

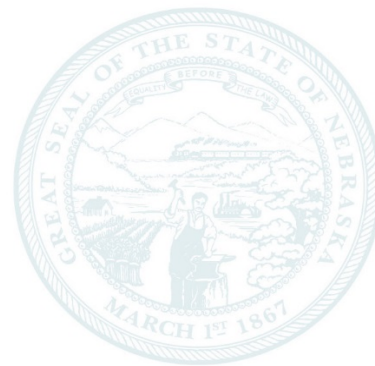
NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Amy Ramos, Scotts Bluff County Assessor

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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all 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.

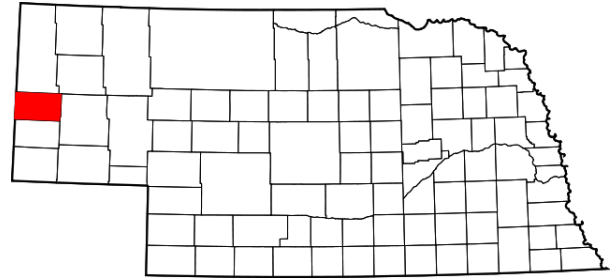
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

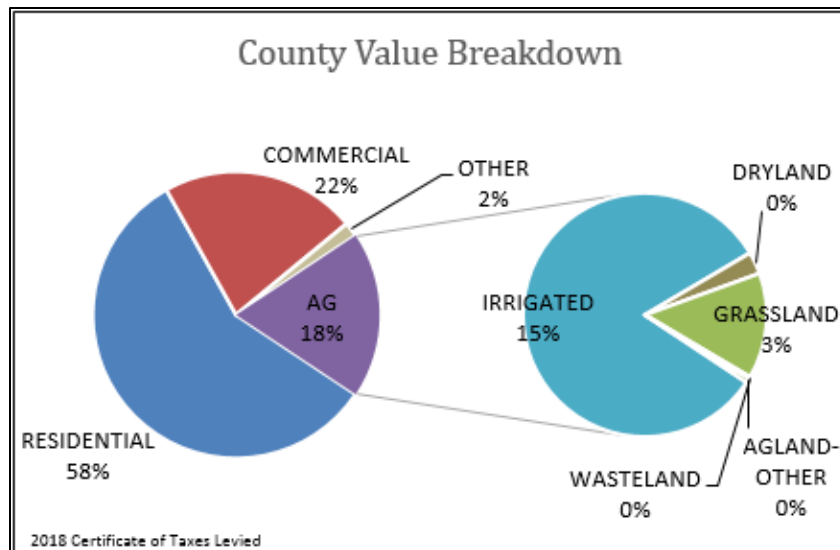
**Further information may be found in Exhibit 94*

County Overview

With a total area of 739 square miles, Scotts Bluff County had 36,363 residents, per the Census Bureau Quick Facts for 2017, a 2% population decline from the 2010 U.S. Census. Reports indicated that 69% of county residents were homeowners and 86% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$101,513 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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



U.S. Census Bureau, there were 1,082 employer establishments with total employment of 13,095, a 3% increase in total employment from the prior year.

Agricultural land contributes approximately 18% of the county's valuation base. A mix of grass and irrigated land makes up the majority of the land in the county. Scotts Bluff County is included in the North Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Scotts Bluff County ranks first in dry edible beans and second in sugar beets for sugar.

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
GERING	7,751	8,500	9.7%
HENRY	162	106	-34.6%
LYMAN	421	341	-19.0%
MCGREW	103	105	1.9%
MELBETA	138	112	-18.8%
MINATARE	810	816	0.7%
MITCHELL	1,831	1,702	-7.0%
MORRILL	957	921	-3.8%
SCOTTSBLUFF	14,852	15,039	1.3%
TERRYTOWN	993	1,198	20.6%

2019 Residential Correlation for Scotts Bluff County

Assessment Actions

Assessment actions taken by the county assessor to address the residential property class were by Valuation Group as follows: Valuation Group 15—seven neighborhoods received a 7% increase to the dwelling and garage. Valuation Group 40—neighborhood 3200 that is comprised of 723 parcels received a 4% increase to the dwelling and garage. Valuation Group 81—this rural residential group received a 5% increase to the dwelling and garage. All pick-up work was completed using Pictometry and on-site visit.

Assessment Practice Review

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

Several areas are reviewed to ensure that all available qualified sales are utilized and submitted in a timely manner. A review of Scotts Bluff County's timeliness of sales submission indicates that sales were submitted on a monthly basis. Any discrepancies between the Real Estate Transfer Statement (Form 521) and the information in the sales file were addressed and corrected. The values reported on the Assessed Value Update (AVU) were examined, and no errors were found. A review of the non-qualified residential sales was conducted to ensure that the county assessor has supported and documented the grounds for disqualification. All non-qualified sales were documented and thus no apparent bias exists in the qualification determination. All arms'-length sales were available for the measurement of residential property. Utilization of all residential sales is significantly higher than the overall average for all counties.

Valuation groups are another area reviewed to determine if they are established using unique, value-driven characteristics. The review indicates that the county has adequately identified economic areas for the residential property class, and these are described in the table in the "Description of Analysis."

Another important part of the review was the examination of the six-year inspection and review cycle. Scotts Bluff County is current with the six-year inspection cycle, and most review is done via a combination of Pictometry and on-site inspections.

The last lot value studies were last undertaken in 2014, and the county assessor has begun to review these this year. The cost index and depreciation tables for residential property is dated 2014.

For valuation methodology, the county assessor has developed a process manual that all staff in the office have access to, but it mainly deals with unique valuation situations. The assessor also has established a manual for the day-to-day operations of the office, including methods for

2019 Residential Correlation for Scotts Bluff County

obtaining valuation data. However, at this time the interpretation of the data in order to make the final value decision is not “spelled out.”

Description of Analysis

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

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

The statistical profile of the residential property class contains 1,175 qualified sales and all three overall measures of central tendency are within acceptable range. By valuation group, all groups with double-digit samples have medians within acceptable range. Valuation Group 83 (Improvements on Leased Land—Rural) shows nine sales that appear below range. Further examination of these show sales of parcels with various locations and ratios that range from 53% to 174%. The sample is too small and the ratios too broad to be considered significant for measurement purposes. Regarding the representativeness of the sample, only Valuation Groups 15 and 20 (Scottsbluff and Gering) are slightly over-represented by about 4% and Valuation Group 82 is under-represented by 11%. The sample as a whole is a reasonable representation of the residential base.

A comparison of the preliminary values with the final R&O values reveals a 2% change to all residential value groups. This is confirmed by the total residential percent change (excluding growth) of 2.06% shown on the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL).

2019 Residential Correlation for Scotts Bluff County

Equalization and Quality of Assessment

As mentioned above, all overall measures of central tendency are within acceptable range, and all valuation groups with a significant sample have medians within acceptable range. Based on all relevant information and the current status of the six-year inspection and review cycle, the quality of assessment for the residential property class complies with generally accepted mass appraisal techniques and is determined to be in general compliance.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	472	92.12	96.45	91.52	21.28	105.39
20	352	91.83	94.10	92.13	19.23	102.14
30	15	93.00	103.16	89.20	33.87	115.65
40	64	92.50	97.84	91.69	25.11	106.71
50	33	93.72	95.59	89.25	22.40	107.10
60	23	100.00	106.00	101.97	24.49	103.95
70	16	92.08	94.68	92.61	15.02	102.24
81	69	91.78	97.18	91.94	19.73	105.70
82	122	92.19	95.09	92.59	22.40	102.70
83	9	77.59	86.52	77.34	22.23	111.87
____ALL____	1,175	92.13	95.87	91.88	21.19	104.34

Level of Value

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

2019 Commercial Correlation for Scotts Bluff County

Assessment Actions

For the current assessment year, the county assessor noted that “there were several issues that came up at protest time pertaining to land that was applied only to the protested parcels. It was decided to roll all commercial [values] again...to not only ensure all of the building permits were accounted for, but also any parcel affected by the changes brought up at protest time were included. Examples of this would be flood plain and excess [commercial land].”

Assessment Practice Review

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

Several areas are reviewed to ensure that all available qualified sales are utilized and submitted in a timely manner. A review of Scotts Bluff County’s timeliness of sales submission indicates that sales were submitted on a monthly basis. Any discrepancies between the Real Estate Transfer Statements (Form 521) and the information in the sales file were addressed and corrected. The values reported on the Assessed Value Update (AVU) were examined, and no errors were found. A review of the non-qualified commercial sales was conducted to ensure that the county assessor has supported and documented the grounds for disqualification. All non-qualified sales were documented and thus no apparent bias exists in the qualification determination. Therefore, all arms’-length sales were available for the measurement of commercial property. The county utilizes a relatively high proportion of commercial sales when compared to overall state averages.

Valuation groups are another area reviewed to determine if they are established using unique, value-driven characteristics. The review indicates that the county has adequately identified commercial economic areas, and these are described in the table in the “Description of Analysis.”

Another important part of the review was the examination of the six-year inspection and review cycle. The Scotts Bluff County Assessor completed a review of all commercial property in 2017, and is current with the six-year inspection and review cycle.

Lot value studies for the commercial class were developed in 2017. Cost index and depreciation tables are dated 2014.

For valuation methodology, the county assessor has developed a process manual that all staff in the office have access to, but it mainly deals with unique valuation situations. The county assessor also has established a manual for the day-to-day operations of the office, including methods for obtaining valuation data. However, at this time the interpretation of the data in order to make the final value decision is not “spelled out.”

2019 Commercial Correlation for Scotts Bluff County

Description of Analysis

Scotts Bluff County’s commercial property class consists of seven valuation groups that are based on actual commercial market activity and geographic location.

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

During the timeframe of the sale study period, there were 138 qualified commercial sales that represent all seven valuation groups. The overall statistical profile reveals all three measures of central tendency within acceptable range. The median and the mean differ by only one point. The Coefficient of Dispersion (COD) of 20% strongly supports the median measure.

By valuation group, all seven display statistics within range, but only Value Group 10 (Scottsbluff) and Value Group 20, Gering, have a significant sample. The size of the samples for these two groups closely match their place in the commercial population (see Schedule XII: Commercial Records-Assessor Location Detail). The Value Group 20 mean is above range due to the extreme outlier showing an assessed-to-sale price (A/S) ratio of 328%.

By Occupancy Code, it appears that Office Building (Occupancy Code 344) has 20 sales and a median of 103%. These are comprised of four Valuation Groups (15, 20, 40 and 80), and vary by sale amount from \$23,000 to \$1,425,000. The A/S ratios are in a range of 74% to 138%. The office designation itself can be misleading due to multiple occupancy codes that could be used to describe some of these 20 parcels. For example, the lowest dollar sale is actually a downtown storefront in VG 40 Mitchell that houses the town newspaper. The highest dollar sale is a combination office/warehouse shipping complex located at the Scottsbluff Regional Airport area (and would be classified as Industrial as property type). Thus, the group is not homogenous just due to the occupancy code designation of 344, and no overall adjustment could provide uniformity for this group.

2019 Commercial Correlation for Scotts Bluff County

A comparison of the changes to the sales file with the 2019 County Abstract of Assessment for Real Property, Form 45 Compared to the 2018 Certificate of Taxes Levied shows no major variance—thus the sample (sold) and the base (unsold) commercial properties are treated equitably.

Equalization and Quality of Assessment

As stated in the previous section, all valuation groups with a significant number of sales have medians within acceptable range. Therefore, based on all relevant information including the assessment practices of the county assessor, the commercial property class adheres to generally accepted mass appraisal techniques. It is believed that commercial properties in Scotts Bluff County are valued in a uniform and proportionate matter.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	85	97.25	96.58	89.22	16.61	108.25
20	26	95.01	101.43	93.17	27.14	108.87
30	5	100.11	128.21	89.70	38.64	142.93
40	9	100.07	97.83	96.27	13.15	101.62
50	5	92.42	83.79	86.67	15.49	96.68
60	1	99.40	99.40	99.40	00.00	100.00
80	7	97.12	85.82	98.62	28.09	87.02
____ ALL ____	138	97.23	97.73	90.68	19.62	107.77

Level of Value

Based on analysis of all available information, the level of value for the commercial class of real property in Scotts Bluff County is 97%.

2019 Agricultural Correlation for Scotts Bluff County

Assessment Actions

Assessment actions taken to address agricultural land for 2019 included the implementation of the land use acres developed by the mapping department for 13 geocodes. No land classes have been adjusted for value.

Assessment Practice Review

The annual comprehensive review of assessment practices is used to determine compliance for all actions that ultimately affect the uniform and proportionate valuation of all three-property classes.

Areas reviewed to ensure that all qualified sales are received, have correct data and are then utilized correctly are: timeliness of submissions, accuracy and sales usability. Regarding timeliness, the review showed that the county assessor submitted sales each month for the twelve months examined. Any discrepancies between the Real Estate Transfer Statements (Form 521) compared to the information in the sales file was addressed and corrected. The values reported on the Assessed Value Update (AVU) were examined, and no errors were found. Non-qualified sales are also reviewed to ensure that the grounds for disqualifying sales were supported and documented. The review indicates that the non-qualified agricultural sales are documented. Therefore, the Property Assessment Division (Division) does not believe that any apparent bias existed in the qualification determination, and all arm's-length sales were made available for measurement. Scotts Bluff County utilizes a high percentage of all agricultural sales compared to the average of all Nebraska counties.

A review of the county's three agricultural market areas show they are established using unique, value-driven characteristics, and also account for non-agricultural influence—mainly residential and commercial use—in two of the areas that are subject to special valuation, Market Areas 1 and 2. Market Area 3 consists of the remainder of the county and truly represents non-influenced agricultural sales.

The Division also examined the county's inspection and review cycle for all improvements on agricultural land. These are inspected during the same time as the rural residential/suburban parcels. This was last completed during 2016, and will be again reviewed in 2019 by a contracted appraisal firm. Home site value is currently \$13,500 and farm site value is currently \$3,000.

Scotts Bluff County has been behind on land use review for a number of years. Although the county assessor has made reasonable attempts to update land use with available resources, the county has not had a functioning Geographic Information System (GIS) with accurate parcel boundaries and land use layer. The Property Tax Administrator (PTA) brought this matter to the attention of the Scotts Bluff County Board during 2018. The County Board's response letter of July 17, 2018, stated "There are 13 townships completed as of today and the balance will be completed by December 31, 2018". Division staff reviewed the county records in January of 2019 to determine progress with the land use review. At that time, there were still only 13 townships, or roughly half of the county, with both an accurate land use and an accurate parcel boundary layer.

2019 Agricultural Correlation for Scotts Bluff County

Review of the Beacon GIS site shows an overall land use layer has been applied to the county map; however without an accurate parcel boundary layer with which to measure from, the land use data is not usable by the county assessor at this time. Thus, only updated land use for the 13 completed townships (geocodes) were rolled into the assessment file for new valuation for 2019.

The valuation methodology currently consists of a process manual that all staff in the office have access to, but it mainly deals with unique valuation situations. The county assessor also has established a manual for the day-to-day operations of the office, including methods for obtaining valuation data. However, at this time the interpretation of the data in order to make the final value decision is not “spelled out.”

Description of Analysis

The Scotts Bluff County Assessor has defined agricultural land geographically by three agricultural market areas, based on topography, soil type, and the geographic proximity to the cities of Scottsbluff, Gering and the North Platte River.

Market Area 1 consists of the land located around the cities of Scottsbluff and Gering, and land values are influenced by buyers purchasing land for site use (residential and commercial) rather than purely agricultural use. Market Area 2 runs diagonally from west to east through the county and encompasses the North Platte River—including any accretion as well as any growth from the small towns. Both Areas 1 and 2 qualify for special value.

Market Area 3 represents the non-influenced agricultural land within the county and would be comprised of all land not lying within the aforementioned Market Areas. This uninfluenced area is used for measurement purposes to describe the level of value for both agricultural land and land receiving special value, since the uninfluenced land is used by the county assessor to determine the values for special valuation.

The statistical profile for the agricultural land class indicates 54 qualified sales that occurred during the timeframe of the sales study period. Two of the three overall statistical measures appear to be in range. However, of these 54 sales, only nine have been recently reviewed for current land use. Division staff conducted an aerial imagery review of the remaining sales to determine if the land use, and therefore, assessed valuation was reasonably accurate. All but two sales appeared to be reasonably correct. Temporary removal of those sales had no impact on the statistical calculations. Therefore, the statistics appear to be an accurate measurement of the market value of agricultural land in Scotts Bluff County, supporting that the assessed value scheduled utilized by the county assessor values land on a per acre basis at 75% of market value. Comparison of Scotts Bluff County’s agricultural values to the adjoining counties also reflect that the per acre values are equalized and at an acceptable level.

2019 Agricultural Correlation for Scotts Bluff County

In order for statistics to accurately represent the level of value of a class or property, they must be representative of the population. The Scotts Bluff County Assessor's implementation of land use review for the 13 described townships resulted in numerous valuation changes on individual parcels due to corrections of land use, soil type, and/or acre counts. Although the county abstract of assessment reflects minimal total change the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied (CTL) indicates that value has shifted among land use, those changes affect individual parcels at different amounts. Since only half of the county has been corrected, the statistics cannot be used to represent the level of value of all agricultural parcels.

Equalization and Quality of Assessment

Although the individual per acre values are equalized, and the calculated median suggests that they are at an acceptable level, the agricultural inventory of the Scotts Bluff County Assessor's office cannot be utilized to achieve uniformity in assessments for 2019. For that reason, the quality of assessment of agricultural land in Scotts Bluff County does not comply with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all information available, the level of value of agricultural property in Scotts Bluff County cannot be determined.

Special Valuation

Based on the review of all available information, the level of value of the Special Valuation of Agricultural land cannot be determined.

2019 Opinions of the Property Tax Administrator for Scotts Bluff County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	*NEI	Does not meet generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	*NEI	Does not meet 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.*

**2019 Opinions of the Property Tax Administrator
for Scotts Bluff County**

Dated this 5th day of April, 2019.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for ScottsBluff County

Residential Real Property - Current

Number of Sales	1175	Median	92.13
Total Sales Price	\$159,217,701	Mean	95.87
Total Adj. Sales Price	\$159,217,701	Wgt. Mean	91.88
Total Assessed Value	\$146,293,811	Average Assessed Value of the Base	\$87,740
Avg. Adj. Sales Price	\$135,504	Avg. Assessed Value	\$124,505

Confidence Interval - Current

95% Median C.I	90.59 to 93.14
95% Wgt. Mean C.I	90.55 to 93.22
95% Mean C.I	94.17 to 97.57
% of Value of the Class of all Real Property Value in the County	53.64
% of Records Sold in the Study Period	7.41
% of Value Sold in the Study Period	10.52

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	1,218	92	92.37
2017	1,211	93	92.59
2016	1,159	93	93.49
2015	1,116	93	92.82

2019 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	138	Median	97.23
Total Sales Price	\$34,914,639	Mean	97.73
Total Adj. Sales Price	\$34,914,639	Wgt. Mean	90.68
Total Assessed Value	\$31,659,468	Average Assessed Value of the Base	\$271,937
Avg. Adj. Sales Price	\$253,005	Avg. Assessed Value	\$229,416

Confidence Interval - Current

95% Median C.I	93.78 to 99.40
95% Wgt. Mean C.I	82.86 to 98.49
95% Mean C.I	92.24 to 103.22
% of Value of the Class of all Real Property Value in the County	22.40
% of Records Sold in the Study Period	6.46
% of Value Sold in the Study Period	5.45

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	140	99	98.80
2017	133	99	99.29
2016	153	92	92.22
2015	130	92	92.25

79 Scottsbluff

PAD 2019 R&O Statistics (Using 2019 Values)

RESIDENTIAL

Qualified

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

Number of Sales : 1,175
 Total Sales Price : 159,217,701
 Total Adj. Sales Price : 159,217,701
 Total Assessed Value : 146,293,811
 Avg. Adj. Sales Price : 135,504
 Avg. Assessed Value : 124,505

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 96
 COD : 21.19
 PRD : 104.34

COV : 31.01
 STD : 29.73
 Avg. Abs. Dev : 19.52
 MAX Sales Ratio : 349.21
 MIN Sales Ratio : 31.72

95% Median C.I. : 90.59 to 93.14
 95% Wgt. Mean C.I. : 90.55 to 93.22
 95% Mean C.I. : 94.17 to 97.57

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	138	94.39	95.42	92.80	18.87	102.82	44.29	198.13	89.69 to 98.23	124,714	115,735
01-JAN-17 To 31-MAR-17	111	94.41	99.90	95.83	22.66	104.25	45.70	221.28	90.74 to 100.00	134,963	129,330
01-APR-17 To 30-JUN-17	170	89.11	92.80	89.47	21.13	103.72	40.19	184.61	85.23 to 94.99	130,024	116,337
01-JUL-17 To 30-SEP-17	178	91.08	95.05	92.01	20.62	103.30	44.77	243.03	86.65 to 94.39	140,524	129,292
01-OCT-17 To 31-DEC-17	145	95.98	100.69	97.31	21.21	103.47	34.75	349.21	92.92 to 100.00	141,329	137,531
01-JAN-18 To 31-MAR-18	118	94.39	99.70	90.18	23.58	110.56	46.39	298.11	89.82 to 98.77	128,996	116,325
01-APR-18 To 30-JUN-18	148	91.81	94.93	91.33	20.20	103.94	31.72	194.03	87.68 to 93.14	131,235	119,863
01-JUL-18 To 30-SEP-18	167	86.90	91.50	87.87	20.60	104.13	48.91	248.03	83.10 to 90.58	148,335	130,344
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	597	92.33	95.40	92.19	20.75	103.48	40.19	243.03	90.02 to 94.30	132,845	122,476
01-OCT-17 To 30-SEP-18	578	92.12	96.36	91.57	21.59	105.23	31.72	349.21	89.82 to 93.14	138,251	126,601
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	604	93.04	96.66	93.34	21.30	103.56	34.75	349.21	91.00 to 94.71	136,740	127,631
<u>ALL</u>	1,175	92.13	95.87	91.88	21.19	104.34	31.72	349.21	90.59 to 93.14	135,504	124,505

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
15	472	92.12	96.45	91.52	21.28	105.39	34.75	349.21	90.12 to 94.24	122,918	112,489
20	352	91.83	94.10	92.13	19.23	102.14	40.19	298.11	88.97 to 93.73	145,035	133,627
30	15	93.00	103.16	89.20	33.87	115.65	55.62	188.23	69.51 to 145.31	52,127	46,497
40	64	92.50	97.84	91.69	25.11	106.71	49.56	218.78	85.17 to 100.01	72,719	66,679
50	33	93.72	95.59	89.25	22.40	107.10	55.48	164.88	83.94 to 107.83	80,376	71,735
60	23	100.00	106.00	101.97	24.49	103.95	49.22	191.17	84.09 to 124.20	47,805	48,747
70	16	92.08	94.68	92.61	15.02	102.24	62.06	172.04	81.88 to 99.56	84,772	78,505
81	69	91.78	97.18	91.94	19.73	105.70	53.88	241.39	83.70 to 95.02	192,920	177,379
82	122	92.19	95.09	92.59	22.40	102.70	31.72	187.82	87.19 to 101.19	208,528	193,069
83	9	77.59	86.52	77.34	22.23	111.87	53.18	174.54	71.43 to 94.26	94,667	73,218
<u>ALL</u>	1,175	92.13	95.87	91.88	21.19	104.34	31.72	349.21	90.59 to 93.14	135,504	124,505

79 Scottsbluff

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 : 1,175
 Total Sales Price : 159,217,701
 Total Adj. Sales Price : 159,217,701
 Total Assessed Value : 146,293,811
 Avg. Adj. Sales Price : 135,504
 Avg. Assessed Value : 124,505

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 96
 COD : 21.19
 PRD : 104.34

COV : 31.01
 STD : 29.73
 Avg. Abs. Dev : 19.52
 MAX Sales Ratio : 349.21
 MIN Sales Ratio : 31.72

95% Median C.I. : 90.59 to 93.14
 95% Wgt. Mean C.I. : 90.55 to 93.22
 95% Mean C.I. : 94.17 to 97.57

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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
01	1,175	92.13	95.87	91.88	21.19	104.34	31.72	349.21	90.59 to 93.14	135,504	124,505
06											
07											
<u>ALL</u>	<u>1,175</u>	<u>92.13</u>	<u>95.87</u>	<u>91.88</u>	<u>21.19</u>	<u>104.34</u>	<u>31.72</u>	<u>349.21</u>	<u>90.59 to 93.14</u>	<u>135,504</u>	<u>124,505</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	1	81.07	81.07	81.07	00.00	100.00	81.07	81.07	N/A	3,000	2,432
Less Than 15,000	8	126.18	132.38	134.35	29.14	98.53	81.07	188.23	81.07 to 188.23	9,750	13,099
Less Than 30,000	57	127.13	138.82	138.37	33.27	100.33	40.19	349.21	106.61 to 144.08	20,654	28,578
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,174	92.14	95.88	91.88	21.20	104.35	31.72	349.21	90.59 to 93.14	135,617	124,609
Greater Than 14,999	1,167	92.12	95.62	91.86	21.02	104.09	31.72	349.21	90.58 to 93.09	136,366	125,269
Greater Than 29,999	1,118	91.48	93.68	91.54	19.49	102.34	31.72	243.03	89.70 to 92.55	141,360	129,396
<u>Incremental Ranges</u>											
0 TO 4,999	1	81.07	81.07	81.07	00.00	100.00	81.07	81.07	N/A	3,000	2,432
5,000 TO 14,999	7	145.31	139.71	136.48	22.61	102.37	93.88	188.23	93.88 to 188.23	10,714	14,623
15,000 TO 29,999	49	127.13	139.87	138.65	33.97	100.88	40.19	349.21	106.61 to 142.06	22,434	31,105
30,000 TO 59,999	145	105.56	112.03	109.83	28.05	102.00	49.56	243.03	99.56 to 111.04	45,127	49,563
60,000 TO 99,999	255	92.38	95.55	95.33	22.00	100.23	34.75	206.09	90.12 to 94.71	80,980	77,200
100,000 TO 149,999	318	86.91	88.02	88.06	17.87	99.95	44.29	189.35	83.68 to 90.53	124,774	109,875
150,000 TO 249,999	289	89.14	88.96	89.07	13.62	99.88	31.72	136.11	86.90 to 91.76	189,458	168,742
250,000 TO 499,999	102	92.51	93.55	93.37	13.52	100.19	46.62	151.13	89.28 to 97.36	303,908	283,754
500,000 TO 999,999	9	87.46	98.23	94.94	25.38	103.47	61.97	150.71	75.52 to 126.62	601,861	571,402
1,000,000 +											
<u>ALL</u>	<u>1,175</u>	<u>92.13</u>	<u>95.87</u>	<u>91.88</u>	<u>21.19</u>	<u>104.34</u>	<u>31.72</u>	<u>349.21</u>	<u>90.59 to 93.14</u>	<u>135,504</u>	<u>124,505</u>

79 Scottsbluff

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 : 138
 Total Sales Price : 34,914,639
 Total Adj. Sales Price : 34,914,639
 Total Assessed Value : 31,659,468
 Avg. Adj. Sales Price : 253,005
 Avg. Assessed Value : 229,416

MEDIAN : 97
 WGT. MEAN : 91
 MEAN : 98
 COD : 19.62
 PRD : 107.77

COV : 33.69
 STD : 32.93
 Avg. Abs. Dev : 19.08
 MAX Sales Ratio : 327.83
 MIN Sales Ratio : 42.78

95% Median C.I. : 93.78 to 99.40
 95% Wgt. Mean C.I. : 82.86 to 98.49
 95% Mean C.I. : 92.24 to 103.22

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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	11	97.46	94.53	92.29	06.38	102.43	60.62	103.52	91.94 to 103.05	174,045	160,632
01-JAN-16 To 31-MAR-16	6	101.67	94.82	67.06	10.54	141.40	53.63	109.95	53.63 to 109.95	411,917	276,240
01-APR-16 To 30-JUN-16	12	99.99	103.45	112.85	08.19	91.67	88.49	131.41	97.12 to 109.87	382,763	431,960
01-JUL-16 To 30-SEP-16	12	96.49	95.17	94.01	10.05	101.23	69.71	115.67	84.38 to 102.29	132,492	124,556
01-OCT-16 To 31-DEC-16	10	101.17	96.41	82.93	13.38	116.25	54.61	117.90	65.56 to 115.68	161,250	133,717
01-JAN-17 To 31-MAR-17	11	94.24	99.53	86.05	20.01	115.67	67.89	164.84	75.20 to 126.68	542,591	466,902
01-APR-17 To 30-JUN-17	18	93.73	110.75	84.58	39.51	130.94	42.78	327.83	75.02 to 126.28	283,094	239,439
01-JUL-17 To 30-SEP-17	13	97.91	95.12	81.60	22.97	116.57	54.63	164.72	63.40 to 115.08	235,862	192,470
01-OCT-17 To 31-DEC-17	16	83.99	81.03	81.35	17.66	99.61	48.96	105.22	65.82 to 97.62	155,731	126,683
01-JAN-18 To 31-MAR-18	12	87.33	92.73	109.88	25.56	84.39	47.99	137.83	69.53 to 116.37	262,775	288,738
01-APR-18 To 30-JUN-18	10	103.60	117.29	100.08	26.29	117.20	82.96	249.29	83.65 to 130.93	164,800	164,934
01-JUL-18 To 30-SEP-18	7	95.65	89.11	86.33	14.15	103.22	56.70	111.98	56.70 to 111.98	187,100	161,524
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	41	98.64	97.37	95.59	08.84	101.86	53.63	131.41	97.12 to 101.70	257,782	246,404
01-OCT-16 To 30-SEP-17	52	97.23	101.72	84.39	26.08	120.54	42.78	327.83	87.34 to 104.17	302,748	255,483
01-OCT-17 To 30-SEP-18	45	91.75	93.46	96.15	22.33	97.20	47.99	249.29	83.65 to 99.32	191,171	183,818
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	40	99.78	97.91	94.21	10.52	103.93	53.63	131.41	97.21 to 103.28	256,676	241,820
01-JAN-17 To 31-DEC-17	58	93.53	96.92	84.07	26.52	115.28	42.78	327.83	83.52 to 97.91	286,588	240,946
<u>ALL</u>	138	97.23	97.73	90.68	19.62	107.77	42.78	327.83	93.78 to 99.40	253,005	229,416

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
15	85	97.25	96.58	89.22	16.61	108.25	48.96	182.14	92.59 to 100.06	279,763	249,594
20	26	95.01	101.43	93.17	27.14	108.87	54.61	327.83	79.36 to 100.58	262,462	244,539
30	5	100.11	128.21	89.70	38.64	142.93	86.05	249.29	N/A	192,900	173,038
40	9	100.07	97.83	96.27	13.15	101.62	75.02	127.51	76.71 to 115.68	35,500	34,175
50	5	92.42	83.79	86.67	15.49	96.68	59.62	99.74	N/A	120,400	104,355
60	1	99.40	99.40	99.40	00.00	100.00	99.40	99.40	N/A	5,000	4,970
80	7	97.12	85.82	98.62	28.09	87.02	42.78	126.28	42.78 to 126.28	345,679	340,922
<u>ALL</u>	138	97.23	97.73	90.68	19.62	107.77	42.78	327.83	93.78 to 99.40	253,005	229,416

79 Scottsbluff
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 : 138
Total Sales Price : 34,914,639
Total Adj. Sales Price : 34,914,639
Total Assessed Value : 31,659,468
Avg. Adj. Sales Price : 253,005
Avg. Assessed Value : 229,416

MEDIAN : 97
WGT. MEAN : 91
MEAN : 98
COD : 19.62
PRD : 107.77

COV : 33.69
STD : 32.93
Avg. Abs. Dev : 19.08
MAX Sales Ratio : 327.83
MIN Sales Ratio : 42.78

95% Median C.I. : 93.78 to 99.40
95% Wgt. Mean C.I. : 82.86 to 98.49
95% Mean C.I. : 92.24 to 103.22

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	134	97.36	98.25	91.53	19.67	107.34	42.78	327.83	94.71 to 99.74	229,893	210,416
04	4	86.70	80.45	84.30	11.67	95.43	54.61	93.78	N/A	1,027,250	865,943
<u>ALL</u>	138	97.23	97.73	90.68	19.62	107.77	42.78	327.83	93.78 to 99.40	253,005	229,416

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	4	108.65	138.58	155.42	41.44	89.16	87.72	249.29	N/A	9,125	14,183
Less Than 30,000	11	103.28	136.38	130.22	37.98	104.73	87.72	327.83	92.59 to 249.29	17,455	22,730
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	138	97.23	97.73	90.68	19.62	107.77	42.78	327.83	93.78 to 99.40	253,005	229,416
Greater Than 14,999	134	97.20	96.51	90.61	18.81	106.51	42.78	327.83	93.78 to 99.32	260,285	235,841
Greater Than 29,999	127	96.52	94.39	90.46	17.73	104.34	42.78	182.14	92.42 to 98.64	273,407	247,318
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	108.65	138.58	155.42	41.44	89.16	87.72	249.29	N/A	9,125	14,183
15,000 TO 29,999	7	103.28	135.13	124.31	34.78	108.70	92.59	327.83	92.59 to 327.83	22,214	27,614
30,000 TO 59,999	15	94.96	102.78	104.47	20.75	98.38	74.48	164.84	79.36 to 126.68	44,367	46,351
60,000 TO 99,999	27	97.46	98.14	97.45	14.62	100.71	67.83	182.14	86.51 to 100.11	79,100	77,084
100,000 TO 149,999	21	97.12	89.22	90.15	23.29	98.97	42.78	164.72	63.40 to 101.70	127,495	114,941
150,000 TO 249,999	31	99.74	96.37	95.60	11.52	100.81	48.96	117.20	95.78 to 104.78	185,221	177,065
250,000 TO 499,999	15	88.49	84.02	85.85	17.27	97.87	54.61	116.28	70.70 to 97.21	339,667	291,619
500,000 TO 999,999	10	93.06	97.50	96.62	11.52	100.91	82.96	134.04	84.80 to 108.80	604,100	583,702
1,000,000 +	8	77.62	87.42	85.06	38.52	102.77	51.62	137.83	51.62 to 137.83	1,545,775	1,314,851
<u>ALL</u>	138	97.23	97.73	90.68	19.62	107.77	42.78	327.83	93.78 to 99.40	253,005	229,416

79 Scottsbluff

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 : 138
 Total Sales Price : 34,914,639
 Total Adj. Sales Price : 34,914,639
 Total Assessed Value : 31,659,468
 Avg. Adj. Sales Price : 253,005
 Avg. Assessed Value : 229,416

MEDIAN : 97
 WGT. MEAN : 91
 MEAN : 98
 COD : 19.62
 PRD : 107.77

COV : 33.69
 STD : 32.93
 Avg. Abs. Dev : 19.08
 MAX Sales Ratio : 327.83
 MIN Sales Ratio : 42.78

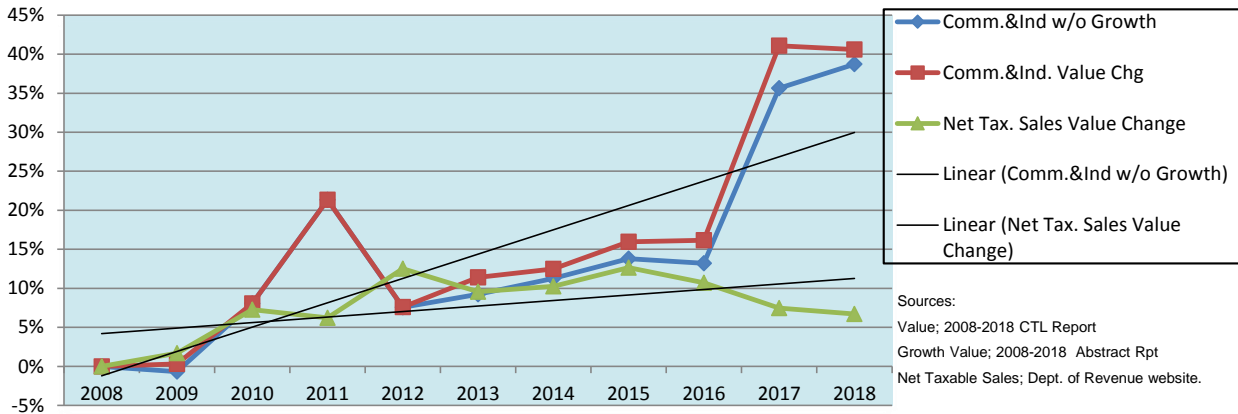
95% Median C.I. : 93.78 to 99.40
 95% Wgt. Mean C.I. : 82.86 to 98.49
 95% Mean C.I. : 92.24 to 103.22

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	47.99	47.99	47.99	00.00	100.00	47.99	47.99	N/A	125,000	59,992
176	1	71.36	71.36	71.36	00.00	100.00	71.36	71.36	N/A	300,000	214,079
300	6	99.12	96.07	95.49	10.11	100.61	75.20	109.41	75.20 to 109.41	270,883	258,674
306	1	112.72	112.72	112.72	00.00	100.00	112.72	112.72	N/A	80,000	90,177
319	2	73.93	73.93	65.60	30.18	112.70	51.62	96.23	N/A	1,121,350	735,590
326	1	101.50	101.50	101.50	00.00	100.00	101.50	101.50	N/A	45,000	45,674
340	1	249.29	249.29	249.29	00.00	100.00	249.29	249.29	N/A	14,000	34,900
342	2	110.85	110.85	68.49	48.61	161.85	56.97	164.72	N/A	678,100	464,433
343	1	108.29	108.29	108.29	00.00	100.00	108.29	108.29	N/A	204,750	221,715
344	20	103.40	104.28	115.93	10.71	89.95	74.48	137.83	98.51 to 112.70	350,100	405,875
349	1	53.63	53.63	53.63	00.00	100.00	53.63	53.63	N/A	1,810,000	970,715
350	3	100.11	103.50	99.04	06.98	104.50	94.71	115.68	N/A	63,333	62,728
352	19	97.19	96.73	91.27	16.22	105.98	48.96	182.14	84.38 to 104.78	223,489	203,983
353	18	95.30	94.79	89.87	17.63	105.47	42.78	127.51	83.52 to 109.87	297,399	267,277
384	2	89.47	89.47	88.41	03.31	101.20	86.51	92.42	N/A	57,500	50,838
386	6	98.31	102.55	103.23	16.10	99.34	65.82	139.36	65.82 to 139.36	149,333	154,153
406	16	94.12	109.17	90.44	34.79	120.71	59.62	327.83	69.53 to 117.90	56,125	50,759
407	1	107.00	107.00	107.00	00.00	100.00	107.00	107.00	N/A	418,000	447,272
410	1	94.18	94.18	94.18	00.00	100.00	94.18	94.18	N/A	500,000	470,900
423	1	54.63	54.63	54.63	00.00	100.00	54.63	54.63	N/A	250,000	136,568
434	1	99.32	99.32	99.32	00.00	100.00	99.32	99.32	N/A	160,000	158,905
442	1	75.20	75.20	75.20	00.00	100.00	75.20	75.20	N/A	475,000	357,204
459	1	96.52	96.52	96.52	00.00	100.00	96.52	96.52	N/A	169,700	163,790
470	6	98.98	107.83	113.31	12.43	95.16	92.53	134.04	92.53 to 134.04	208,750	236,528
471	9	75.02	76.77	74.26	19.47	103.38	56.70	102.29	57.02 to 101.70	320,333	237,877
483	1	95.65	95.65	95.65	00.00	100.00	95.65	95.65	N/A	75,000	71,735
494	1	97.46	97.46	97.46	00.00	100.00	97.46	97.46	N/A	78,000	76,015
526	1	115.67	115.67	115.67	00.00	100.00	115.67	115.67	N/A	104,000	120,300
528	9	97.24	96.95	96.23	10.26	100.75	67.83	131.91	86.87 to 103.39	132,333	127,342
554	2	67.64	67.64	66.49	03.08	101.73	65.56	69.71	N/A	225,000	149,592
555	2	66.99	66.99	57.05	18.48	117.42	54.61	79.36	N/A	202,500	115,531
<u>ALL</u>	<u>138</u>	<u>97.23</u>	<u>97.73</u>	<u>90.68</u>	<u>19.62</u>	<u>107.77</u>	<u>42.78</u>	<u>327.83</u>	<u>93.78 to 99.40</u>	<u>253,005</u>	<u>229,416</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 398,566,852	\$ 17,360,283		\$ 381,206,569	--	\$ 423,976,407	--
2009	\$ 399,872,969	\$ 4,004,134	1.00%	\$ 395,868,835	-0.68%	\$ 431,089,199	1.68%
2010	\$ 430,660,276	\$ -	0.00%	\$ 430,660,276	7.70%	\$ 454,767,473	5.49%
2011	\$ 483,625,525	\$ -	0.00%	\$ 483,625,525	12.30%	\$ 450,324,680	-0.98%
2012	\$ 428,810,080	\$ 134,528	0.03%	\$ 428,675,552	-11.36%	\$ 477,008,753	5.93%
2013	\$ 444,058,783	\$ 8,671,237	1.95%	\$ 435,387,546	1.53%	\$ 464,473,562	-2.63%
2014	\$ 448,341,078	\$ 4,808,410	1.07%	\$ 443,532,668	-0.12%	\$ 467,408,632	0.63%
2015	\$ 462,158,754	\$ 8,575,467	1.86%	\$ 453,583,287	1.17%	\$ 477,620,744	2.18%
2016	\$ 463,020,127	\$ 11,839,741	2.56%	\$ 451,180,386	-2.38%	\$ 469,373,408	-1.73%
2017	\$ 562,289,227	\$ 21,619,382	3.84%	\$ 540,669,845	16.77%	\$ 455,691,453	-2.91%
2018	\$ 560,366,299	\$ 7,495,211	1.34%	\$ 552,871,088	-1.67%	\$ 452,465,015	-0.71%
Ann %chg	3.47%			Average	2.33%	0.65%	0.70%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-0.68%	0.33%	1.68%
2010	8.05%	8.05%	7.26%
2011	21.34%	21.34%	6.21%
2012	7.55%	7.59%	12.51%
2013	9.24%	11.41%	9.55%
2014	11.28%	12.49%	10.24%
2015	13.80%	15.96%	12.65%
2016	13.20%	16.17%	10.71%
2017	35.65%	41.08%	7.48%
2018	38.71%	40.60%	6.72%

County Number: 79
 County Name: Scotts Bluff

79 Scottsbluff
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 : 54
 Total Sales Price : 16,477,934
 Total Adj. Sales Price : 16,477,934
 Total Assessed Value : 11,222,323
 Avg. Adj. Sales Price : 305,147
 Avg. Assessed Value : 207,821

MEDIAN : 73
 WGT. MEAN : 68
 MEAN : 72
 COD : 17.62
 PRD : 105.73

COV : 23.27
 STD : 16.76
 Avg. Abs. Dev : 12.86
 MAX Sales Ratio : 112.52
 MIN Sales Ratio : 38.58

95% Median C.I. : 68.25 to 76.82
 95% Wgt. Mean C.I. : 62.69 to 73.52
 95% Mean C.I. : 67.54 to 76.48

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	4	68.19	67.05	65.44	16.75	102.46	49.84	81.97	N/A	330,695	216,404	
01-JAN-16 To 31-MAR-16	4	52.19	55.56	52.69	17.23	105.45	44.43	73.43	N/A	431,559	227,388	
01-APR-16 To 30-JUN-16	7	78.35	69.23	59.72	16.30	115.92	38.58	87.02	38.58 to 87.02	367,075	219,224	
01-JUL-16 To 30-SEP-16	8	74.70	74.25	69.79	09.34	106.39	53.75	91.09	53.75 to 91.09	215,702	150,549	
01-OCT-16 To 31-DEC-16	4	74.80	75.98	78.61	27.75	96.65	41.78	112.52	N/A	168,000	132,066	
01-JAN-17 To 31-MAR-17	7	72.67	67.80	69.22	16.76	97.95	42.23	93.72	42.23 to 93.72	283,280	196,074	
01-APR-17 To 30-JUN-17	5	92.07	91.29	93.24	11.56	97.91	74.59	107.76	N/A	242,840	226,429	
01-JUL-17 To 30-SEP-17	1	62.53	62.53	62.53	00.00	100.00	62.53	62.53	N/A	375,000	234,499	
01-OCT-17 To 31-DEC-17	2	62.06	62.06	66.90	08.51	92.77	56.78	67.33	N/A	294,500	197,016	
01-JAN-18 To 31-MAR-18	6	71.31	76.48	71.45	15.76	107.04	57.33	103.65	57.33 to 103.65	249,703	178,402	
01-APR-18 To 30-JUN-18	6	76.85	73.16	70.52	13.73	103.74	55.88	84.14	55.88 to 84.14	467,067	329,388	
01-JUL-18 To 30-SEP-18												
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	23	73.43	68.22	61.47	15.92	110.98	38.58	91.09	59.73 to 78.35	319,311	196,266	
01-OCT-16 To 30-SEP-17	17	74.59	76.32	76.99	21.20	99.13	41.78	112.52	62.53 to 93.72	249,656	192,202	
01-OCT-17 To 30-SEP-18	14	70.56	73.00	70.37	14.99	103.74	55.88	103.65	57.33 to 84.14	349,259	245,769	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	23	73.43	69.77	62.40	18.13	111.81	38.58	112.52	59.73 to 78.77	291,016	181,599	
01-JAN-17 To 31-DEC-17	15	73.06	74.51	75.30	19.09	98.95	42.23	107.76	62.53 to 92.07	277,411	208,880	
<u>ALL</u>	54	72.98	72.01	68.11	17.62	105.73	38.58	112.52	68.25 to 76.82	305,147	207,821	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
3	54	72.98	72.01	68.11	17.62	105.73	38.58	112.52	68.25 to 76.82	305,147	207,821	
<u>ALL</u>	54	72.98	72.01	68.11	17.62	105.73	38.58	112.52	68.25 to 76.82	305,147	207,821	

79 Scottsbluff
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

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COV : 23.27
 STD : 16.76
 Avg. Abs. Dev : 12.86
 MAX Sales Ratio : 112.52
 MIN Sales Ratio : 38.58

95% Median C.I. : 68.25 to 76.82
 95% Wgt. Mean C.I. : 62.69 to 73.52
 95% Mean C.I. : 67.54 to 76.48

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	15	72.90	69.70	66.31	17.41	105.11	42.23	107.76	55.88 to 80.98	314,843	208,781
3	15	72.90	69.70	66.31	17.41	105.11	42.23	107.76	55.88 to 80.98	314,843	208,781
Grass											
County	8	73.63	72.82	71.88	07.58	101.31	56.78	87.02	56.78 to 87.02	141,293	101,566
3	8	73.63	72.82	71.88	07.58	101.31	56.78	87.02	56.78 to 87.02	141,293	101,566
ALL	54	72.98	72.01	68.11	17.62	105.73	38.58	112.52	68.25 to 76.82	305,147	207,821

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	30	70.78	70.02	64.99	19.96	107.74	38.58	107.76	61.41 to 80.95	348,647	226,578
3	30	70.78	70.02	64.99	19.96	107.74	38.58	107.76	61.41 to 80.95	348,647	226,578
Grass											
County	9	74.59	74.02	73.20	08.00	101.12	56.78	87.02	67.63 to 83.65	141,416	103,516
3	9	74.59	74.02	73.20	08.00	101.12	56.78	87.02	67.63 to 83.65	141,416	103,516
ALL	54	72.98	72.01	68.11	17.62	105.73	38.58	112.52	68.25 to 76.82	305,147	207,821

Scotts Bluff County 2019 Average Acre Value Comparison

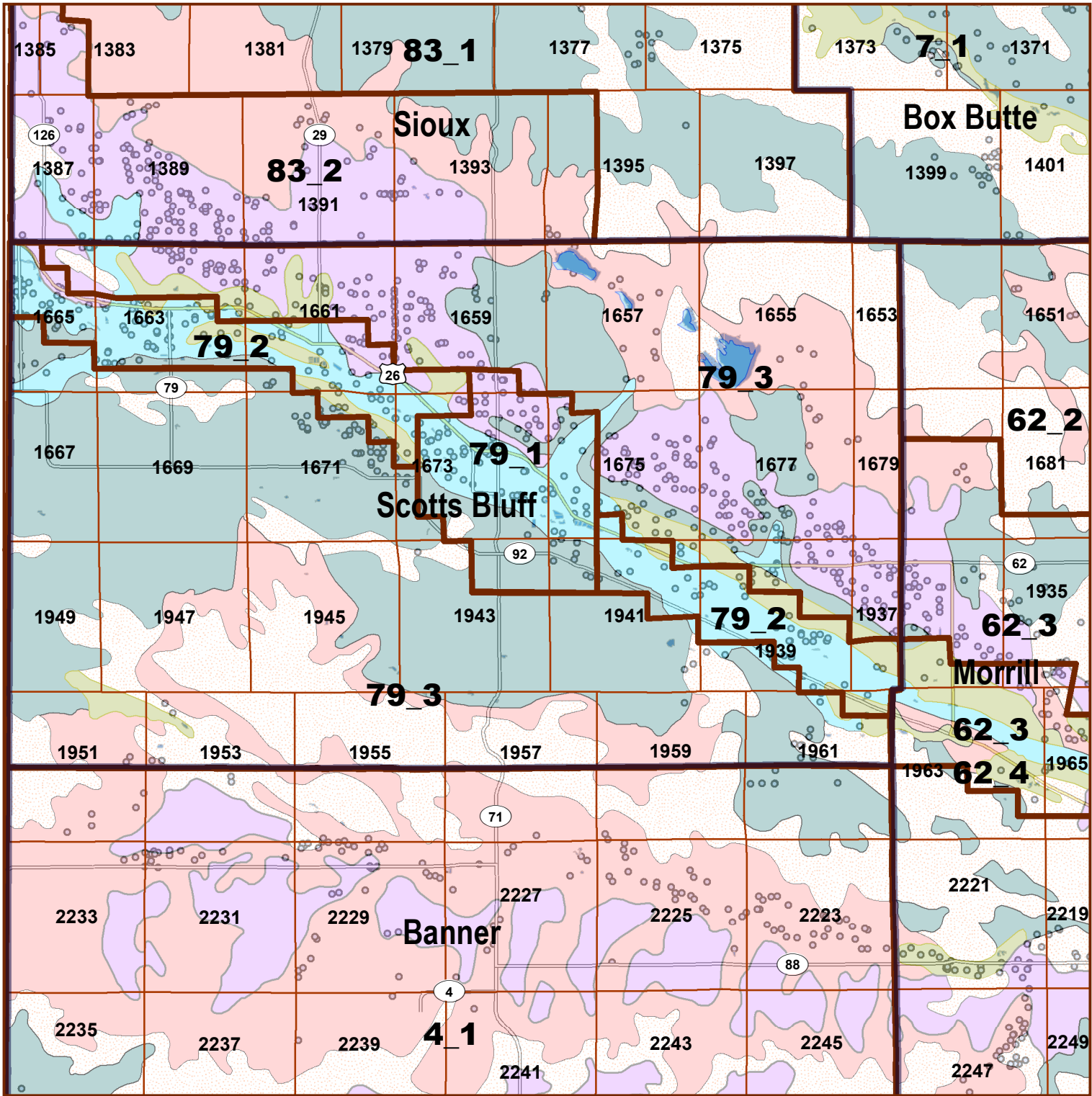
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	n/a	n/a	2597	2600	2090	1630	1630	1630	2257
Morrill	2	n/a	2000	2000	2000	n/a	2000	2000	2000	2000
Morrill	3	n/a	2185	2185	2185	2080	2080	2080	2080	2134
Morrill	4	n/a	2185	2185	2185	2080	2080	2080	2081	2119
Sioux	1	n/a	1350	1270	1270	1220	1220	1180	1180	1234
Sioux	2	n/a	2200	2190	2190	n/a	2175	2165	2165	2178
Banner	1	n/a	2000	1900	1800	1800	1800	1600	1324	1737
Box Butte	1	n/a	2936	2661	2955	2586	2987	2990	2996	2975

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	n/a	465	465	410	385	385	350	425
Morrill	2	n/a	480	n/a	440	n/a	425	425	425	437
Morrill	3	n/a	525	525	475	475	475	475	475	488
Morrill	4	n/a	555	555	555	n/a	495	495	495	510
Sioux	1	n/a	600	495	450	435	435	430	410	458
Sioux	2	n/a	n/a	390	390	n/a	380	370	370	382
Banner	1	n/a	495	495	475	475	450	440	420	472
Box Butte	1	n/a	415	n/a	415	415	415	415	415	415

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	n/a	n/a	345	345	340	340	340	340	341
Morrill	2	n/a	385	385	385	n/a	385	385	385	385
Morrill	3	n/a	460	450	410	375	375	375	375	380
Morrill	4	n/a	450	450	432	375	375	380	435	407
Sioux	1	n/a	410	395	395	390	390	375	350	369
Sioux	2	n/a	410	390	390	380	380	375	375	377
Banner	1	n/a	470	460	440	410	400	400	357	388
Box Butte	1	n/a	320	320	320	320	320	320	320	320

County	Mkt Area	CRP	TIMBER	WASTE
ScottsBluff	3	342	n/a	100
Morrill	2	436	n/a	30
Morrill	3	480	n/a	34
Morrill	4	525	n/a	403
Sioux	1	n/a	350	81
Sioux	2	n/a	n/a	60
Banner	1	400	n/a	40
Box Butte	1	356	n/a	100

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.



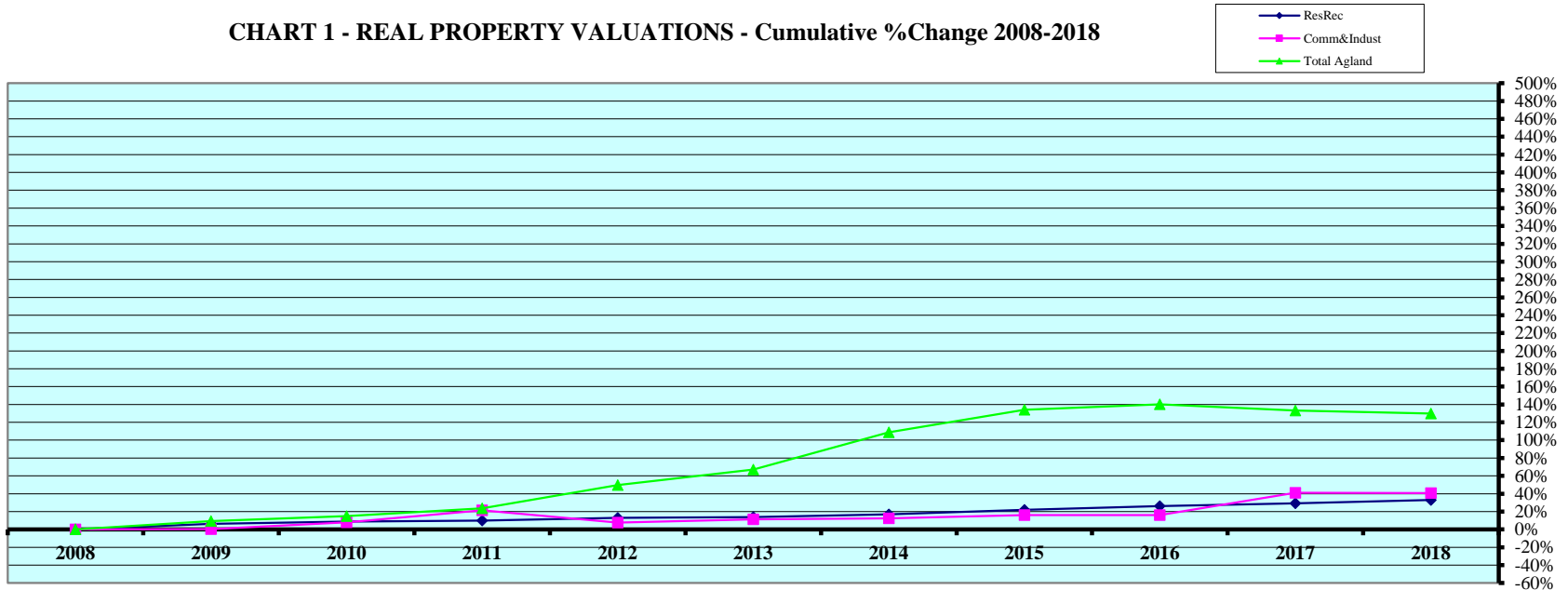
Legend

- 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

Scotts Bluff County Map



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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	1,018,081,006	--	--	--	398,566,852	--	--	--	205,760,884	--	--	--
2009	1,081,017,106	62,936,100	6.18%	6.18%	399,872,969	1,306,117	0.33%	0.33%	224,714,891	18,954,007	9.21%	9.21%
2010	1,106,949,792	25,932,686	2.40%	8.73%	430,660,276	30,787,307	7.70%	8.05%	236,550,313	11,835,422	5.27%	14.96%
2011	1,119,472,693	12,522,901	1.13%	9.96%	483,625,525	52,965,249	12.30%	21.34%	254,126,959	17,576,646	7.43%	23.51%
2012	1,150,513,682	31,040,989	2.77%	13.01%	428,810,080	-54,815,445	-11.33%	7.59%	308,045,094	53,918,135	21.22%	49.71%
2013	1,159,935,620	9,421,938	0.82%	13.93%	444,058,783	15,248,703	3.56%	11.41%	343,465,677	35,420,583	11.50%	66.92%
2014	1,190,448,673	30,513,053	2.63%	16.93%	448,341,078	4,282,295	0.96%	12.49%	429,543,255	86,077,578	25.06%	108.76%
2015	1,240,578,930	50,130,257	4.21%	21.85%	462,158,754	13,817,676	3.08%	15.96%	481,289,574	51,746,319	12.05%	133.91%
2016	1,284,264,156	43,685,226	3.52%	26.15%	463,020,127	861,373	0.19%	16.17%	494,105,008	12,815,434	2.66%	140.14%
2017	1,315,401,065	31,136,909	2.42%	29.20%	562,289,227	99,269,100	21.44%	41.08%	479,612,860	-14,492,148	-2.93%	133.09%
2018	1,353,872,717	38,471,652	2.92%	32.98%	560,366,299	-1,922,928	-0.34%	40.60%	472,758,350	-6,854,510	-1.43%	129.76%

Rate Annual %chg: Residential & Recreational **2.89%**

Commercial & Industrial **3.47%**

Agricultural Land **8.67%**

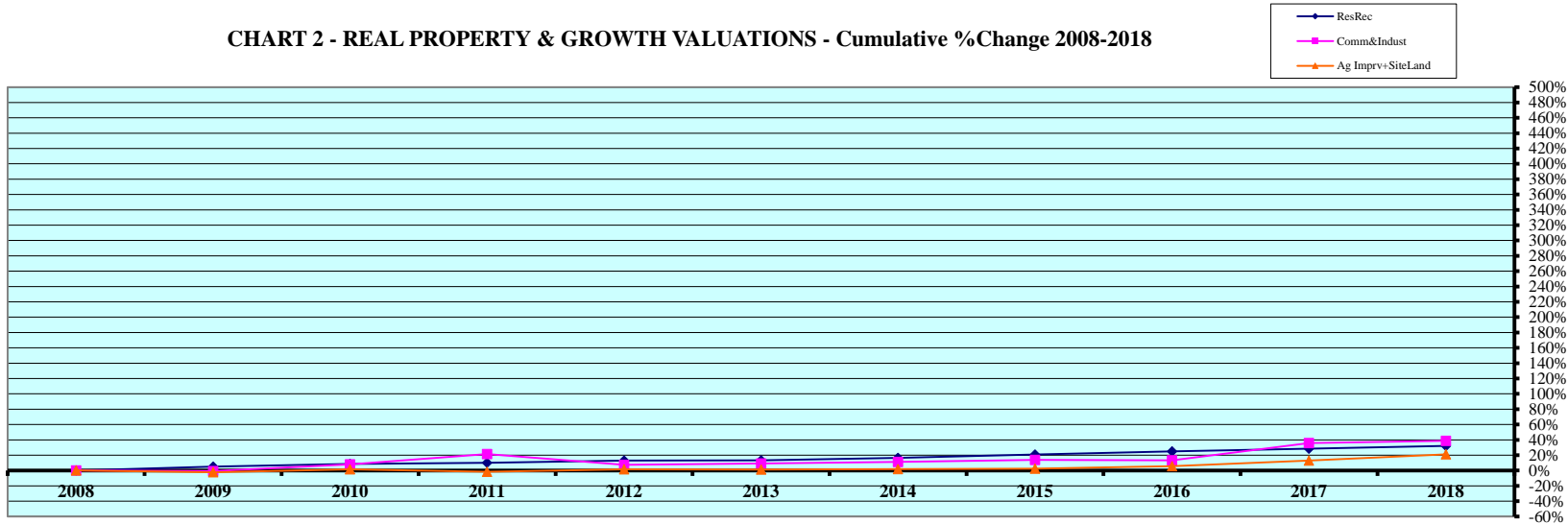
Cnty# **79**
County **SCOTTS BLUFF**

CHART 1

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

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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2008	1,018,081,006	13,496,652	1.33%	1,004,584,354	--	--	398,566,852	17,360,283	4.36%	381,206,569	--	--
2009	1,081,017,106	11,885,226	1.10%	1,069,131,880	5.01%	5.01%	399,872,969	4,004,134	1.00%	395,868,835	-0.68%	-0.68%
2010	1,106,949,792	0	0.00%	1,106,949,792	2.40%	8.73%	430,660,276	0	0.00%	430,660,276	7.70%	8.05%
2011	1,119,472,693	307,967	0.03%	1,119,164,726	1.10%	9.93%	483,625,525	0	0.00%	483,625,525	12.30%	21.34%
2012	1,150,513,682	0	0.00%	1,150,513,682	2.77%	13.01%	428,810,080	134,528	0.03%	428,675,552	-11.36%	7.55%
2013	1,159,935,620	8,025,214	0.69%	1,151,910,406	0.12%	13.15%	444,058,783	8,671,237	1.95%	435,387,546	1.53%	9.24%
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	2.26%	16.51%	448,341,078	4,808,410	1.07%	443,532,668	-0.12%	11.28%
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	20.84%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	13.80%
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	24.91%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	13.20%
2017	1,315,401,065	7,004,911	0.53%	1,308,396,154	1.88%	28.52%	562,289,227	21,619,382	3.84%	540,669,845	16.77%	35.65%
2018	1,353,872,717	8,697,938	0.64%	1,345,174,779	2.26%	32.13%	560,366,299	7,495,211	1.34%	552,871,088	-1.67%	38.71%
Rate Ann%chg	2.89%						3.47%					
							C & I w/o growth					
							2.33%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾				Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value						
2008	98,251,143	19,803,920	118,055,063	2,176,035	1.84%	115,879,028	--	--	
2009	94,627,912	22,952,557	117,580,469	2,254,208	1.92%	115,326,261	-2.31%	-2.31%	
2010	93,960,640	25,881,706	119,842,346	0	0.00%	119,842,346	1.92%	1.51%	
2011	91,129,790	25,017,144	116,146,934	0	0.00%	116,146,934	-3.08%	-1.62%	
2012	91,951,955	27,944,259	119,896,214	0	0.00%	119,896,214	3.23%	1.56%	
2013	94,746,427	26,615,080	121,361,507	1,896,836	1.56%	119,464,671	-0.36%	1.19%	
2014	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	-0.94%	1.84%	
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	2.44%	
2016	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	5.75%	
2017	103,728,599	32,062,566	135,791,165	2,476,339	1.82%	133,314,826	4.25%	12.93%	
2018	104,964,328	40,439,325	145,403,653	2,464,993	1.70%	142,938,660	5.26%	21.08%	
Rate Ann%chg	0.66%	7.40%	2.11%	Ag Imprv+Site w/o growth			0.82%		

(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.

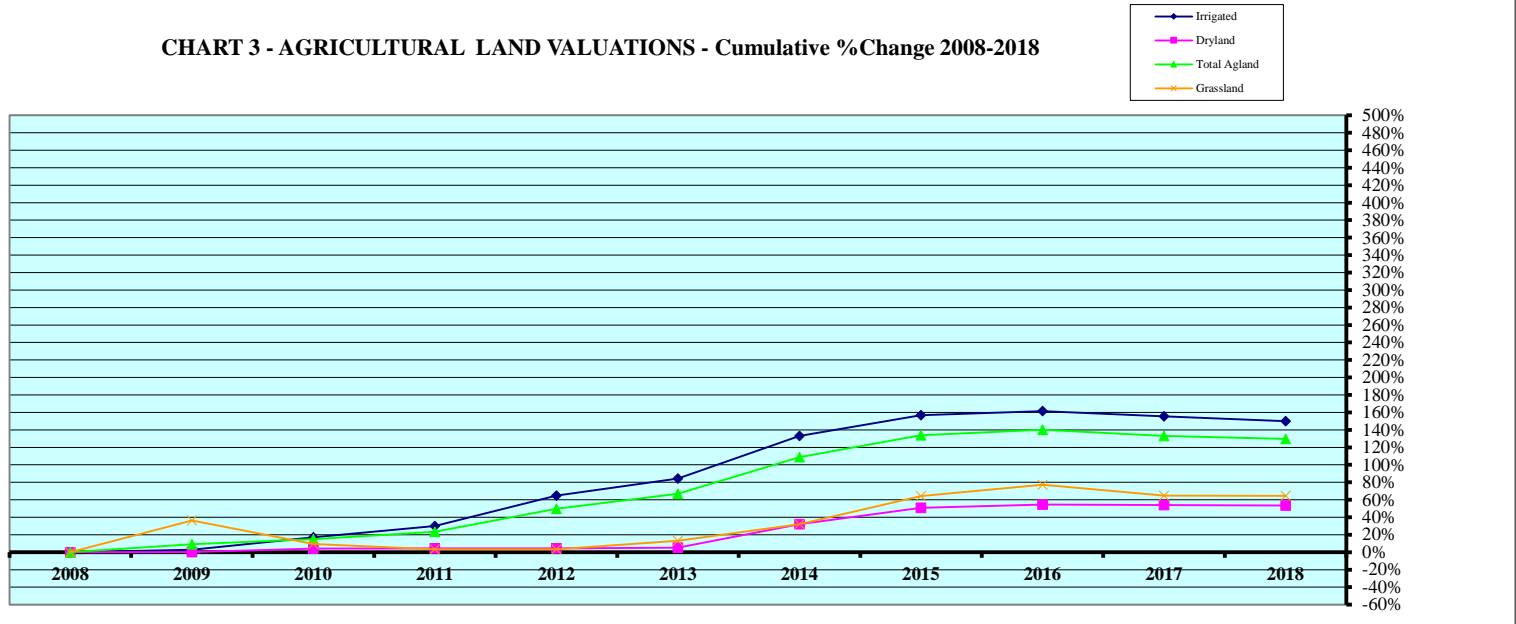
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	79
County	SCOTTS BLUFF

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	155,415,637	--	--	--	9,083,969	--	--	--	40,291,047	--	--	--
2009	159,755,392	4,339,755	2.79%	2.79%	9,093,819	9,850	0.11%	0.11%	54,896,501	14,605,454	36.25%	36.25%
2010	182,079,171	22,323,779	13.97%	17.16%	9,464,264	370,445	4.07%	4.19%	44,038,917	-10,857,584	-19.78%	9.30%
2011	202,020,774	19,941,603	10.95%	29.99%	9,480,186	15,922	0.17%	4.36%	41,670,193	-2,368,724	-5.38%	3.42%
2012	255,951,662	53,930,888	26.70%	64.69%	9,494,800	14,614	0.15%	4.52%	41,646,824	-23,369	-0.06%	3.36%
2013	286,262,612	30,310,950	11.84%	84.19%	9,547,267	52,467	0.55%	5.10%	45,569,804	3,922,980	9.42%	13.10%
2014	362,202,365	75,939,753	26.53%	133.05%	11,995,159	2,447,892	25.64%	32.05%	53,222,044	7,652,240	16.79%	32.09%
2015	399,000,949	36,798,584	10.16%	156.73%	13,698,860	1,703,701	14.20%	50.80%	66,195,093	12,973,049	24.38%	64.29%
2016	406,278,002	7,277,053	1.82%	161.41%	14,037,259	338,399	2.47%	54.53%	71,396,008	5,200,915	7.86%	77.20%
2017	396,846,785	-9,431,217	-2.32%	155.35%	13,975,765	-61,494	-0.44%	53.85%	66,401,742	-4,994,266	-7.00%	64.81%
2018	388,557,633	-8,289,152	-2.09%	150.01%	13,942,725	-33,040	-0.24%	53.49%	66,282,208	-119,534	-0.18%	64.51%

Rate Ann.%chg: Irrigated **9.60%** Dryland **4.38%** Grassland **5.10%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	969,931	--	--	--	300	--	--	--	205,760,884	--	--	--
2009	969,179	-752	-0.08%	-0.08%	0	-300	-100.00%	-100.00%	224,714,891	18,954,007	9.21%	9.21%
2010	964,980	-4,199	-0.43%	-0.51%	2,981	2,981	893.67%	893.67%	236,550,313	11,835,422	5.27%	14.96%
2011	955,806	-9,174	-0.95%	-1.46%	0	-2,981	-100.00%	-100.00%	254,126,959	17,576,646	7.43%	23.51%
2012	951,808	-3,998	-0.42%	-1.87%	0	0	-100.00%	-100.00%	308,045,094	53,918,135	21.22%	49.71%
2013	957,649	5,841	0.61%	-1.27%	1,128,345	1,128,345	376015.00%	376015.00%	343,465,677	35,420,583	11.50%	66.92%
2014	955,292	-2,357	-0.25%	-1.51%	1,168,395	40,050	3.55%	389365.00%	429,543,255	86,077,578	25.06%	108.76%
2015	1,256,277	300,985	31.51%	29.52%	1,138,395	-30,000	-2.57%	379365.00%	481,289,574	51,746,319	12.05%	133.91%
2016	1,255,344	-933	-0.07%	29.43%	1,138,395	0	0.00%	379365.00%	494,105,008	12,815,434	2.66%	140.14%
2017	1,250,173	-5,171	-0.41%	28.89%	1,138,395	0	0.00%	379365.00%	479,612,860	-14,492,148	-2.93%	133.09%
2018	1,253,521	3,348	0.27%	29.24%	2,722,263	1,583,868	139.13%	907321.00%	472,758,350	-6,854,510	-1.43%	129.76%

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County **SCOTTS BLUFF**

Rate Ann.%chg: Total Agric Land **8.67%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	155,353,456	175,155	887			9,083,970	34,405	264			40,118,418	191,382	210		
2009	164,236,346	174,686	940	6.00%	6.00%	9,342,852	34,479	271	2.63%	2.63%	54,989,169	191,184	288	37.21%	37.21%
2010	182,118,260	174,237	1,045	11.17%	17.85%	9,461,802	34,472	274	1.29%	3.96%	44,043,280	190,022	232	-19.42%	10.57%
2011	202,509,902	174,690	1,159	10.91%	30.70%	9,463,719	34,479	274	0.00%	3.96%	41,597,057	189,527	219	-5.31%	4.70%
2012	256,036,402	174,284	1,469	26.73%	65.63%	9,481,000	34,537	275	0.01%	3.97%	41,650,862	189,692	220	0.04%	4.74%
2013	280,085,213	174,222	1,608	9.43%	81.25%	9,477,373	34,525	275	0.00%	3.97%	41,604,688	189,866	219	-0.20%	4.53%
2014	363,308,349	177,194	2,050	27.54%	131.17%	11,907,804	34,690	343	25.05%	30.01%	52,012,972	196,617	265	20.72%	26.20%
2015	399,401,748	176,665	2,261	10.26%	154.89%	14,542,104	34,970	416	21.14%	57.50%	65,447,638	196,975	332	25.60%	58.50%
2016	406,486,727	176,462	2,304	1.89%	159.71%	14,027,805	32,858	427	2.66%	61.70%	71,391,576	199,322	358	7.80%	70.86%
2017	397,718,937	173,157	2,297	-0.29%	158.96%	13,987,669	32,823	426	-0.18%	61.40%	66,389,924	192,234	345	-3.58%	64.75%
2018	388,638,511	172,347	2,255	-1.82%	154.24%	13,948,733	32,735	426	-0.01%	61.39%	66,471,029	192,767	345	-0.15%	64.50%

Rate Annual %chg Average Value/Acre: 9.78%

4.90%

5.10%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	975,097	12,999	75			0	0				205,530,941	413,941	497		
2009	964,795	12,863	75	-0.01%	-0.01%	0	0				229,533,162	413,212	555	11.88%	11.88%
2010	962,730	12,833	75	0.02%	0.00%	0	0				236,586,072	411,565	575	3.49%	15.77%
2011	958,455	12,776	75	0.00%	0.00%	0	0				254,529,133	411,472	619	7.61%	24.58%
2012	953,129	12,708	75	-0.02%	-0.01%	0	0				308,121,393	411,220	749	21.13%	50.91%
2013	944,987	12,599	75	0.00%	-0.01%	953	13	75			332,113,214	411,225	808	7.79%	62.66%
2014	957,120	12,724	75	0.29%	0.27%	1,128,345	752	1,500	1898.95%		429,314,590	421,977	1,017	25.97%	104.90%
2015	1,262,613	12,626	100	32.94%	33.31%	1,138,395	759	1,500	0.00%		481,792,498	421,995	1,142	12.22%	129.94%
2016	1,256,191	12,562	100	0.00%	33.31%	1,138,395	759	1,500	0.00%		494,300,694	421,963	1,171	2.60%	135.93%
2017	1,240,761	12,408	100	0.00%	33.31%	1,138,395	759	1,500	0.00%		480,475,686	411,380	1,168	-0.30%	135.23%
2018	1,253,746	12,537	100	0.00%	33.31%	2,806,870	1,582	1,774	18.29%		473,118,889	411,968	1,148	-1.67%	131.30%

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Rate Annual %chg Average Value/Acre: 8.75%

(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
Aglnd 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	Agmprv&FS	Minerals	Total Value
36,970	SCOTTS BLUFF	173,989,354	78,564,031	203,158,585	1,353,222,469	519,294,729	41,071,570	650,248	472,758,350	104,964,328	40,439,325	1,188,326	2,989,301,315
cnty sectorvalue % of total value:		5.82%	2.63%	6.80%	45.27%	17.37%	1.37%	0.02%	15.82%	3.51%	1.35%	0.04%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
8,500	GERING	20,367,302	5,009,595	5,832,858	362,949,343	79,957,529	11,815,168	0	487,796	0	10,022	0	486,429,613
22.99%	%sector of county sector	11.71%	6.38%	2.87%	26.82%	15.40%	28.77%		0.10%		0.02%		16.27%
	%sector of municipality	4.19%	1.03%	1.20%	74.61%	16.44%	2.43%		0.10%		0.00%		100.00%
106	HENRY	3,111	389,009	1,560,929	3,362,686	222,001	0	0	0	0	0	0	5,537,736
0.29%	%sector of county sector	0.00%	0.50%	0.77%	0.25%	0.04%							0.19%
	%sector of municipality	0.06%	7.02%	28.19%	60.72%	4.01%							100.00%
341	LYMAN	1,150,650	397,320	1,129,171	5,945,776	1,816,554	415,525	0	0	0	0	0	10,854,996
0.92%	%sector of county sector	0.66%	0.51%	0.56%	0.44%	0.35%	1.01%						0.36%
	%sector of municipality	10.60%	3.66%	10.40%	54.77%	16.73%	3.83%						100.00%
105	MCGREW	1,372	272,266	1,274,713	1,875,811	234,623	0	0	0	0	0	0	3,658,785
0.28%	%sector of county sector	0.00%	0.35%	0.63%	0.14%	0.05%							0.12%
	%sector of municipality	0.04%	7.44%	34.84%	51.27%	6.41%							100.00%
112	MELBETA	14,936	233,938	1,095,263	2,750,322	173,979	0	0	0	0	0	0	4,268,438
0.30%	%sector of county sector	0.01%	0.30%	0.54%	0.20%	0.03%							0.14%
	%sector of municipality	0.35%	5.48%	25.66%	64.43%	4.08%							100.00%
816	MINATARE	929,962	623,682	917,210	10,313,514	2,386,291	694,889	0	0	0	0	0	15,865,548
2.21%	%sector of county sector	0.53%	0.79%	0.45%	0.76%	0.46%	1.69%						0.53%
	%sector of municipality	5.86%	3.93%	5.78%	65.01%	15.04%	4.38%						100.00%
1,702	MITCHELL	1,291,995	1,136,360	2,132,515	46,614,448	6,900,849	210,202	0	0	0	0	0	58,286,369
4.60%	%sector of county sector	0.74%	1.45%	1.05%	3.44%	1.33%	0.51%						1.95%
	%sector of municipality	2.22%	1.95%	3.66%	79.97%	11.84%	0.36%						100.00%
921	MORRILL	4,538,228	853,853	1,410,308	30,688,155	7,506,951	916,770	0	17,751	0	0	0	45,932,016
2.49%	%sector of county sector	2.61%	1.09%	0.69%	2.27%	1.45%	2.23%		0.00%				1.54%
	%sector of municipality	9.88%	1.86%	3.07%	66.81%	16.34%	2.00%		0.04%				100.00%
15039	SCOTTSBLUFF	34,744,495	7,939,697	4,585,379	476,805,681	358,468,351	2,930,922	0	279,531	0	0	0	885,754,056
40.68%	%sector of county sector	19.97%	10.11%	2.26%	35.23%	69.03%	7.14%		0.06%				29.63%
	%sector of municipality	3.92%	0.90%	0.52%	53.83%	40.47%	0.33%		0.03%				100.00%
1198	TERRYTOWN	336,021	8,840	844	18,124,303	7,204,461	0	0	0	0	0	0	25,674,469
3.24%	%sector of county sector	0.19%	0.01%	0.00%	1.34%	1.39%							0.86%
	%sector of municipality	1.31%	0.03%	0.00%	70.59%	28.06%							100.00%
28,840	Total Municipalities	63,378,072	16,864,560	19,939,190	959,430,039	464,871,589	16,983,476	0	785,078	0	10,022	0	1,542,262,026
78.01%	%all municip.sectors of cnty	36.43%	21.47%	9.81%	70.90%	89.52%	41.35%		0.17%		0.02%		51.59%

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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

Total Real Property
Sum Lines 17, 25, & 30

Records : 21,695

Value : 2,592,264,919

Growth 16,036,442

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	827	7,001,608	0	0	1,981	15,673,680	2,808	22,675,288	
02. Res Improve Land	9,749	110,595,416	0	0	2,346	35,892,645	12,095	146,488,061	
03. Res Improvements	10,289	859,908,734	12	107,939	2,733	360,633,852	13,034	1,220,650,525	
04. Res Total	11,116	977,505,758	12	107,939	4,714	412,200,177	15,842	1,389,813,874	5,812,152
% of Res Total	70.17	70.33	0.08	0.01	29.76	29.66	73.02	53.61	36.24
05. Com UnImp Land	285	20,004,885	0	0	50	3,968,873	335	23,973,758	
06. Com Improve Land	1,554	92,899,146	0	0	157	16,011,025	1,711	108,910,171	
07. Com Improvements	1,579	356,782,443	0	0	169	54,156,308	1,748	410,938,751	
08. Com Total	1,864	469,686,474	0	0	219	74,136,206	2,083	543,822,680	8,242,045
% of Com Total	89.49	86.37	0.00	0.00	10.51	13.63	9.60	20.98	51.40
09. Ind UnImp Land	11	834,935	0	0	0	0	11	834,935	
10. Ind Improve Land	33	3,296,143	0	0	7	2,840,239	40	6,136,382	
11. Ind Improvements	33	13,417,875	0	0	8	16,373,610	41	29,791,485	
12. Ind Total	44	17,548,953	0	0	8	19,213,849	52	36,762,802	0
% of Ind Total	84.62	47.74	0.00	0.00	15.38	52.26	0.24	1.42	0.00
13. Rec UnImp Land	0	0	0	0	4	474,181	4	474,181	
14. Rec Improve Land	0	0	0	0	1	55,650	1	55,650	
15. Rec Improvements	0	0	0	0	1	64,561	1	64,561	
16. Rec Total	0	0	0	0	5	594,392	5	594,392	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.02	0.02	0.00
Res & Rec Total	11,116	977,505,758	12	107,939	4,719	412,794,569	15,847	1,390,408,266	5,812,152
% of Res & Rec Total	70.15	70.30	0.08	0.01	29.78	29.69	73.04	53.64	36.24
Com & Ind Total	1,908	487,235,427	0	0	227	93,350,055	2,135	580,585,482	8,242,045
% of Com & Ind Total	89.37	83.92	0.00	0.00	10.63	16.08	9.84	22.40	51.40

17. Taxable Total	13,024	1,464,741,185	12	107,939	4,946	506,144,624	17,982	1,970,993,748	14,054,197
% of Taxable Total	72.43	74.31	0.07	0.01	27.51	25.68	82.89	76.03	87.64

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	50	8,979,059	28,265,689	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	60,008	9,295,638	52	9,039,067	37,561,327
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				52	9,039,067	37,561,327

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	6	4,306	6	4,306	0
24. Non-Producing	0	0	0	0	36	1,374,070	36	1,374,070	0
25. Total	0	0	0	0	42	1,378,376	42	1,378,376	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	695	0	712	1,407

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	168,493	0	0	2,286	265,468,259	2,298	265,636,752
28. Ag-Improved Land	1	188,911	0	0	1,364	226,641,829	1,365	226,830,740
29. Ag Improvements	1	7,022	0	0	1,372	127,418,281	1,373	127,425,303

30. Ag Total					3,671	619,892,795
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	3,000	0	0.00	0	
37. FarmSite Improvements	1	0.00	7,022	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	1.57	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	80	83.45	936,482	80	83.45	936,482	
32. HomeSite Improv Land	1,008	1,146.12	15,271,831	1,008	1,146.12	15,271,831	
33. HomeSite Improvements	1,086	0.00	90,086,742	1,086	0.00	90,086,742	1,982,245
34. HomeSite Total				1,166	1,229.57	106,295,055	
35. FarmSite UnImp Land	52	51.30	153,900	52	51.30	153,900	
36. FarmSite Improv Land	1,046	1,079.49	3,238,470	1,047	1,080.49	3,241,470	
37. FarmSite Improvements	1,266	0.00	37,331,539	1,267	0.00	37,338,561	0
38. FarmSite Total				1,319	1,131.79	40,733,931	
39. Road & Ditches	2,419	5,024.91	0	2,421	5,026.48	0	
40. Other- Non Ag Use	5	15.00	200,000	5	15.00	200,000	
41. Total Section VI				2,485	7,402.84	147,228,986	1,982,245

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	21	5,172.51	2,141,142	21	5,172.51	2,141,142

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	103.66	226,379	0	0.00	0
44. Market Value	2	103.66	226,379	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,410	394,094.45	443,603,125	3,412	394,198.11	443,829,504
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,399.24	54.21%	16,638,024	58.50%	2,600.00
48. 2A	2,451.46	20.77%	6,373,796	22.41%	2,600.00
49. 3A1	1,293.41	10.96%	2,703,236	9.50%	2,090.01
50. 3A	538.34	4.56%	897,492	3.16%	1,667.15
51. 4A1	724.71	6.14%	1,181,281	4.15%	1,630.01
52. 4A	397.44	3.37%	647,828	2.28%	1,630.00
53. Total	11,804.60	100.00%	28,441,657	100.00%	2,409.37
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	57.76	23.80%	26,979	26.62%	467.09
57. 2D	22.43	9.24%	10,430	10.29%	465.00
58. 3D1	57.97	23.89%	23,769	23.45%	410.02
59. 3D	19.60	8.08%	7,546	7.45%	385.00
60. 4D1	82.91	34.17%	31,921	31.50%	385.01
61. 4D	2.00	0.82%	700	0.69%	350.00
62. Total	242.67	100.00%	101,345	100.00%	417.62
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	193.08	6.85%	70,559	5.51%	365.44
66. 2G	315.73	11.20%	126,895	9.90%	401.91
67. 3G1	243.56	8.64%	90,752	7.08%	372.61
68. 3G	281.81	10.00%	104,533	8.16%	370.93
69. 4G1	878.96	31.18%	483,487	37.73%	550.07
70. 4G	905.41	32.12%	405,173	31.62%	447.50
71. Total	2,818.55	100.00%	1,281,399	100.00%	454.63
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Irrigated Total	11,804.60	76.26%	28,441,657	95.03%	2,409.37
Dry Total	242.67	1.57%	101,345	0.34%	417.62
Grass Total	2,818.55	18.21%	1,281,399	4.28%	454.63
72. Waste	594.26	3.84%	59,426	0.20%	100.00
73. Other	19.64	0.13%	45,462	0.15%	2,314.77
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	15,479.72	100.00%	29,929,289	100.00%	1,933.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,556.26	18.29%	9,246,276	21.90%	2,600.00
48. 2A	7,182.48	36.94%	18,674,448	44.23%	2,600.00
49. 3A1	235.13	1.21%	491,424	1.16%	2,090.01
50. 3A	3,226.01	16.59%	5,258,403	12.45%	1,630.00
51. 4A1	3,723.03	19.15%	6,068,546	14.37%	1,630.00
52. 4A	1,521.58	7.83%	2,480,177	5.87%	1,630.00
53. Total	19,444.49	100.00%	42,219,274	100.00%	2,171.27
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	189.40	24.99%	88,071	29.15%	465.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	161.77	21.35%	62,285	20.61%	385.02
60. 4D1	270.38	35.68%	104,099	34.45%	385.01
61. 4D	136.27	17.98%	47,695	15.79%	350.00
62. Total	757.82	100.00%	302,150	100.00%	398.71
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	206.27	0.94%	79,148	1.00%	383.71
66. 2G	935.64	4.27%	377,247	4.76%	403.20
67. 3G1	109.16	0.50%	45,225	0.57%	414.30
68. 3G	1,380.29	6.30%	508,428	6.42%	368.35
69. 4G1	7,369.25	33.63%	2,704,366	34.13%	366.98
70. 4G	11,910.29	54.36%	4,209,641	53.12%	353.45
71. Total	21,910.90	100.00%	7,924,055	100.00%	361.65
Irrigated Total					
	19,444.49	44.63%	42,219,274	82.47%	2,171.27
Dry Total					
	757.82	1.74%	302,150	0.59%	398.71
Grass Total					
	21,910.90	50.29%	7,924,055	15.48%	361.65
72. Waste	1,025.57	2.35%	102,557	0.20%	100.00
73. Other	432.77	0.99%	646,807	1.26%	1,494.57
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	43,571.55	100.00%	51,194,843	100.00%	1,174.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	44,256.98	31.44%	114,942,057	36.17%	2,597.15
48. 2A	34,593.66	24.58%	89,943,516	28.30%	2,600.00
49. 3A1	26,017.47	18.48%	54,376,609	17.11%	2,090.00
50. 3A	15,866.45	11.27%	25,862,394	8.14%	1,630.01
51. 4A1	13,516.49	9.60%	22,031,947	6.93%	1,630.01
52. 4A	6,513.94	4.63%	10,617,756	3.34%	1,630.01
53. Total	140,764.99	100.00%	317,774,279	100.00%	2,257.48
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	2,227.59	8.91%	1,035,838	9.75%	465.00
57. 2D	9,067.73	36.27%	4,216,505	39.68%	465.00
58. 3D1	6,013.65	24.05%	2,465,617	23.20%	410.00
59. 3D	1,052.53	4.21%	405,233	3.81%	385.01
60. 4D1	5,105.55	20.42%	1,965,643	18.50%	385.00
61. 4D	1,534.77	6.14%	537,206	5.06%	350.02
62. Total	25,001.82	100.00%	10,626,042	100.00%	425.01
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4,148.88	2.36%	1,431,373	2.38%	345.00
66. 2G	21,944.92	12.46%	7,571,064	12.61%	345.00
67. 3G1	16,094.86	9.14%	5,472,253	9.12%	340.00
68. 3G	20,213.28	11.47%	6,872,517	11.45%	340.00
69. 4G1	36,599.42	20.78%	12,443,799	20.73%	340.00
70. 4G	77,153.65	43.80%	26,232,230	43.70%	340.00
71. Total	176,155.01	100.00%	60,023,236	100.00%	340.74
Irrigated Total					
	140,764.99	39.89%	317,774,279	81.16%	2,257.48
Dry Total					
	25,001.82	7.08%	10,626,042	2.71%	425.01
Grass Total					
	176,155.01	49.91%	60,023,236	15.33%	340.74
72. Waste	9,836.61	2.79%	983,661	0.25%	100.00
73. Other	1,166.65	0.33%	2,132,459	0.54%	1,827.85
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	352,925.08	100.00%	391,539,677	100.00%	1,109.41

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	148.46	350,228	0.00	0	171,865.62	388,084,982	172,014.08	388,435,210
77. Dry Land	0.00	0	0.00	0	26,002.31	11,029,537	26,002.31	11,029,537
78. Grass	12.13	4,176	0.00	0	200,872.33	69,224,514	200,884.46	69,228,690
79. Waste	0.00	0	0.00	0	11,456.44	1,145,644	11,456.44	1,145,644
80. Other	0.00	0	0.00	0	1,619.06	2,824,728	1,619.06	2,824,728
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	160.59	354,404	0.00	0	411,815.76	472,309,405	411,976.35	472,663,809

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	172,014.08	41.75%	388,435,210	82.18%	2,258.16
Dry Land	26,002.31	6.31%	11,029,537	2.33%	424.18
Grass	200,884.46	48.76%	69,228,690	14.65%	344.62
Waste	11,456.44	2.78%	1,145,644	0.24%	100.00
Other	1,619.06	0.39%	2,824,728	0.60%	1,744.67
Exempt	0.00	0.00%	0	0.00%	0.00
Total	411,976.35	100.00%	472,663,809	100.00%	1,147.31

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	6	134,387	17	346,112	258	4,012,874	264	4,493,373	0
83.2 10 Rural Ag	47	923,639	18	332,610	23	3,740,314	70	4,996,563	218,420
83.3 14 Scottsbluff Se	0	0	0	0	1	4,480	1	4,480	0
83.4 15 Scottsbluff	229	2,840,991	4,835	62,851,847	4,857	424,340,849	5,086	490,033,687	1,378,045
83.5 20 Gering	139	2,199,501	2,924	37,263,021	2,993	321,937,093	3,132	361,399,615	1,119,386
83.6 30 Minatare	95	299,208	308	1,005,634	328	9,046,662	423	10,351,504	44,540
83.7 40 Mitchell	44	226,652	682	4,032,596	702	44,089,468	746	48,348,716	88,106
83.8 50 Morrill	60	366,029	395	2,300,821	434	28,519,915	494	31,186,765	268,684
83.9 60 Small Towns	240	389,944	380	724,275	391	13,118,236	631	14,232,455	0
83.10 70 Terrytown	3	45,764	221	2,315,063	338	15,581,460	341	17,942,287	4,349
83.11 81 Rur Res In Subd (8000)	138	1,390,154	671	10,556,215	671	90,533,040	809	102,479,409	277,813
83.12 82 Rur Res N/sub (4500)	1,811	14,333,200	1,645	24,815,517	1,672	256,355,423	3,483	295,504,140	2,348,899
83.13 83 Rur Res Ioll	0	0	0	0	367	9,435,272	367	9,435,272	63,910
84 Residential Total	2,812	23,149,469	12,096	146,543,711	13,035	1,220,715,086	15,847	1,390,408,266	5,812,152

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 10 Rural Ag	0	0	1	204,749	2	225,420	2	430,169	220,250
85.2 15 Scottsbluff	123	18,987,798	955	79,842,687	966	297,948,189	1,089	396,778,674	5,057,560
85.3 20 Gering	95	3,225,762	372	21,199,693	377	85,976,800	472	110,402,255	1,471,645
85.4 30 Minatare	20	101,530	61	754,630	61	2,689,875	81	3,546,035	0
85.5 40 Mitchell	12	102,899	116	1,573,801	118	7,505,235	130	9,181,935	3,610
85.6 50 Morrill	8	76,132	68	919,478	74	8,896,451	82	9,892,061	643,875
85.7 60 Small Towns	50	77,449	72	262,418	73	1,901,940	123	2,241,807	0
85.8 80 Rural Commercial	38	2,237,123	105	9,340,952	110	27,597,465	148	39,175,540	845,105
85.9 93 Permissive Charitable	0	0	1	948,145	8	7,988,861	8	8,937,006	0
86 Commercial Total	346	24,808,693	1,751	115,046,553	1,789	440,730,236	2,135	580,585,482	8,242,045

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	193.08	6.85%	70,559	5.51%	365.44
90. 2G	315.73	11.20%	126,895	9.90%	401.91
91. 3G1	243.56	8.64%	90,752	7.08%	372.61
92. 3G	281.81	10.00%	104,533	8.16%	370.93
93. 4G1	878.96	31.18%	483,487	37.73%	550.07
94. 4G	905.41	32.12%	405,173	31.62%	447.50
95. Total	2,818.55	100.00%	1,281,399	100.00%	454.63
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	2,818.55	100.00%	1,281,399	100.00%	454.63
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	2,818.55	100.00%	1,281,399	100.00%	454.63

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	206.27	0.94%	79,148	1.00%	383.71
90. 2G	935.64	4.27%	377,247	4.76%	403.20
91. 3G1	109.16	0.50%	45,225	0.57%	414.30
92. 3G	1,380.29	6.30%	508,428	6.42%	368.35
93. 4G1	7,369.25	33.63%	2,704,366	34.13%	366.98
94. 4G	11,910.29	54.36%	4,209,641	53.12%	353.45
95. Total	21,910.90	100.00%	7,924,055	100.00%	361.65
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	21,910.90	100.00%	7,924,055	100.00%	361.65
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	21,910.90	100.00%	7,924,055	100.00%	361.65

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	3,711.95	2.18%	1,280,632	2.20%	345.00
90. 2G	20,060.03	11.76%	6,920,774	11.91%	345.00
91. 3G1	14,443.80	8.47%	4,910,893	8.45%	340.00
92. 3G	20,006.32	11.73%	6,802,148	11.71%	340.00
93. 4G1	35,632.48	20.89%	12,115,040	20.85%	340.00
94. 4G	76,685.17	44.97%	26,072,945	44.87%	340.00
95. Total	170,539.75	100.00%	58,102,432	100.00%	340.70
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	436.93	7.78%	150,741	7.85%	345.00
99. 2C	1,884.89	33.57%	650,290	33.86%	345.00
100. 3C1	1,651.06	29.40%	561,360	29.23%	340.00
101. 3C	206.96	3.69%	70,369	3.66%	340.01
102. 4C1	966.94	17.22%	328,759	17.12%	340.00
103. 4C	468.48	8.34%	159,285	8.29%	340.00
104. Total	5,615.26	100.00%	1,920,804	100.00%	342.07
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	170,539.75	96.81%	58,102,432	96.80%	340.70
CRP Total	5,615.26	3.19%	1,920,804	3.20%	342.07
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	176,155.01	100.00%	60,023,236	100.00%	340.74

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

79 ScottsBluff

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,353,222,469	1,389,813,874	36,591,405	2.70%	5,812,152	2.27%
02. Recreational	650,248	594,392	-55,856	-8.59%	0	-8.59%
03. Ag-Homesite Land, Ag-Res Dwelling	104,964,328	106,295,055	1,330,727	1.27%	1,982,245	-0.62%
04. Total Residential (sum lines 1-3)	1,458,837,045	1,496,703,321	37,866,276	2.60%	7,794,397	2.06%
05. Commercial	519,294,729	543,822,680	24,527,951	4.72%	8,242,045	3.14%
06. Industrial	41,071,570	36,762,802	-4,308,768	-10.49%	0	-10.49%
07. Total Commercial (sum lines 5-6)	560,366,299	580,585,482	20,219,183	3.61%	8,242,045	2.14%
08. Ag-Farmsite Land, Outbuildings	40,319,325	40,733,931	414,606	1.03%	0	1.03%
09. Minerals	1,188,326	1,378,376	190,050	15.99%	0	15.99%
10. Non Ag Use Land	120,000	200,000	80,000	66.67%		
11. Total Non-Agland (sum lines 8-10)	41,627,651	42,312,307	684,656	1.64%	0	1.64%
12. Irrigated	388,557,633	388,435,210	-122,423	-0.03%		
13. Dryland	13,942,725	11,029,537	-2,913,188	-20.89%		
14. Grassland	66,282,208	69,228,690	2,946,482	4.45%		
15. Wasteland	1,253,521	1,145,644	-107,877	-8.61%		
16. Other Agland	2,722,263	2,824,728	102,465	3.76%		
17. Total Agricultural Land	472,758,350	472,663,809	-94,541	-0.02%		
18. Total Value of all Real Property (Locally Assessed)	2,533,589,345	2,592,264,919	58,675,574	2.32%	16,036,442	1.68%

2019 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Four
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$578,462.73
7.	Adopted budget, or granted budget if different from above:
	\$534,568.25
8.	Amount of the total assessor's budget set aside for appraisal work:
	Pritchard & Abbott \$1,925; Tax Valuation, Inc. \$105,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	None--the computer system and software are part of the County IT budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None.

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	No.
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	The county Mapping Department has GIS software.
6.	Is GIS available to the public? If so, what is the web address?
	Beacon GIS.
7.	Who maintains the GIS software and maps?
	The county mapping department.
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown are all zoned.
4.	When was zoning implemented?
	1976

D. Contracted Services

1.	Appraisal Services:
	Tax Valuation, Inc. for all rural improvements; Stanard Appraisal for commercial pick-up, protests and TERC hearings; Pritchard & Abbott for oil and gas valuation.
2.	GIS Services:
	None for the assessor's office.
3.	Other services:
	MIPS for CAMA, administrative and personal property software.

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:																								
	The assessor's office and TVI.																								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15</td> <td>Scottsbluff: All residential parcels within the city of Scottsbluff. This grouping would also include what would technically be classified as “suburban” properties, since there is no appreciable suburban market in Scottsbluff).</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Gering: all of the residential parcels within the city of Gering and what would be termed “suburban”—indicating that there is no separate Gering suburban market.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Minatare: the residential property within the town of Minatare and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Morrill: all residential property within the town of Morrill and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">60</td> <td>Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.</td> </tr> <tr> <td style="text-align: center;">70</td> <td>Terrytown: the village located geographically between Scottsbluff and Gering.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rural Area 3: rural residential Improvements On Leased Land (IOLL).</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	15	Scottsbluff: All residential parcels within the city of Scottsbluff. This grouping would also include what would technically be classified as “suburban” properties, since there is no appreciable suburban market in Scottsbluff).	20	Gering: all of the residential parcels within the city of Gering and what would be termed “suburban”—indicating that there is no separate Gering suburban market.	30	Minatare: the residential property within the town of Minatare and its surrounding area.	40	Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.	50	Morrill: all residential property within the town of Morrill and its surrounding area.	60	Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.	70	Terrytown: the village located geographically between Scottsbluff and Gering.	81	Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.	82	Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.	83	Rural Area 3: rural residential Improvements On Leased Land (IOLL).	AG	Agricultural homes and outbuildings.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																								
	The cost approach is used to estimate the market value of residential properties.																								
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																								
	The county uses the tables provided by the CAMA vendor.																								
5.	Are individual depreciation tables developed for each valuation group?																								
	No; however economic, depreciation is developed for individual valuation groupings only if it is indicated by the market.																								
6.	Describe the methodology used to determine the residential lot values?																								

Sales of vacant lots within the individual valuation groupings are stratified by time and size (naturally with the most current sales receiving greater weight). The lots are then valued by square foot, unit or acre as appropriate.

7. How are rural residential site values developed?

The assessor utilizes sales, coupled with calls to local well and septic businesses to determine a dollar amount to make a site ready for use. The current home site value is \$13,500; farm sites in use with a home site is valued at \$3,000/ acre; and a farm site not in use with a home site with one or more amenities missing is valued at \$5,800.

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

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

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

2019 Commercial Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:	
	Stanard Appraisal for building permits (pick-up work), protests and TERC hearings..	
2.	List the valuation group recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	15	Scottsbluff: all commercial parcels within the city of Scottsbluff, and includes what would be termed "suburban," since there is no separate, competitive commercial market for this area surrounding Scottsbluff.
	20	Gering: all commercial property within the city and the village of Terrytown.
	30	Minatare: the commercial property within Minatare and the surrounding area.
	40	Mitchell: all commercial property within Mitchell.
	50	Morrill: comprised of commercial properties within Morrill.
	60	Small Towns: any commercial property within the villages of Henry, Lyman, McGrew and Melbeta.
	80	Rural: all rural commercial properties found in the remainder of Scotts Bluff County that are not influenced (and therefore valued) by proximity to Scottsbluff, Gering and the other aforementioned towns/villages.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Both the cost and income approaches (income approach not applied currently to all properties) estimates commercial property market value.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	The contracted appraisal firm would use comparables from other areas.	
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Currently, the County uses the CAMA tables, but will have Stanard Appraisal develop a market-based depreciation for 2017.	
5.	Are individual depreciation tables developed for each valuation grouping?	
	No.	
6.	Describe the methodology used to determine the commercial lot values.	
	Sales of commercial lots within the various valuation groupings are stratified by time and size. A market value based on square foot, etc. is then applied accordingly.	

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

2019 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:												
	The assessor, her staff and Tax Valuation Inc.												
2.	List each market area, and describe the location and the specific characteristics that make each unique.												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development or use), due to the two cities growing outside of their respective boundaries.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.</td> <td style="text-align: center;">2009</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development or use), due to the two cities growing outside of their respective boundaries.	2009	2	The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.	2009	3	This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.	2009
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3	This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.	2009											
	At this time, land use has not been updated by the county Mapping Department, except for fourteen geocodes (not counting the city of Gering).												
3.	Describe the process used to determine and monitor market areas.												
	Market activity via sale occurring within all three areas is monitored to determine and/or confirm the currently drawn boundaries of the areas. Any questions that arise regarding possible land use are ultimately answered by a physical inspection.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.												
	<p>This process would include examination of the following factors (but is not necessarily limited to these alone):</p> <ol style="list-style-type: none"> 1. No agricultural/horticultural income is generated from the land. 2. There is no participation in FSA programs. 3. The land owner has no farm insurance policy. 4. The majority land use is for wildlife habitat. 5. If there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule. 												
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?												
	Both agricultural and rural residential home sites are valued the same—provided they have the same amenities, such as a well, septic system, electricity, etc.												
6.	What separate market analysis has been conducted where intensive use is identified in the county?												

	Intensive use in the county consists of commercial feedlots. Stanard Appraisal reviewed all feedlots and sales within the county. An FSA appraiser was consulted for any information she could supply. The first acre feedlot site is at \$13,5000. Bunks are valued at \$90 per linear ft;
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The county assessor is currently not aware of parcels enrolled in the Wetland Reserve Program.
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many special valuation applications are on file?
	449
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales data in the form of outliers was first examined to determine if any non-agricultural influence exists. Thus, ultimate use of the parcel.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	Residential and commercial expansion. Sand and gravel commercial use along the North Platte River, as well as recreational influence.
8d.	Where is the influenced area located within the county?
	As mentioned in the Market Area descriptions above, around the cities of Scottsbluff and Gering, as well as around Mitchell, Morrill and Minatare and the North Platte River.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Comparable sales and values for the three land classifications are examined—both locally and via neighboring counties.

2019 Plan of Assessment for Scotts Bluff County
Assessment Years 2019, 2020, 2021
Date October 31, 2018

2018 STATISTICS

	Median
Residential	92%
Commercial	99%
Agriculture	75%

ASSESSMENT ACTIONS PLANNED

2018-2019

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We continue in 2018 to work toward cleaning up conversion issues and rebuilding user defined tables. As we learn how the MIPS system works differently from the old system, we have to figure out ways to data enter our information so that it is in a useable format. We believe we have cleaned up the Conversion Error list so that when we mass recalculate, no value will go to zero. The conversion to 2.5 then to 3.0 had some conversion errors that we had to correct as well. As we move forward with the new system, we find that many of the sketches did not convert at all and we are re-sketching several parcels. Several Cama records have been found to be doubled up during conversion and we are cleaning those parcels up. Confusion in pricing has led us to find that certain tables behind the scenes needed updated and boxes needed to be checked to link tables to codes.

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

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

A second flight was flown by Pictometry in 2017. We reviewed all of the parcels that had changed in any way. Those parcels were found using the product ChangeFinder and physical reviews were completed to pick up the data.

As of 2015, the mapping department admitted that their information was not and would not be completely useable. They no longer moved forward with BeeHive and had put out RFQ’s for the GIS information. I added GIS Workshop Inc into my budget hoping to finally get GIS information. The commissioners cut that from my budget and moved

forward with the RFQ, hoping to keep the GIS in a separate office. We are still at the mercy of another office for land use, soil maps, splits and acre counts. Some of the information is useable, but the mapping department has put disclaimers on all of their maps knowing that most of their data is unusable. The county contracted with Schneider early 2016 to do rural parcels only and let the mapping department continue with all other parcels. Schneider was to have the rural parcel layer completed by October 2016 and the end product was to be available to begin reviewing sometime in November 2016. We were then notified that Schneider housed the GIS website, but any research done to determine boundary lines was completed by Scotts Bluff County's in house mapping department even though the RFQ was to pay an outside company to complete the rural parcels and the mapping department admitted they needed an outside company as they did not know what they were doing. We are still dealing with an inaccurate parcel layer. The best we can hope for is that the mapping department continues to keep moving forward toward a better product.

Over 3,500 letters were mailed out to both Ag and Rural Residential parcels in 2016 in attempt to obtain FSA information as well as surveys and other information about the use of the property. The Assessor's office created the letters and envelopes and mailed them out, but used the mapping department's letterhead and had the property owners take their information to the mapping department in a hope to get the biggest response. We chose to work with the mapping department with this project as if we were able to get this information on our own, we would still rely on their office to help implement the data. We received very little response. Any responses we did receive were implemented into our system.

In 2017, the mapping department was willing to allow Schneider to complete the land use layer on their behalf so that we could move forward with matching up with their data. The contract was drawn up and about to be signed when the mapping department suddenly withdrew saying they had hired a "soil scientist" and would do the work internally. The mapping department admitted they did not understand our site acre breakdown and was going to allow us to create that layer, but has since changed their mind and they are attempting to work through that layer as well.

In 2018 letters were exchanged between Property Assessment Division and the Scotts Bluff County Board of Commissioners discussing the timeline of the mapping department's completion of the base layer. The mapping department assured PAD that their work would be done as of December 31st 2018. As of this report only 12 of the 27 townships have been completed with the mapping department putting us on hold, because their system is not saving their data. We were also notified that we would have to redo the 12th township. The mapping department is also skipping towns in any township to be matched up at the end. There is concern that the mapping department will not complete the project at their deadline. The mapping department has budgeted in the expense of sending letters to property owners in the townships they have completed. They are to send out the letters after January 1st.

We hope that the mapping department will have useable data in the near future so we can begin to verify if our acre count and soil type is correct. With the completion of this project, we also hope to be able to start researching market area boundaries.

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

The commissioners have cut my budget again this year. I had budgeted in \$30,000 for GIS which was cut, but the board cut an additional \$30,000 from my budget. I have less this year than I had last year. I have 7 employees including myself. The office has been restructured so that every employee does every aspect of the job. We have trained our administrative staff to do appraisal pick up work. Because we are so short staffed, half of the year will be focused on administrative work such as personal property, homesteads, protests and other projects. The other half of the year will be dedicated to appraisal work. With the new deadline on personal property, it has been discussed that we do not assist protestors with their protest in the month of June to focus on completing all of the personal property schedules. Almost 2/3rds of the schedules are filed the last week before May 1st and we struggle to get them entered. By focusing on the protests in July at the hearings, we can meet the July 1st deadline for the personal property abstract.

A scanner was purchased in June of 2015 that will be used to scan all of our data into our computers to make us a “paperless” county. We hope this will assist us in daily work as well as helping property owners by having all of our information in one place. We also hope to free up some time at the beginning of the year by not needing to write values on all of the hard cards. The IT department has changed hands and the scanner has not been set up for us to begin working on the project. We have been told that the project will be on track in the near future.

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

A contract was signed and approved for TVI (Tax Valuation Inc) to review the Rural and Rural Residential parcels. Rural Residential land will be looked into by them, but Ag land will still be valued by me. Physical review of the parcels will begin after the first of the year.

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

2019-2020

TVI will review Rural and Rural Residential parcels in 2019 and we will roll over the values in 2020. We will continue to implement Pictometry and ChangeFinder into our system. We will test our data for accuracy and begin to “roll” as many values over as possible using the most current Marshall and Swift cost tables. The Ag land will be reviewed and “rolled” based on the current sales information. As with all years, we will check building permits, partial assessments, mobile homes and review the oldest reviewed parcels.

2020-2021

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

OFFICE STAFF

I have a total of 7 employees including myself.

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

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

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

BUDGET

My 2018 budget has been approved in the amount of \$534,568.25.

VALUATION

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$2,989,246,341.

COMPUTER RECORDS

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

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

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

COUNTY BOARD OF EQUALIZATION

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

CONCLUSION

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

Respectfully submitted:

Amy Ramos

Amy Ramos

Scotts Bluff County Assessor

October 31, 2018

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

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

March 1, 2019

Dear Ms Sorensen:

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

Market area I for 2019 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2019 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2019 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

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

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

Sincerely,

Amy Ramos
Scotts Bluff County Assessor