed using local market information.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																
	The physical depreciation table is the same; however, economic depreciation is developed by area.																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Lot values are established using a price per square foot analysis.																
<b>7.</b>	<b>How are rural residential site values developed?</b>																

Rural residential site values are developed based on sales and through local market information.

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

Vacant lots being held for sale or resale are valued the same as any other lot within the same neighborhood.

**9.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2017	2017	2016	2012-2013
2	2018	2017	2018	2018
3	2013	2017	2011-2016	2011-2016
4	2009-2013	2017	2011-2016	2011-2016
5	2011-2012	2017	2011-2012	2012-2016
6	2009-2013	2017	2016	2011-2016
Ag	2009-2013	2017	2016	2011-2016

In Custer County, all appraisal tables are updated at least once during the six-year inspection cycle; this includes updated costing, updated depreciation, and a land study. Due to the size of the county, the review work is divided by location rather than by valuation grouping. Therefore, a portion of the rural is reviewed and revalued each year as are some of the towns/villages. In 2013, because the rural properties seemed to be under assessed, new land and cost tables were implemented for all rural properties. As the remainder of the cycle is completed the rest of the valuation groupings will be updated to the 2013 costing. In order to equalize changes made to the reviewed area with areas not reviewed, a sales study is conducted annually and economic depreciation and land tables are updated in the unreviewed areas as warranted to ensure all areas are consistently at uniform portions of market value.

## 2019 Commercial Assessment Survey for Custer County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Stanard Appraisal Services.												
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>												
	All three approaches were developed by the contract appraisal service this year for commercial property in Broken Bow; however within the Villages, the cost approach is primarily relied upon.												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>												
	Unique commercial properties are valued by the contract appraisal service using sales data from outside the county when appropriate and available.												
<b>4.</b>	<b>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?</b>												
	Depreciation is developed using Marshall & Swift physical depreciation with additional forms of depreciation arrived from the local market.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	A depreciation study was used for all properties in the county with economic depreciation applied by location. The valuation groupings have been structured to reflect differences in economic depreciation.												
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>												
	A sales price per square foot analysis is used to determine commercial lot values.												

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2016	2017	2016	2016
	2	2017	2017	2011	2017
	3	2017	2017	2011-17	2017
	4	2017	2017	2011	2017
	5	2017	2017	2011	2017

Commercial villages revaluation completed by Stanard Appraisal in 2017. Land values updated in Ansley for the current assessment year.

## 2019 Agricultural Assessment Survey for Custer County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	The part-time lister.																
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>																
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	The updated soil conversion was completed for the 2017 assessment year. Continual review of land use by county assessors office on GIS.																
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>																
	When the market areas were established, factors such as soil type, irrigation potential, land use, and topography were considered.																
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>																
	All parcels under 40 acres that do not have common ownership with adjoining agricultural parcels are reviewed to determine land use.																
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>																
	Farm home sites and rural residential home sites are valued using the same tables; however, there are two home site values used. One value exists for the majority of the county, but a lower value is used in the more remote areas of the Sandhills.																
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>																
	Areas of intensive use are valued based on the dry land value.																
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>																

	Lands enrolled in the Wetland Reserve Program are assessed at 100% of the market value of grass land in the county.
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
<b>8a.</b>	<b>How many special valuation applications are on file?</b>
	N/A
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



**CUSTER COUNTY PLAN OF ASSESSMENT  
ASSESSMENT YEARS 2017, 2018 AND 2019**

**Introduction**

Pursuant to LB 263, Section 9 the assessor shall submit a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter to the county board of equalization on or before July 31, 2017. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. After the budget is approved by the county board a copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31 each year.

**Real Property Assessment Requirements**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade” NE Rev. Stat. 77-112. (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land that meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

**General Description of Real Property in Custer County**

Per the 2017 county abstract, Custer County consists of the following real property types;

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u>
Residential	4698	32%	8.59%
Commercial	812	5%	3.78%
Industrial	4	.01%	.24%
Recreational	0	.00%	.00%
Agricultural	8974	61.81%	87.39%
Special Value	0	.00%	.00%

Agricultural land-taxable acres were 1,611,056.80 Acres.

Other pertinent facts: Custer County is predominately agricultural and 73% is grassland.

For more information see 2018 Reports and Opinions, Abstract, and Assessor Survey.

### **Current Resources**

A. Staff/Budget/Training:

Assessor/\$56,947/I hold the assessor's certificate when I passed the test in 1978. I have attended many of the IAAO courses and classes of the PA&T. I have all the hours needed at this time to keep the certificate current.

Deputy Assessor/\$42,710/She also holds the assessor's certificate, passing the test in 2015.

3 full time clerks-One clerk has over 10 years experience in the assessor's office and one was hired in January 2015 and one was hired in Jan. 2016. 1 part-time lister. The lister was hired in June 2016.

B. The Cadastral Maps were flown in the 1970's but are in good condition. They are kept current with monthly land sales. The county board agreed to hire GIS Workshop to measure acres within soil types and land use.

C. The Property Record cards list all information required by statute with current photos and sketches.

D. The county uses the TERASCAN software package. There are 5 terminals and 1 public-use terminal.

E. The county has a Web-site with all parcels listed.

### **Current Assessment Procedures for Real Property**

A. Discovery: The County now has zoning and has a zoning administrator. Before any construction is allowed, the property owner must file a permit with the zoning administrator and in turn the assessor is notified. At the beginning of the year each property is reviewed for % of completion and valued accordingly. In Real Estate Transfers the name is changed within the month the deed is filed, cadastral maps updated, and a sales review is mailed to the new owner.

B. Data Collection: The part-time lister travels throughout the different areas each year, measuring each home, and outbuilding, taking new pictures, and interviewing each property owner as to the interior work. In new construction & remodeling the property is inspected inside and out. As sales occur, the sale is used for 3 years to set property values.

C. Review assessment sales ratio studies before assessment actions: The area Field Liaison works very hard with the assessor and staff and with the help of an excel program we enter sales data to be able to adjust the problem areas.

D. Approaches to Value:

1. Market Approach; sales comparison: Using the sales of the various styles, conditions, and ages, I use the information to adjust the depreciation.
2. Cost Approach: The RCN (replacement cost new) is figured with the July 2017 Marshall and Swift values from the TerraScan software system.
3. Income Approach: income and expense data collection/analysis from the market is done by the Commercial Appraiser that is hired to value commercial and industrial properties.
4. Sales of agricultural land are mapped out and when a trend in sales indicate a market area change is required will be the only time areas will change. One market area is set with soil type boundaries and one with natural boundaries such as rivers.

After assessment action, a review of the sales ratio is a top priority.

Notices of valuation changes are mailed to all property owners that have a change of value on June 1 and notices are also published in the local newspaper.

**Level of Value, Quality and Uniformity of Assessment Year 2018**

<u>Property Class</u>	<u>Median</u>
Residential	97%
Commercial	98%
Agricultural Land	72%
Special Value Ag-land	00%

For more information regarding statistical measures see 2018 Reports and Opinions.

**ACTION TAKEN**

2013 Began the 6 year cycle of review of the different areas in the county. Reviewed with new pictures and revalued using the Marshall & Swift 2013 RCN in the Terra Scan system the townships of Custer, Wood River, Loup, Grant, Delight, Wayne, and Elim. Reviewed the villages of Oconto and Callaway. Value applied to the 2014 tax list.

2014 Reviewed with new pictures and revalued using the Marshall & Swift 2013 cost to build update in the Terra Scan system the townships of Arnold, Hayes, Cliff, Kilfoil and the village of Arnold. Value applied to the 2015 tax list.

2015 Reviewed the villages of Anselmo, and Merna and improvements in the townships of Victory, Triumph, Ryno, Milburn, West Union, Lillian, Corner and maintain the level of assessment required by statute. Adjust the city of Broken Bow because the sales assessment ration indicate a problem. Value applied to the 2016 tax list.

2016 Reviewed villages of Comstock, Sargent, Ansley, Mason City and the improvements in the townships of Garfield, Sargent, Comstock, Spring Creek, Ansley, Algernon, Myrtle, Douglas Grove, Westerville and maintain the level assessment as required by statute. Value applied to the 2017 tax list.

**RESIDENTIAL PLAN:**

2017 Review for the last of the 6 year cycle the townships of Broken Bow, Elk Creek, Berwyn, and East Custer. Review the village of Berwyn and Broken Bow City. The 2017 Marshall and Swift cost to build update applied for the Broken Bow Township and Broken Bow City. The value will be applied to the 2018 tax list.

2018 Review will begin again with the 6 year cycle taking pictures and using the 2017 Marshall and Swift RCN with the aid of the Terra Scan system for the townships of Custer, Wood River, Loup, Grant, Delight, Wayne, Elim and the villages of Oconto and Callaway. Value will be applied to the 2019 tax list.

2019 With a new assessor in office the plan should stay on track with the review of the townships of Arnold, Hayes, Cliff, Kilfoil and the village of Arnold.

**COMMERCIAL:**

2017 Begin reviewing on the 6 year cycle for all commercials in Custer County with Stanard Appraisal Service, and the 2017 RCN of Marshall and Swift and the Terra Scan system. Value will be applied to the 2018 tax list.

2018 Value new construction with the help of Stanard Appraisal Service, review the sales and adjust to meet the measurement qualifications.

2019 With a new assessor the cycle of review should stay the same.

**AGRICULTURAL LAND:**

2017 The land values will be figured at 75% of sales in a 3-year history and these values will be applied to each parcel in each market area.

2018 The land values will be figured at 75% of sales in a 3-year history and these values will be applied to each parcel in each market area.

2019 The land values will be figured at 75% of sales in a 3-year history and these values will be applied to each parcel in each market area.

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

I will continue to maintain the parcel records on each property owner making changes monthly of ownership and maintain accurate cadastral maps with ownership changes.

I will continually perform the duties required of me by law to serve the property owners of Custer County and to maintain equality in assessment for all. I will file all the administrative reports required by law/regulations such as abstracts, both real and

personal property, the assessor's survey, the sales information to PA&T rosters & annual assessed value updates, school district taxable value report, homestead exemption tax loss report, and certificate of taxes levied report. I will certify the value to political subdivisions, and report the current values to the Board of Education Lands & Funds of properties they own and report the exempt property and taxable property owned by governmental subdivisions. I will also report to the county board the annual plan of assessment.

I will continually administer the annual filing of all personal property schedules and notify the taxpayer of incomplete filings, failure to file and penalties applied.

I will send the applications for annual filings for permissive exemptions, review and make recommendations to the county board.

I will administer approximately 650 annual filings of applications for homestead exemptions and assist where necessary and continue to monitor approval/denial process and send out denial notification.

I will continue to review the centrally assessed valuation certified by PA&T for railroads and public service entities, and establish assessment records and tax billing for tax list.

I will continue to manage the record/valuation information for properties in community redevelopment project (TIFF) and administer the reports and allocate the ad valorem tax.

I will continue to manage the tax entity boundaries making changes only when legal changes dictate and review the tax rates used for the tax billing process.

I will continue to prepare tax lists and certify these to the county treasurer for real estate, personal, and centrally assessed.

I will continue to attend the county board of equalization meetings for valuation protests and assemble and provide necessary information.

I will prepare information and attend taxpayer appeal hearings before TERC (tax equalization and review commission) to defend county valuations.

I will continue to attend hearing if applicable to the county, defend values and/or implement orders of the TERC.

I will continue to attend meetings, workshops, and educational classes to obtain required hours of continuing education for maintaining my assessor's certificate.

#### **CONCLUSION:**

The assessor maintains three budgets; the assessor's functions budget, the reappraisal budget and the GIS budget. The assessor's office budget will be \$207,630. The reappraisal budget will be \$74,600 and the GIS budget will be \$25,000.

Respectfully submitted:

*Conne Braithwaite*  
Custer County Assessor