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DEPARTMENT OF REVENUE

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

NUCKOLLS COUNTY

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 Nuckolls 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 Nuckolls 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 black ink that reads "Sarah Scott".

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

cc: Susan Rogers, Nuckolls County Assessor

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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.

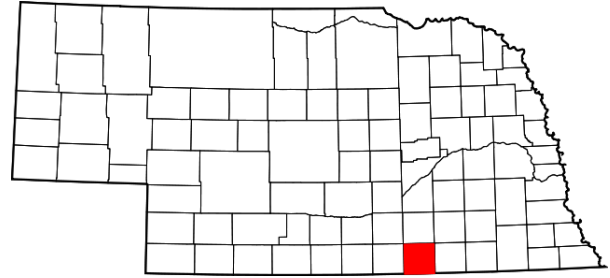
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

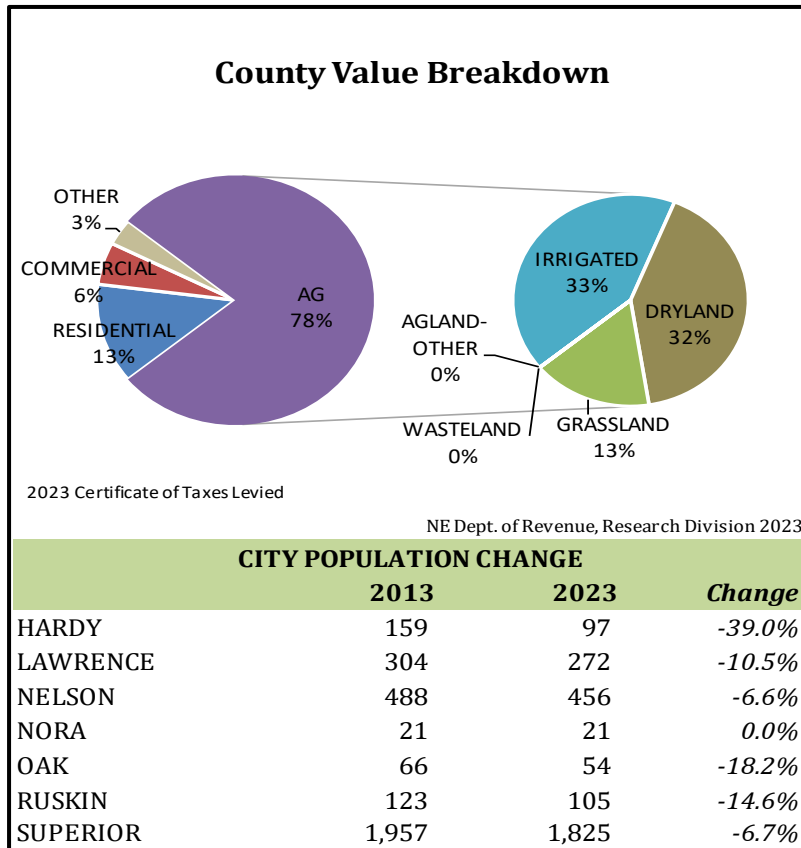
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Nuckolls County has 4,041 residents, per the Census Bureau Quick Facts for 2024, a 1% population decline from the 2023 U.S. Census. Reports indicate that 82% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$60,907 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Nuckolls County are located in and around Superior, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 169 employer establishments with total employment of 1,142, a 4% increase in employment.



Agricultural land is the single largest contributor the county’s overall valuation base by an overwhelming majority. A mix of dry and grass land makes up the majority of the land in the county. Nuckolls County is included in both the Little Blue and Lower Republican Natural Resource Districts (NRD).

2024 Residential Correlation for Nuckolls County

Assessment Actions

Valuation Group 2 was inspected and revalued. A sales analysis was conducted on the remaining residential parcels, valuation adjustments from 5% to 40% were applied based on market analysis. The pick-up work was completed.

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.

A sales qualification summary review revealed that the Nuckolls County Assessor qualified available sales but is below the State average for usability. The sales verification process includes sending a verification questionnaire to both the buyer and seller, eliminating adjacent owners purchase, family purchase and non-advertised parcels.

The county assessor uses five valuation groups which are stratified based on geographic and economic differences. The valuation groups are stratified by small villages, rural residences, and the largest city in the county. Valuation Groups 1, 3, and 7 are the assessor locations of Nelson, Lawrence, and Superior. Valuation Group 2 is comprised of the smallest villages in the county and Valuation Group 8 represents the rural acreages. The residential class of property has been adequately stratified.

The land to building ratios are in the lower percentage of the region. Lot values have been increased as residential values continue to move higher.

A six-year review plan began in 2022 that follows current statutory requirements and parcel review reveals the inspection and review cycle is current, having been complete from 2018 to 2023. Residential depreciation tables used are from 2018 and 2023 and costing tables are from 2018 through 2023.

The county assessor does have a written valuation methodology on file.

2024 Residential Correlation for Nuckolls County

Description of Analysis

There are five valuation groups within the residential class.

Valuation Group	Description
1	Nelson
2	Hardy, Nora, Oak, and Ruskin
3	Lawrence
7	Superior
8	Rural Acreages

There are 115 sales within the residential sample; all three measures of central tendency are within the acceptable range. The COD is too low in both valuation groups to support uniformity in assessments. The PRD is within the IAAO standard range. Both valuation groups with sufficient sales display the same pattern that the overall statistics do.

Review of the sold properties suggests that through the sales comparison approach the county assessor’s process adjust the sold property to the midpoint, then the sales are used as comparable to identify adjustments in the unsold population. This technique is sometimes described as “spearing” the sale, in that it achieves a perfection in the assessment of sold parcels that is not identified when valuation models are applied more systematically. However, the review of unsold properties support that equitable adjustments were applied to the unsold properties, as evidence by a comparison of the sales file and the 2024 Abstract of Assessment, Form 45 Compared to the 2023 Certificate of Taxes Levied (CTL) Report, supporting that a uniform level of value has been achieved.

Equalization and Quality of Assessment

The assessment practices and the comparison of the movement of the sales file and the population supports that assessments are uniformly applied. The quality of assessment of residential property in Nuckolls County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	23	97.28	97.83	97.46	02.72	100.38
2	6	98.00	102.49	98.06	05.89	104.52
3	7	98.75	97.78	96.30	02.51	101.54
7	76	98.13	97.81	97.60	01.81	100.22
8	3	99.47	101.14	97.54	12.14	103.69
____ALL____	115	98.11	98.14	97.46	02.55	100.70

2024 Residential Correlation for Nuckolls County

Level of Value

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

2024 Commercial Correlation for Nuckolls County

Assessment Actions

Routine maintenance and pick-up work was completed and placed on the assessment 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.

A sales verification review revealed that the Nuckolls County Assessor qualified sales below the statewide average this year. Due to the low volume of sales the county assessor attempts to use all available sales for measurement purposes. Analysis of the sales roster shows that all disqualified sales have descriptive explanations for not being useful for measurement purposes.

There are five commercial valuation groups in Nuckolls County. The valuation groups are largely based on assessor location, with the smallest villages being combined as Valuation Group 2.

Nuckolls County is up to date on their six-year inspection and review cycle. The county assessor used a cost and market approach for values and lot prices were based on a square foot basis. Depreciation tables were updated in 2021 with costing updated to 2019. A commercial lot study was conducted in 2022.

Description of Analysis

Commercial parcels were analyzed utilizing five valuation groups based on assessor locations in the county.

Valuation Group	Description
1	Nelson
2	Hardy, Nora, Oak and Ruskin
3	Lawrence
7	Superior
8	Rural Acreages

The commercial statistical profile shows ten qualified sales comprised of only two valuation groups. Two measures of central tendency are within the acceptable range and the COD is within the standard range, the PRD is only slightly low. Although two measures of central tendency clearly support a level within the acceptable range, the sample is too small to reliably provide an indicator of the level of value.

2024 Commercial Correlation for Nuckolls County

Analysis of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the actions reported by the county assessor.

Equalization and Quality of Assessment

The sample size of the commercial class is insufficient for measurement purposes. However, the assessment practices and additional analysis indicate the quality of assessment for the commercial class of property complies with the generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	1	106.25	106.25	106.25	00.00	100.00
7	9	94.66	98.36	101.67	14.92	96.74
____ALL____	10	95.83	99.15	102.12	14.47	97.09

Level of Value

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

2024 Agricultural Correlation for Nuckolls County

Assessment Actions

For the 2024 assessment year, the Nuckolls County Assessor increased irrigated land 4%, dryland 18%, and grassland values 2%. Farm sites were also increased to \$15,000.

Routine maintenance and pick-up work was completed and placed on the assessment 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.

A sales qualification and verification revealed that the Nuckolls County Assessor qualified sales below the statewide average this year. Due to limited sales in the county, the county assessor tries to use all sales for measurement purposes. Analysis of the sales roster supports that all arm's-length sales have been utilized for the measurement of the agricultural class.

Evaluations of market areas was also completed to ensure that geographical differences that could affect market value are recognized. Nuckolls County is comprised mainly of mixed-use parcels. Most parcels are a mixture of dryland and grassland. There are no unique areas of the county that would warrant the use of more than one market area.

The county assessor has identified a portion of the Conservation Reserve Program (CRP) acres but will continue to get information from property owners when possible.

Nuckolls County is up to date with the six-year inspection and review cycle. All agricultural improvements were physically reviewed in 2019 and 2020. The homesite and farm site values were updated in 2023. The assessor uses the market approach for land valuation. Depreciation and costing tables are from 2018.

Description of Analysis

There are 20 sales in the agricultural class which included irrigated, dryland and grassland acres. Overall, the measures of central tendencies are within the acceptable range and the CODs are within the standard range.

Review of the subclasses when stratified by 80% Majority Land Use (MLU) reveals that all three subclasses have a small number of sales over the three-year study period. The low number of sales provide minimal statistical reliance. A comparison the AVG Acre Values Chart shows that Nuckolls County is comparable too, but somewhat lower than all surrounding counties irrigated land and dryland values.

Comparison of the 2024 Certificate of Taxes Levied (CTL) to the 2023 County Abstract of Assessment, Form 45 supports the reported actions of the county assessor and indicates that all land values reflect the adjustments that were outlined and are uniformly adjusted.

2024 Agricultural Correlation for Nuckolls County

Equalization and Quality of Assessment

Agricultural homes and outbuildings and rural residential acreages have all been valued in the same manner utilizing the same site values, and depreciation and costing tables. A review of statistics with sufficient sales and the assessment practices suggests that the assessments within Nuckolls County are valued within the acceptable range. The quality of assessment of the agricultural land in Nuckolls County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	3	73.15	73.40	68.54	10.05	107.09
1	3	73.15	73.40	68.54	10.05	107.09
<u> Dry </u>						
County	5	68.03	64.44	61.83	15.64	104.22
1	5	68.03	64.44	61.83	15.64	104.22
<u> Grass </u>						
County	1	78.37	78.37	78.37	00.00	100.00
1	1	78.37	78.37	78.37	00.00	100.00
<u> ALL </u>						
	20	72.01	73.76	72.44	20.66	101.82

Level of Value

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

2024 Opinions of the Property Tax Administrator for Nuckolls 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	72	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 Nuckolls County

Residential Real Property - Current

Number of Sales	115	Median	98.11
Total Sales Price	\$10,106,401	Mean	98.14
Total Adj. Sales Price	\$10,106,401	Wgt. Mean	97.46
Total Assessed Value	\$9,849,555	Average Assessed Value of the Base	\$43,805
Avg. Adj. Sales Price	\$87,882	Avg. Assessed Value	\$85,648

Confidence Interval - Current

95% Median C.I	97.91 to 98.96
95% Wgt. Mean C.I	96.60 to 98.32
95% Mean C.I	97.30 to 98.98
% of Value of the Class of all Real Property Value in the County	7.74
% of Records Sold in the Study Period	5.48
% of Value Sold in the Study Period	10.72

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	113	99	99.14
2022	113	98	97.74
2021	131	98	97.83
2020	118	98	97.82

2024 Commission Summary for Nuckolls County

Commercial Real Property - Current

Number of Sales	10	Median	95.83
Total Sales Price	\$711,800	Mean	99.15
Total Adj. Sales Price	\$711,800	Wgt. Mean	102.12
Total Assessed Value	\$726,870	Average Assessed Value of the Base	\$170,943
Avg. Adj. Sales Price	\$71,180	Avg. Assessed Value	\$72,687

Confidence Interval - Current

95% Median C.I	72.47 to 110.92
95% Wgt. Mean C.I	85.27 to 118.96
95% Mean C.I	84.74 to 113.56
% of Value of the Class of all Real Property Value in the County	5.30
% of Records Sold in the Study Period	2.72
% of Value Sold in the Study Period	1.16

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	7	100	102.89
2022	7	100	102.89
2021	8	100	99.74
2020	8	100	114.55

**65 Nuckolls
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 : 115
 Total Sales Price : 10,106,401
 Total Adj. Sales Price : 10,106,401
 Total Assessed Value : 9,849,555
 Avg. Adj. Sales Price : 87,882
 Avg. Assessed Value : 85,648

MEDIAN : 98
 WGT. MEAN : 97
 MEAN : 98
 COD : 02.55
 PRD : 100.70

COV : 04.66
 STD : 04.57
 Avg. Abs. Dev : 02.50
 MAX Sales Ratio : 127.38
 MIN Sales Ratio : 83.85

95% Median C.I. : 97.91 to 98.96
 95% Wgt. Mean C.I. : 96.60 to 98.32
 95% Mean C.I. : 97.30 to 98.98

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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	6	98.67	99.15	99.14	01.78	100.01	96.78	103.70	96.78 to 103.70	90,683	89,905	
01-JAN-22 To 31-MAR-22	9	98.12	100.77	98.91	03.18	101.88	96.57	120.09	97.70 to 99.82	121,444	120,123	
01-APR-22 To 30-JUN-22	25	99.18	98.54	98.47	02.22	100.07	83.85	106.80	98.14 to 99.63	84,130	82,843	
01-JUL-22 To 30-SEP-22	22	99.02	99.67	97.00	02.83	102.75	90.82	127.38	97.91 to 99.90	70,432	68,317	
01-OCT-22 To 31-DEC-22	5	98.06	98.39	98.35	00.71	100.04	97.18	99.45	N/A	100,600	98,937	
01-JAN-23 To 31-MAR-23	6	99.15	99.18	99.01	01.50	100.17	95.25	103.21	95.25 to 103.21	115,333	114,190	
01-APR-23 To 30-JUN-23	22	97.12	96.59	96.55	02.42	100.04	87.66	100.06	95.32 to 99.33	92,848	89,645	
01-JUL-23 To 30-SEP-23	20	95.41	95.80	95.19	01.77	100.64	92.90	99.39	94.28 to 97.58	78,945	75,147	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	62	99.02	99.33	98.20	02.56	101.15	83.85	127.38	98.12 to 99.47	85,320	83,784	
01-OCT-22 To 30-SEP-23	53	97.18	96.76	96.64	02.23	100.12	87.66	103.21	95.84 to 98.01	90,878	87,829	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	61	99.01	99.27	98.12	02.49	101.17	83.85	127.38	98.12 to 99.38	86,045	84,424	
<u>ALL</u>	115	98.11	98.14	97.46	02.55	100.70	83.85	127.38	97.91 to 98.96	87,882	85,648	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	23	97.28	97.83	97.46	02.72	100.38	92.58	106.80	95.91 to 99.39	57,135	55,683	
2	6	98.00	102.49	98.06	05.89	104.52	94.98	127.38	94.98 to 127.38	97,667	95,772	
3	7	98.75	97.78	96.30	02.51	101.54	90.82	101.93	90.82 to 101.93	163,929	157,859	
7	76	98.13	97.81	97.60	01.81	100.22	87.66	103.21	97.88 to 99.01	90,734	88,555	
8	3	99.47	101.14	97.54	12.14	103.69	83.85	120.09	N/A	54,333	52,998	
<u>ALL</u>	115	98.11	98.14	97.46	02.55	100.70	83.85	127.38	97.91 to 98.96	87,882	85,648	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	115	98.11	98.14	97.46	02.55	100.70	83.85	127.38	97.91 to 98.96	87,882	85,648	
06												
07												
<u>ALL</u>	115	98.11	98.14	97.46	02.55	100.70	83.85	127.38	97.91 to 98.96	87,882	85,648	

**65 Nuckolls
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 : 115
 Total Sales Price : 10,106,401
 Total Adj. Sales Price : 10,106,401
 Total Assessed Value : 9,849,555
 Avg. Adj. Sales Price : 87,882
 Avg. Assessed Value : 85,648

MEDIAN : 98
 WGT. MEAN : 97
 MEAN : 98
 COD : 02.55
 PRD : 100.70

COV : 04.66
 STD : 04.57
 Avg. Abs. Dev : 02.50
 MAX Sales Ratio : 127.38
 MIN Sales Ratio : 83.85

95% Median C.I. : 97.91 to 98.96
 95% Wgt. Mean C.I. : 96.60 to 98.32
 95% Mean C.I. : 97.30 to 98.98

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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	1	127.38	127.38	127.38	00.00	100.00	127.38	127.38	N/A	4,000	5,095
Less Than 15,000	8	100.95	104.01	101.53	05.86	102.44	96.27	127.38	96.27 to 127.38	9,131	9,271
Less Than 30,000	18	98.83	100.06	97.71	04.16	102.41	87.66	127.38	97.65 to 100.04	15,808	15,446
Ranges Excl. Low \$											
Greater Than 4,999	114	98.10	97.88	97.45	02.31	100.44	83.85	120.09	97.91 to 98.96	88,618	86,355
Greater Than 14,999	107	98.06	97.70	97.43	02.23	100.28	83.85	120.09	97.85 to 98.87	93,770	91,359
Greater Than 29,999	97	98.06	97.79	97.45	02.23	100.35	83.85	120.09	97.85 to 98.96	101,256	98,675
Incremental Ranges											
0 TO 4,999	1	127.38	127.38	127.38	00.00	100.00	127.38	127.38	N/A	4,000	5,095
5,000 TO 14,999	7	100.04	100.67	100.03	02.86	100.64	96.27	106.80	96.27 to 106.80	9,864	9,867
15,000 TO 29,999	10	98.03	96.90	96.39	02.17	100.53	87.66	99.95	92.90 to 99.45	21,150	20,387
30,000 TO 59,999	35	97.98	98.14	97.99	02.38	100.15	90.94	120.09	97.18 to 99.03	44,263	43,371
60,000 TO 99,999	29	97.97	96.97	97.07	02.35	99.90	83.85	102.59	95.85 to 99.01	76,741	74,493
100,000 TO 149,999	13	99.23	99.30	99.33	00.74	99.97	95.91	103.21	98.96 to 99.56	116,769	115,983
150,000 TO 249,999	14	98.38	98.33	98.28	01.60	100.05	95.25	101.93	96.69 to 99.82	182,225	179,098
250,000 TO 499,999	6	94.80	95.09	94.95	02.26	100.15	90.82	99.82	90.82 to 99.82	329,667	313,015
500,000 TO 999,999											
1,000,000 +											
ALL	115	98.11	98.14	97.46	02.55	100.70	83.85	127.38	97.91 to 98.96	87,882	85,648

65 Nuckolls
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 : 10
Total Sales Price : 711,800
Total Adj. Sales Price : 711,800
Total Assessed Value : 726,870
Avg. Adj. Sales Price : 71,180
Avg. Assessed Value : 72,687

MEDIAN : 96
WGT. MEAN : 102
MEAN : 99
COD : 14.47
PRD : 97.09

COV : 20.31
STD : 20.14
Avg. Abs. Dev : 13.87
MAX Sales Ratio : 142.23
MIN Sales Ratio : 72.47

95% Median C.I. : 72.47 to 110.92
95% Wgt. Mean C.I. : 85.27 to 118.96
95% Mean C.I. : 84.74 to 113.56

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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											
01-JAN-21 To 31-MAR-21	1	110.92	110.92	110.92	00.00	100.00	110.92	110.92	N/A	96,000	106,480
01-APR-21 To 30-JUN-21	2	89.36	89.36	99.26	18.90	90.03	72.47	106.25	N/A	43,500	43,180
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	1	72.47	72.47	72.47	00.00	100.00	72.47	72.47	N/A	18,000	13,045
01-JAN-22 To 31-MAR-22	1	108.67	108.67	108.67	00.00	100.00	108.67	108.67	N/A	164,000	178,215
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	1	92.55	92.55	92.55	00.00	100.00	92.55	92.55	N/A	140,000	129,565
01-JAN-23 To 31-MAR-23	1	97.00	97.00	97.00	00.00	100.00	97.00	97.00	N/A	85,000	82,450
01-APR-23 To 30-JUN-23	1	94.25	94.25	94.25	00.00	100.00	94.25	94.25	N/A	57,800	54,475
01-JUL-23 To 30-SEP-23	2	118.45	118.45	119.19	20.08	99.38	94.66	142.23	N/A	32,000	38,140
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	3	106.25	96.55	105.38	12.07	91.62	72.47	110.92	N/A	61,000	64,280
01-OCT-21 To 30-SEP-22	2	90.57	90.57	105.09	19.98	86.18	72.47	108.67	N/A	91,000	95,630
01-OCT-22 To 30-SEP-23	5	94.66	104.14	98.84	11.08	105.36	92.55	142.23	N/A	69,360	68,554
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	4	89.36	90.53	102.43	20.21	88.38	72.47	110.92	N/A	50,250	51,471
01-JAN-22 To 31-DEC-22	2	100.61	100.61	101.24	08.01	99.38	92.55	108.67	N/A	152,000	153,890
<u>ALL</u>	10	95.83	99.15	102.12	14.47	97.09	72.47	142.23	72.47 to 110.92	71,180	72,687

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	1	106.25	106.25	106.25	00.00	100.00	106.25	106.25	N/A	69,000	73,315
7	9	94.66	98.36	101.67	14.92	96.74	72.47	142.23	72.47 to 110.92	71,422	72,617
<u>ALL</u>	10	95.83	99.15	102.12	14.47	97.09	72.47	142.23	72.47 to 110.92	71,180	72,687

**65 Nuckolls
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 : 10
 Total Sales Price : 711,800
 Total Adj. Sales Price : 711,800
 Total Assessed Value : 726,870
 Avg. Adj. Sales Price : 71,180
 Avg. Assessed Value : 72,687

MEDIAN : 96
 WGT. MEAN : 102
 MEAN : 99
 COD : 14.47
 PRD : 97.09

COV : 20.31
 STD : 20.14
 Avg. Abs. Dev : 13.87
 MAX Sales Ratio : 142.23
 MIN Sales Ratio : 72.47

95% Median C.I. : 72.47 to 110.92
 95% Wgt. Mean C.I. : 85.27 to 118.96
 95% Mean C.I. : 84.74 to 113.56

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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	10	95.83	99.15	102.12	14.47	97.09	72.47	142.23	72.47 to 110.92	71,180	72,687
04											
<u>ALL</u>	<u>10</u>	<u>95.83</u>	<u>99.15</u>	<u>102.12</u>	<u>14.47</u>	<u>97.09</u>	<u>72.47</u>	<u>142.23</u>	<u>72.47 to 110.92</u>	<u>71,180</u>	<u>72,687</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											
Less Than 30,000	2	72.47	72.47	72.47	00.00	100.00	72.47	72.47	N/A	18,000	13,045
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	10	95.83	99.15	102.12	14.47	97.09	72.47	142.23	72.47 to 110.92	71,180	72,687
Greater Than 14,999	10	95.83	99.15	102.12	14.47	97.09	72.47	142.23	72.47 to 110.92	71,180	72,687
Greater Than 29,999	8	101.63	105.82	103.70	11.02	102.04	92.55	142.23	92.55 to 142.23	84,475	87,598
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	72.47	72.47	72.47	00.00	100.00	72.47	72.47	N/A	18,000	13,045
30,000 TO 59,999	3	94.66	110.38	107.35	16.89	102.82	94.25	142.23	N/A	40,600	43,585
60,000 TO 99,999	3	106.25	104.72	104.90	04.37	99.83	97.00	110.92	N/A	83,333	87,415
100,000 TO 149,999	1	92.55	92.55	92.55	00.00	100.00	92.55	92.55	N/A	140,000	129,565
150,000 TO 249,999	1	108.67	108.67	108.67	00.00	100.00	108.67	108.67	N/A	164,000	178,215
250,000 TO 499,999											
500,000 TO 999,999											
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>10</u>	<u>95.83</u>	<u>99.15</u>	<u>102.12</u>	<u>14.47</u>	<u>97.09</u>	<u>72.47</u>	<u>142.23</u>	<u>72.47 to 110.92</u>	<u>71,180</u>	<u>72,687</u>

65 Nuckolls
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 : 10
 Total Sales Price : 711,800
 Total Adj. Sales Price : 711,800
 Total Assessed Value : 726,870
 Avg. Adj. Sales Price : 71,180
 Avg. Assessed Value : 72,687

MEDIAN : 96
 WGT. MEAN : 102
 MEAN : 99
 COD : 14.47
 PRD : 97.09

COV : 20.31
 STD : 20.14
 Avg. Abs. Dev : 13.87
 MAX Sales Ratio : 142.23
 MIN Sales Ratio : 72.47

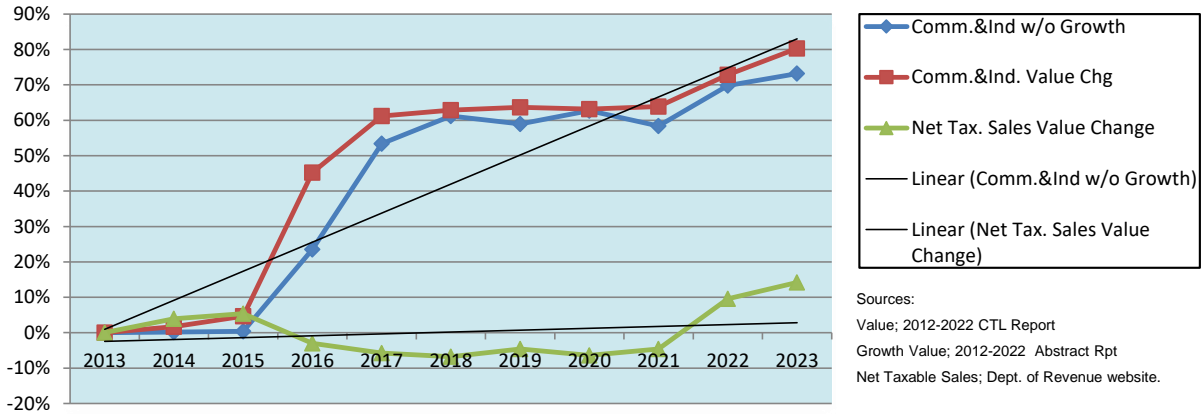
95% Median C.I. : 72.47 to 110.92
 95% Wgt. Mean C.I. : 85.27 to 118.96
 95% Mean C.I. : 84.74 to 113.56

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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	142.23	142.23	142.23	00.00	100.00	142.23	142.23	N/A	33,000	46,935
352	2	107.46	107.46	107.95	01.13	99.55	106.25	108.67	N/A	116,500	125,765
353	2	93.40	93.40	93.04	00.91	100.39	92.55	94.25	N/A	98,900	92,020
406	3	72.47	80.65	89.70	11.29	89.91	72.47	97.00	N/A	40,333	36,180
471	1	94.66	94.66	94.66	00.00	100.00	94.66	94.66	N/A	31,000	29,345
528	1	110.92	110.92	110.92	00.00	100.00	110.92	110.92	N/A	96,000	106,480
<u>ALL</u>	10	95.83	99.15	102.12	14.47	97.09	72.47	142.23	72.47 to 110.92	71,180	72,687

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	\$ 31,710,325	\$ 4,006,320	12.63%	\$ 27,704,005		\$ 40,157,782	
2013	\$ 32,241,295	\$ 481,825	1.49%	\$ 31,759,470	0.15%	\$ 41,746,216	3.96%
2014	\$ 33,198,405	\$ 1,373,450	4.14%	\$ 31,824,955	-1.29%	\$ 42,314,180	1.36%
2015	\$ 46,056,625	\$ 6,888,530	14.96%	\$ 39,168,095	17.98%	\$ 38,960,859	-7.92%
2016	\$ 51,125,565	\$ 2,473,330	4.84%	\$ 48,652,235	5.64%	\$ 37,839,662	-2.88%
2017	\$ 51,653,715	\$ 541,480	1.05%	\$ 51,112,235	-0.03%	\$ 37,432,820	-1.08%
2018	\$ 51,901,980	\$ 1,481,045	2.85%	\$ 50,420,935	-2.39%	\$ 38,307,143	2.34%
2019	\$ 51,731,190	\$ 121,215	0.23%	\$ 51,609,975	-0.56%	\$ 37,586,977	-1.88%
2020	\$ 51,964,525	\$ 1,747,460	3.36%	\$ 50,217,065	-2.93%	\$ 38,320,139	1.95%
2021	\$ 54,823,100	\$ 974,530	1.78%	\$ 53,848,570	3.63%	\$ 44,008,989	14.85%
2022	\$ 57,174,220	\$ 2,255,705	3.95%	\$ 54,918,515	0.17%	\$ 45,857,382	4.20%
2023	\$ 59,124,725	\$ 491,175	0.83%	\$ 58,633,550	2.55%	\$ 47,762,534	4.15%
Ann %chg	6.25%			Average	2.08%	1.36%	1.73%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	0.15%	1.67%	3.96%
2014	0.36%	4.69%	5.37%
2015	23.52%	45.24%	-2.98%
2016	53.43%	61.23%	-5.77%
2017	61.18%	62.89%	-6.79%
2018	59.00%	63.68%	-4.61%
2019	62.75%	63.14%	-6.40%
2020	58.36%	63.87%	-4.58%
2021	69.81%	72.89%	9.59%
2022	73.19%	80.30%	14.19%
2023	84.90%	86.45%	18.94%

County Number	65
County Name	Nuckolls

65 Nuckolls
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 : 20
Total Sales Price : 13,336,515
Total Adj. Sales Price : 13,336,515
Total Assessed Value : 9,661,185
Avg. Adj. Sales Price : 666,826
Avg. Assessed Value : 483,059

MEDIAN : 72
WGT. MEAN : 72
MEAN : 74
COD : 20.66
PRD : 101.82

COV : 23.59
STD : 17.40
Avg. Abs. Dev : 14.88
MAX Sales Ratio : 100.75
MIN Sales Ratio : 43.44

95% Median C.I. : 60.14 to 87.34
95% Wgt. Mean C.I. : 62.23 to 82.65
95% Mean C.I. : 65.62 to 81.90

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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											
01-JAN-21 To 31-MAR-21	1	98.49	98.49	98.49	00.00	100.00	98.49	98.49	N/A	640,000	630,320
01-APR-21 To 30-JUN-21	1	70.86	70.86	70.86	00.00	100.00	70.86	70.86	N/A	264,650	187,530
01-JUL-21 To 30-SEP-21	1	99.56	99.56	99.56	00.00	100.00	99.56	99.56	N/A	1,024,000	1,019,510
01-OCT-21 To 31-DEC-21	7	78.37	77.12	76.49	17.88	100.82	59.07	100.75	59.07 to 100.75	731,144	559,262
01-JAN-22 To 31-MAR-22	3	84.56	77.09	76.04	12.87	101.38	57.04	89.68	N/A	319,000	242,577
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	82.81	82.81	82.81	00.00	100.00	82.81	82.81	N/A	500,000	414,030
01-OCT-22 To 31-DEC-22	1	61.33	61.33	61.33	00.00	100.00	61.33	61.33	N/A	528,000	323,810
01-JAN-23 To 31-MAR-23	1	68.03	68.03	68.03	00.00	100.00	68.03	68.03	N/A	948,500	645,230
01-APR-23 To 30-JUN-23	4	53.17	55.73	53.58	14.22	104.01	43.44	73.15	N/A	839,090	449,548
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	3	98.49	89.64	95.27	09.72	94.09	70.86	99.56	N/A	642,883	612,453
01-OCT-21 To 30-SEP-22	11	82.81	77.63	76.91	15.02	100.94	57.04	100.75	59.07 to 91.67	597,728	459,690
01-OCT-22 To 30-SEP-23	6	57.39	58.72	57.26	15.32	102.55	43.44	73.15	43.44 to 73.15	805,477	461,205
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	10	82.86	80.88	81.63	17.73	99.08	59.07	100.75	60.14 to 99.56	704,666	575,220
01-JAN-22 To 31-DEC-22	5	82.81	75.08	73.83	13.49	101.69	57.04	89.68	N/A	397,000	293,114
<u>ALL</u>	20	72.01	73.76	72.44	20.66	101.82	43.44	100.75	60.14 to 87.34	666,826	483,059

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	20	72.01	73.76	72.44	20.66	101.82	43.44	100.75	60.14 to 87.34	666,826	483,059
<u>ALL</u>	20	72.01	73.76	72.44	20.66	101.82	43.44	100.75	60.14 to 87.34	666,826	483,059

65 Nuckolls
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 : 20
 Total Sales Price : 13,336,515
 Total Adj. Sales Price : 13,336,515
 Total Assessed Value : 9,661,185
 Avg. Adj. Sales Price : 666,826
 Avg. Assessed Value : 483,059

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 74
 COD : 20.66
 PRD : 101.82

COV : 23.59
 STD : 17.40
 Avg. Abs. Dev : 14.88
 MAX Sales Ratio : 100.75
 MIN Sales Ratio : 43.44

95% Median C.I. : 60.14 to 87.34
 95% Wgt. Mean C.I. : 62.23 to 82.65
 95% Mean C.I. : 65.62 to 81.90

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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	1	73.15	73.15	73.15	00.00	100.00	73.15	73.15	N/A	512,000	374,550
1	1	73.15	73.15	73.15	00.00	100.00	73.15	73.15	N/A	512,000	374,550
Dry											
County	2	63.13	63.13	57.22	31.19	110.33	43.44	82.81	N/A	714,000	408,580
1	2	63.13	63.13	57.22	31.19	110.33	43.44	82.81	N/A	714,000	408,580
ALL	20	72.01	73.76	72.44	20.66	101.82	43.44	100.75	60.14 to 87.34	666,826	483,059

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	3	73.15	73.40	68.54	10.05	107.09	62.50	84.56	N/A	672,333	460,808
1	3	73.15	73.40	68.54	10.05	107.09	62.50	84.56	N/A	672,333	460,808
Dry											
County	5	68.03	64.44	61.83	15.64	104.22	43.44	82.81	N/A	598,630	370,140
1	5	68.03	64.44	61.83	15.64	104.22	43.44	82.81	N/A	598,630	370,140
Grass											
County	1	78.37	78.37	78.37	00.00	100.00	78.37	78.37	N/A	240,000	188,095
1	1	78.37	78.37	78.37	00.00	100.00	78.37	78.37	N/A	240,000	188,095
ALL	20	72.01	73.76	72.44	20.66	101.82	43.44	100.75	60.14 to 87.34	666,826	483,059

Nuckolls County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	5,400	4,850	4,850	4,850	n/a	4,800	4,250	4,250	5,029
Adams	4	6,473	6,336	6,336	6,204	5,834	5,944	5,911	5,678	6,385
Clay	1	6,800	6,700	6,700	6,700	n/a	6,450	6,300	6,300	6,707
Fillmore	1	7,400	7,300	7,300	7,200	6,200	6,700	6,500	6,450	7,242
Thayer	1	7,450	7,300	7,300	7,195	7,140	6,990	6,850	6,850	7,268
Webster	1	5,529	5,466	5,466	5,480	4,909	5,290	5,232	5,146	5,392

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	2,750	2,750	2,600	2,600	2,350	2,350	2,300	2,300	2,616
Adams	4	3,637	3,440	3,235	3,018	3,020	3,020	2,816	2,819	3,328
Clay	1	3,205	3,205	2,930	2,930	2,750	2,750	2,660	2,660	3,028
Fillmore	1	4,355	4,250	4,000	4,000	3,900	3,700	3,700	3,600	4,052
Thayer	1	4,850	4,850	4,700	4,625	4,400	4,300	4,125	4,125	4,628
Webster	1	2,750	2,750	2,749	2,750	2,750	n/a	2,750	2,750	2,750

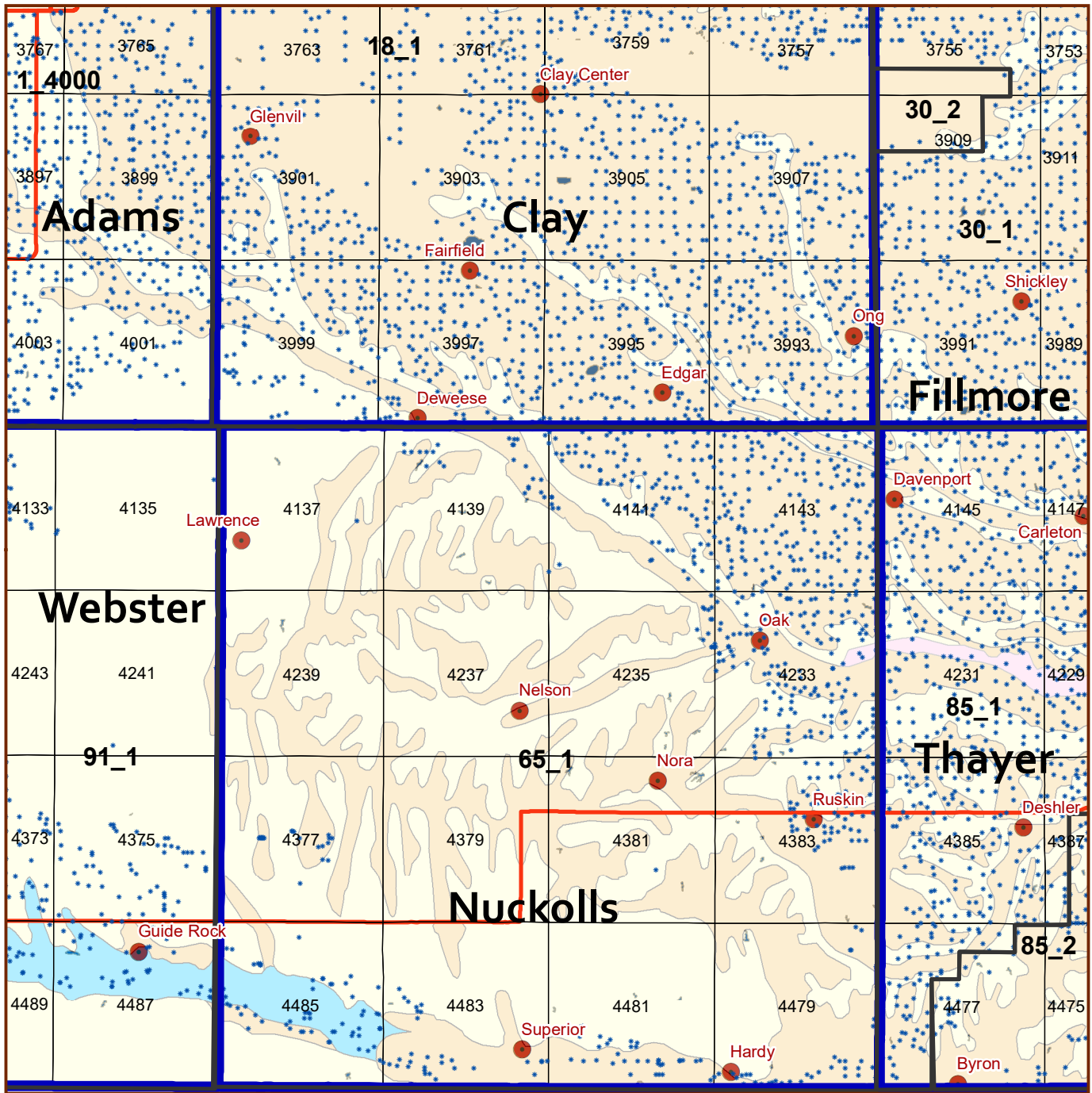
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1,320	1,320	1,310	1,310	n/a	1,300	1,299	1,300	1,312
Adams	4	1,460	1,460	1,425	1,425	1,410	n/a	1,410	1,410	1,436
Clay	1	1,315	1,315	1,315	1,315	n/a	n/a	n/a	1,225	1,309
Fillmore	1	1,700	1,700	1,600	n/a	n/a	1,600	n/a	n/a	1,661
Thayer	1	1,795	1,795	1,795	n/a	1,795	1,795	n/a	1,795	1,795
Webster	1	1,550	1,550	1,450	1,450	1,450	1,450	1,300	1,300	1,498

County	Mkt Area	CRP	TIMBER	WASTE
Nuckolls	1	1,313	120	120
Adams	4		n/a	202
Clay	1	1,257	n/a	500
Fillmore	1	1,628	n/a	478
Thayer	1	3,132	700	350
Webster	1	1,802	500	500






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.

NUCKOLLS COUNTY



Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

**Soils
CLASS**










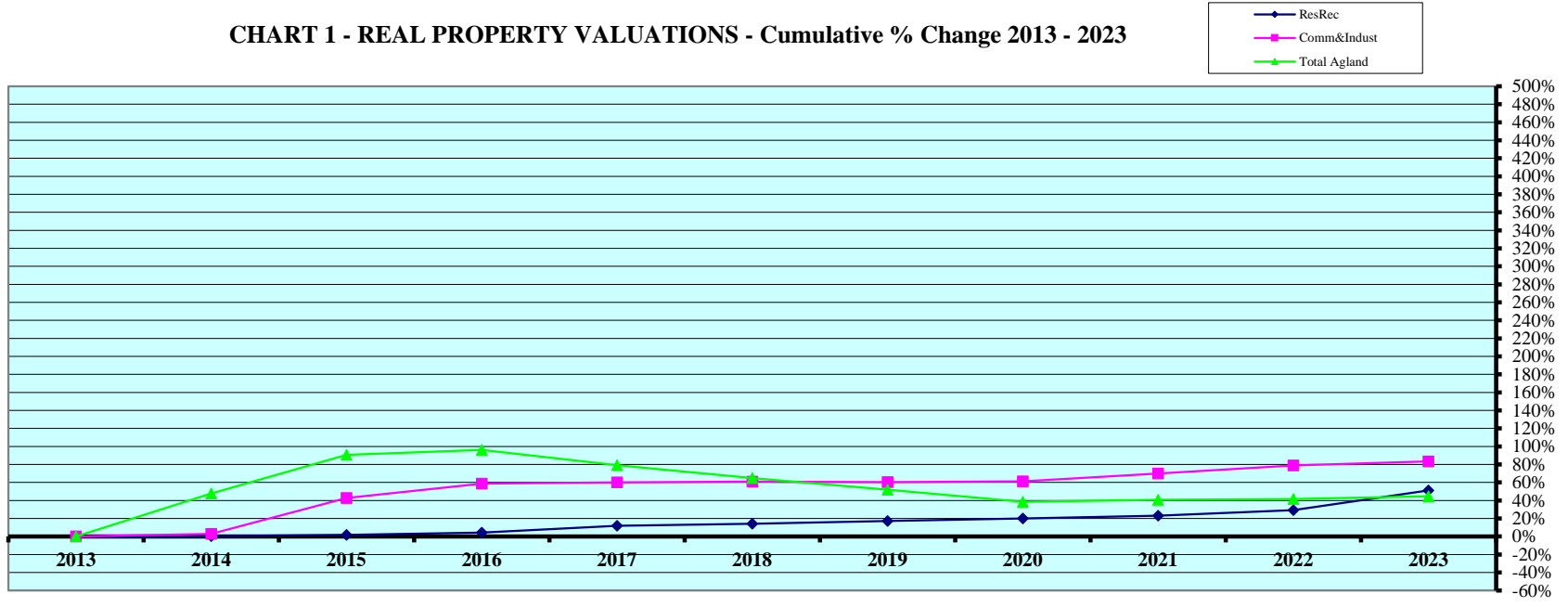
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed 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	57,216,435	-	-	-	32,241,295	-	-	-	584,129,885	-	-	-
2014	57,501,925	285,490	0.50%	0.50%	33,198,405	957,110	2.97%	2.97%	863,628,755	279,498,870	47.85%	47.85%
2015	58,214,845	712,920	1.24%	1.74%	46,056,625	12,858,220	38.73%	42.85%	1,113,523,870	249,895,115	28.94%	90.63%
2016	59,624,510	1,409,665	2.42%	4.21%	51,125,565	5,068,940	11.01%	58.57%	1,145,892,915	32,369,045	2.91%	96.17%
2017	64,057,650	4,433,140	7.44%	11.96%	51,653,715	528,150	1.03%	60.21%	1,046,938,515	-98,954,400	-8.64%	79.23%
2018	65,230,775	1,173,125	1.83%	14.01%	51,901,980	248,265	0.48%	60.98%	963,192,845	-83,745,670	-8.00%	64.89%
2019	67,117,475	1,886,700	2.89%	17.30%	51,731,190	-170,790	-0.33%	60.45%	887,341,335	-75,851,510	-7.88%	51.91%
2020	68,672,900	1,555,425	2.32%	20.02%	51,964,525	233,335	0.45%	61.17%	809,477,965	-77,863,370	-8.77%	38.58%
2021	70,388,715	1,715,815	2.50%	23.02%	54,823,100	2,858,575	5.50%	70.04%	822,552,840	13,074,875	1.62%	40.82%
2022	73,990,685	3,601,970	5.12%	29.32%	57,707,050	2,883,950	5.26%	78.98%	827,077,090	4,524,250	0.55%	41.59%
2023	86,485,824	12,495,139	16.89%	51.16%	59,137,130	1,430,080	2.48%	83.42%	844,337,725	17,260,635	2.09%	44.55%

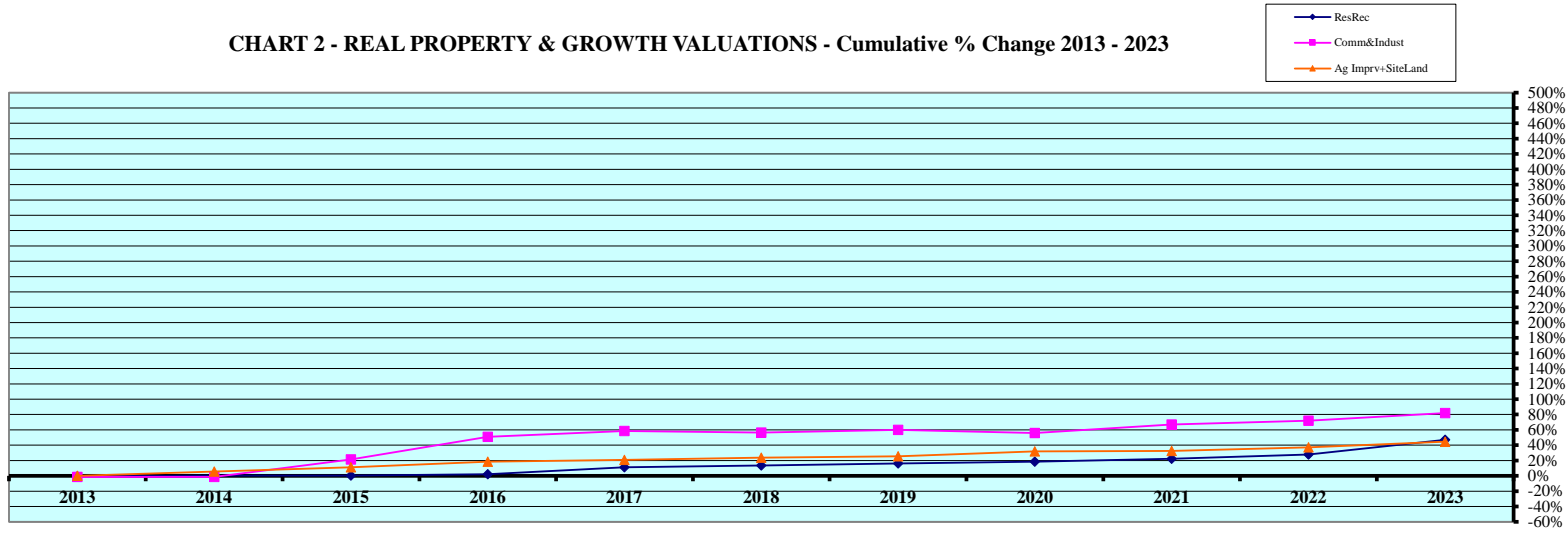
Rate Annual %chg: Residential & Recreational **4.22%** Commercial & Industrial **6.25%** Agricultural Land **3.75%**

Cnty# **65**
County **NUCKOLLS**

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	57,216,435	236,270	0.41%	56,980,165	-	-0.41%	32,241,295	481,825	1.49%	31,759,470	-	-1.49%						
2014	57,501,925	161,210	0.28%	57,340,715	0.22%	0.22%	33,198,405	1,373,450	4.14%	31,824,955	-1.29%	-1.29%						
2015	58,214,845	850,955	1.46%	57,363,890	-0.24%	0.26%	46,056,625	6,888,530	14.96%	39,168,095	17.98%	21.48%						
2016	59,624,510	1,128,970	1.89%	58,495,540	0.48%	2.24%	51,125,565	2,473,330	4.84%	48,652,235	5.64%	50.90%						
2017	64,057,650	406,155	0.63%	63,651,495	6.75%	11.25%	51,653,715	541,480	1.05%	51,112,235	-0.03%	58.53%						
2018	65,230,775	285,590	0.44%	64,945,185	1.39%	13.51%	51,901,980	1,481,045	2.85%	50,420,935	-2.39%	56.39%						
2019	67,117,475	672,848	1.00%	66,444,627	1.86%	16.13%	51,731,190	121,215	0.23%	51,609,975	-0.56%	60.07%						
2020	68,672,900	860,383	1.25%	67,812,517	1.04%	18.52%	51,964,525	1,747,460	3.36%	50,217,065	-2.93%	55.75%						
2021	70,388,715	466,660	0.66%	69,922,055	1.82%	22.21%	54,823,100	974,530	1.78%	53,848,570	3.63%	67.02%						
2022	73,990,685	857,075	1.16%	73,133,610	3.90%	27.82%	57,707,050	2,255,705	3.91%	55,451,345	1.15%	71.99%						
2023	86,485,824	2,370,000	2.74%	84,115,824	13.68%	47.01%	59,137,130	491,175	0.83%	58,645,955	1.63%	81.90%						
Rate Ann%chg	4.22%			Resid & Recreat w/o growth			3.09%			6.25%			C & I w/o growth			2.28%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & 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	40,860,885	20,119,270	60,980,155	3,164,320	5.19%	57,815,835	-	-		
2014	44,264,040	24,291,990	68,556,030	4,127,585	6.02%	64,428,445	5.65%	5.65%		
2015	46,908,980	25,442,470	72,351,450	4,613,265	6.38%	67,738,185	-1.19%	11.08%		
2016	47,554,630	26,309,675	73,864,305	1,611,040	2.18%	72,253,265	-0.14%	18.49%		
2017	47,699,215	26,582,775	74,281,990	663,915	0.89%	73,618,075	-0.33%	20.72%		
2018	47,960,290	28,995,795	76,956,085	1,493,600	1.94%	75,462,485	1.59%	23.75%		
2019	48,546,435	31,133,825	79,680,260	3,120,360	3.92%	76,559,900	-0.51%	25.55%		
2020	48,335,640	33,249,410	81,585,050	1,098,555	1.35%	80,486,495	1.01%	31.99%		
2021	50,878,280	32,566,215	83,444,495	2,730,920	3.27%	80,713,575	-1.07%	32.36%		
2022	50,373,375	35,337,255	85,710,630	2,099,095	2.45%	83,611,535	0.20%	37.11%		
2023	53,999,245	36,904,950	90,904,195	2,738,845	3.01%	88,165,350	2.86%	44.58%		
Rate Ann%chg	2.83%		6.25%		4.07%		Ag Imprv+Site w/o growth		0.81%	

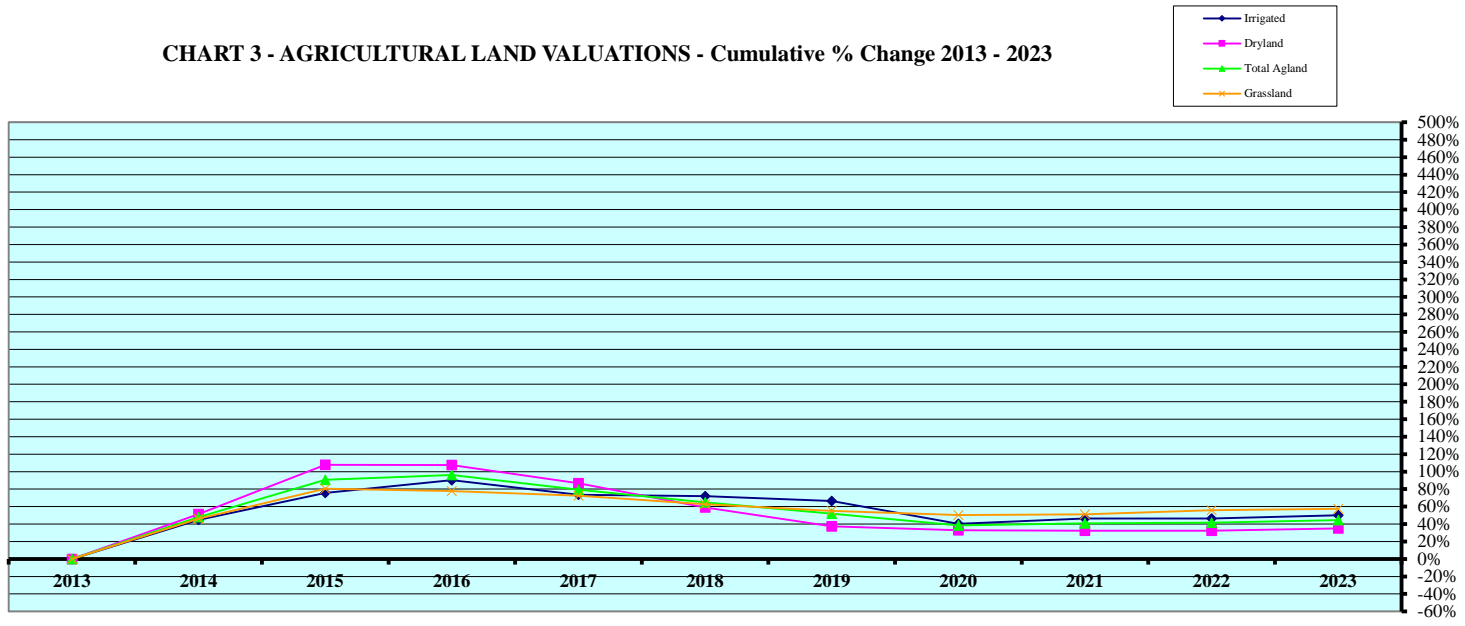
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 65
County NUCKOLLS

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	236,549,730	-	-	-	258,740,260	-	-	-	88,709,535	-	-	-
2014	342,318,875	105,769,145	44.71%	44.71%	391,555,860	132,815,600	51.33%	51.33%	129,626,170	40,916,635	46.12%	46.12%
2015	415,644,725	73,325,850	21.42%	75.71%	537,688,605	146,132,745	37.32%	107.81%	160,095,790	30,469,620	23.51%	80.47%
2016	450,033,195	34,388,470	8.27%	90.25%	537,323,480	-365,125	-0.07%	107.67%	157,632,185	-2,463,605	-1.54%	77.69%
2017	410,263,055	-39,770,140	-8.84%	73.44%	483,389,795	-53,933,685	-10.04%	86.82%	152,883,725	-4,748,460	-3.01%	72.34%
2018	406,912,480	-3,350,575	-0.82%	72.02%	411,480,820	-71,908,975	-14.88%	59.03%	144,397,150	-8,486,575	-5.55%	62.78%
2019	393,899,480	-13,013,000	-3.20%	66.52%	355,499,275	-55,981,545	-13.60%	37.40%	137,539,360	-6,857,790	-4.75%	55.04%
2020	331,951,515	-61,947,965	-15.73%	40.33%	344,039,725	-11,459,550	-3.22%	32.97%	133,388,320	-4,151,040	-3.02%	50.37%
2021	346,109,320	14,157,805	4.27%	46.32%	342,184,775	-1,854,950	-0.54%	32.25%	134,050,680	662,360	0.50%	51.11%
2022	346,210,930	101,610	0.03%	46.36%	342,293,885	109,110	0.03%	32.29%	138,363,000	4,312,320	3.22%	55.97%
2023	354,958,340	8,747,410	2.53%	50.06%	349,487,765	7,193,880	2.10%	35.07%	139,657,935	1,294,935	0.94%	57.43%

Rate Ann.%chg: Irrigated 4.14% Dryland 3.05% Grassland 4.64%

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	62,010	-	-	-	68,350	-	-	-	584,129,885	-	-	-
2014	57,790	-4,220	-6.81%	-6.81%	70,060	1,710	2.50%	2.50%	863,628,755	279,498,870	47.85%	47.85%
2015	74,795	17,005	29.43%	20.62%	19,955	-50,105	-71.52%	-70.80%	1,113,523,870	249,895,115	28.94%	90.63%
2016	70,630	-4,165	-5.57%	13.90%	833,425	813,470	4076.52%	1119.35%	1,145,892,915	32,369,045	2.91%	96.17%
2017	102,135	31,505	44.61%	64.71%	299,805	-533,620	-64.03%	338.63%	1,046,938,515	-98,954,400	-8.64%	79.23%
2018	102,590	455	0.45%	65.44%	299,805	0	0.00%	338.63%	963,192,845	-83,745,670	-8.00%	64.89%
2019	103,415	825	0.80%	66.77%	299,805	0	0.00%	338.63%	887,341,335	-75,851,510	-7.88%	51.91%
2020	96,280	-7,135	-6.90%	55.27%	2,125	-297,680	-99.29%	-96.89%	809,477,965	-77,863,370	-8.77%	38.58%
2021	87,740	-8,540	-8.87%	41.49%	120,325	118,200	5562.35%	76.04%	822,552,840	13,074,875	1.62%	40.82%
2022	82,450	-5,290	-6.03%	32.96%	126,825	6,500	5.40%	85.55%	827,077,090	4,524,250	0.55%	41.59%
2023	85,730	3,280	3.98%	38.25%	147,955	21,130	16.66%	116.47%	844,337,725	17,260,635	2.09%	44.55%

Cnty# 65
County NUCKOLLS

Rate Ann.%chg: Total Agric Land 3.75%

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	235,936,865	65,969	3,577			259,027,030	158,789	1,631			88,721,665	123,426	719		
2014	341,955,385	67,070	5,098	42.55%	42.55%	391,480,090	160,291	2,442	49.72%	49.72%	129,838,050	120,874	1,074	49.43%	49.43%
2015	413,562,140	68,867	6,005	17.79%	67.91%	538,766,550	159,482	3,378	38.32%	107.09%	160,546,350	119,759	1,341	24.80%	86.50%
2016	449,567,130	70,416	6,384	6.31%	78.51%	537,167,365	158,893	3,381	0.07%	107.24%	157,849,790	117,907	1,339	-0.14%	86.24%
2017	410,375,150	71,948	5,704	-10.66%	59.48%	483,549,110	160,180	3,019	-10.70%	85.06%	152,779,380	115,285	1,325	-1.01%	84.36%
2018	406,768,070	72,390	5,619	-1.48%	57.11%	411,781,330	159,876	2,576	-14.68%	57.89%	144,408,010	115,150	1,254	-5.37%	74.46%
2019	393,717,265	72,492	5,431	-3.34%	51.86%	355,859,285	160,055	2,223	-13.68%	36.30%	137,419,335	114,772	1,197	-4.53%	66.57%
2020	331,913,675	72,580	4,573	-15.80%	27.86%	344,209,100	159,949	2,152	-3.21%	31.92%	133,330,780	115,021	1,159	-3.19%	61.26%
2021	346,104,740	72,872	4,749	3.86%	32.80%	342,179,475	158,936	2,153	0.04%	31.98%	134,086,250	115,801	1,158	-0.11%	61.08%
2022	346,210,930	72,896	4,749	0.00%	32.79%	342,146,815	158,930	2,153	-0.01%	31.97%	138,400,305	115,747	1,196	3.27%	66.34%
2023	354,584,690	73,452	4,827	1.64%	34.98%	349,632,355	159,288	2,195	1.96%	34.56%	139,654,940	114,998	1,214	1.56%	68.94%

Rate Annual %chg Average Value/Acre: 3.04%

3.01%

5.38%

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	62,010	539	115			0	0				583,747,570	348,722	1,674		
2014	57,790	502	115	0.00%	0.00%	0	0				863,331,315	348,738	2,476	47.89%	47.89%
2015	55,610	483	115	0.00%	0.00%	0	0				1,112,930,650	348,591	3,193	28.97%	90.72%
2016	70,885	561	126	9.87%	9.88%	833,425	693	1,202			1,145,488,595	348,471	3,287	2.96%	96.37%
2017	102,135	832	123	-2.94%	6.64%	299,805	266	1,129	-6.11%		1,047,105,580	348,510	3,005	-8.60%	79.49%
2018	102,060	832	123	0.00%	6.65%	299,805	266	1,129	0.00%		963,359,275	348,513	2,764	-8.00%	65.13%
2019	103,535	844	123	-0.09%	6.55%	299,805	266	1,129	0.00%		887,399,225	348,430	2,547	-7.86%	52.15%
2020	96,280	837	115	-6.17%	-0.03%	2,125	18	115	-89.79%		809,551,960	348,406	2,324	-8.77%	38.81%
2021	87,740	763	115	-0.02%	-0.04%	116,555	130	893	675.16%		822,574,760	348,503	2,360	1.58%	41.00%
2022	82,450	717	115	0.00%	-0.05%	126,825	141	901	0.87%		826,967,325	348,430	2,373	0.55%	41.78%
2023	85,730	714	120	4.31%	4.26%	147,955	149	996	10.55%		844,105,670	348,601	2,421	2.02%	44.65%

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NUCKOLLS

Rate Annual %chg Average Value/Acre: 3.76%

(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
4,095	NUCKOLLS	61,093,163	26,661,493	34,015,808	86,485,824	56,358,090	2,779,040	0	844,337,725	53,999,245	36,904,950	0	1,202,635,338
cnty sectorvalue % of total value:		5.08%	2.22%	2.83%	7.19%	4.69%	0.23%		70.21%	4.49%	3.07%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
97	HARDY	278,796	148,836	5,570	1,062,600	2,066,380	3,690	0	699,095	24,435	2,805	0	4,292,207
2.37%	%sector of county sector	0.46%	0.56%	0.02%	1.23%	3.67%	0.13%		0.08%	0.05%	0.01%		0.36%
	%sector of municipality	6.50%	3.47%	0.13%	24.76%	48.14%	0.09%		16.29%	0.57%	0.07%		100.00%
272	LAWRENCE	321,073	139,642	13,204	8,404,545	985,625	0	0	114,065	0	12,080	0	9,990,234
6.64%	%sector of county sector	0.53%	0.52%	0.04%	9.72%	1.75%			0.01%		0.03%		0.83%
	%sector of municipality	3.21%	1.40%	0.13%	84.13%	9.87%			1.14%		0.12%		100.00%
456	NELSON	202,981	919,800	56,118	10,542,165	1,615,840	0	0	183,835	0	15,910	0	13,536,649
11.14%	%sector of county sector	0.33%	3.45%	0.16%	12.19%	2.87%			0.02%		0.04%		1.13%
	%sector of municipality	1.50%	6.79%	0.41%	77.88%	11.94%			1.36%		0.12%		100.00%
21	NORA	18,532	5,684	213	490,165	865	0	0	231,490	0	1,473,780	0	2,220,729
0.51%	%sector of county sector	0.03%	0.02%	0.00%	0.57%	0.00%			0.03%		3.99%		0.18%
	%sector of municipality	0.83%	0.26%	0.01%	22.07%	0.04%			10.42%		66.36%		100.00%
54	OAK	1,628	0	0	927,710	37,610	0	0	101,645	0	0	0	1,068,593
1.32%	%sector of county sector	0.00%			1.07%	0.07%			0.01%				0.09%
	%sector of municipality	0.15%			86.62%	3.52%			9.51%				100.00%
105	RUSKIN	705,603	218,307	11,597	3,748,230	2,766,135	0	0	195,620	11,295	81,520	0	7,738,307
2.56%	%sector of county sector	1.15%	0.82%	0.03%	4.33%	4.91%			0.02%	0.02%	0.22%		0.64%
	%sector of municipality	9.12%	2.82%	0.15%	48.44%	35.75%			2.53%	0.15%	1.05%		100.00%
1,825	SUPERIOR	5,111,506	1,332,980	2,101,722	57,749,319	27,270,940	399,190	0	68,290	0	28,130	0	94,062,077
44.57%	%sector of county sector	8.37%	5.00%	6.18%	66.77%	48.39%	14.36%		0.01%		0.08%		7.82%
	%sector of municipality	5.43%	1.42%	2.23%	61.39%	28.99%	0.42%		0.07%		0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
2,831	Total Municipalities	6,640,119	2,765,249	2,188,424	82,924,739	34,743,397	402,880	0	1,594,040	35,730	1,614,226	0	132,908,803
69.13%	%all municip.sectors of cnty	10.87%	10.37%	6.43%	95.88%	61.65%	14.50%		0.19%	0.07%	4.37%		11.05%

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Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 5,625	Value : 1,186,360,024	Growth 11,309,000	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	317	855,389	0	0	95	135,330	412	990,719	
02. Res Improve Land	1,622	5,748,735	0	0	51	389,860	1,673	6,138,595	
03. Res Improvements	1,635	81,179,730	0	0	50	3,549,545	1,685	84,729,275	
04. Res Total	1,952	87,783,854	0	0	145	4,074,735	2,097	91,858,589	1,624,635
% of Res Total	93.09	95.56	0.00	0.00	6.91	4.44	37.28	7.74	14.37
05. Com UnImp Land	60	282,915	0	0	5	79,830	65	362,745	
06. Com Improve Land	264	2,365,635	0	0	16	793,625	280	3,159,260	
07. Com Improvements	269	35,540,720	0	0	25	21,057,405	294	56,598,125	
08. Com Total	329	38,189,270	0	0	30	21,930,860	359	60,120,130	3,170,940
% of Com Total	91.64	63.52	0.00	0.00	8.36	36.48	6.38	5.07	28.04
09. Ind UnImp Land	2	38,650	0	0	3	25,775	5	64,425	
10. Ind Improve Land	2	47,935	0	0	2	73,290	4	121,225	
11. Ind Improvements	2	316,295	0	0	2	2,284,890	4	2,601,185	
12. Ind Total	4	402,880	0	0	5	2,383,955	9	2,786,835	0
% of Ind Total	44.44	14.46	0.00	0.00	55.56	85.54	0.16	0.23	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
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	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,952	87,783,854	0	0	145	4,074,735	2,097	91,858,589	1,624,635
% of Res & Rec Total	93.09	95.56	0.00	0.00	6.91	4.44	37.28	7.74	14.37
Com & Ind Total	333	38,592,150	0	0	35	24,314,815	368	62,906,965	3,170,940
% of Com & Ind Total	90.49	61.35	0.00	0.00	9.51	38.65	6.54	5.30	28.04
17. Taxable Total	2,285	126,376,004	0	0	180	28,389,550	2,465	154,765,554	4,795,575
% of Taxable Total	92.70	81.66	0.00	0.00	7.30	18.34	43.82	13.05	42.40

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	2	11,030	343,745	0	0	0
19. Commercial	1	649,640	12,618,765	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	3	8,970	686,450	5	20,000	1,030,195
19. Commercial	0	0	0	1	649,640	12,618,765
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	669,640	13,648,960

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	257	0	636	893

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	85	1,298,245	0	0	2,051	670,253,315	2,136	671,551,560
28. Ag-Improved Land	17	738,255	0	0	933	271,920,280	950	272,658,535
29. Ag Improvements	17	1,861,645	0	0	1,007	85,522,730	1,024	87,384,375

30. Ag Total					3,160	1,031,594,470
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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	1	1.00	15,000	0	0.00	0	
33. HomeSite Improvements	2	0.00	32,645	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	3	6.22	2,560	0	0.00	0	
36. FarmSite Improv Land	7	9.00	17,410	0	0.00	0	
37. FarmSite Improvements	17	0.00	1,829,000	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	4.18	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	54	53.46	801,840	54	53.46	801,840	
32. HomeSite Improv Land	569	574.26	8,614,020	570	575.26	8,629,020	
33. HomeSite Improvements	596	0.00	50,756,705	598	0.00	50,789,350	3,232,570
34. HomeSite Total				652	628.72	60,220,210	
35. FarmSite UnImp Land	141	333.29	400,250	144	339.51	402,810	
36. FarmSite Improv Land	785	2,723.69	3,982,390	792	2,732.69	3,999,800	
37. FarmSite Improvements	964	0.00	34,766,025	981	0.00	36,595,025	3,280,855
38. FarmSite Total				1,125	3,072.20	40,997,635	
39. Road & Ditches	2,364	6,898.69	0	2,366	6,902.87	0	
40. Other- Non Ag Use	17	293.48	269,960	17	293.48	269,960	
41. Total Section VI				1,777	10,897.27	101,487,805	6,513,425

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	118.56	364,665	2	118.56	364,665

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	22,323.98	30.31%	120,549,515	32.55%	5,400.00
46. 1A	8,066.27	10.95%	43,557,805	11.76%	5,399.99
47. 2A1	25,095.70	34.08%	121,714,155	32.86%	4,850.00
48. 2A	11,716.78	15.91%	56,826,420	15.34%	4,850.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	658.14	0.89%	3,159,080	0.85%	4,800.01
51. 4A1	2,016.60	2.74%	8,570,605	2.31%	4,250.03
52. 4A	3,770.46	5.12%	16,024,595	4.33%	4,250.04
53. Total	73,647.93	100.00%	370,402,175	100.00%	5,029.36
Dry					
54. 1D1	22,748.63	14.25%	62,559,035	14.98%	2,750.01
55. 1D	32,812.47	20.56%	90,234,965	21.61%	2,750.02
56. 2D1	43,519.30	27.27%	113,144,565	27.10%	2,599.87
57. 2D	40,995.01	25.69%	106,586,950	25.53%	2,600.00
58. 3D1	1,076.53	0.67%	2,529,855	0.61%	2,350.01
59. 3D	21.68	0.01%	50,950	0.01%	2,350.09
60. 4D1	11,163.44	6.99%	25,675,925	6.15%	2,300.00
61. 4D	7,259.39	4.55%	16,696,615	4.00%	2,300.00
62. Total	159,596.45	100.00%	417,478,860	100.00%	2,615.84
Grass					
63. 1G1	29,385.04	25.69%	32,843,755	23.16%	1,117.70
64. 1G	1,852.03	1.62%	2,139,480	1.51%	1,155.21
65. 2G1	81,690.58	71.41%	105,411,935	74.34%	1,290.38
66. 2G	416.66	0.36%	437,420	0.31%	1,049.82
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	50.50	0.04%	65,650	0.05%	1,300.00
69. 4G1	1.07	0.00%	1,390	0.00%	1,299.07
70. 4G	996.97	0.87%	901,910	0.64%	904.65
71. Total	114,392.85	100.00%	141,801,540	100.00%	1,239.60
Irrigated Total					
	73,647.93	21.13%	370,402,175	39.82%	5,029.36
Dry Total					
	159,596.45	45.79%	417,478,860	44.89%	2,615.84
Grass Total					
	114,392.85	32.82%	141,801,540	15.25%	1,239.60
72. Waste	743.27	0.21%	89,180	0.01%	119.98
73. Other	157.26	0.05%	334,910	0.04%	2,129.66
74. Exempt	16.85	0.00%	0	0.00%	0.00
75. Market Area Total	348,537.76	100.00%	930,106,665	100.00%	2,668.60

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	149.79	762,765	0.00	0	73,498.14	369,639,410	73,647.93	370,402,175
77. Dry Land	314.82	826,315	0.00	0	159,281.63	416,652,545	159,596.45	417,478,860
78. Grass	321.03	410,435	0.00	0	114,071.82	141,391,105	114,392.85	141,801,540
79. Waste	16.77	2,015	0.00	0	726.50	87,165	743.27	89,180
80. Other	0.00	0	0.00	0	157.26	334,910	157.26	334,910
81. Exempt	1.57	0	0.00	0	15.28	0	16.85	0
82. Total	802.41	2,001,530	0.00	0	347,735.35	928,105,135	348,537.76	930,106,665

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	73,647.93	21.13%	370,402,175	39.82%	5,029.36
Dry Land	159,596.45	45.79%	417,478,860	44.89%	2,615.84
Grass	114,392.85	32.82%	141,801,540	15.25%	1,239.60
Waste	743.27	0.21%	89,180	0.01%	119.98
Other	157.26	0.05%	334,910	0.04%	2,129.66
Exempt	16.85	0.00%	0	0.00%	0.00
Total	348,537.76	100.00%	930,106,665	100.00%	2,668.60

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 Hardy	44	93,905	71	51,105	74	1,141,670	118	1,286,680	37,510
83.2 Lawrence	25	44,355	172	167,180	172	8,928,290	197	9,139,825	162,205
83.3 Nelson	57	34,560	289	274,895	290	11,150,900	347	11,460,355	535,670
83.4 Nora	15	18,865	13	10,230	14	595,870	29	624,965	0
83.5 Oak	16	2,050	40	5,980	40	1,079,890	56	1,087,920	112,330
83.6 Rural	2	350	8	1,240	9	165,100	11	166,690	0
83.7 Rural Acg	92	131,990	41	382,640	41	3,384,445	133	3,899,075	0
83.8 Ruskin	32	21,615	82	65,840	84	4,460,570	116	4,548,025	135,995
83.9 Superior	129	643,029	957	5,179,485	961	53,822,540	1,090	59,645,054	640,925
84 Residential Total	412	990,719	1,673	6,138,595	1,685	84,729,275	2,097	91,858,589	1,624,635

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	Hardy	11	19,215	19	25,450	20	2,028,420	31	2,073,085	0
85.2	Lawrence	6	15,980	24	16,660	25	952,985	31	985,625	0
85.3	Nelson	7	2,310	40	33,620	41	1,668,105	48	1,704,035	57,820
85.4	Nora	1	865	0	0	0	0	1	865	0
85.5	Oak	2	690	5	1,710	5	38,345	7	40,745	0
85.6	Rural	3	84,390	13	1,347,005	18	20,986,680	21	22,418,075	0
85.7	Rural Acg	6	56,175	11	310,190	14	3,632,905	20	3,999,270	192,910
85.8	Ruskin	5	9,630	18	72,015	19	5,116,750	24	5,198,395	2,384,810
85.9	Superior	29	237,915	154	1,473,835	156	24,775,120	185	26,486,870	535,400
86	Commercial Total	70	427,170	284	3,280,485	298	59,199,310	368	62,906,965	3,170,940

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	24,265.97	22.71%	32,030,990	22.84%	1,320.00
88. 1G	1,578.27	1.48%	2,083,305	1.49%	1,319.99
89. 2G1	79,974.77	74.84%	104,766,850	74.71%	1,310.00
90. 2G	325.57	0.30%	426,495	0.30%	1,309.99
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	50.50	0.05%	65,650	0.05%	1,300.00
93. 4G1	1.07	0.00%	1,390	0.00%	1,299.07
94. 4G	662.94	0.62%	861,825	0.61%	1,300.00
95. Total	106,859.09	100.00%	140,236,505	100.00%	1,312.35
CRP					
96. 1C1	165.40	29.86%	218,335	30.01%	1,320.04
97. 1C	19.43	3.51%	25,650	3.53%	1,320.12
98. 2C1	369.08	66.63%	483,490	66.46%	1,309.99
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	553.91	100.00%	727,475	100.00%	1,313.35
Timber					
105. 1T1	4,953.67	70.97%	594,430	70.97%	120.00
106. 1T	254.33	3.64%	30,525	3.64%	120.02
107. 2T1	1,346.73	19.29%	161,595	19.29%	119.99
108. 2T	91.09	1.31%	10,925	1.30%	119.94
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	334.03	4.79%	40,085	4.79%	120.00
113. Total	6,979.85	100.00%	837,560	100.00%	120.00
<hr/>					
Grass Total	106,859.09	93.41%	140,236,505	98.90%	1,312.35
CRP Total	553.91	0.48%	727,475	0.51%	1,313.35
Timber Total	6,979.85	6.10%	837,560	0.59%	120.00
<hr/>					
114. Market Area Total	114,392.85	100.00%	141,801,540	100.00%	1,239.60

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

65 Nuckolls

	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	86,485,824	91,858,589	5,372,765	6.21%	1,624,635	4.33%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	53,999,245	60,220,210	6,220,965	11.52%	3,232,570	5.53%
04. Total Residential (sum lines 1-3)	140,485,069	152,078,799	11,593,730	8.25%	4,857,205	4.80%
05. Commercial	56,358,090	60,120,130	3,762,040	6.68%	3,170,940	1.05%
06. Industrial	2,779,040	2,786,835	7,795	0.28%	0	0.28%
07. Total Commercial (sum lines 5-6)	59,137,130	62,906,965	3,769,835	6.37%	3,170,940	1.01%
08. Ag-Farmsite Land, Outbuildings	36,823,665	40,997,635	4,173,970	11.34%	3,280,855	2.43%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	81,285	269,960	188,675	232.12%		
11. Total Non-Agland (sum lines 8-10)	36,904,950	41,267,595	4,362,645	11.82%	3,280,855	2.93%
12. Irrigated	354,958,340	370,402,175	15,443,835	4.35%		
13. Dryland	349,487,765	417,478,860	67,991,095	19.45%		
14. Grassland	139,657,935	141,801,540	2,143,605	1.53%		
15. Wasteland	85,730	89,180	3,450	4.02%		
16. Other Agland	147,955	334,910	186,955	126.36%		
17. Total Agricultural Land	844,337,725	930,106,665	85,768,940	10.16%		
18. Total Value of all Real Property (Locally Assessed)	1,080,864,874	1,186,360,024	105,495,150	9.76%	11,309,000	8.71%

2024 Assessment Survey for Nuckolls County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$260,672.25
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$18,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$50,000.00 from county general if needed
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Amount of last year's assessor's budget not used:
	\$15,114.08

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 and Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://nuckolls.gworks.com
8.	Who maintains the GIS software and maps?
	Office Staff maintains the maps and gWorks assists with the software
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks (but only to measure ag-land changes, identify newly added improvements.
10.	When was the aerial imagery last updated?
	2022 imagery from gWorks.

C. Zoning Information

1.	Does the county have zoning?
	Not county wide, but limited (Only cities of Superior and Nelson)
2.	If so, is the zoning countywide?
	No

3.	What municipalities in the county are zoned?
	Superior and Nelson are both zoned.
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services
2.	GIS Services:
	gWorks
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
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be licensed and approved by State Appraisal Board
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?
	The County Assessor reviews all work performed by all appraisers and listers and works hand-in-hand with them on establishing the values that are set in place.

2024 Residential Assessment Survey for Nuckolls County

1.	Valuation data collection done by:																
	County Assessor, staff & Stanard Appraisal.																
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>Nelson (2013 population – slowly declining). County seat located on Hwy 14. Nelson plays host to one of the two high schools within the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Small villages located throughout the counties. These include: Hardy, Nora, Oak and Ruskin. There are no schools.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lawrence (2013 population-300). Located on Hwy 4 in the northwestern part of the county. The town plays host to one of the two elementary schools in the county.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Superior (2015 population – 1884). Located on the southern border of the county where Hwy 14 and Hwy 8 intersect. This is the largest town in the county. It plays host to a K-12 school all housed under one roof.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Rural Acreages. Parcels located throughout the county with 20 acres or less.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Nelson (2013 population – slowly declining). County seat located on Hwy 14. Nelson plays host to one of the two high schools within the county.	2	Small villages located throughout the counties. These include: Hardy, Nora, Oak and Ruskin. There are no schools.	3	Lawrence (2013 population-300). Located on Hwy 4 in the northwestern part of the county. The town plays host to one of the two elementary schools in the county.	7	Superior (2015 population – 1884). Located on the southern border of the county where Hwy 14 and Hwy 8 intersect. This is the largest town in the county. It plays host to a K-12 school all housed under one roof.	8	Rural Acreages. Parcels located throughout the county with 20 acres or less.	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
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AG OB	Agricultural Outbuildings																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Cost Approach - entered into the CAMA system; depreciation tables are developed. Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified.																
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?																
	Nuckolls County develops tables with the assistance of appraiser for 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, as revaluations for each group are completed																
6.	Describe the methodology used to determine the residential lot values?																
	Square foot value upon completing a revaluation for said area.																
7.	How are rural residential site values developed?																

	Rural residential spread countywide with no real special influences. We identify rural residential on five acres or less without being contiguous with farming or livestock operator as we determine what acres are used for.																																								
8.	Are there form 191 applications on file?																																								
	N/A																																								
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																								
	At this time, we are unaware of any vacant lots that are being held for sale or resale. When revaluations of different areas are performed, we send questionnaires to gather information on all lots and lands in that specific category. They are valued the same as other lots.																																								
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	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain. All population information is based from the 2010 Census statistics.																																								

2024 Commercial Assessment Survey for Nuckolls County

1.	Valuation data collection done by:												
	County Assessor, staff and Stanard Appraisal												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:												
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	<p>Cost Approach - entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis - Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified</p> <p>Income Approach - the county assessor and contract appraiser gather as much information for the income approach as possible. People are usually very reluctant to give out much information to be able to use this as reliable approach.</p> <p>Nuckolls County has limited qualifying commercial sales each year and has a wide spread of usability codes.</p>												
3a.	Describe the process used to determine the value of unique commercial properties.												
	Gather information to determine the best approach for each property with the contract appraiser and note any change in uses. Looks outside county for similar sales												
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 County develops their depreciation tables with the aid of the contract appraiser.												
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.												
	For the commercial properties they are looked at as a whole countywide.												
6.	Describe the methodology used to determine the commercial lot values.												

Lot values are determined using square footage and also by using any vacant sales that may occur for analysis purposes.

7.

<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	2021	2019	2022	2021
2	2021	2019	2022	2021
3	2021	2019	2022	2021
7	2021	2019	2022	2021
8	2021	2019	2022	2021

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain. Thinking of combining Lawrence and Nelson at a later time.

2024 Agricultural Assessment Survey for Nuckolls County

1.	Valuation data collection done by:						
	County Assessor, staff & Stanard Appraisal.						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels	2019					
	We have been completely across the county reviewing ag-land uses and has updated the soil codes to reflect the latest State NRCS soil coding changes. The county continues to review all sales that may occur. The county will begin a complete review of the ag-lands when the new imagery from GIS Workshop has been received. There are two NRD districts and limit irrigation on each area.						
3.	Describe the process used to determine and monitor market areas.						
	Sales are plotted annually; NRD restrictions are reviewed, and all sales are reviewed.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	No differences have been determined in Nuckolls. Reviews for land usage completed annually; review hunting leases if available. and there are no recreational use acres.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	They carry the same value and are based on \$15,000 for the first acre.. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	The county is currently working on identifying and properly classifying intensive use. There are limited sales so it is an ongoing process of looking for sales in contiguous counties. Some feedlots in county and checking surrounding county values. Proposing to increase to \$2500 per acre.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	There have not been any sales with acres enrolled in the Wetland Reserve Program but grassland values are used for this class.						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	N/A.						
	<u>If your county has special value applications, please answer the following</u>						
8a.	How many parcels have a special valuation application on file?						

	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

3 Year Plan of Assessment
For Assessment years 2024, 2025 and 2026
Nuckolls County
Date: June 14, 2023

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a Plan of Assessment, (herein after referred to as the “Plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The Plan shall contain information as to what actions and functions the County Assessor will be performing which includes: the classes and subclasses of real property that will be examined during the years contained in the Plan. It shall also outline the assessment actions necessary to achieve the level of values and quality of assessment practices as required by law. As per Nebraska State Statute 77-1311.02, the Plan shall be presented to the County Board of Equalization on or before July 31 each year and the Department of Property Assessment and Taxation on or before October 31 each year. The Plan may be amended to reflect any changes that may be necessary after the original plan was created.

Real Property Assessment Requirements

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, 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 in actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Assessment levels required by the Statute for real property are as follows:

- 1) 92% to 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 69% to 75% of actual value for agricultural and horticultural land

Level of Value, Quality and Uniformity for Assessment Year 2023 are as follows:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	99.0	5.21	102.06
Commercial	100.0	18.03	96.7
Agricultural land	75.0	11.75	100.71

Nuckolls County population base has been declining since the 2000 Census numbers which indicated a population of 5,057. The 2020 Census number was 4,095 and then another decline for the 2022 Census to 4,041.

The Assessor's Office staff consists of the assessor, deputy assessor and a full-time office clerk. All the staff work in every area; including but not limited to, real estate, personal property, homesteads exemptions, permissive exemptions, and GIS mapping. The assessor and deputy assessor attend continuing education classes to remain certified. The office clerk sits in on all webinars (as time permits) and on occasion will attend remote meetings with the assessor and deputy assessor. Current statutes and regulations are followed to the best of our ability. All staff is kept up to date with any changes that may be made to the statutes and regulations.

The assessor is responsible for filing the reports as follows:

- Aircraft Report-due on or before March 1
- Abstract- due on or before March 19
- Notice of Valuation Change - prior to June 1
- Personal Property Abstract – No longer required
- Certification of Values - due on or before August 20
- School District Taxable Value Report - due on or before August 20
- Form 458VAverage Assessed Values of Resi Prop. By Sept. 1
- Joint Public Hearing Notices-Information received by Sept. 4
(Notice have to be processed and mailed 7 days prior to hearing)
- Three-year Plan of Assessment – Drafted prior to June 15, filed with County Board of Equalization by July 31 and sent to Property Assessment Division by October 31
- Submit Permissive Exemptions electronic list and proof of publication on or before November 1
- Generate Tax Roll and deliver to Treasurer on or before November 22
- Certificate of Taxes Levied - due on or before December 1
- Tax list corrections – with reasons to correct errors
- The Assessor's Office staff maintains the Cadastral and GIS maps as needed due to any recorded property splits, etc. They are in good condition, kept current with ownership changes and descriptions. The

property record cards are in good condition and include the required legal, ownership, classification codes, and valuation by year as required by regulation.

There are a host of other dates we adhere to but the ones listed above are the main dates.

The assessor enters sales into the State Sales File on a monthly basis. Office procedure is to change name/ownership on property record cards, lots and lands books for both the assessor's office and the treasurer's office, computer generated records, sales files and to the Department of Property Assessment and Taxation. The NRD's serving Nuckolls County requested updates as changes are made. The assessor and/or contract appraiser verifies sales by telephone, in person visits and/or questionnaires.

Office computers and software

- Computers- 3-Dell OptiPlex 3000's
- Current programming used-MIPS PC Administration System/CAMA/gWorks Arcview Software vendors-Mips/County Solutions LLC, gWorks and ESRI

Assessment Action Years

2023 - 2025

- CAMA system data has been entered on all improvements.
- Digital pictures are being taken as a review is done and added to the CAMA system.

The assessor, staff and contract appraiser(s) do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before the March 19th deadline. The City of Nelson submits building permits to the Assessor's Office on a regular basis. The City of Superior has not been forthcoming with their building permits, even with repeated requests for them. I have visited with my liaison about this and the course of action for this is to have the County Attorney persuade the City of Superior to be more forthcoming as he is also the Attorney for the City. This office strives to use good assessment practices to insure acceptable levels of value, quality and uniformity county-wide in all classes and subclasses of property. Nuckolls County has a maintenance contract with Darrel Stanard

of Stanard Appraisal Services Inc. gWorks developed a web-site for Nuckolls County, and the data is to be updated on a daily basis by gWorks. MIPS has also added our information to the Nebraska Assessors Online website, so that our information can be viewed there as well.

- Aerial imagery for Nuckolls County rural parcels was completed in 2022. New soil codes are completed and reviewed in an ongoing manner to keep our ag-land uses current. In-depth revaluations were completed for all residential parcels located Superior for Tax Year 2023. A lot study was performed and new pricing for lots were implemented as a part of the revaluation. The lots in Superior are now valued on a per square foot basis instead of the Front Foot valuing that was in place to create a more equalized and uniform valuing of the lots.

Residential

- The Nuckolls County Assessor, staff and Stanard Appraisal Services Inc., completes all pick-up work in a timely manner.
- The Assessor and Darrel Stanard of Stanard Appraisal Services Inc work on the verification of all residential sales.
- Continue monitoring any changes that may affect the values or have an influence on the market in these parcels and if necessary, perform reappraisals before the end of the 6-year cycle and adjust values as necessary.
- A complete revaluation of the residential properties within the City of Superior was completed for Tax Year 2023 and the Marshall and Swift Costing Manual, within the MIPS programming, was used for the costing and depreciation table to those residential parcels (March, 2022 is the date of the current costing tables).
- All of the residential properties for the Villages of Hardy, Nora, Oak and Ruskin will be re-evaluated for Tax Year 2024 and the newest costing tables will be used as a part of this process. A lot study will be completed and the County will be converting from a front foot value to a per square foot value for the lots in the respective areas.

Commercial

- Nuckolls County Assessor, Stanard Appraisal Services Inc and staff assessed, priced and entered any and all changes to commercial properties.

- Reappraisal of all Commercial property was completed in tax year 2022.
- A lot study was performed and the County moved to pricing all commercial lots on a per square foot method. The costing manual used is 07-2019.

MIPS CAMA Commercial software data has been entered by Nuckolls County staff and Stanard Appraisal. Stanard Appraisal Services, Inc and the Assessor are in the continuing process of verifying all the sales. With very limited sales on commercial properties with similar characteristics, it is more and more challenging to set values without looking outside of the county for comparable sales.

Agricultural

The Nuckolls County Assessor and staff is continually reviewing rural parcels, listing any new construction or changes to ag-land usage.

- All pick-up work was completed in a timely manner.
- After spreadsheet analysis and plotting sales on a map, no separate market areas have identified. After market analysis all irrigated and dryland remained unchanged in valuation. All ag-land values increased anywhere from 2-4%.
- Continuous updates are being made to the rural property record cards.
- We continue to use good assessment practices to insure acceptable level of value, quality and uniformity countywide.
- Reviewing the land use is an ongoing process; with changes made when either found on a review or reported to us by the landowners.
- The aerial photography is done by gWorks.
- The newest soil conversion was completed in December, 2019.
- All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

The Assessor's Office is continuing to budget for a maintenance contract with an appraisal company. I have continued to have conversation with the County Board about the laws in place that my office has to abide by, to ensure that all properties are reappraised within the required six-year cycle.

- The Assessor's Office will continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- The County General Budget has a line item allocated for GIS. The Treasurer and Assessor were the only offices to utilize the GIS

- programming until 2021 when the Clerk started utilizing a tab in the system. GIS data is being utilized by the Assessor's Office to ensure appropriate land use and is recorded for our property record cards. Aerial photography is completed in a timely manner.
- An analysis will be completed; based on the RCN and sales to determine the valuation of residential properties.
 - We will continue to utilize the CAMA system and the State Sales File for sales analysis. We strive to stay current with all updates to all programs utilized by this office.
 - Review of all sales and an analysis for acceptable levels of quality and uniformity will be performed each year as we continue to correlate information for sales comparison of all properties.
 - Review surrounding homes to those that have sold to see a change in the valuation of those properties are warranted.
 - Utilize GIS deeded acres for current and future use.
 - Utilize FSA (if provided to us by the owners) and the Natural Resources District's information.
 - Complete all pick-up work so it can be implemented by March 19, deadline.
 - New photos are taken of improvements and listing is performed when a review of a property is warranted.
 - Continue to do an analysis of the RCN and any sales to determine the valuations and if any need for location factors to be applied.
 - Continue with the review and pick-up work.
 - Continue work on GIS mapping.
 - Conduct an analysis of the ag-land sales. Ensure all sales have been reviewed and any changes made in a timely manner.

2024-2026

The Assessor's Office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service.

- We will continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- Complete all pick-up work and data entry in timely manner.
- We will continue to request to add to funds for GIS maintenance.
- All properties will continue to be reviewed as required by statute. The revaluation of all properties within the county is an on-going process.

- When working with new sales we strive to ensure all sales get entered into the State Sales File in a timely manner.
- We send questionnaires out on all new sales and reviewed comparable properties.
- Our primary focus for review for Tax Year 2024 is all Residential properties located in the Villages of Hardy, Nora, Oak & Ruskin.
- The Nuckolls Assessor and staff will be conducting a complete revaluation of all residential properties in said villages. This will entail a physical on-sight review of each parcel along with updated photos, measurements and information being gathered from the questionnaires, phone and in person interviews, to ensure fair and equalized valuation of each property within the County.
- We will be using the newest costing manual, so that it may aid in setting the newest and best pricing in accordance with six-year inspection cycle. A lot study is being performed to determine where to set the lot values. We will be transitioning from valuing the lots from front foot to a per square foot values.
- We will be looking ahead to Tax Year 2025 when we will be doing a revaluation of the residential parcels in the cities of Nelson and Lawrence.
- Along with the revaluation of those cities, we will perform a lot study and be converting away from valuing lots as a front-foot to a square foot value.
- For Tax Year 2026 a revaluation of the East ½ of Rural Nuckolls County improvements.

The assessor's office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service. We strive to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. This office serves the citizens of Nuckolls County and it is our policy to be respectful, courteous and professional.

Nuckolls County Assessor
Susan M Rogers

Susan M Rogers
Nuckolls County Assessor
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**Re: METHODOLOGY REPORT OF SPECIAL VALUATION FOR
NUCKOLLS COUNTY**

A review of all parcels is completed each year while setting values to determine if any qualify for Special Valuation in Nuckolls County.

We currently do not have any parcels within the county that would qualify for the Special Valuation. And we have had no applications for consideration for Special Valuation as-of-to-date.

We will continue to review and identify any such parcels that may qualify in future years.

If any such property is identified it will be determined at that time what approach would be used to value the property fairly and equitably.

Respectfully submitted:

Susan M Rogers
Nuckolls County Assessor