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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

MORRILL COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Morrill 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 Morrill 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Rose Nelson, Morrill County Assessor

Property Assessment Division
Sarah Scott, Administrator
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Introduction

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

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

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

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques 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 for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

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

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

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

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

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The 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 the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

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

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

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

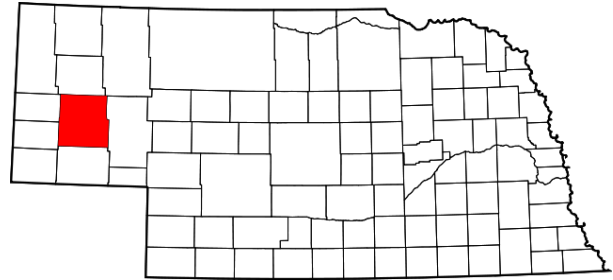
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

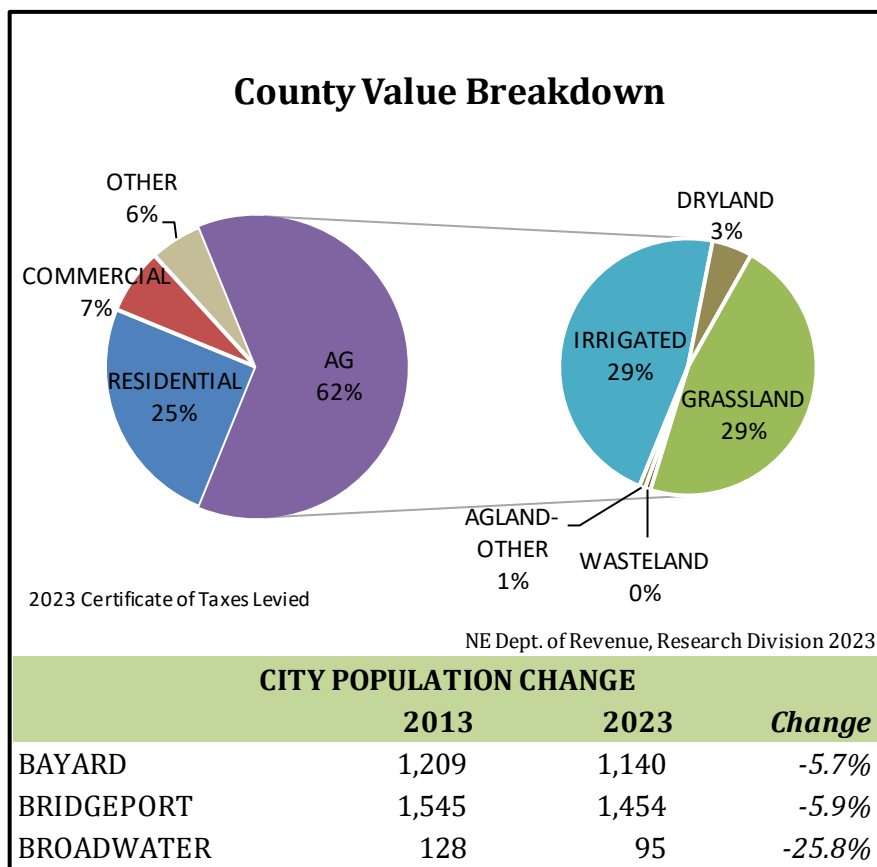
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,424 square miles, Morrill County has 4,527 residents, per the Census Bureau Quick Facts for 2024, a 1% decrease from the 2023 U.S. Census. Reports indicate that 81% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$95,650 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Morrill County are located in and around the county seat of Bridgeport. According to the latest information available from the U.S. Census Bureau, there are 111 employer establishments with total employment of 796, for a 2% decrease in employment.



Agricultural land accounts for the majority of the valuation base throughout the county. Grassland makes up the majority of the land in the county. Morrill County is included in the North Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Morrill County ranks third in dry edible beans. The feedlots, ethanol plant, grain-handling facilities and fertilizer plant are also contributory factors to the local agricultural economy.

2024 Residential Correlation for Morrill County

Assessment Actions

The Morrill County Assessor increased all lot values and conducted a complete revaluation of Bridgeport. A 50% blanket increase was applied to the dwellings in Broadwater. The county assessor also completed all pick-up work for inclusion on the tax roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

In Morrill County, the residential sales usability ratio is slightly above the statewide average. The sales verification process consists of surveys and follow-up phone calls to buyers and sellers. A thorough review of the residential sales labeled as non-qualified revealed that all disqualifications were justifiably annotated. As a result, all arm's-length residential sales were available in the current measurement analysis.

The county's valuation methodology, which is on file, provides a structured approach to property assessment, ensuring uniformity across different property types. The county segments the statistical sample into four distinct valuation groups that reflect the unique economic characteristics of each area. Valuation Group 4 includes the rural parcels in the county. Valuation Group 1 is the county seat of Bridgeport the largest community with the main business district in the county. Bayard, Valuation Group 2 is slightly smaller in population and is economically influenced by the proximity of Scottsbluff. The Village of Broadwater, Valuation Group 3 is a small distinct village within the county. The cost and depreciation tables date between 2020 and 2023, alongside lot studies from 2023.

The land to building ratios in the county improved considerably with the actions of the county assessor. The submission of sales data on a timely basis was lacking on three different occasions during the year.

Adhering to the six-year inspection cycle, the county has completed an inspection for Bridgeport for the current assessment year. Revaluations are scheduled to be completed for the 2025 assessment year for Broadwater and Bayard.

Description of Analysis

The county assessor utilizes four valuation groups with unique economic characteristics to analyze the residential sales in Morrill County.

2024 Residential Correlation for Morrill County

Valuation Group	Description
1	Bridgeport
2	Bayard
3	Broadwater
4	Rural

The statistical profile of the 94 qualified sales finds all the measures of central tendency and the qualitative statistics in the acceptable range. Valuation Group 2 with 35 sales finds two measures of central tendency in the acceptable range while the COD and PRD are slightly high. The removal of two low dollar sales brings all of the statistical measures into the acceptable range. Valuation Group 4 with only twelve qualified sales finds two measures of central tendency and the COD in the acceptable range while the PRD is slightly below the acceptable range. Valuation Group 3 has insufficient sales for meaningful analysis.

Valuation Group 1 with 44 showed a statistical profile that finds all the measures of central tendency and the PRD in the acceptable range while the COD fell slightly below 5%. The IAAO Standard on Ratio Studies indicates that a value of 5% or lower is either unusually homogenous or possibly indicative of a non-representative sample due to selective reappraisal. Comparing the movement between the sales file and the abstract finds that the abstract moved 7% more than the sales. Examination of the individual sold properties show that significant increases and decreases occurred with the revaluation that was completed by the county assessor. A further review of sales that have occurred post-study period have a median of 99% with a broad COD. A statistical profile of the post-study period sales has been provided in the index. The Property Assessment Division will continue to examine post-study period sales, however, the balance of the evidence suggests that equalization within Valuation Group 1 has been achieved and the overall level of value will be based on the median.

Equalization and Quality of Assessment

The assessment practice review and the assessment actions in Morrill County indicates that the residential property class is valued uniformly and is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	44	98.39	98.75	98.55	04.74	100.20
2	35	93.42	101.26	94.85	23.49	106.76
3	3	70.52	80.43	79.67	26.82	100.95
4	12	97.60	89.35	95.11	18.22	93.94
<u>ALL</u>	94	98.25	97.90	96.37	13.89	101.59

2024 Residential Correlation for Morrill County

Level of Value

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

2024 Commercial Correlation for Morrill County

Assessment Actions

The county assessor increased commercial land by 70% and improvements by 5%. The pick-up work was also completed and placed on the tax roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The usability rate in the Morrill County commercial class is within the statewide average. The review of the county assessor's disqualified sales provides sufficient justification, affirming the use of all qualified sales for valuation. The county assessor employs two valuation groups for its commercial properties, reflecting the economic diversity of Bridgeport, Bayard, Broadwater, and rural areas.

In 2020, a commercial appraiser assisted in developing costing and depreciation tables using local data. The county assessor's adherence to the 6-year inspection cycle and qualification procedures, ensures that all qualified sales were made available for measurement purposes.

Description of Analysis

Using two valuation groups, the county assessor analyzed the statistical profile of the unique economic characteristics of Bridgeport in Valuation Group 1 and Bayard, Broadwater and Rural in Valuation Group 2.

Valuation Group	Description
1	Bridgeport
2	Bayard, Broadwater and Rural

The statistical profile of the commercial sales only presented with nine sales in the current study period that were widely dispersed with the median being the only measure within the acceptable range. As mentioned, the actual median of the overall commercial sales was within the acceptable range but the dispersion and the small sample precludes using the median as the level of value.

A review of the sold parcels compared to the change in the 2024 County Abstract of Assessment for Real Property, Form 45, Compared with the 2023 Certificate of Taxes Levied Report (CTL) show that the population moved in a similar fashion after the accounting for two parcels one of which had a revaluation after a protest and a second parcel whose value was not pulled over correctly the previous year.

2024 Commercial Correlation for Morrill County

Equalization and Quality of Assessment

The review of assessment practices and the statistical analysis, supports that the commercial property assessment is in compliance with generally accepted mass appraisal techniques and is uniformly assessed.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	3	58.34	92.00	45.27	77.55	203.23
2	6	107.52	106.79	78.11	27.84	136.72
___ ALL ___	9	92.04	101.86	61.66	42.13	165.20

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Morrill County is determined to be at the statutory level of 100% of market value.

2024 Agricultural Correlation for Morrill County

Assessment Actions

After reviewing the market, the Morrill County Assessor adjusted the values of dryland 3% and grassland increased 8% in Market Area 2. Market Area 3 was adjusted with increases of 11% to 27% in irrigated land, 7% to 15% in dryland, and 14% to 30% in grassland. Market Area 4 with very few sales had increases of 8% to 23% in irrigated land and 8% to 13% increases in grassland. Farm sites and outbuilding site values were increased.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

An examination of the county assessor's sales verification and qualification process found that sufficient reasons for disqualification of sales was provided. Indicating that despite the usability rate remaining below the statewide average, all qualified sales were made available for analysis.

Geographic factors define the three different markets areas used to stratify agricultural sales in the county. Market Area 2 is found in the northern part of the county dominated primarily by grassland. Market Area 3 has cropland and grassland and is located south of the North Platte River. The center part of the county comprises Market Area 4 and is heavily influenced by special values recognizing the hunting and recreational influences.

The county assessors with the aid of Standard Appraisal recognizes the feedlots in the county as intensive use parcels. Conservation Reserve Enhancement Program (CREP) land is recognized and valued as irrigated land while Conservation Resource Program (CRP) land is valued the same as dryland.

Special valuations exist in the accretion land along the North Platte River. The few sales that exist in the area indicate a recreational influence primarily goose hunting as well as duck, turkey, and deer hunting. In many instances the owners actively use the land for agricultural purposes primarily pasture for cattle although recreational influences coexist in the form of hunting blinds. It was determined that special value could be applied for with a cutout of one acre for each blind present to remain at 100% of market value with the remaining land valued at 75% of market value when agricultural purposes exist.

Description of Analysis

All three measures of central tendency are in the acceptable range and the qualitative statistics are within standard range for the overall statistical profile. Sales reviewed by market area finds that Market Area 4 has insufficient sales for reliable analysis. Market Area 3 has all measures of central tendency in the acceptable range. Market Area 2 with 11 sales is slightly high.

2024 Agricultural Correlation for Morrill County

When looking at the sales by 80% Majority Land Use (MLU), the irrigated class with 13 sales is low, as well as Market Area 3 within the irrigated class with 10 sales. Although the irrigated ratio is low, the county assessor did have substantial increases in irrigated and is the second highest in the weighted average acre comparison to surrounding counties and is considered equalized. A Hypothetical LCG chart and WhatIf spreadsheets are included in the appendix documenting the effects of a 14% increase to Market Area 3 irrigated land which results in the overall statistics being above the acceptable range and the county having the highest weighted average acre price for Market Area 3 among the surrounding counties. For this reason, the adjustment is not recommended. Similarly, the grassland Market Area 2 median is slightly high as was the entire Market Area 2 but when the weighted average acre comparison is made Morrill County has the second lowest weighted average grass price per acre. With that comparison and the increasing market, lowering the current price while slightly high was not recommended and is considered equalized. Dryland has insufficient sales for measurement purposes.

The changes made to agricultural land values are demonstrated in the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

A comprehensive view of the statistical review, the assessment practices of the county assessor and the agricultural market in the surrounding counties supports that land values in Morrill County are assessed uniformly and according to generally accepted mass appraisal techniques. The rural residential improvements and outbuildings in the agricultural class demonstrate equalized valuation.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	13	62.08	63.28	63.11	21.12	100.27
3	10	62.84	63.45	63.09	22.49	100.57
4	3	60.70	62.75	63.25	15.19	99.21
<u>Dry</u>						
County	2	82.98	82.98	77.75	19.86	106.73
2	1	99.45	99.45	99.45	00.00	100.00
3	1	66.50	66.50	66.50	00.00	100.00
<u>Grass</u>						
County	12	72.16	74.49	74.48	22.38	100.01
2	6	77.04	77.03	76.39	15.08	100.84
3	6	64.55	71.95	69.50	30.01	103.53
<u>ALL</u>	36	74.79	71.94	71.65	19.11	100.40

Level of Value

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

2024 Agricultural Correlation for Morrill County

Special Valuation

A review of agricultural land values in Morrill County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 75%.

2024 Opinions of the Property Tax Administrator for Morrill 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Morrill County

Residential Real Property - Current

Number of Sales	94	Median	98.25
Total Sales Price	\$13,608,229	Mean	97.90
Total Adj. Sales Price	\$13,608,229	Wgt. Mean	96.37
Total Assessed Value	\$13,114,875	Average Assessed Value of the Base	\$72,697
Avg. Adj. Sales Price	\$144,768	Avg. Assessed Value	\$139,520

Confidence Interval - Current

95% Median C.I	96.10 to 99.21
95% Wgt. Mean C.I	92.65 to 100.10
95% Mean C.I	93.67 to 102.13
% of Value of the Class of all Real Property Value in the County	17.35
% of Records Sold in the Study Period	3.70
% of Value Sold in the Study Period	7.09

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	105	93	93.24
2022	87	95	94.56
2021	84	94	94.18
2020	83	94	93.70

2024 Commission Summary for Morrill County

Commercial Real Property - Current

Number of Sales	9	Median	92.04
Total Sales Price	\$1,623,150	Mean	101.86
Total Adj. Sales Price	\$1,623,150	Wgt. Mean	61.66
Total Assessed Value	\$1,000,840	Average Assessed Value of the Base	\$189,324
Avg. Adj. Sales Price	\$180,350	Avg. Assessed Value	\$111,204

Confidence Interval - Current

95% Median C.I	58.34 to 154.38
95% Wgt. Mean C.I	37.45 to 85.87
95% Mean C.I	65.82 to 137.90
% of Value of the Class of all Real Property Value in the County	6.49
% of Records Sold in the Study Period	2.47
% of Value Sold in the Study Period	1.45

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	17	100	95.98
2022	12	100	95.76
2021	13	100	87.63
2020	14	100	95.14

**62 Morrill
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 94
 Total Sales Price : 13,608,229
 Total Adj. Sales Price : 13,608,229
 Total Assessed Value : 13,114,875
 Avg. Adj. Sales Price : 144,768
 Avg. Assessed Value : 139,520

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 98
 COD : 13.89
 PRD : 101.59

COV : 21.39
 STD : 20.94
 Avg. Abs. Dev : 13.65
 MAX Sales Ratio : 191.58
 MIN Sales Ratio : 46.62

95% Median C.I. : 96.10 to 99.21
 95% Wgt. Mean C.I. : 92.65 to 100.10
 95% Mean C.I. : 93.67 to 102.13

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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-21 To 31-DEC-21	11	90.30	97.01	100.59	11.34	96.44	80.22	128.61	85.41 to 108.95	108,500	109,137	
01-JAN-22 To 31-MAR-22	9	103.42	110.07	113.05	11.27	97.36	90.49	132.75	98.41 to 129.58	96,297	108,861	
01-APR-22 To 30-JUN-22	12	98.26	96.39	96.99	04.36	99.38	77.13	103.88	95.16 to 99.54	162,576	157,683	
01-JUL-22 To 30-SEP-22	16	92.62	89.95	88.69	18.06	101.42	57.03	125.52	70.52 to 103.47	148,931	132,090	
01-OCT-22 To 31-DEC-22	9	99.02	95.54	94.99	08.57	100.58	62.85	109.68	89.56 to 103.74	108,472	103,042	
01-JAN-23 To 31-MAR-23	6	96.00	96.15	94.32	14.59	101.94	73.50	128.05	73.50 to 128.05	102,333	96,518	
01-APR-23 To 30-JUN-23	13	97.51	92.12	91.53	16.71	100.64	46.62	125.62	63.87 to 113.91	180,731	165,419	
01-JUL-23 To 30-SEP-23	18	98.32	106.36	99.93	19.01	106.43	67.84	191.58	90.09 to 109.15	181,917	181,781	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	48	97.95	96.95	96.75	12.17	100.21	57.03	132.75	90.49 to 99.68	133,208	128,873	
01-OCT-22 To 30-SEP-23	46	98.32	98.89	96.05	15.70	102.96	46.62	191.58	93.42 to 101.71	156,832	150,630	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	46	98.24	96.66	95.73	11.71	100.97	57.03	132.75	96.10 to 102.39	134,277	128,538	
<u>ALL</u>	94	98.25	97.90	96.37	13.89	101.59	46.62	191.58	96.10 to 99.21	144,768	139,520	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	44	98.39	98.75	98.55	04.74	100.20	83.54	128.05	97.12 to 99.33	138,792	136,773	
2	35	93.42	101.26	94.85	23.49	106.76	58.44	191.58	85.41 to 108.95	123,000	116,660	
3	3	70.52	80.43	79.67	26.82	100.95	57.03	113.75	N/A	56,633	45,120	
4	12	97.60	89.35	95.11	18.22	93.94	46.62	121.35	63.87 to 109.15	252,208	239,867	
<u>ALL</u>	94	98.25	97.90	96.37	13.89	101.59	46.62	191.58	96.10 to 99.21	144,768	139,520	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	94	98.25	97.90	96.37	13.89	101.59	46.62	191.58	96.10 to 99.21	144,768	139,520	
06												
07												
<u>ALL</u>	94	98.25	97.90	96.37	13.89	101.59	46.62	191.58	96.10 to 99.21	144,768	139,520	

**62 Morrill
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 94
 Total Sales Price : 13,608,229
 Total Adj. Sales Price : 13,608,229
 Total Assessed Value : 13,114,875
 Avg. Adj. Sales Price : 144,768
 Avg. Assessed Value : 139,520

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 98
 COD : 13.89
 PRD : 101.59

COV : 21.39
 STD : 20.94
 Avg. Abs. Dev : 13.65
 MAX Sales Ratio : 191.58
 MIN Sales Ratio : 46.62

95% Median C.I. : 96.10 to 99.21
 95% Wgt. Mean C.I. : 92.65 to 100.10
 95% Mean C.I. : 93.67 to 102.13

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	144.28	144.28	140.75	11.25	102.51	128.05	160.50	N/A	23,000	32,373
Ranges Excl. Low \$											
Greater Than 4,999	94	98.25	97.90	96.37	13.89	101.59	46.62	191.58	96.10 to 99.21	144,768	139,520
Greater Than 14,999	94	98.25	97.90	96.37	13.89	101.59	46.62	191.58	96.10 to 99.21	144,768	139,520
Greater Than 29,999	92	98.13	96.89	96.22	13.19	100.70	46.62	191.58	96.10 to 99.03	147,416	141,849
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	144.28	144.28	140.75	11.25	102.51	128.05	160.50	N/A	23,000	32,373
30,000 TO 59,999	13	97.51	106.81	104.83	24.97	101.89	57.03	191.58	87.92 to 125.62	42,246	44,287
60,000 TO 99,999	14	98.30	96.54	96.61	09.60	99.93	70.52	118.21	85.41 to 103.74	82,684	79,883
100,000 TO 149,999	27	96.68	95.08	95.47	11.05	99.59	62.85	129.58	89.13 to 103.42	120,602	115,143
150,000 TO 249,999	26	97.13	92.23	91.37	14.56	100.94	46.62	132.75	83.03 to 99.21	183,527	167,694
250,000 TO 499,999	12	98.89	100.73	101.56	06.79	99.18	75.09	121.35	97.14 to 109.15	318,958	323,928
500,000 TO 999,999											
1,000,000 +											
ALL	94	98.25	97.90	96.37	13.89	101.59	46.62	191.58	96.10 to 99.21	144,768	139,520

RESIDENTIAL IMPROVED

Type : Qualified

Date Range : 10/01/2023 to 09/30/2024 Posted Before : 03/29/2024

Number of Sales :	14	Median :	92	COV :	34.42	95% Median C.I. :	68.68 to 147.40
Total Sales Price :	1,857,000	Wgt. Mean :	85	STD :	34.23	95% Wgt. Mean C.I. :	70.30 to 100.45
Total Adj. Sales Price :	1,857,000	Mean :	99	Avg.Abs.Dev :	26.35	95% Mean C.I. :	79.70 to 119.22
Total Assessed Value :	1,585,425						
Avg. Adj. Sales Price :	132,643	COD :	28.71	MAX Sales Ratio :	166.60		
Avg. Assessed Value :	113,245	PRD :	116.49	MIN Sales Ratio :	61.67		

Printed : 04/04/2024

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	8	79.70	88.05	82.94	22.60	106.16	61.67	152.34	61.67 to 152.34	143,000	118,604
01/01/2024 To 03/31/2024	6	107.49	114.67	89.28	25.80	128.44	62.58	166.60	62.58 to 166.60	118,833	106,098
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	14	91.79	99.46	85.38	28.71	116.49	61.67	166.60	68.68 to 147.40	132,643	113,245
<u>ALL</u>											
10/01/2023 To 09/30/2024	14	91.79	99.46	85.38	28.71	116.49	61.67	166.60	68.68 to 147.40	132,643	113,245

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	6	99.13	110.17	95.84	28.67	114.95	61.67	166.60	61.67 to 166.60	98,000	93,925
2	5	81.91	88.84	90.72	17.08	97.93	68.68	113.21	N/A	93,600	84,910
4	3	72.35	95.76	74.57	41.35	128.42	62.58	152.34	N/A	267,000	199,108
<u>ALL</u>											
10/01/2023 To 09/30/2024	14	91.79	99.46	85.38	28.71	116.49	61.67	166.60	68.68 to 147.40	132,643	113,245

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	14	91.79	99.46	85.38	28.71	116.49	61.67	166.60	68.68 to 147.40	132,643	113,245
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2024	14	91.79	99.46	85.38	28.71	116.49	61.67	166.60	68.68 to 147.40	132,643	113,245

RESIDENTIAL IMPROVED

Type : Qualified

Date Range : 10/01/2023 to 09/30/2024 Posted Before : 03/29/2024

Number of Sales :	14	Median :	92	COV :	34.42	95% Median C.I. :	68.68 to 147.40
Total Sales Price :	1,857,000	Wgt. Mean :	85	STD :	34.23	95% Wgt. Mean C.I. :	70.30 to 100.45
Total Adj. Sales Price :	1,857,000	Mean :	99	Avg.Abs.Dev :	26.35	95% Mean C.I. :	79.70 to 119.22
Total Assessed Value :	1,585,425						
Avg. Adj. Sales Price :	132,643	COD :	28.71	MAX Sales Ratio :	166.60		
Avg. Assessed Value :	113,245	PRD :	116.49	MIN Sales Ratio :	61.67		

Printed : 04/04/2024

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	91.79	99.46	85.38	28.71	116.49	61.67	166.60	68.68 to 147.40	132,643	113,245
Greater Than 14,999	14	91.79	99.46	85.38	28.71	116.49	61.67	166.60	68.68 to 147.40	132,643	113,245
Greater Than 29,999	14	91.79	99.46	85.38	28.71	116.49	61.67	166.60	68.68 to 147.40	132,643	113,245
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	147.40	142.40	138.95	12.08	102.48	113.21	166.60	N/A	47,667	66,232
60,000 TO 99,999	4	86.99	98.75	98.16	29.51	100.60	68.68	152.34	N/A	73,750	72,394
100,000 TO 149,999	4	84.50	83.11	82.63	13.40	100.58	61.67	101.76	N/A	128,250	105,979
150,000 TO 249,999	1	102.90	102.90	102.90		100.00	102.90	102.90	N/A	170,000	174,935
250,000 TO 499,999	2	67.47	67.47	67.70	07.25	99.66	62.58	72.35	N/A	368,000	249,153
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>											
10/01/2023 To 09/30/2024	14	91.79	99.46	85.38	28.71	116.49	61.67	166.60	68.68 to 147.40	132,643	113,245

62 Morrill
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 9
 Total Sales Price : 1,623,150
 Total Adj. Sales Price : 1,623,150
 Total Assessed Value : 1,000,840
 Avg. Adj. Sales Price : 180,350
 Avg. Assessed Value : 111,204

MEDIAN : 92
 WGT. MEAN : 62
 MEAN : 102
 COD : 42.13
 PRD : 165.20

COV : 46.03
 STD : 46.89
 Avg. Abs. Dev : 38.78
 MAX Sales Ratio : 176.69
 MIN Sales Ratio : 40.96

95% Median C.I. : 58.34 to 154.38
 95% Wgt. Mean C.I. : 37.45 to 85.87
 95% Mean C.I. : 65.82 to 137.90

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DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	2	143.59	143.59	150.08	07.52	95.68	132.79	154.38	N/A	37,450	56,205
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	1	58.34	58.34	58.34	00.00	100.00	58.34	58.34	N/A	100,000	58,340
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	2	149.85	149.85	149.85	17.92	100.00	123.00	176.69	N/A	13,000	19,480
01-JUL-22 To 30-SEP-22	1	67.62	67.62	67.62	00.00	100.00	67.62	67.62	N/A	460,000	311,055
01-OCT-22 To 31-DEC-22	1	70.91	70.91	70.91	00.00	100.00	70.91	70.91	N/A	227,250	161,150
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	1	92.04	92.04	92.04	00.00	100.00	92.04	92.04	N/A	35,000	32,215
01-JUL-23 To 30-SEP-23	1	40.96	40.96	40.96	00.00	100.00	40.96	40.96	N/A	700,000	286,710
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	3	132.79	115.17	97.63	24.11	117.97	58.34	154.38	N/A	58,300	56,917
01-OCT-21 To 30-SEP-22	3	123.00	122.44	72.02	29.56	170.01	67.62	176.69	N/A	162,000	116,672
01-OCT-22 To 30-SEP-23	3	70.91	67.97	49.89	24.02	136.24	40.96	92.04	N/A	320,750	160,025
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	1	58.34	58.34	58.34	00.00	100.00	58.34	58.34	N/A	100,000	58,340
01-JAN-22 To 31-DEC-22	4	96.96	109.56	71.67	41.55	152.87	67.62	176.69	N/A	178,313	127,791
<u>ALL</u>	9	92.04	101.86	61.66	42.13	165.20	40.96	176.69	58.34 to 154.38	180,350	111,204

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	3	58.34	92.00	45.27	77.55	203.23	40.96	176.69	N/A	271,000	122,673
2	6	107.52	106.79	78.11	27.84	136.72	67.62	154.38	67.62 to 154.38	135,025	105,470
<u>ALL</u>	9	92.04	101.86	61.66	42.13	165.20	40.96	176.69	58.34 to 154.38	180,350	111,204

62 Morrill
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 9
 Total Sales Price : 1,623,150
 Total Adj. Sales Price : 1,623,150
 Total Assessed Value : 1,000,840
 Avg. Adj. Sales Price : 180,350
 Avg. Assessed Value : 111,204

MEDIAN : 92
 WGT. MEAN : 62
 MEAN : 102
 COD : 42.13
 PRD : 165.20

COV : 46.03
 STD : 46.89
 Avg. Abs. Dev : 38.78
 MAX Sales Ratio : 176.69
 MIN Sales Ratio : 40.96

95% Median C.I. : 58.34 to 154.38
 95% Wgt. Mean C.I. : 37.45 to 85.87
 95% Mean C.I. : 65.82 to 137.90

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	9	92.04	101.86	61.66	42.13	165.20	40.96	176.69	58.34 to 154.38	180,350	111,204
04											
<u>ALL</u>	<u>9</u>	<u>92.04</u>	<u>101.86</u>	<u>61.66</u>	<u>42.13</u>	<u>165.20</u>	<u>40.96</u>	<u>176.69</u>	<u>58.34 to 154.38</u>	<u>180,350</u>	<u>111,204</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											
Less Than 15,000	3	132.79	144.16	143.63	13.48	100.37	123.00	176.69	N/A	13,633	19,582
Less Than 30,000	3	132.79	144.16	143.63	13.48	100.37	123.00	176.69	N/A	13,633	19,582
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	9	92.04	101.86	61.66	42.13	165.20	40.96	176.69	58.34 to 154.38	180,350	111,204
Greater Than 14,999	6	69.27	80.71	59.54	36.19	135.56	40.96	154.38	40.96 to 154.38	263,708	157,016
Greater Than 29,999	6	69.27	80.71	59.54	36.19	135.56	40.96	154.38	40.96 to 154.38	263,708	157,016
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	132.79	144.16	143.63	13.48	100.37	123.00	176.69	N/A	13,633	19,582
15,000 TO 29,999											
30,000 TO 59,999	1	92.04	92.04	92.04	00.00	100.00	92.04	92.04	N/A	35,000	32,215
60,000 TO 99,999	1	154.38	154.38	154.38	00.00	100.00	154.38	154.38	N/A	60,000	92,625
100,000 TO 149,999	1	58.34	58.34	58.34	00.00	100.00	58.34	58.34	N/A	100,000	58,340
150,000 TO 249,999	1	70.91	70.91	70.91	00.00	100.00	70.91	70.91	N/A	227,250	161,150
250,000 TO 499,999	1	67.62	67.62	67.62	00.00	100.00	67.62	67.62	N/A	460,000	311,055
500,000 TO 999,999	1	40.96	40.96	40.96	00.00	100.00	40.96	40.96	N/A	700,000	286,710
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>9</u>	<u>92.04</u>	<u>101.86</u>	<u>61.66</u>	<u>42.13</u>	<u>165.20</u>	<u>40.96</u>	<u>176.69</u>	<u>58.34 to 154.38</u>	<u>180,350</u>	<u>111,204</u>

62 Morrill
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 9
 Total Sales Price : 1,623,150
 Total Adj. Sales Price : 1,623,150
 Total Assessed Value : 1,000,840
 Avg. Adj. Sales Price : 180,350
 Avg. Assessed Value : 111,204

MEDIAN : 92
 WGT. MEAN : 62
 MEAN : 102
 COD : 42.13
 PRD : 165.20

COV : 46.03
 STD : 46.89
 Avg. Abs. Dev : 38.78
 MAX Sales Ratio : 176.69
 MIN Sales Ratio : 40.96

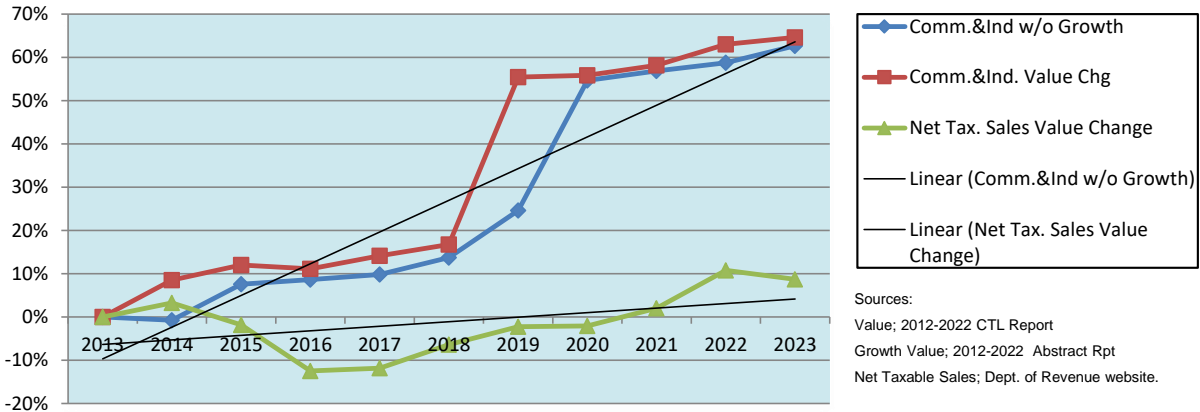
95% Median C.I. : 58.34 to 154.38
 95% Wgt. Mean C.I. : 37.45 to 85.87
 95% Mean C.I. : 65.82 to 137.90

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	58.34	58.34	58.34	00.00	100.00	58.34	58.34	N/A	100,000	58,340
344	1	70.91	70.91	70.91	00.00	100.00	70.91	70.91	N/A	227,250	161,150
350	1	154.38	154.38	154.38	00.00	100.00	154.38	154.38	N/A	60,000	92,625
384	1	123.00	123.00	123.00	00.00	100.00	123.00	123.00	N/A	13,000	15,990
386	1	40.96	40.96	40.96	00.00	100.00	40.96	40.96	N/A	700,000	286,710
406	3	132.79	133.84	119.19	21.25	112.29	92.04	176.69	N/A	20,967	24,990
543	1	67.62	67.62	67.62	00.00	100.00	67.62	67.62	N/A	460,000	311,055
<u>ALL</u>	<u>9</u>	92.04	101.86	61.66	42.13	165.20	40.96	176.69	58.34 to 154.38	180,350	111,204

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
2012	\$ 29,099,628	\$ 1,810,390	6.22%	\$ 27,289,238		\$ 29,753,231	
2013	\$ 31,579,336	\$ 2,699,858	8.55%	\$ 28,879,478	-0.76%	\$ 30,728,206	3.28%
2014	\$ 32,602,835	\$ 1,307,108	4.01%	\$ 31,295,727	-0.90%	\$ 29,202,073	-4.97%
2015	\$ 32,342,558	\$ 727,541	2.25%	\$ 31,615,017	-3.03%	\$ 26,042,963	-10.82%
2016	\$ 33,217,216	\$ 1,262,720	3.80%	\$ 31,954,496	-1.20%	\$ 26,234,086	0.73%
2017	\$ 33,970,951	\$ 870,720	2.56%	\$ 33,100,231	-0.35%	\$ 27,853,715	6.17%
2018	\$ 45,240,215	\$ 8,979,400	19.85%	\$ 36,260,815	6.74%	\$ 29,081,938	4.41%
2019	\$ 45,345,630	\$ 328,650	0.72%	\$ 45,016,980	-0.49%	\$ 29,133,074	0.18%
2020	\$ 46,020,490	\$ 381,825	0.83%	\$ 45,638,665	0.65%	\$ 30,345,660	4.16%
2021	\$ 47,433,065	\$ 1,243,830	2.62%	\$ 46,189,235	0.37%	\$ 32,959,746	8.61%
2022	\$ 47,906,055	\$ 566,985	1.18%	\$ 47,339,070	-0.20%	\$ 32,347,638	-1.86%
2023	\$ 64,518,615	\$ 3,545	0.01%	\$ 64,515,070	34.67%	\$ 32,702,569	1.10%
Ann %chg	7.41%			Average	3.23%	0.62%	1.00%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.76%	8.52%	3.28%
2014	7.55%	12.04%	-1.85%
2015	8.64%	11.14%	-12.47%
2016	9.81%	14.15%	-11.83%
2017	13.75%	16.74%	-6.38%
2018	24.61%	55.47%	-2.26%
2019	54.70%	55.83%	-2.08%
2020	56.84%	58.15%	1.99%
2021	58.73%	63.00%	10.78%
2022	62.68%	64.63%	8.72%
2023	121.70%	121.72%	9.91%

County Number	62
County Name	Morrill

62 Morrill
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 36
Total Sales Price : 20,672,838
Total Adj. Sales Price : 20,672,838
Total Assessed Value : 14,812,680
Avg. Adj. Sales Price : 574,246
Avg. Assessed Value : 411,463

MEDIAN : 75
WGT. MEAN : 72
MEAN : 72
COD : 19.11
PRD : 100.40

COV : 24.15
STD : 17.37
Avg. Abs. Dev : 14.29
MAX Sales Ratio : 102.60
MIN Sales Ratio : 35.93

95% Median C.I. : 62.08 to 80.78
95% Wgt. Mean C.I. : 65.30 to 78.01
95% Mean C.I. : 66.27 to 77.61

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	2	77.04	77.04	77.48	03.79	99.43	74.12	79.95	N/A	840,690	651,388	
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21	10	88.47	83.42	88.38	16.30	94.39	42.04	102.60	66.50 to 101.14	420,670	371,794	
01-JUL-21 To 30-SEP-21	2	83.38	83.38	84.17	08.17	99.06	76.57	90.19	N/A	489,126	411,705	
01-OCT-21 To 31-DEC-21	1	81.65	81.65	81.65	00.00	100.00	81.65	81.65	N/A	1,200,000	979,840	
01-JAN-22 To 31-MAR-22	6	76.51	73.67	74.47	05.40	98.93	63.59	78.24	63.59 to 78.24	425,508	316,895	
01-APR-22 To 30-JUN-22	4	61.54	67.39	65.41	22.94	103.03	49.83	96.63	N/A	1,118,050	731,340	
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	1	56.80	56.80	56.80	00.00	100.00	56.80	56.80	N/A	1,155,200	656,165	
01-JAN-23 To 31-MAR-23	4	49.36	47.59	46.88	11.43	101.51	35.93	55.72	N/A	444,895	208,550	
01-APR-23 To 30-JUN-23	3	80.78	74.98	66.66	08.26	112.48	62.08	82.08	N/A	540,376	360,227	
01-JUL-23 To 30-SEP-23	3	58.90	56.51	57.63	06.10	98.06	49.94	60.70	N/A	341,783	196,982	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	14	83.13	82.50	85.11	14.82	96.93	42.04	102.60	70.20 to 99.45	490,452	417,437	
01-OCT-21 To 30-SEP-22	11	75.46	72.11	70.59	12.72	102.15	49.83	96.63	56.70 to 81.65	747,750	527,870	
01-OCT-22 To 30-SEP-23	11	56.80	58.33	56.65	16.69	102.97	35.93	82.08	47.98 to 80.78	507,387	287,454	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	13	84.39	83.28	86.47	14.63	96.31	42.04	102.60	70.20 to 99.45	491,150	424,707	
01-JAN-22 To 31-DEC-22	11	69.58	69.85	67.02	14.66	104.22	49.83	96.63	56.70 to 78.24	743,677	498,445	
<u>ALL</u>	36	74.79	71.94	71.65	19.11	100.40	35.93	102.60	62.08 to 80.78	574,246	411,463	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
2	11	77.56	76.70	75.07	14.20	102.17	55.72	99.45	56.70 to 93.45	883,618	663,346	
3	21	70.20	70.34	68.95	22.93	102.02	35.93	102.60	56.80 to 82.08	472,271	325,630	
4	4	69.15	67.26	65.45	17.27	102.77	49.94	80.78	N/A	258,838	169,409	
<u>ALL</u>	36	74.79	71.94	71.65	19.11	100.40	35.93	102.60	62.08 to 80.78	574,246	411,463	

62 Morrill
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 36
 Total Sales Price : 20,672,838
 Total Adj. Sales Price : 20,672,838
 Total Assessed Value : 14,812,680
 Avg. Adj. Sales Price : 574,246
 Avg. Assessed Value : 411,463

MEDIAN : 75
 WGT. MEAN : 72
 MEAN : 72
 COD : 19.11
 PRD : 100.40

COV : 24.15
 STD : 17.37
 Avg. Abs. Dev : 14.29
 MAX Sales Ratio : 102.60
 MIN Sales Ratio : 35.93

95% Median C.I. : 62.08 to 80.78
 95% Wgt. Mean C.I. : 65.30 to 78.01
 95% Mean C.I. : 66.27 to 77.61

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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	8	62.84	64.70	65.61	19.11	98.61	47.98	90.19	47.98 to 90.19	495,254	324,941
3	6	62.84	65.01	65.66	18.16	99.01	47.98	90.19	47.98 to 90.19	576,114	378,286
4	2	63.77	63.77	65.26	21.69	97.72	49.94	77.60	N/A	252,675	164,905
Dry											
County	2	82.98	82.98	77.75	19.86	106.73	66.50	99.45	N/A	100,813	78,378
2	1	99.45	99.45	99.45	00.00	100.00	99.45	99.45	N/A	68,800	68,420
3	1	66.50	66.50	66.50	00.00	100.00	66.50	66.50	N/A	132,825	88,335
Grass											
County	8	83.34	80.61	78.01	20.19	103.33	55.72	102.60	55.72 to 102.60	984,051	767,621
2	5	74.12	76.44	75.87	17.24	100.75	55.72	93.45	N/A	1,310,649	994,373
3	3	101.14	87.55	88.62	14.41	98.79	58.90	102.60	N/A	439,720	389,700
ALL	36	74.79	71.94	71.65	19.11	100.40	35.93	102.60	62.08 to 80.78	574,246	411,463

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	13	62.08	63.28	63.11	21.12	100.27	35.93	90.19	49.83 to 77.60	458,172	289,170
3	10	62.84	63.45	63.09	22.49	100.57	35.93	90.19	47.98 to 82.08	505,088	318,659
4	3	60.70	62.75	63.25	15.19	99.21	49.94	77.60	N/A	301,783	190,873
Dry											
County	2	82.98	82.98	77.75	19.86	106.73	66.50	99.45	N/A	100,813	78,378
2	1	99.45	99.45	99.45	00.00	100.00	99.45	99.45	N/A	68,800	68,420
3	1	66.50	66.50	66.50	00.00	100.00	66.50	66.50	N/A	132,825	88,335
Grass											
County	12	72.16	74.49	74.48	22.38	100.01	42.04	102.60	56.80 to 93.45	867,567	646,185
2	6	77.04	77.03	76.39	15.08	100.84	55.72	93.45	55.72 to 93.45	1,253,874	957,895
3	6	64.55	71.95	69.50	30.01	103.53	42.04	102.60	42.04 to 102.60	481,260	334,474
ALL	36	74.79	71.94	71.65	19.11	100.40	35.93	102.60	62.08 to 80.78	574,246	411,463

Morrill County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Morrill	2	2,000	n/a	n/a	2,000	1,900	1,900	1,900	1,900	1,938
Box Butte	1	2,759	2,762	2,762	2,756	2,775	2,764	2,777	2,764	2,762
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottsBluff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515
Sheridan	1	2,135	2,076	2,076	2,006	1,980	1,980	1,958	1,899	2,049
Morrill	3	2,800	2,700	2,700	2,700	2,500	2,500	2,300	2,300	2,621
Banner	1	2,000	1,900	1,900	1,800	1,800	1,800	1,600	1,305	1,792
Cheyenne	3	2,747	n/a	n/a	2,739	2,734	2,571	2,497	2,453	2,728
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottsBluff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515
Morrill	4	2,800	2,600	2,600	2,600	2,400	2,400	2,350	2,350	2,527
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottsBluff	2	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,424
ScottsBluff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Morrill	2	n/a	470	472	435	435	n/a	425	425	435
Box Butte	1	n/a	520	520	520	520	n/a	520	520	520
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492
Sheridan	1	n/a	661	645	645	630	609	594	590	633
Morrill	3	n/a	570	570	550	550	550	525	525	549
Banner	1	n/a	530	530	505	505	505	480	465	507
Cheyenne	3	n/a	676	660	665	663	n/a	659	654	673
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492
Morrill	4	n/a	560	560	560	495	495	495	470	497
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
ScottsBluff	2	n/a	500	500	500	470	470	470	470	479
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Morrill	2	415	416	n/a	n/a	n/a	415	415	415	415
Box Butte	1	300	300	n/a	300	300	300	300	300	300
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450
Sheridan	1	589	589	584	584	559	559	553	534	558
Morrill	3	580	580	n/a	570	570	540	500	500	509
Banner	1	n/a	485	n/a	470	465	460	455	416	429
Cheyenne	3	n/a	560	n/a	540	n/a	510	500	358	426
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450
Morrill	4	535	518	500	489	461	470	467	660	514
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	2	450	n/a	n/a	450	450	450	450	450	450
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450

County	Mkt Area	CRP	TIMBER	WASTE
Morrill	2	425	n/a	30
Box Butte	1	351	n/a	100
Garden	1	780	n/a	50
ScottsBluff	3	470	n/a	147
Sheridan	1		440	75
Morrill	3	529	n/a	30
Banner	1	460	n/a	282
Cheyenne	3	477	n/a	100
Garden	1	780	n/a	50
ScottsBluff	3	470	n/a	147
Morrill	4	507	n/a	478
Garden	1	780	n/a	50
ScottsBluff	2	470	n/a	145
ScottsBluff	3	470	n/a	147

Source: 2024 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.

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	63	COV :	27.42	95% Median C.I. :	47.98 to 82.08
Total Sales Price :	4,656,009	Wgt. Mean :	63	STD :	17.40	95% Wgt. Mean C.I. :	51.20 to 74.98
Total Adj. Sales Price :	5,050,884	Mean :	63	Avg. Abs. Dev :	14.13	95% Mean C.I. :	51.00 to 75.90
Total Assessed Value :	3,186,590						
Avg. Adj. Sales Price :	505,088	COD :	22.49	MAX Sales Ratio :	90.19		
Avg. Assessed Value :	318,659	PRD :	100.57	MIN Sales Ratio :	35.93		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	2	83.38	83.38	84.17	08.17	99.06	76.57	90.19	N/A	489,126	411,705
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	2	69.53	69.53	70.98	08.54	97.96	63.59	75.46	N/A	422,650	299,995
04/01/2022 To 06/30/2022	1	49.83	49.83	49.83		100.00	49.83	49.83	N/A	382,200	190,455
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	3	47.98	44.88	44.10	10.30	101.77	35.93	50.74	N/A	451,335	199,023
04/01/2023 To 06/30/2023	2	72.08	72.08	65.43	13.87	110.16	62.08	82.08	N/A	745,564	487,833
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	2	83.38	83.38	84.17	08.17	99.06	76.57	90.19	N/A	489,126	411,705
10/01/2021 To 09/30/2022	3	63.59	62.96	64.39	13.43	97.78	49.83	75.46	N/A	409,167	263,482
10/01/2022 To 09/30/2023	5	50.74	55.76	55.28	23.75	100.87	35.93	82.08	N/A	569,027	314,547
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	2	83.38	83.38	84.17	08.17	99.06	76.57	90.19	N/A	489,126	411,705
01/01/2022 To 12/31/2022	3	63.59	62.96	64.39	13.43	97.78	49.83	75.46	N/A	409,167	263,482

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	63	COV :	27.42	95% Median C.I. :	47.98 to 82.08
Total Sales Price :	4,656,009	Wgt. Mean :	63	STD :	17.40	95% Wgt. Mean C.I. :	51.20 to 74.98
Total Adj. Sales Price :	5,050,884	Mean :	63	Avg. Abs. Dev :	14.13	95% Mean C.I. :	51.00 to 75.90
Total Assessed Value :	3,186,590						
Avg. Adj. Sales Price :	505,088	COD :	22.49	MAX Sales Ratio :	90.19		
Avg. Assessed Value :	318,659	PRD :	100.57	MIN Sales Ratio :	35.93		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	10	62.84	63.45	63.09	22.49	100.57	35.93	90.19	47.98 to 82.08	505,088	318,659

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 Value
____ Irrigated ____											
County	6	62.84	65.01	65.66	18.16	99.01	47.98	90.19	47.98 to 90.19	576,114	378,286
3	6	62.84	65.01	65.66	18.16	99.01	47.98	90.19	47.98 to 90.19	576,114	378,286
____ ALL ____											
10/01/2020 To 09/30/2023	10	62.84	63.45	63.09	22.49	100.57	35.93	90.19	47.98 to 82.08	505,088	318,659

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 Value
____ Irrigated ____											
County	10	62.84	63.45	63.09	22.49	100.57	35.93	90.19	47.98 to 82.08	505,088	318,659
3	10	62.84	63.45	63.09	22.49	100.57	35.93	90.19	47.98 to 82.08	505,088	318,659
____ ALL ____											
10/01/2020 To 09/30/2023	10	62.84	63.45	63.09	22.49	100.57	35.93	90.19	47.98 to 82.08	505,088	318,659

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_3	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	27.42	95% Median C.I. :	54.69 to 93.57
Total Sales Price :	4,656,009	Wgt. Mean :	72	STD :	19.83	95% Wgt. Mean C.I. :	58.79 to 85.06
Total Adj. Sales Price :	5,050,884	Mean :	72	Avg. Abs. Dev :	16.11	95% Mean C.I. :	58.15 to 86.51
Total Assessed Value :	3,632,714						
Avg. Adj. Sales Price :	505,088	COD :	22.49	MAX Sales Ratio :	102.81		
Avg. Assessed Value :	363,271	PRD :	100.57	MIN Sales Ratio :	40.97		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	2	95.05	95.05	95.96	08.16	99.05	87.29	102.81	N/A	489,126	469,344
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	2	79.26	79.26	80.92	08.54	97.95	72.49	86.02	N/A	422,650	341,995
04/01/2022 To 06/30/2022	1	56.81	56.81	56.81		100.00	56.81	56.81	N/A	382,200	217,119
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	3	54.69	51.17	50.27	10.28	101.79	40.97	57.84	N/A	451,335	226,887
04/01/2023 To 06/30/2023	2	82.17	82.17	74.59	13.87	110.16	70.77	93.57	N/A	745,564	556,129
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	2	95.05	95.05	95.96	08.16	99.05	87.29	102.81	N/A	489,126	469,344
10/01/2021 To 09/30/2022	3	72.49	71.77	73.41	13.44	97.77	56.81	86.02	N/A	409,167	300,369
10/01/2022 To 09/30/2023	5	57.84	63.57	63.02	23.76	100.87	40.97	93.57	N/A	569,027	358,584
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	2	95.05	95.05	95.96	08.16	99.05	87.29	102.81	N/A	489,126	469,344
01/01/2022 To 12/31/2022	3	72.49	71.77	73.41	13.44	97.77	56.81	86.02	N/A	409,167	300,369

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	72	COV :	27.42	95% Median C.I. :	54.69 to 93.57
Total Sales Price :	4,656,009	Wgt. Mean :	72	STD :	19.83	95% Wgt. Mean C.I. :	58.79 to 85.06
Total Adj. Sales Price :	5,050,884	Mean :	72	Avg. Abs. Dev :	16.11	95% Mean C.I. :	58.15 to 86.51
Total Assessed Value :	3,632,714						
Avg. Adj. Sales Price :	505,088	COD :	22.49	MAX Sales Ratio :	102.81		
Avg. Assessed Value :	363,271	PRD :	100.57	MIN Sales Ratio :	40.97		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	10	71.63	72.33	71.92	22.49	100.57	40.97	102.81	54.69 to 93.57	505,088	363,271

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 Value
____ Irrigated ____											
County	6	71.63	74.10	74.85	18.15	99.00	54.69	102.81	54.69 to 102.81	576,114	431,246
3	6	71.63	74.10	74.85	18.15	99.00	54.69	102.81	54.69 to 102.81	576,114	431,246
____ ALL ____											
10/01/2020 To 09/30/2023	10	71.63	72.33	71.92	22.49	100.57	40.97	102.81	54.69 to 93.57	505,088	363,271

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 Value
____ Irrigated ____											
County	10	71.63	72.33	71.92	22.49	100.57	40.97	102.81	54.69 to 93.57	505,088	363,271
3	10	71.63	72.33	71.92	22.49	100.57	40.97	102.81	54.69 to 93.57	505,088	363,271
____ ALL ____											
10/01/2020 To 09/30/2023	10	71.63	72.33	71.92	22.49	100.57	40.97	102.81	54.69 to 93.57	505,088	363,271

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_3	Total	Increase	14%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	36	Median :	76	COV :	23.21	95% Median C.I. :	66.38 to 81.86
Total Sales Price :	20,242,818	Wgt. Mean :	74	STD :	17.27	95% Wgt. Mean C.I. :	67.79 to 79.83
Total Adj. Sales Price :	20,672,838	Mean :	74	Avg. Abs.Dev :	14.34	95% Mean C.I. :	68.77 to 80.05
Total Assessed Value :	15,258,804						
Avg. Adj. Sales Price :	574,246	COD :	18.91	MAX Sales Ratio :	102.81		
Avg. Assessed Value :	423,856	PRD :	100.81	MIN Sales Ratio :	40.97		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	2	77.04	77.04	77.48	03.79	99.43	74.12	79.95	N/A	840,690	651,388
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021	10	88.47	83.42	88.38	16.30	94.39	42.04	102.60	66.50 to 101.14	420,670	371,794
07/01/2021 To 09/30/2021	2	95.05	95.05	95.96	08.16	99.05	87.29	102.81	N/A	489,126	469,344
10/01/2021 To 12/31/2021	1	81.65	81.65	81.65		100.00	81.65	81.65	N/A	1,200,000	979,840
01/01/2022 To 03/31/2022	6	77.58	76.92	77.76	04.78	98.92	69.58	86.02	69.58 to 86.02	425,508	330,895
04/01/2022 To 06/30/2022	4	61.60	69.13	66.01	20.10	104.73	56.70	96.63	N/A	1,118,050	738,006
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	1	56.80	56.80	56.80		100.00	56.80	56.80	N/A	1,155,200	656,165
01/01/2023 To 03/31/2023	4	55.21	52.31	51.57	08.11	101.43	40.97	57.84	N/A	444,895	229,448
04/01/2023 To 06/30/2023	3	80.78	81.71	75.09	09.41	108.82	70.77	93.57	N/A	540,376	405,758
07/01/2023 To 09/30/2023	3	58.90	56.51	57.63	06.10	98.06	49.94	60.70	N/A	341,783	196,982
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	14	85.84	84.17	86.79	14.99	96.98	42.04	102.81	70.20 to 101.14	490,452	425,671
10/01/2021 To 09/30/2022	11	77.56	74.51	71.94	11.51	103.57	56.70	96.63	56.81 to 86.02	747,750	537,930
10/01/2022 To 09/30/2023	11	57.84	61.88	60.60	16.75	102.11	40.97	93.57	49.94 to 80.78	507,387	307,470
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	13	87.29	85.07	88.28	14.57	96.36	42.04	102.81	70.20 to 101.14	491,150	433,574
01/01/2022 To 12/31/2022	11	72.49	72.26	68.38	13.77	105.67	56.70	96.63	56.80 to 86.02	743,677	508,505

AGRICULTURAL

Type : Qualified

Number of Sales :	36	Median :	76	COV :	23.21	95% Median C.I. :	66.38 to 81.86
Total Sales Price :	20,242,818	Wgt. Mean :	74	STD :	17.27	95% Wgt. Mean C.I. :	67.79 to 79.83
Total Adj. Sales Price :	20,672,838	Mean :	74	Avg. Abs. Dev :	14.34	95% Mean C.I. :	68.77 to 80.05
Total Assessed Value :	15,258,804						
Avg. Adj. Sales Price :	574,246	COD :	18.91	MAX Sales Ratio :	102.81		
Avg. Assessed Value :	423,856	PRD :	100.81	MIN Sales Ratio :	40.97		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	11	77.56	76.70	75.07	14.20	102.17	55.72	99.45	56.70 to 93.45	883,618	663,346
3	21	72.49	74.57	73.45	22.50	101.52	40.97	102.81	57.84 to 87.29	472,271	346,874
4	4	69.15	67.26	65.45	17.27	102.77	49.94	80.78	N/A	258,838	169,409

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 Value
<u>Irrigated</u>											
County	8	71.63	71.52	73.63	18.44	97.13	49.94	102.81	49.94 to 102.81	495,254	364,661
3	6	71.63	74.10	74.85	18.15	99.00	54.69	102.81	54.69 to 102.81	576,114	431,246
4	2	63.77	63.77	65.26	21.69	97.72	49.94	77.60	N/A	252,675	164,905
<u>Dry</u>											
County	2	82.98	82.98	77.75	19.86	106.73	66.50	99.45	N/A	100,813	78,378
2	1	99.45	99.45	99.45		100.00	99.45	99.45	N/A	68,800	68,420
3	1	66.50	66.50	66.50		100.00	66.50	66.50	N/A	132,825	88,335
<u>Grass</u>											
County	8	83.34	80.61	78.01	20.19	103.33	55.72	102.60	55.72 to 102.60	984,051	767,621
2	5	74.12	76.44	75.87	17.24	100.75	55.72	93.45	N/A	1,310,649	994,373
3	3	101.14	87.55	88.62	14.41	98.79	58.90	102.60	N/A	439,720	389,700
<u>ALL</u>											
10/01/2020 To 09/30/2023	36	75.84	74.41	73.81	18.91	100.81	40.97	102.81	66.38 to 81.86	574,246	423,856

AGRICULTURAL

Type : Qualified

Number of Sales :	36	Median :	76	COV :	23.21	95% Median C.I. :	66.38 to 81.86
Total Sales Price :	20,242,818	Wgt. Mean :	74	STD :	17.27	95% Wgt. Mean C.I. :	67.79 to 79.83
Total Adj. Sales Price :	20,672,838	Mean :	74	Avg. Abs. Dev :	14.34	95% Mean C.I. :	68.77 to 80.05
Total Assessed Value :	15,258,804						
Avg. Adj. Sales Price :	574,246	COD :	18.91	MAX Sales Ratio :	102.81		
Avg. Assessed Value :	423,856	PRD :	100.81	MIN Sales Ratio :	40.97		

What IF

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 Value
<u>Irrigated</u>											
County	13	70.77	70.12	70.60	21.61	99.32	40.97	102.81	54.69 to 87.29	458,172	323,487
3	10	71.63	72.33	71.92	22.49	100.57	40.97	102.81	54.69 to 93.57	505,088	363,271
4	3	60.70	62.75	63.25	15.19	99.21	49.94	77.60	N/A	301,783	190,873
<u>Dry</u>											
County	2	82.98	82.98	77.75	19.86	106.73	66.50	99.45	N/A	100,813	78,378
2	1	99.45	99.45	99.45		100.00	99.45	99.45	N/A	68,800	68,420
3	1	66.50	66.50	66.50		100.00	66.50	66.50	N/A	132,825	88,335
<u>Grass</u>											
County	12	72.16	74.49	74.48	22.38	100.01	42.04	102.60	56.80 to 93.45	867,567	646,185
2	6	77.04	77.03	76.39	15.08	100.84	55.72	93.45	55.72 to 93.45	1,253,874	957,895
3	6	64.55	71.95	69.50	30.01	103.53	42.04	102.60	42.04 to 102.60	481,260	334,474
<u>ALL</u>											
10/01/2020 To 09/30/2023	36	75.84	74.41	73.81	18.91	100.81	40.97	102.81	66.38 to 81.86	574,246	423,856

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_3	Total	Increase	14%

What IF

Morrill County 2024 Hypothetical Average Acre Value Comparison

14% increase to irrigated land Mkt Area 3

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Morrill	2	2,000	n/a	n/a	2,000	1,900	1,900	1,900	1,900	1,938
Box Butte	1	2,759	2,762	2,762	2,756	2,775	2,764	2,777	2,764	2,762
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottsBluff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515
Sheridan	1	2,135	2,076	2,076	2,006	1,980	1,980	1,958	1,899	2,049
Morrill	3	3,192	3,078	3,078	3,078	2,850	2,850	2,622	2,622	2,988
Banner	1	2,000	1,900	1,900	1,800	1,800	1,800	1,600	1,305	1,792
Cheyenne	3	2,747	n/a	n/a	2,739	2,734	2,571	2,497	2,453	2,728
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottsBluff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515
Morrill	4	2,800	2,600	2,600	2,600	2,400	2,400	2,350	2,350	2,527
Garden	1	2,700	n/a	n/a	2,650	2,525	2,525	2,475	2,475	2,573
ScottsBluff	2	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,424
ScottsBluff	3	2,725	2,725	2,725	2,200	2,100	1,850	1,850	1,850	2,515

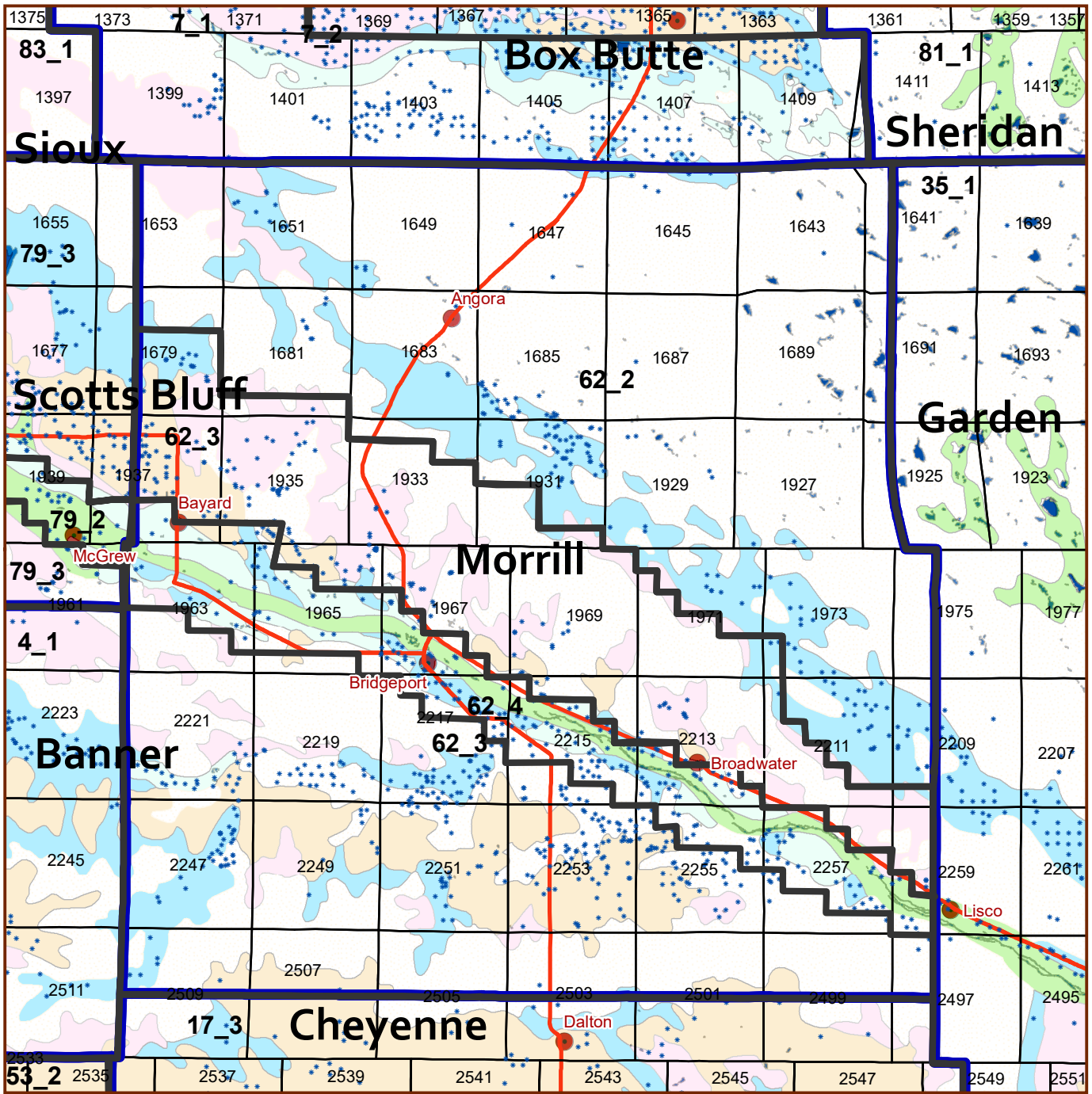
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Morrill	2	n/a	470	472	435	435	n/a	425	425	435
Box Butte	1	n/a	520	520	520	520	n/a	520	520	520
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492
Sheridan	1	n/a	661	645	645	630	609	594	590	633
Morrill	3	n/a	570	570	550	550	550	525	525	549
Banner	1	n/a	530	530	505	505	505	480	465	507
Cheyenne	3	n/a	676	660	665	663	n/a	659	654	673
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492
Morrill	4	n/a	560	560	560	495	495	495	470	497
Garden	1	n/a	850	n/a	850	780	n/a	780	780	838
ScottsBluff	2	n/a	500	500	500	470	470	470	470	479
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Morrill	2	415	416	n/a	n/a	n/a	415	415	415	415
Box Butte	1	300	300	n/a	300	300	300	300	300	300
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450
Sheridan	1	589	589	584	584	559	559	553	534	558
Morrill	3	580	580	n/a	570	570	540	500	500	509
Banner	1	n/a	485	n/a	470	465	460	455	416	429
Cheyenne	3	n/a	560	n/a	540	n/a	510	500	358	426
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450
Morrill	4	535	518	500	489	461	470	467	660	514
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	2	450	n/a	n/a	450	450	450	450	450	450
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450

County	Mkt Area	CRP	TIMBER	WASTE
Morrill	2	425	n/a	30
Box Butte	1	351	n/a	100
Garden	1	780	n/a	50
ScottsBluff	3	470	n/a	147
Sheridan	1		440	75
Morrill	3	529	n/a	30
Banner	1	460	n/a	282
Cheyenne	3	477	n/a	100
Garden	1	780	n/a	50
ScottsBluff	3	470	n/a	147
Morrill	4	507	n/a	478
Garden	1	780	n/a	50
ScottsBluff	2	470	n/a	145
ScottsBluff	3	470	n/a	147

Source: 2024 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.

MORRILL COUNTY



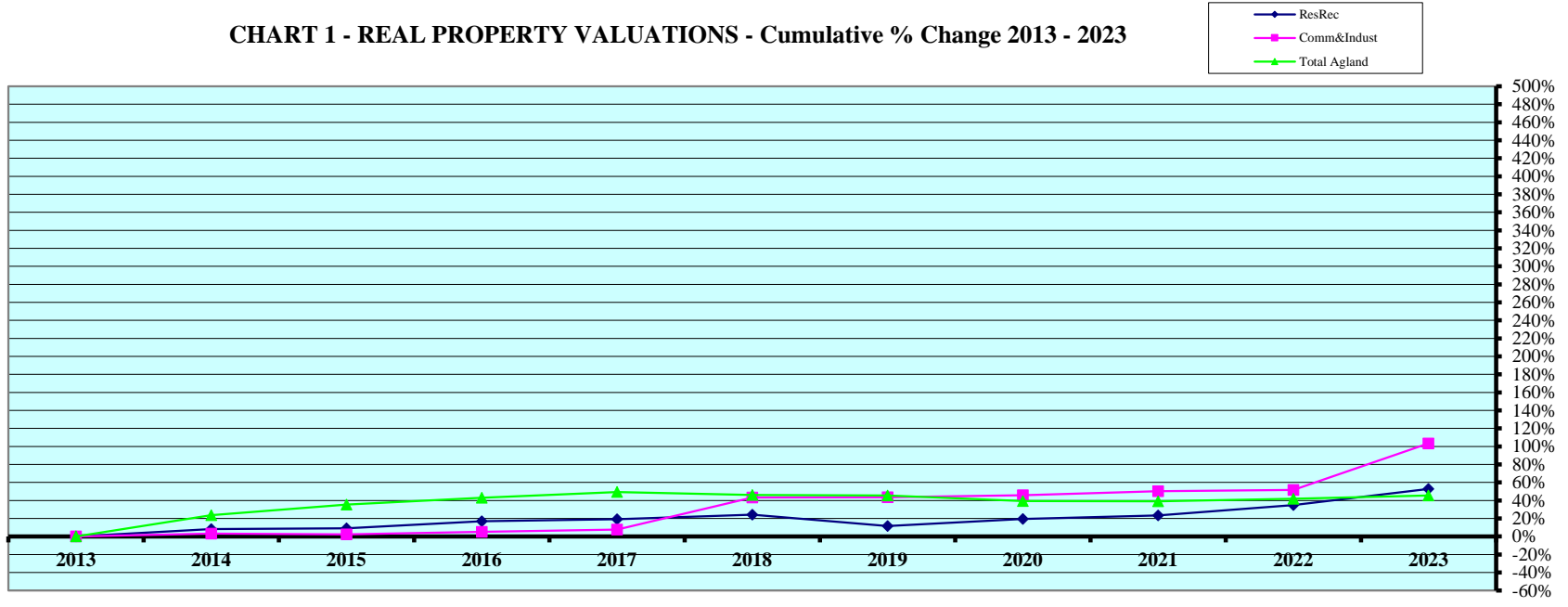
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	100,310,956	-	-	-	31,579,336	-	-	-	392,606,900	-	-	-
2014	108,648,537	8,337,581	8.31%	8.31%	32,602,835	1,023,499	3.24%	3.24%	485,578,275	92,971,375	23.68%	23.68%
2015	109,454,963	806,426	0.74%	9.12%	32,342,558	-260,277	-0.80%	2.42%	531,480,425	45,902,150	9.45%	35.37%
2016	117,379,156	7,924,193	7.24%	17.02%	33,217,216	874,658	2.70%	5.19%	561,947,730	30,467,305	5.73%	43.13%
2017	119,527,773	2,148,617	1.83%	19.16%	33,970,951	753,735	2.27%	7.57%	586,316,740	24,369,010	4.34%	49.34%
2018	124,474,023	4,946,250	4.14%	24.09%	45,240,215	11,269,264	33.17%	43.26%	573,726,350	-12,590,390	-2.15%	46.13%
2019	112,034,180	-12,439,843	-9.99%	11.69%	45,345,630	105,415	0.23%	43.59%	571,784,440	-1,941,910	-0.34%	45.64%
2020	119,948,565	7,914,385	7.06%	19.58%	46,020,490	674,860	1.49%	45.73%	546,882,820	-24,901,620	-4.36%	39.30%
2021	123,889,040	3,940,475	3.29%	23.50%	47,433,065	1,412,575	3.07%	50.20%	546,421,355	-461,465	-0.08%	39.18%
2022	135,146,720	11,257,680	9.09%	34.73%	47,943,120	510,055	1.08%	51.82%	557,035,970	10,614,615	1.94%	41.88%
2023	153,275,850	18,129,130	13.41%	52.80%	64,230,795	16,287,675	33.97%	103.40%	571,218,240	14,182,270	2.55%	45.49%

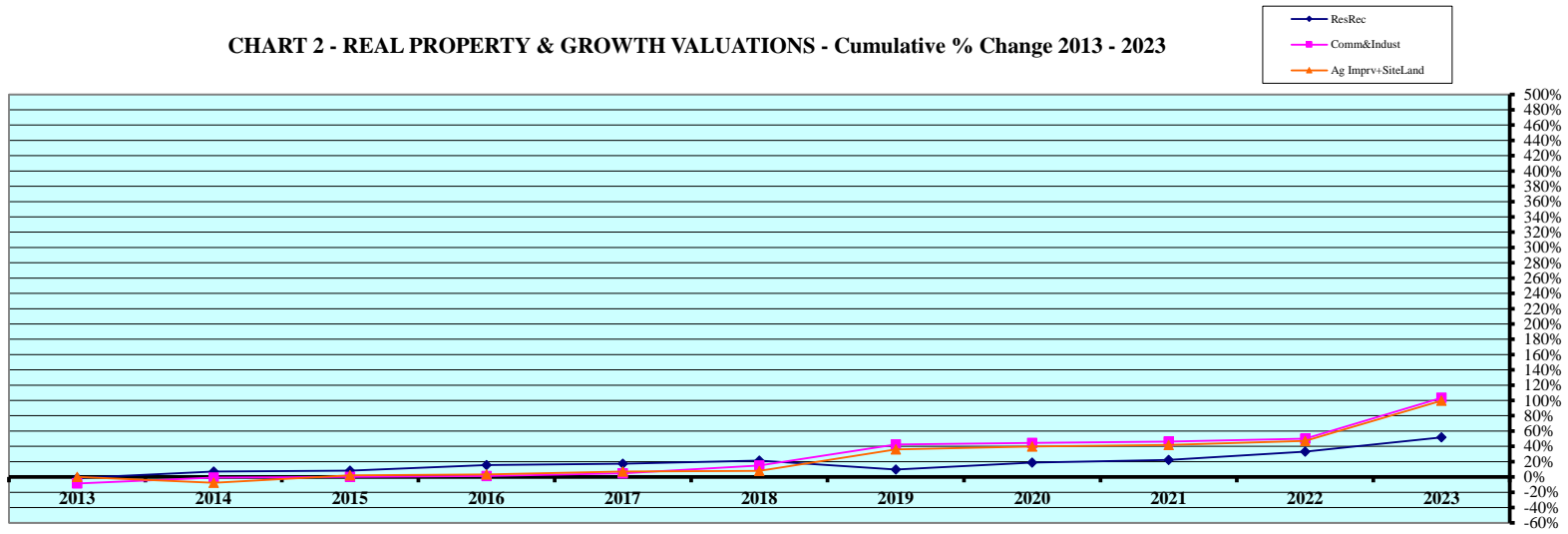
Rate Annual %chg: Residential & Recreational **4.33%** Commercial & Industrial **7.36%** Agricultural Land **3.82%**

Cnty# **62**
County **MORRILL**

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



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	
2013	100,310,956	1,383,390	1.38%	98,927,566	-	-1.38%	31,579,336	2,699,858	8.55%	28,879,478	-	-8.55%	
2014	108,648,537	1,301,488	1.20%	107,347,049	7.01%	7.01%	32,602,835	1,307,108	4.01%	31,295,727	-0.90%	-0.90%	
2015	109,454,963	929,729	0.85%	108,525,234	-0.11%	8.19%	32,342,558	727,541	2.25%	31,615,017	-3.03%	-0.11%	
2016	117,379,156	1,517,738	1.29%	115,861,418	5.85%	15.50%	33,217,216	1,262,720	3.80%	31,954,496	-1.20%	1.19%	
2017	119,527,773	1,985,866	1.66%	117,541,907	0.14%	17.18%	33,970,951	870,720	2.56%	33,100,231	-0.35%	4.82%	
2018	124,474,023	2,571,460	2.07%	121,902,563	1.99%	21.52%	45,240,215	8,979,400	19.85%	36,260,815	6.74%	14.82%	
2019	112,034,180	1,905,488	1.70%	110,128,692	-11.52%	9.79%	45,345,630	328,650	0.72%	45,016,980	-0.49%	42.55%	
2020	119,948,565	894,693	0.75%	119,053,872	6.27%	18.68%	46,020,490	381,825	0.83%	45,638,665	0.65%	44.52%	
2021	123,889,040	1,280,870	1.03%	122,608,170	2.22%	22.23%	47,433,065	1,243,830	2.62%	46,189,235	0.37%	46.26%	
2022	135,146,720	1,611,450	1.19%	133,535,270	7.79%	33.12%	47,943,120	566,985	1.18%	47,376,135	-0.12%	50.02%	
2023	153,275,850	1,107,945	0.72%	152,167,905	12.59%	51.70%	64,230,795	3,545	0.01%	64,227,250	33.97%	103.38%	
Rate Ann%chg	4.33%			Resid & Recreat w/o growth			7.36%			C & I w/o growth			3.56%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	40,939,934	21,767,283	62,707,217	1,435,883	2.29%	61,271,334	-	-
2014	37,142,675	21,806,137	58,948,812	1,031,181	1.75%	57,917,631	-7.64%	-7.64%
2015	40,372,825	25,576,910	65,949,735	1,980,943	3.00%	63,968,792	8.52%	2.01%
2016	40,088,850	26,342,651	66,431,501	1,681,965	2.53%	64,749,536	-1.82%	3.26%
2017	40,746,560	26,639,727	67,386,287	291,505	0.43%	67,094,782	1.00%	7.00%
2018	41,018,190	29,733,865	70,752,055	3,044,108	4.30%	67,707,947	0.48%	7.97%
2019	54,269,280	32,482,485	86,751,765	1,416,587	1.63%	85,335,178	20.61%	36.09%
2020	55,386,695	33,004,905	88,391,600	811,185	0.92%	87,580,415	0.96%	39.67%
2021	56,232,875	33,406,485	89,639,360	766,710	0.86%	88,872,650	0.54%	41.73%
2022	59,472,175	35,406,735	94,878,910	2,625,060	2.77%	92,253,850	2.92%	47.12%
2023	76,711,450	49,929,860	126,641,310	1,416,445	1.12%	125,224,865	31.98%	99.70%
Rate Ann%chg	6.48%	8.66%	7.28%	Ag Imprv+Site w/o growth			5.75%	

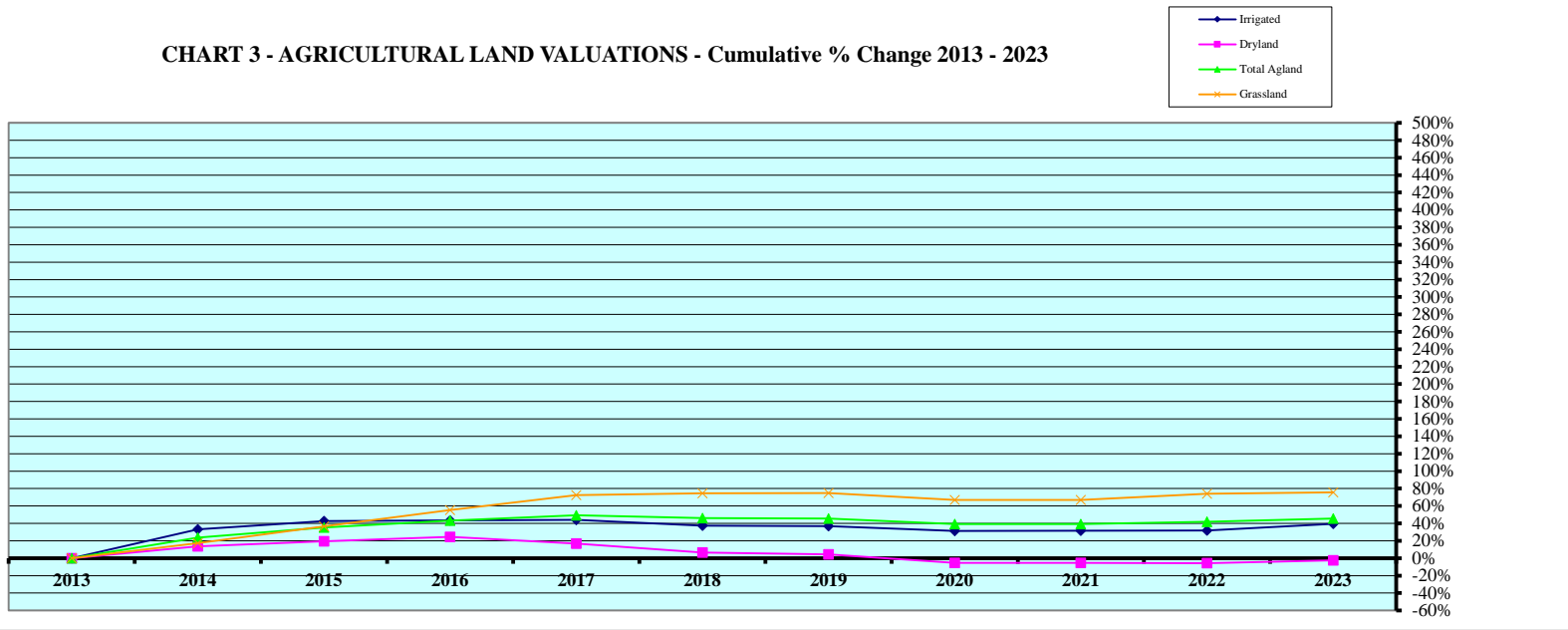
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 62
County MORRILL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	192,260,190	-	-	-	29,702,230	-	-	-	151,392,710	-	-	-
2014	256,121,820	63,861,630	33.22%	33.22%	33,795,430	4,093,200	13.78%	13.78%	177,716,560	26,323,850	17.39%	17.39%
2015	274,041,775	17,919,955	7.00%	42.54%	35,516,340	1,720,910	5.09%	19.57%	206,715,710	28,999,150	16.32%	36.54%
2016	275,768,105	1,726,330	0.63%	43.43%	36,995,560	1,479,220	4.16%	24.55%	234,993,445	28,277,735	13.68%	55.22%
2017	276,994,430	1,226,325	0.44%	44.07%	34,714,440	-2,281,120	-6.17%	16.87%	261,301,810	26,308,365	11.20%	72.60%
2018	264,234,910	-12,759,520	-4.61%	37.44%	31,659,805	-3,054,635	-8.80%	6.59%	264,317,025	3,015,215	1.15%	74.59%
2019	263,291,735	-943,175	-0.36%	36.95%	30,980,445	-679,360	-2.15%	4.30%	264,866,660	549,635	0.21%	74.95%
2020	252,692,380	-10,599,355	-4.03%	31.43%	28,150,540	-2,829,905	-9.13%	-5.22%	252,527,195	-12,339,465	-4.66%	66.80%
2021	253,122,565	430,185	0.17%	31.66%	28,144,790	-5,750	-0.02%	-5.24%	252,613,365	86,170	0.03%	66.86%
2022	253,348,410	225,845	0.09%	31.77%	28,006,035	-138,755	-0.49%	-5.71%	263,571,435	10,958,070	4.34%	74.10%
2023	268,193,945	14,845,535	5.86%	39.50%	28,962,605	956,570	3.42%	-2.49%	265,931,440	2,360,005	0.90%	75.66%

Rate Ann.%chg: Irrigated **3.38%** Dryland **-0.25%** Grassland **5.80%**

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
2013	129,730	-	-	-	19,122,040	-	-	-	392,606,900	-	-	-
2014	613,670	483,940	373.04%	373.04%	17,330,795	-1,791,245	-9.37%	-9.37%	485,578,275	92,971,375	23.68%	23.68%
2015	590,190	-23,480	-3.83%	354.94%	14,616,410	-2,714,385	-15.66%	-23.56%	531,480,425	45,902,150	9.45%	35.37%
2016	592,910	2,720	0.46%	357.03%	13,597,710	-1,018,700	-6.97%	-28.89%	561,947,730	30,467,305	5.73%	43.13%
2017	428,165	-164,745	-27.79%	230.04%	12,877,895	-719,815	-5.29%	-32.65%	586,316,740	24,369,010	4.34%	49.34%
2018	422,065	-6,100	-1.42%	225.34%	13,092,545	214,650	1.67%	-31.53%	573,726,350	-12,590,390	-2.15%	46.13%
2019	461,280	39,215	9.29%	255.57%	12,184,320	-908,225	-6.94%	-36.28%	571,784,440	-1,941,910	-0.34%	45.64%
2020	6,709,440	6,248,160	1354.53%	5071.85%	6,803,265	-5,381,055	-44.16%	-64.42%	546,882,820	-24,901,620	-4.36%	39.30%
2021	6,055,365	-654,075	-9.75%	4567.67%	6,485,270	-317,995	-4.67%	-66.08%	546,421,355	-461,465	-0.08%	39.18%
2022	5,782,845	-272,520	-4.50%	4357.60%	6,327,245	-158,025	-2.44%	-66.91%	557,035,970	10,614,615	1.94%	41.88%
2023	3,954,155	-1,828,690	-31.62%	2947.99%	4,176,095	-2,151,150	-34.00%	-78.16%	571,218,240	14,182,270	2.55%	45.49%

Cnty# **62**
County **MORRILL**

Rate Ann.%chg: Total Agric Land **3.82%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	191,681,730	121,189	1,582			29,692,250	82,752	359			151,007,915	674,339	224		
2014	254,135,295	121,519	2,091	32.22%	32.22%	33,868,420	82,639	410	14.22%	14.22%	177,890,340	676,125	263	17.49%	17.49%
2015	272,918,630	122,537	2,227	6.50%	40.82%	35,566,830	82,498	431	5.19%	20.15%	206,708,255	675,681	306	16.28%	36.61%
2016	276,249,490	124,044	2,227	-0.01%	40.80%	36,982,070	82,165	450	4.40%	25.44%	234,467,185	674,219	348	13.68%	55.30%
2017	278,586,865	125,135	2,226	-0.03%	40.75%	34,910,920	75,199	464	3.14%	29.38%	260,724,775	678,793	384	10.45%	71.52%
2018	264,230,870	124,266	2,126	-4.49%	34.44%	31,810,510	68,510	464	0.02%	29.41%	264,146,595	685,571	385	0.31%	72.06%
2019	263,567,510	124,725	2,113	-0.62%	33.60%	30,977,010	66,759	464	-0.07%	29.32%	264,960,720	687,361	385	0.05%	72.14%
2020	253,689,510	126,020	2,013	-4.74%	27.28%	28,084,565	63,208	444	-4.24%	23.83%	252,097,850	668,735	377	-2.20%	68.34%
2021	253,241,315	125,783	2,013	0.01%	27.29%	28,160,515	63,387	444	-0.01%	23.82%	252,612,815	668,940	378	0.17%	68.63%
2022	253,548,940	125,937	2,013	0.00%	27.29%	28,006,030	63,053	444	-0.02%	23.79%	263,484,275	669,223	394	4.26%	75.82%
2023	268,204,355	126,068	2,127	5.67%	34.51%	28,962,605	62,920	460	3.63%	28.29%	265,980,780	669,260	397	0.94%	77.47%

Rate Annual %chg Average Value/Acre: 3.01% 2.52% 5.90%

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
2013	130,640	4,355	30			34,471,050	14,734	2,340			406,983,585	897,369	454		
2014	852,930	4,272	200	565.57%	565.57%	19,162,480	15,396	1,245	-46.80%	-46.80%	485,909,465	899,950	540	19.05%	19.05%
2015	621,955	4,237	147	-26.48%	389.34%	18,645,655	15,341	1,215	-2.35%	-48.05%	534,461,325	900,293	594	9.95%	30.90%
2016	598,610	4,046	148	0.78%	393.17%	13,953,580	15,315	911	-25.04%	-61.06%	562,250,935	899,789	625	5.26%	37.78%
2017	422,195	2,667	158	7.02%	427.79%	13,229,395	16,082	823	-9.71%	-64.84%	587,874,150	897,876	655	4.78%	44.37%
2018	421,550	2,695	156	-1.21%	421.39%	13,279,835	15,975	831	1.06%	-64.47%	573,889,360	897,017	640	-2.29%	41.07%
2019	436,375	2,664	164	4.73%	446.07%	12,454,750	15,897	783	-5.75%	-66.51%	572,396,365	897,405	638	-0.30%	40.64%
2020	6,709,440	28,631	234	43.05%	681.16%	6,803,335	8,496	801	2.20%	-65.77%	547,384,700	895,090	612	-4.12%	34.84%
2021	6,105,300	28,622	213	-8.97%	611.06%	6,287,330	8,564	734	-8.31%	-68.62%	546,407,275	895,295	610	-0.20%	34.57%
2022	5,782,845	28,594	202	-5.19%	574.16%	6,330,765	8,555	740	0.80%	-68.37%	557,152,855	895,362	622	1.96%	37.20%
2023	3,952,295	27,942	141	-30.06%	371.50%	4,176,080	7,798	536	-27.64%	-77.11%	571,276,115	893,988	639	2.69%	40.90%

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MORRILL

Rate Annual %chg Average Value/Acre: 3.49%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
4,555	MORRILL	71,775,187	38,331,012	232,575,645	153,269,440	28,833,490	35,397,305	6,410	571,218,240	76,711,450	49,929,860	1,654,675	1,259,702,714
cnty sectorvalue % of total value:		5.70%	3.04%	18.46%	12.17%	2.29%	2.81%	0.00%	45.35%	6.09%	3.96%	0.13%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,140	BAYARD	629,757	1,305,466	2,534,922	37,818,380	4,346,635	308,300	0	17,370	0	0	0	46,960,830
25.03%	%sector of county sector	0.88%	3.41%	1.09%	24.67%	15.07%	0.87%		0.00%				3.73%
	%sector of municipality	1.34%	2.78%	5.40%	80.53%	9.26%	0.66%		0.04%				100.00%
1,454	BRIDGEPORT	14,563,957	2,486,972	4,242,836	57,834,185	17,637,085	22,419,700	0	62,255	0	132,245	0	119,379,235
31.92%	%sector of county sector	20.29%	6.49%	1.82%	37.73%	61.17%	63.34%		0.01%		0.26%		9.48%
	%sector of municipality	12.20%	2.08%	3.55%	48.45%	14.77%	18.78%		0.05%		0.11%		100.00%
95	BROADWATER	218,376	259,806	1,189,006	2,328,895	419,185	0	0	0	0	0	0	4,415,268
2.09%	%sector of county sector	0.30%	0.68%	0.51%	1.52%	1.45%							0.35%
	%sector of municipality	4.95%	5.88%	26.93%	52.75%	9.49%							100.00%
	%sector of county sector												
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2,690	Total Municipalities	15,412,090	4,052,244	7,966,764	97,981,462	22,402,906	22,728,001	0	79,625	0	132,245	0	170,755,336
59.05%	%all municip.sectors of cnty	21.47%	10.57%	3.43%	63.93%	77.70%	64.21%		0.01%		0.26%		13.56%

Total Real Property Sum Lines 17, 25, & 30	Records : 7,372	Value : 1,065,322,540	Growth 7,665,189	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	442	2,894,325	6	20,850	357	4,715,415	805	7,630,590	
02. Res Improve Land	1,250	13,654,355	0	0	296	5,424,095	1,546	19,078,450	
03. Res Improvements	1,350	111,212,680	0	0	387	46,940,305	1,737	158,152,985	
04. Res Total	1,792	127,761,360	6	20,850	744	57,079,815	2,542	184,862,025	1,466,157
% of Res Total	70.50	69.11	0.24	0.01	29.27	30.88	34.48	17.35	19.13
05. Com UnImp Land	42	308,160	0	0	22	135,790	64	443,950	
06. Com Improve Land	236	3,095,085	0	0	38	734,775	274	3,829,860	
07. Com Improvements	239	21,418,890	0	0	47	6,212,275	286	27,631,165	
08. Com Total	281	24,822,135	0	0	69	7,082,840	350	31,904,975	226,580
% of Com Total	80.29	77.80	0.00	0.00	19.71	22.20	4.75	2.99	2.96
09. Ind UnImp Land	0	0	0	0	7	1,073,335	7	1,073,335	
10. Ind Improve Land	2	468,790	0	0	5	2,796,450	7	3,265,240	
11. Ind Improvements	3	18,254,265	0	0	5	14,605,540	8	32,859,805	
12. Ind Total	3	18,723,055	0	0	12	18,475,325	15	37,198,380	0
% of Ind Total	20.00	50.33	0.00	0.00	80.00	49.67	0.20	3.49	0.00
13. Rec UnImp Land	0	0	0	0	1	6,895	1	6,895	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	1	6,895	1	6,895	10,385
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.14
Res & Rec Total	1,792	127,761,360	6	20,850	745	57,086,710	2,543	184,868,920	1,476,542
% of Res & Rec Total	70.47	69.11	0.24	0.01	29.30	30.88	34.50	17.35	19.26
Com & Ind Total	284	43,545,190	0	0	81	25,558,165	365	69,103,355	226,580
% of Com & Ind Total	77.81	63.01	0.00	0.00	22.19	36.99	4.95	6.49	2.96
17. Taxable Total	2,076	171,306,550	6	20,850	826	82,644,875	2,908	253,972,275	1,703,122
% of Taxable Total	71.39	67.45	0.21	0.01	28.40	32.54	39.45	23.84	22.22

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	8	876,585	4,295,650	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	8	876,585	4,295,650
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				8	876,585	4,295,650

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	48	1,659,210	48	1,659,210	0
24. Non-Producing	0	0	0	0	44	39,215	44	39,215	0
25. Total	0	0	0	0	92	1,698,425	92	1,698,425	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	223	0	297	520

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	20,230	0	0	3,441	515,783,300	3,442	515,803,530
28. Ag-Improved Land	2	20,835	0	0	894	176,793,480	896	176,814,315
29. Ag Improvements	2	120,760	0	0	928	116,913,235	930	117,033,995

30. Ag Total					4,372	809,651,840
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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	2	2.00	6,000	0	0.00	0	
37. FarmSite Improvements	2	0.00	120,760	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	53	54.90	1,100,000	53	54.90	1,100,000	
32. HomeSite Improv Land	591	667.46	13,364,600	591	667.46	13,364,600	
33. HomeSite Improvements	625	0.00	68,759,310	625	0.00	68,759,310	900,687
34. HomeSite Total				678	722.36	83,223,910	
35. FarmSite UnImp Land	39	36.17	169,000	39	36.17	169,000	
36. FarmSite Improv Land	779	775.76	3,469,710	781	777.76	3,475,710	
37. FarmSite Improvements	883	0.00	48,153,925	885	0.00	48,274,685	5,061,380
38. FarmSite Total				924	813.93	51,919,395	
39. Road & Ditches	2,243	6,173.59	0	2,243	6,173.59	0	
40. Other- Non Ag Use	111	1,600.70	4,488,355	111	1,600.70	4,488,355	
41. Total Section VI				1,602	9,310.58	139,631,660	5,962,067

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	575.97	530,785	5	575.97	530,785

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	602.57	3.62%	1,205,140	3.74%	2,000.00
46. 1A	3,319.46	19.94%	6,638,920	20.58%	2,000.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2,396.78	14.40%	4,793,560	14.86%	2,000.00
49. 3A1	3,814.23	22.91%	7,247,035	22.47%	1,900.00
50. 3A	203.82	1.22%	387,250	1.20%	1,899.96
51. 4A1	4,175.48	25.08%	7,933,420	24.59%	1,900.00
52. 4A	2,133.55	12.82%	4,053,730	12.57%	1,899.99
53. Total	16,645.89	100.00%	32,259,055	100.00%	1,937.96
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,850.31	9.52%	1,339,625	10.28%	469.99
56. 2D1	0.36	0.00%	170	0.00%	472.22
57. 2D	9,446.61	31.55%	4,109,250	31.55%	435.00
58. 3D1	7,897.51	26.38%	3,435,405	26.38%	435.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,590.23	15.33%	1,950,920	14.98%	425.02
61. 4D	5,152.32	17.21%	2,189,855	16.81%	425.02
62. Total	29,937.34	100.00%	13,025,225	100.00%	435.08
Grass					
63. 1G1	20,431.02	6.40%	8,478,900	6.40%	415.00
64. 1G	2.91	0.00%	1,210	0.00%	415.81
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	42,883.21	13.43%	17,833,100	13.45%	415.85
69. 4G1	212,430.85	66.54%	88,192,590	66.52%	415.16
70. 4G	43,519.91	13.63%	18,069,300	13.63%	415.20
71. Total	319,267.90	100.00%	132,575,100	100.00%	415.25
Irrigated Total					
	16,645.89	4.35%	32,259,055	18.05%	1,937.96
Dry Total					
	29,937.34	7.82%	13,025,225	7.29%	435.08
Grass Total					
	319,267.90	83.40%	132,575,100	74.20%	415.25
72. Waste	16,786.17	4.38%	503,575	0.28%	30.00
73. Other	188.67	0.05%	320,320	0.18%	1,697.78
74. Exempt	157.11	0.04%	48,780	0.03%	310.48
75. Market Area Total	382,825.97	100.00%	178,683,275	100.00%	466.75

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	648.93	0.78%	1,817,030	0.83%	2,800.04
46. 1A	33,316.80	40.03%	93,286,895	42.77%	2,800.00
47. 2A1	2,469.85	2.97%	6,668,600	3.06%	2,700.00
48. 2A	14,436.06	17.35%	38,977,390	17.87%	2,700.00
49. 3A1	13,336.67	16.03%	33,341,675	15.29%	2,500.00
50. 3A	1,544.89	1.86%	3,862,225	1.77%	2,500.00
51. 4A1	14,655.41	17.61%	33,707,460	15.45%	2,300.00
52. 4A	2,812.83	3.38%	6,469,525	2.97%	2,300.01
53. Total	83,221.44	100.00%	218,130,800	100.00%	2,621.09
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,622.05	20.86%	3,774,605	21.66%	570.01
56. 2D1	1,363.54	4.29%	777,210	4.46%	569.99
57. 2D	12,784.67	40.27%	7,031,705	40.35%	550.01
58. 3D1	2,979.12	9.38%	1,638,615	9.40%	550.03
59. 3D	105.61	0.33%	58,090	0.33%	550.04
60. 4D1	5,445.32	17.15%	2,858,785	16.41%	525.00
61. 4D	2,450.27	7.72%	1,286,395	7.38%	525.00
62. Total	31,750.58	100.00%	17,425,405	100.00%	548.82
Grass					
63. 1G1	2,977.23	0.97%	1,726,740	1.10%	579.98
64. 1G	512.88	0.17%	297,470	0.19%	580.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	784.62	0.26%	447,255	0.29%	570.03
67. 3G1	391.19	0.13%	222,545	0.14%	568.89
68. 3G	58,378.88	18.99%	31,536,885	20.13%	540.21
69. 4G1	61,600.11	20.03%	30,921,920	19.73%	501.98
70. 4G	182,825.77	59.46%	91,533,485	58.42%	500.66
71. Total	307,470.68	100.00%	156,686,300	100.00%	509.60
Irrigated Total					
	83,221.44	19.49%	218,130,800	55.29%	2,621.09
Dry Total					
	31,750.58	7.44%	17,425,405	4.42%	548.82
Grass Total					
	307,470.68	72.02%	156,686,300	39.72%	509.60
72. Waste	3,547.08	0.83%	108,160	0.03%	30.49
73. Other	933.85	0.22%	2,165,795	0.55%	2,319.21
74. Exempt	460.97	0.11%	238,995	0.06%	518.46
75. Market Area Total	426,923.63	100.00%	394,516,460	100.00%	924.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	44.50	0.17%	124,600	0.19%	2,800.00
46. 1A	5,288.84	20.08%	14,808,780	22.24%	2,800.01
47. 2A1	3,550.58	13.48%	9,231,505	13.87%	2,600.00
48. 2A	4,066.84	15.44%	10,573,730	15.88%	2,599.99
49. 3A1	4,110.90	15.60%	9,866,140	14.82%	2,400.00
50. 3A	3,219.14	12.22%	7,725,985	11.60%	2,400.02
51. 4A1	2,889.03	10.97%	6,789,260	10.20%	2,350.01
52. 4A	3,174.66	12.05%	7,460,530	11.21%	2,350.02
53. Total	26,344.49	100.00%	66,580,530	100.00%	2,527.30
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	36.49	3.77%	20,435	4.24%	560.02
56. 2D1	27.17	2.81%	15,215	3.16%	559.99
57. 2D	129.96	13.42%	72,780	15.12%	560.02
58. 3D1	265.05	27.38%	131,195	27.25%	494.98
59. 3D	56.83	5.87%	28,135	5.84%	495.07
60. 4D1	36.64	3.78%	18,135	3.77%	494.95
61. 4D	416.00	42.97%	195,530	40.61%	470.02
62. Total	968.14	100.00%	481,425	100.00%	497.27
Grass					
63. 1G1	4,723.73	11.08%	2,528,400	11.53%	535.25
64. 1G	3,598.62	8.44%	1,864,645	8.50%	518.16
65. 2G1	0.02	0.00%	10	0.00%	500.00
66. 2G	2,358.72	5.53%	1,154,570	5.27%	489.49
67. 3G1	9,059.63	21.25%	4,176,745	19.05%	461.03
68. 3G	10,387.28	24.37%	4,882,470	22.27%	470.04
69. 4G1	4,832.63	11.34%	2,259,120	10.30%	467.47
70. 4G	7,669.38	17.99%	5,061,515	23.08%	659.96
71. Total	42,630.01	100.00%	21,927,475	100.00%	514.37
Irrigated Total					
Irrigated Total	26,344.49	31.28%	66,580,530	68.77%	2,527.30
Dry Total					
Dry Total	968.14	1.15%	481,425	0.50%	497.27
Grass Total					
Grass Total	42,630.01	50.62%	21,927,475	22.65%	514.37
72. Waste	7,600.27	9.02%	3,632,050	3.75%	477.88
73. Other	6,676.33	7.93%	4,198,965	4.34%	628.93
74. Exempt	277.18	0.33%	112,235	0.12%	404.92
75. Market Area Total	84,219.24	100.00%	96,820,445	100.00%	1,149.62

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	6.97	18,625	0.00	0	126,204.85	316,951,760	126,211.82	316,970,385
77. Dry Land	0.00	0	0.00	0	62,656.06	30,932,055	62,656.06	30,932,055
78. Grass	34.61	16,440	0.00	0	669,333.98	311,172,435	669,368.59	311,188,875
79. Waste	0.00	0	0.00	0	27,933.52	4,243,785	27,933.52	4,243,785
80. Other	0.00	0	0.00	0	7,798.85	6,685,080	7,798.85	6,685,080
81. Exempt	0.00	0	0.00	0	895.26	400,010	895.26	400,010
82. Total	41.58	35,065	0.00	0	893,927.26	669,985,115	893,968.84	670,020,180

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	126,211.82	14.12%	316,970,385	47.31%	2,511.42
Dry Land	62,656.06	7.01%	30,932,055	4.62%	493.68
Grass	669,368.59	74.88%	311,188,875	46.44%	464.90
Waste	27,933.52	3.12%	4,243,785	0.63%	151.92
Other	7,798.85	0.87%	6,685,080	1.00%	857.19
Exempt	895.26	0.10%	400,010	0.06%	446.81
Total	893,968.84	100.00%	670,020,180	100.00%	749.49

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 Bayard	232	1,815,985	532	6,247,515	555	39,330,515	787	47,394,015	382,515
83.2 Bridgeport	147	1,068,320	636	7,160,440	706	69,241,950	853	77,470,710	890,647
83.3 Broadwater	63	209,120	86	398,480	92	2,827,320	155	3,434,920	2,920
83.4 Rural	364	4,544,060	292	5,272,015	384	46,753,200	748	56,569,275	200,460
84 Residential Total	806	7,637,485	1,546	19,078,450	1,737	158,152,985	2,543	184,868,920	1,476,542

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bayard	23	193,205	98	955,055	96	4,318,475	119	5,466,735	17,930
85.2	Bridgeport	13	298,540	124	2,408,520	129	22,582,200	142	25,289,260	89,565
85.3	Broadwater	10	15,385	17	45,755	19	331,340	29	392,480	0
85.4	Rural	25	1,010,155	42	3,685,770	50	33,258,955	75	37,954,880	119,085
86	Commercial Total	71	1,517,285	281	7,095,100	294	60,490,970	365	69,103,355	226,580

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	20,431.02	6.56%	8,478,900	6.56%	415.00
88. 1G	2.91	0.00%	1,210	0.00%	415.81
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	39,236.42	12.60%	16,283,210	12.60%	415.00
93. 4G1	209,056.03	67.13%	86,758,265	67.13%	415.00
94. 4G	42,670.25	13.70%	17,708,190	13.70%	415.00
95. Total	311,396.63	100.00%	129,229,775	100.00%	415.00
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	3,646.79	46.33%	1,549,890	46.33%	425.00
102. 4C1	3,374.82	42.88%	1,434,325	42.88%	425.01
103. 4C	849.66	10.79%	361,110	10.79%	425.01
104. Total	7,871.27	100.00%	3,345,325	100.00%	425.00
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	311,396.63	97.53%	129,229,775	97.48%	415.00
CRP Total	7,871.27	2.47%	3,345,325	2.52%	425.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	319,267.90	100.00%	132,575,100	100.00%	415.25

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	2,973.79	0.99%	1,724,780	1.13%	579.99
88. 1G	512.88	0.17%	297,470	0.20%	580.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	784.62	0.26%	447,255	0.29%	570.03
91. 3G1	369.30	0.12%	210,505	0.14%	570.01
92. 3G	57,161.50	19.11%	30,867,305	20.28%	540.00
93. 4G1	56,996.80	19.06%	28,505,115	18.72%	500.12
94. 4G	180,265.33	60.28%	90,189,235	59.24%	500.31
95. Total	299,064.22	100.00%	152,241,665	100.00%	509.06
CRP					
96. 1C1	3.44	0.04%	1,960	0.04%	569.77
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	21.89	0.26%	12,040	0.27%	550.02
101. 3C	1,217.38	14.48%	669,580	15.06%	550.02
102. 4C1	4,603.31	54.76%	2,416,805	54.38%	525.01
103. 4C	2,560.44	30.46%	1,344,250	30.24%	525.01
104. Total	8,406.46	100.00%	4,444,635	100.00%	528.72
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	299,064.22	97.27%	152,241,665	97.16%	509.06
CRP Total	8,406.46	2.73%	4,444,635	2.84%	528.72
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	307,470.68	100.00%	156,686,300	100.00%	509.60

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,723.73	11.10%	2,528,400	11.55%	535.25
88. 1G	3,598.62	8.46%	1,864,645	8.52%	518.16
89. 2G1	0.02	0.00%	10	0.00%	500.00
90. 2G	2,345.71	5.51%	1,147,285	5.24%	489.10
91. 3G1	9,059.63	21.29%	4,176,745	19.08%	461.03
92. 3G	10,334.75	24.28%	4,856,475	22.18%	469.92
93. 4G1	4,829.80	11.35%	2,257,720	10.31%	467.46
94. 4G	7,668.04	18.02%	5,060,885	23.12%	660.00
95. Total	42,560.30	100.00%	21,892,165	100.00%	514.38
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	13.01	18.66%	7,285	20.63%	559.95
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	52.53	75.36%	25,995	73.62%	494.86
102. 4C1	2.83	4.06%	1,400	3.96%	494.70
103. 4C	1.34	1.92%	630	1.78%	470.15
104. Total	69.71	100.00%	35,310	100.00%	506.53
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	42,560.30	99.84%	21,892,165	99.84%	514.38
CRP Total	69.71	0.16%	35,310	0.16%	506.53
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	42,630.01	100.00%	21,927,475	100.00%	514.37

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

62 Morrill

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	153,269,440	184,862,025	31,592,585	20.61%	1,466,157	19.66%
02. Recreational	6,410	6,895	485	7.57%	10,385	-154.45%
03. Ag-Homesite Land, Ag-Res Dwelling	76,711,450	83,223,910	6,512,460	8.49%	900,687	7.32%
04. Total Residential (sum lines 1-3)	229,987,300	268,092,830	38,105,530	16.57%	2,377,229	15.53%
05. Commercial	28,833,490	31,904,975	3,071,485	10.65%	226,580	9.87%
06. Industrial	35,397,305	37,198,380	1,801,075	5.09%	0	5.09%
07. Total Commercial (sum lines 5-6)	64,230,795	69,103,355	4,872,560	7.59%	226,580	7.23%
08. Ag-Farmsite Land, Outbuildings	45,462,305	51,919,395	6,457,090	14.20%	5,061,380	3.07%
09. Minerals	1,654,675	1,698,425	43,750	2.64	0	2.64%
10. Non Ag Use Land	4,467,555	4,488,355	20,800	0.47%		
11. Total Non-Agland (sum lines 8-10)	51,584,535	58,106,175	6,521,640	12.64%	5,061,380	2.83%
12. Irrigated	268,193,945	316,970,385	48,776,440	18.19%		
13. Dryland	28,962,605	30,932,055	1,969,450	6.80%		
14. Grassland	265,931,440	311,188,875	45,257,435	17.02%		
15. Wasteland	3,954,155	4,243,785	289,630	7.32%		
16. Other Agland	4,176,095	6,685,080	2,508,985	60.08%		
17. Total Agricultural Land	571,218,240	670,020,180	98,801,940	17.30%		
18. Total Value of all Real Property (Locally Assessed)	917,020,870	1,065,322,540	148,301,670	16.17%	7,665,189	15.34%

2024 Assessment Survey for Morrill County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$270,790
7.	Adopted budget, or granted budget if different from above:
	\$270,790
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$16,000 (Stanard Appraisal Service and Pritchard & Abbott)
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$7,000
12.	Amount of last year's assessor's budget not used:
	\$14,308

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor's office.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, morrill.gworks.com
8.	Who maintains the GIS software and maps?
	Office personnel and gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2022

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?
	Bridgeport, Bayard, and Broadwater are all zoned.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services - real property Pritchard & Abbott - oil & gas minerals
2.	GIS Services:
	GWorks, Inc
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes: Stanard Appraisal Service and Pritchard & Abbott
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	General certification
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?
	Provides recommendations to the county assessor for use in establishing final value estimates.

2024 Residential Assessment Survey for Morrill County

1.	Valuation data collection done by:														
	Office and Stanard Appraisal Service.														
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;">1</td> <td>Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Dwellings located on rural parcels.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.	2	Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.	3	Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.	4	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.	AG OB	Agricultural outbuildings.	AG DW	Dwellings located on rural parcels.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.														
2	Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.														
3	Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.														
4	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.														
AG OB	Agricultural outbuildings.														
AG DW	Dwellings located on rural parcels.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Cost and sales are considered to determine the market value of residential properties. However, the sales will be utilized the most in building models.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	The appraisal company will review the sales and build models, the sales will be charted for a cost range per square foot based on style, quality, condition and age. Plus or minus adjustment factors will be developed for, but not limited to; basement, basement finish, number of garage stalls, fireplace, central air, and so on to arrive at a final value estimate per square foot.														
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.														
	Values are established primarily from a model based on a cost range per square foot.														
6.	Describe the methodology used to determine the residential lot values?														
	Land is valued by a square foot method.														
7.	How are rural residential site values developed?														
	Assessor utilizes sales of improved rural residential sales to reach market value. Excess acres to be valued at 100% of grass values.														

8.	Are there form 191 applications on file?																																							
	No																																							
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																							
	Lot values are valued the same as adjacent properties.																																							
10.	<table border="1"> <thead> <tr> <th data-bbox="203 359 363 443"><u>Valuation Group</u></th> <th data-bbox="363 359 651 443"><u>Date of Depreciation Tables</u></th> <th data-bbox="651 359 906 443"><u>Date of Costing</u></th> <th data-bbox="906 359 1175 443"><u>Date of Lot Value Study</u></th> <th data-bbox="1175 359 1484 443"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 443 363 499">1</td> <td data-bbox="363 443 651 499">2023</td> <td data-bbox="651 443 906 499">2023</td> <td data-bbox="906 443 1175 499">2023</td> <td data-bbox="1175 443 1484 499">2023</td> </tr> <tr> <td data-bbox="203 499 363 556">2</td> <td data-bbox="363 499 651 556">2020</td> <td data-bbox="651 499 906 556">2020</td> <td data-bbox="906 499 1175 556">2023</td> <td data-bbox="1175 499 1484 556">2017</td> </tr> <tr> <td data-bbox="203 556 363 613">3</td> <td data-bbox="363 556 651 613">2020</td> <td data-bbox="651 556 906 613">2020</td> <td data-bbox="906 556 1175 613">2023</td> <td data-bbox="1175 556 1484 613">2017</td> </tr> <tr> <td data-bbox="203 613 363 669">4</td> <td data-bbox="363 613 651 669">2020</td> <td data-bbox="651 613 906 669">2020</td> <td data-bbox="906 613 1175 669">2023</td> <td data-bbox="1175 613 1484 669">2019-2023</td> </tr> <tr> <td data-bbox="203 669 363 726">AG OB</td> <td data-bbox="363 669 651 726">2020</td> <td data-bbox="651 669 906 726">2020</td> <td data-bbox="906 669 1175 726">2023</td> <td data-bbox="1175 669 1484 726">2019-2023</td> </tr> <tr> <td data-bbox="203 726 363 783">AG DW</td> <td data-bbox="363 726 651 783">2020</td> <td data-bbox="651 726 906 783">2020</td> <td data-bbox="906 726 1175 783">2023</td> <td data-bbox="1175 726 1484 783">2019-2023</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2023	2023	2023	2023	2	2020	2020	2023	2017	3	2020	2020	2023	2017	4	2020	2020	2023	2019-2023	AG OB	2020	2020	2023	2019-2023	AG DW	2020	2020	2023	2019-2023
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AG OB	2020	2020	2023	2019-2023																																				
AG DW	2020	2020	2023	2019-2023																																				
	Lot values changed for all categories.																																							

2024 Commercial Assessment Survey for Morrill County

1.	Valuation data collection done by:																		
	Office staff and Stanard Appraisal Service.																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
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<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Bridgeport																		
2	Remainder of County																		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	All three approaches (cost, income and sales) will be looked at, the market and income approaches will carry the most weight.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Stanard Appraisal Service has valued the unique commercial properties, such as the ethanol plant, feedlots, and elevator facilities and an independent living facility.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	The appraisal company will look at the local market and surrounding counties to develop the depreciation studies.																		
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	Yes																		
6.	Describe the methodology used to determine the commercial lot values.																		
	From the market a square foot method has been developed.																		
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2020	2020	2017	2017	2	2020	2020	2017	2017
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>															
1	2020	2020	2017	2017															
2	2020	2020	2017	2017															

2024 Agricultural Assessment Survey for Morrill County

1.	Valuation data collection done by:												
	Office staff.												
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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>The northern portion of the county which consists primarily of the Sandhills region.</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Market Area 4 is the area along the Platte River; it has recreational potential.</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	The northern portion of the county which consists primarily of the Sandhills region.	2023	3	This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.	2023	4	Market Area 4 is the area along the Platte River; it has recreational potential.	2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
2	The northern portion of the county which consists primarily of the Sandhills region.	2023											
3	This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.	2023											
4	Market Area 4 is the area along the Platte River; it has recreational potential.	2023											
	In 2023, the county completed the physical review and inspection cycle.												
3.	Describe the process used to determine and monitor market areas.												
	Sales determination is made through sales review and verification, location and use of the property and a physical inspection if needed.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.												
	Recreational land is identified by the presence of blinds during an on-site inspection of suspected recreational areas.												
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?												
	Yes												
6.	What separate market analysis has been conducted where intensive use is identified in the county?												
	Standard Appraisers was previously used to help with the analysis of feed lots in the area. Feed lots are valued on a price per head based on the size and quality of the operation. Two feed lots sold in Jan 2024 and will be used in future analysis of intensive use.												
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.												
	Parcels enrolled in the Wetland Reserve Program have been mapped. The contracts are reviewed and those enrolled in the program will be valued at 100% of market. It is difficult to analyze Wetland Reserve market activity since there is not a large occurrence of these sales. A new wetlands easement has been mapped and will be valued at 75% of ag value due to continued ag use.												
7a.	Are any other agricultural subclasses used? If yes, please explain.												
	Yes, CRP, Irrigated Grass, and CREP subclasses are used.												

	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	135
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Created market area 4 which runs along the Platte River.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	Hunting is the primary driving force in the marketing of these parcels in market area 4.
8d.	Where is the influenced area located within the county?
	Primarily along the Platte River.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Used influenced values from Ag land in and around market area 4 in comparison to the general agricultural market.

MORRILL COUNTY

2023 PLAN OF ASSESSMENT

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to §77-1311.02, on or before June 15th of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31st of each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Neb. Rev. Stat. §77-112

Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201

GENERAL DESCRIPTION OF REAL PROPERTY IN MORRILL COUNTY:

Per the 2023 County Abstract, Morrill County consists of the following real property types:

	Parcel/Acre Count	% Parcel	Total Value	% Value	Land Value	Improvement Value
Residential	3,223	36%	233,346,745	22%	24,335,050	254,699,480
Commercial/Ind	363	4%	64,518,615	6%	5,138,240	59,380,375
Agriculture	5,275	59%	744,496,570	70%	586,903,080	155,128,600
TIF	8	.2%	4,880,010	1%	(Bs876,585)	(Ex4,003,425)
Minerals	92	.8%	1,654,675	.5%	N/A	N/A
Total	8,961	100%	1,063,788,695	100%	617,252,955	473,211,880

Agricultural land is the predominant property type in Morrill County, with the majority consisting of grassland, primarily used for cow/calf operations.

Bridgeport continues to grow in with new business and residential homes. Bayard continues to struggle as businesses open, and then soon close due to lack of community support.

Additional information is contained in the 2023 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2023.

CURRENT RESOURCES:

Staff/Budget/Training

In addition to the Assessor, there is 1 Deputy Assessor, and 2 full-time clerks on staff. The county contracts with an independent appraiser (Stanard Appraisal), as needed, for appraisal maintenance and also with an oils/minerals appraiser (Pritchard & Abbot) for the oils in Morrill County. The year 2023 included another blanket increase for all rural improvements, Bridgeport, Bayard, and Broadwater. The county board refuses to enter into a reval contract with Stanard Appraisal as the board feels the blanket increases fix values for good.

The proposed budget for the assessment portion of the Assessor’s budget for FY 2023-2024 is going to be roughly \$268,171. The county has again agreed to a maintenance contract of appraisal through Stanard Appraisal. The Stanard Appraisal maintenance contract was agreed to 15 days in lieu of signing a contract to do a reval in the residential areas. The County Board expects the Assessor to take over all appraisal functions of the office. They feel that a contracted appraiser is a waste of taxpayer money, and she can do all valuation and appraisal work herself. It is prudent to note that a professional appraisal firm would be the best source of appraising and defending valuations on specialty and/or high dollar commercial properties. Bridgeport continues to be very economically successful in the last few years. Due to the economic success, the diversity of businesses across the county, and the lack of building permits from the rural area, the staff finds it very hard to keep up with all property to be assessed county wide without additional help from an appraiser.

By statute, the assessor must physically review and inspect all parcels every 6-years. The goal to complete the county 6-year review by the end of 2018 was met. Also, for the 2018 year, a review was completed on all commercial properties in the county. This included all feedlots.

The contract for Pritchard & Abbot was renewed for the years 2023 and 2024 for their services for oil appraisal in Morrill County.

The assessor believes continuing education is vital to maintaining proper assessment practices. The Assessor, Deputy Assessor, and staff try to attend as many monthly district meetings as possible, as well as workshops and webinars offered by the Nebraska Association of County Officials, the Property Assessment Division of the Department of Revenue and the International Association of Assessing Officers. With the budget cuts that seem to occur every year, it will become a challenge to keep 2 certified staff in the Morrill County Assessor's office as well as attend the educational IAAO classes and the expenses associated with each one. The Assessor carefully selects those courses that will most benefit the office. Both of the staff that hold Assessor Certificates will again expect to complete 60 educational hours by the end of this new term. A regular Assessor staff member successfully completed and passed IAAO 600 in 2021 and IAAO 101 in 2022. She is getting ready to take the Assessor exam this year. It is felt there are sufficient educational courses being offered for all Assessor staff. If budget allows, we will try to have 2 for sure in attendance at most courses that are available through the end of 2023.

Record Maintenance

The county board recognized the need for consistent maintenance of the records and approved the development of a web-based GIS system through GWorks. Many appraisers, bankers, title agents, insurance agents, attorneys, and others have been appreciative of this information being available online alongside MIPS. The public is becoming more and more aware and familiar with Morrill County Assessor online information that is being made available. In fact, many Morrill County residents use Morrill County's GWorks on a regular basis. A contract was agreed on by the board in 2023 to renew and was signed with GWorks for 3 years of services remaining at the same cost each year. The County Board continues to question costs associated with this contract. This year at contract renewal time, the board asked the assessor to look into other companies with GIS since the price increase was 5%.

New property record cards have been created for each real property parcel and this was finished in early 2019. Each property record card is filed with legal description and contains up-to-date listings, photographs and sketches for each property that has improvements. Pictures are continuously being added and updated as parcel reviews occur on each parcel that is improved. Morrill County Assessor's office is also adding situs addresses as the information is obtained on each parcel. This has been a help to local Law Enforcement, the Road Department, and the public in general. Also, it was discovered that the Road Superintendent, who gives out the situs address on new properties, was not sharing this information with the Sheriff's Office for 911 purposes. The Assessor has made a line of communication between all three offices so she now gets information on new homes being built..

Morrill County utilizes software provided by MIPS for assessment and CAMA (computer assisted mass appraisal) administration. With the completion of development of the GIS system, this office has had the ability to maintain all records electronically and make them available via the Internet. All MIPS, CAMA & GWorks information can be found online. This has saved a substantial amount of time with phone calls and customers at the counter.

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor also keeps in close contact with the register of deeds and all zoning administrators of Morrill County, which is an aid in the process of property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage if the landowner chooses to allow sharing of information. The Morrill County Zoning Board and Morrill County Board of Commissioners changed zoning regulations to not require surveys for parcels under 10 acres. This has created a hardship for the Assessor's Office in determining the exact location of the property and the Clerk's Office when accepting and recording deeds. Discovery by the Assessor and staff also aids in finding new improvements as zoning permits are not required by the Morrill County Zoning Board if the improvement is in the rural area. The only building permits the Assessor has received in the last several years have been from the cities of Bridgeport and Bayard. This last couple of years, the Clerk's office collected a few building permits & they alerted the Assessor's Office about them. The County Board has not held their Zoning Official responsible to get any building permits into the Assessor. Often improvements are discovered by the Assessor's Office during review and pickup work. With the Morrill County Zoning Board not requiring building permits or issuing any fines for not asking for a building permit on ag related improvements, all the rural improvements have been by discovery. The lack of building permits has made it more challenging for the Assessor's Office to find and list improvements as they are added to parcels in Morrill County. Rural residential, and rural commercial properties are never rezoned to their respective uses. Therefore, the Assessor codes into MIPS the use of the land to keep the valuation of those properties consistent. GWorks also uploaded 2022 aerials, and this has been helpful with the irrigation land use. The Assessor's office is aware of several new pivots that went up in 2021 and 2022, and the newer aerials are very helpful in getting irrigation acres correct.

Ownership Changes

Morrill County processes more than five-hundred Real Estate Transfer Form 521's annually. These are filed on a timely basis with the Department of Assessment & Taxation. Standards of sales review from the International Association of Assessing Officers, Standard of Ratio Studies are adhered to.

Data Collection

Morrill County Assessor's Office has implemented procedures to complete a physical routine inspection of all properties over a six-year cycle.

Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. Marshall/Swift costing dated 2012 is used to arrive at Replacement Cost New (RCN). A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value.

Income Approach: The income approach is primarily used in the valuation of commercial properties. Collection and analysis of income and expense data was completed in 2017 by the county’s contracted appraiser.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

Sales Ratio Review

Upon completion of assessment actions, sales ratio studies are reviewed to determine if the statistics are within the guidelines set forth by the state, including speaking with the buyer/seller if possible as well as sending out sales verification letters to all buyers/sellers of sales that are deemed arm length transactions.

Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article is published in the paper to keep taxpayers informed of the process. It has been helpful to also send a letter with the valuation changes explaining the process and why values changed for the current year.

Level of Value, Quality and Uniformity for assessment year 2023:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	93%
Commercial	100%
Agricultural	72%

For more information regarding statistical measures, see 2023 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2023.

Assessment Actions Planned for Assessment Year 2023:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass, or neighborhood. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. With the blanket increase for the fourth year in a row in Rural Residential and blanket increases for Bayard, Bridgeport and Broadwater, and all of the rural farm

improvements in 2023 show strong sales market. The SW portion of Morrill County was reviewed in 2020, and in 2021, the area around Bridgeport and to the east was reviewed in 2022, the area north of Bayard, Bridgeport and Broadwater was reviewed in 2023 for valuations. It is planned to do a complete review of Bridgeport in 2023 for the 2024 year. The review of the rural areas will continue in 2023 and the whole rural area of Morrill County is expected to be completed for the 6 year review process.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment since a complete review was completed in 2018. It is planned to do a complete review of commercial properties during 2023. A physical inspection will continue for all portions of commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. Depending on Standard Appraisal contract approval by the County Board, it is expected to review feedlots and possibly the Bridgeport Ethanol Plant since TIF was completed end of December 2022.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review. As part of the 6-year review plan, it is anticipated to complete another portion of Morrill County in the year 2023, to complete the review of the rural area of Morrill County in 2023. LCG changes were already made in accordance with 2019 LB 372 that was passed, and these will continue to be monitored. Several new pivots were placed in late 2021 and early 2022, changing irrigated acres. More pivots were added and moved in 2022 prior to irrigation season, and with the assistance of 2022 aerials from GWorks, these are being adjusted in the land uses. Without recent maps and information from the FSA offices, this may be a hard determination to get those acres placed into irrigation, with corners either going back to grass or even dryland.

The 2023 protests brought on 145 total protests filed with the Morrill County BOE. Morrill County BOE adjusted 117 of those down in value. The Assessor then appealed 58 of those 117 protests to TERC since the BOE did not have a basis for those final valuations. The Assessor was admonished by the Morrill County BOE in an open and public meeting after receiving notice of the appeals. The Morrill County BOE has also stated the Assessor's budget will be used to cover all costs associated with these appeals.

Assessment Actions Planned for Assessment Year 2024:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass, or neighborhood. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. It is planned to do a complete review of Bayard. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. A physical inspection will continue for portions of commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser. It is planned to start the new 6-year review in

the SW corner of Morrill County. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. As part of the 6-year review plan, it is anticipated to complete the northern part of Morrill County, completing the 6 year review. It is a goal to study and implement values for pivot irrigation differently than gravity irrigation. The 2020 protest season brought in several protests showing a true difference between the two types of irrigation in sales. This will take some time, and review specifically by the Assessor who is versed in irrigated farm practices. Determination of where exactly pivots were placed throughout 2021-2022 with the new aeriels from GWorks will aid in this study.

Assessment Actions Planned for Assessment Year 2025:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. In the rural residential, it is anticipated to start over in the southern portion of Morrill County. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. A physical inspection will continue on portions of commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: It is anticipated to continue review in the southern part of Morrill County of all ag parcels. Farm sites are included as part of the rural residential to prevent additional travel times to far areas of the county. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. As part of the 6-year review plan, it is anticipated to complete the east central and possibly start the NW portion of Morrill County.

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

Form 521 Filing with the Department of Revenue Property Assessment Division: Upon receipt of the Form 521, the county assessor will enter the sale information from the completed Form 521 into the county computer assisted mass appraisal (CAMA) system. This entry will ensure the property information in the county sales file is current. The county assessor must then forward the scanned copy of the original Form 521 to the Tax Commissioner on or before the fifteenth of the second month following the month the deed was recorded.

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 35 applications annually. The year 2020 was a new application year. All applications were reviewed. 2021 is a reaffirmation year.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 290 applications annually. The year 2021 brought the online submission of applications, and the Assessor and staff worked diligently to make sure this was a smooth process for the first year.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually-Form 458X.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives almost 800 personal property schedules annually. The Assessor's Office has also been tracking new businesses and farmers by 521's and also the advertisements in local media. Several new personal property returns were started this way.

Special Valuation Applications: The assessor continues to research river ground and if a parcel should no longer be agricultural, it will lose the Special Valuation. There may be 1-2 new applications annually, in which the assessor takes time to go review those parcels, and make that decision based upon agricultural uses.

Cemetery Report to the Board: Reports Cemeteries and land to the County Board.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year.

Protests: The Assessor's Office meets with as many protesters as possible and reviews all protested properties prior to the protest hearing in order to provide the County Board of Equalization with the most recent and updated data available before making any value changes. As of 2019 with the new form 425, the assessor will have to go review for BOE decisions for each following year to be able to reassess.

TERC Appeal Cases: As protest decisions are appealed to TERC, the Assessor puts the evidence together to be presented at the TERC hearing.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

County Personal Property Abstract: To prepare an abstract of the property assessment rolls of locally assessed personal property of the county on forms prescribed and furnished by the Tax Commissioner. While this form is no longer sent to PAD, it is used during the time to certify values, and to report growth for the year.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Certify values: By August 20th every year, values are certified to every taxing entity within Morrill County.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

Conclusion:

The Morrill County Assessor makes every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation to attempt to assure uniform and proportionate assessments of all properties in Morrill County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. Since budgetary concerns exist, it is the goal of the Morrill County Assessor's Office to complete as much appraisal work as possible. The Assessor's Office has completed as much data collection as possible each year. Stanard Appraisal has been used only for high end or specialty properties. Morrill County Assessor's Office takes pride in the steps they have taken to get information more accurate and complete than it has ever been and continues to make that information more readily available to the public, especially online services, often showing customers at the counter how to access and utilize these services.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Rose M. Nelson
Morrill County Assessor

Rose M Nelson
MORRILL COUNTY ASSESSOR
P O BOX 868
BRIDGEPORT, NE 69336
308-262-1534

Sarah Scott
Dept of Revenue, Property Assessment Division
1033 O St. Ste 600
Lincoln, NE 68508

Dear Ms Scott:

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

Market area 4 is the area located around the North Platte River which runs diagonally from the northwesterly corner of Morrill County to the Southeasterly corner. This area is unique in that it was developed off of the top two soils surrounding the river and accretion ground in 2010. Land values are affected by buyers purchasing the land for recreational use.

Market area 3 is the rocky hills coming down into the river and Market area 2 is the rest of Morrill County. Market area 1 was dissolved into Market area 2 as there were not enough sales to constitute it being its separate area. Neither Market area 2 or 3 has special valuation.

Morrill County developed Special Value in Market area 4 in 2013. In each three year sales period, we generally have a very small number of land sales along the North Platte River. However, the sales that have occurred show that the accretion land values are affected by buyers purchasing the land for recreational use.

Letters were initially sent out to all owners of accretion ground to explain how to apply for special value with Form 456 in this market area, as there are owners in this area actively using their land for agricultural use, primarily pasture for cattle. The assessor and her deputy went out and inspected all parcels that special value was applied for, and continue the same process as new applications come in. In most instances, there were cattle put on accretion lands at some point every year. This was proven through parcel owners showing fencing, Russian Olive trees removed, and in some instances at the time of inspection there were cattle grazing on the grass. However, there are recreational uses going on. The most primary of these is goose hunting. There is also duck hunting, deer hunting, and turkey hunting. It was decided then to plot each of these blinds on our GWorks mapping system and place a one acre recreational value on each blind.

There have been very few new applications in the last couple years. It is felt that most lands that would qualify for special value have been applied for. The assessor and her deputy or staff will continue to go out and inspect and document recreational uses on each parcel. The blinds will be

valued at 100% of market value, with the rest of the land valued as agricultural, if used as such, and is based on approximately 75% of market.

In 2023 several parcels were placed into a Wetlands perpetual easement along the North Platte Rivier in Morrill County. The Assessor attended zoning hearings as well as the County Board decision on this easement. The easement will remain agricultural use only, with no change in use, ability to build improvements or splitting of parcels.

There were no other changes in the easements for Morrill County.

These are the methods Morrill County uses to determine valuations for agriculturally used properties and for recreationally used properties. We feel it is the most equitable and uniform method of dealing with recreational uses along the North Platte River in Morrill County.

Sincerely,

Rose M Nelson
Morrill County Assessor