

NEBRASKA

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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GREELEY COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Greeley 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 Greeley County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Gerri Behnk, Greeley 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.

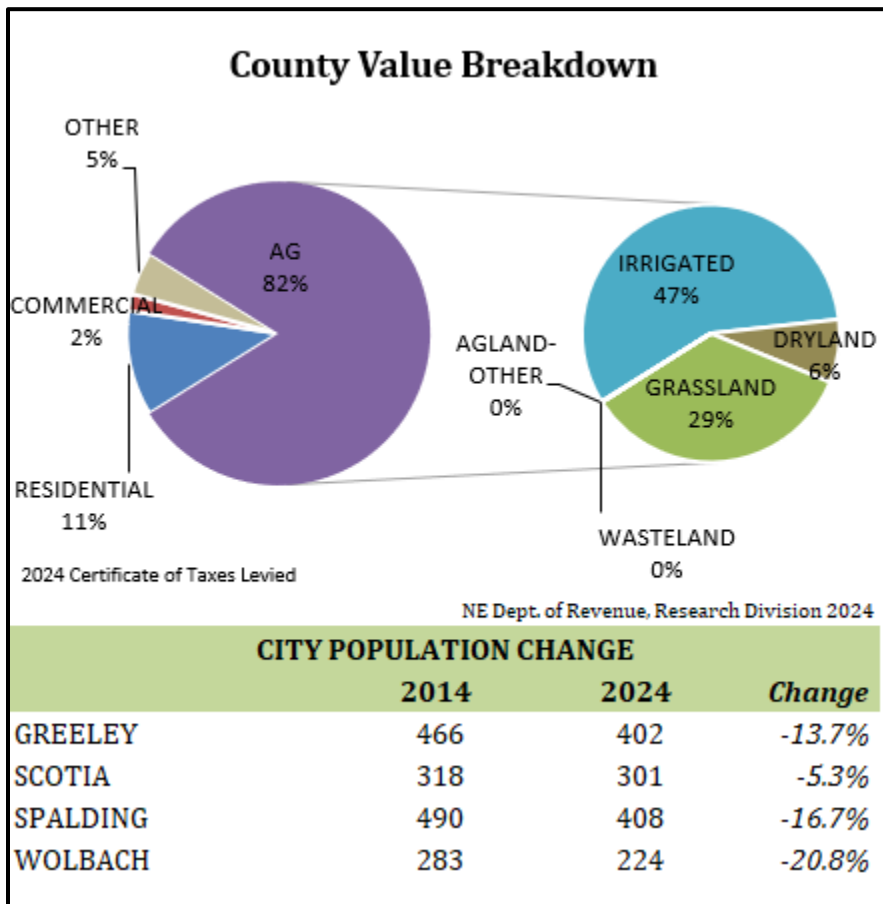
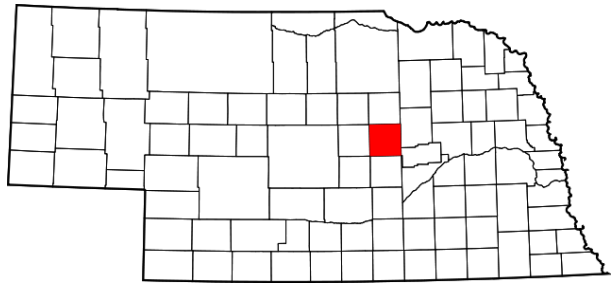
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 570 square miles, Greeley County has 2,219 residents, per the Census Bureau Quick Facts for 2023, a 1% population increase from the 2020 U.S. Census. Reports indicate that 82% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$100,015 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Greeley County are located in and around Greeley and Spalding. According to information available from the U.S. Census Bureau, there are 76 employer establishments with total employment of 331, an 9% decrease since 2019.

Agricultural land accounts for the overwhelming majority of the county's valuation base. Irrigated land makes up a majority of the land in the county. Greeley County is included in the Lower Loup Natural Resources District (NRD).

2025 Residential Correlation for Greeley County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed to determine if all arm's-length sales are made available for measurement purposes. The sales usability rate for the residential class is below the statewide average. The county assessor utilizes a sales questionnaire to aid in the verification of sales that are not obviously non-arm's length and provides documented reasons for all sales that are disqualified. A review of the non-qualified sales revealed the majority are substantially changed or family sales that do not reflect market value. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. The Greeley County Assessor uses three valuation groups that are based on assessor locations in the county. Valuation Group 1 includes three of the smaller villages within the county. Valuation Group 2 includes the largest village in the county. Valuation Group 3 includes all properties located outside of these villages.

The six-year inspection and review cycle of the county is examined. Residential properties are valued by a contract appraiser, the county assessor and staff. The county assessor remains in compliance with statutory requirements. The inspection includes new pictures and measurements if needed. A review of the interior or further information from the property owner is requested if available.

The county assessor has a written methodology on file.

2025 Residential Correlation for Greeley County

2025 Residential Assessment Details for Greeley County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Greeley, Scotia & Wolbach	2025*	2024*	2025*	2024*	Staff physically reviewed Scotia. 25% economic obsolescence applied.
3	Spalding	2025*	2024*	2025*	2024	
5	Acreage	2025*	2024*	2025*	2024*	Townships Leo Valley, Freeman Valley, Mount Pleasant, Parnell, Scotia, Fish Creek, Brayton, and Spring Creek were physically reviewed by the contract appraiser. Flat values in these townships were removed and replaced with Marshall & Swift codes. A 20% economic obsolescence was applied.
<u>Additional comments:</u> Mobile home costing and depreciation was updated. Pick-up work was completed by the contract appraiser and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The statistical sample in the residential class consists of 34 sales, with all three measures of central tendency within acceptable range. The COD and PRD are within acceptable range.

All valuation groups have medians within the acceptable range, and most correlate to a level of value near 97% supporting that properties have been equalized.

Valuation Groups 1 and 3 have very low CODs; this is reflective of recent inspection and an updated depreciation model established from the overall sales. The same depreciation table was applied to all valuation groups, however, economic was applied to individual valuation groups as needed.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the changes consistent with the assessment actions made by the county assessor.

The COD is reflective of the depreciation table being derived from a small sample of sales, and is not an expected indication of dispersion in the marketplace. All analysis supports that changes were made equitably to sold and unsold property; however, the qualitative statistics are not representative of dispersion in the marketplace.

Equalization and Quality of Assessment

Through a review of assessment practices were reviewed, it was determined that residential property is valued uniformly and in accordance with generally accepted mass appraisal techniques.

2025 Residential Correlation for Greeley County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	17	96.67	97.39	96.98	03.66	100.42
3	11	99.90	97.52	97.07	02.87	100.46
5	6	94.57	96.62	91.21	09.53	105.93
____ALL____	34	96.86	97.30	94.99	04.67	102.43

Level of Value

Based on analysis of all available information, the level of value for the residential property in Greeley County is 97%.

2025 Commercial Correlation for Greeley County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes are reviewed. The sales usability rate for the commercial class is near the statewide average. A review of the sales roster shows a small number of total sales, and of those, a majority are family sales, substantially changed, or sales that do not represent a typical commercial sale in Greeley County. The review revealed that no apparent bias exists in the qualification determination and that all arm’s length transactions have been made available for measurement purposes. The county assessor utilizes a sales questionnaire to aid in the verification of sales that are not obviously non-arm’s length and provides documented reasons for all sales that are disqualified.

One valuation group is used due to the low number of commercial sales within in the county. The six-year inspection and review cycle of the county was examined. Commercial properties are valued by a contract appraiser, including pick-up work and revaluations. The county assessor remains in compliance with statutory requirements. The inspection includes new pictures and measurements if needed. A review of the interior or further information from the property owner is requested by the contract appraiser if available.

2025 Commercial Assessment Details for Greeley County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Entire County	2022	2024*	2025*	2022	25% increase to land
<u>Additional comments:</u> Pick-up work was completed by the contract appraiser and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The statistical sample in the commercial class consists of 7 sales. The three measures of central tendency are below recommended range. The COD and PRD are high.

The ratios of the seven sales range from 41% to 164%. The sample has too much dispersion to reliably indicate the level of value within the county. The level of value of the commercial class is possibly low; however, the level of value cannot be determined based on the sample. A review of the assessment practices will constitute the primary factor for determining statutory compliance. The assessment practices indicate the county assessor has kept the costing, land values and depreciation tables updated within the six-year inspection cycle, similar to residential. The county

2025 Commercial Correlation for Greeley County

assessor has indicated that a contract appraiser will be reappraising commercial for 2026 assessment year.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) is consistent with the reported actions of the assessor.

Equalization and Quality of Assessment

Based on the review of all available information and the statistical profile, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

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

2025 Agricultural Correlation for Greeley County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales qualification and verification processes were reviewed. The sales usability rate for the agricultural class is below the statewide average. Review of the non-qualified sales roster supports all arm's length sales have been utilized for measurement purposes. The majority of non-qualified sales are substantially changed or family sales that do not reflect market value. The county assessor utilizes a sales questionnaire to aid in the verification of sales that are not obviously non-arm's length and provides documented reasons for all sales that are disqualified.

There are two agricultural market areas in Greeley County. Market Area 1 is the northwest part of the county consisting of sandy soils. Market Area 2 is the remaining of the county and includes the North Loup River valley and Cedar River valley.

The county assessor is in compliance with the six-year inspection and review cycle. A contract appraiser reviews all agricultural improvements. The inspection includes taking new pictures and measurements if needed. Staff members will utilize aerial imagery to update land use. The assessor utilizes previous records and feedback letters from the public to identify CRP and land use changes. Feedlots and pig farms have been identified by the county assessor as intensive use.

2025 Agricultural Assessment Details for Greeley County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2025*	2024*	2025*	2023-2025*	
AB DW	Agricultural dwellings	2025*	2024*	2025*	2023-2025*	
Additional comments:						
Townships Leo Valley, Freeman Valley, Mount Pleasant, Parnell, Scotia, Fish Creek, Brayton, and Spring Creek were physically reviewed by the contract appraiser. Farmsites were increased. A 20% economic obsolescence was applied to farmsites. Ag intensive use of feedlots and pig farms were reviewed and increased. Pick-up work was completed by the contract appraiser and placed on the assessment roll.						
* = assessment action for current year						

2025 Agricultural Correlation for Greeley County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Northwesterly portion of the county	2020	Irrigated land 15% increase Dry land increase 5% increase Grassland 4-11% increase
2	Remainder of the county	2020	Irrigated land 25-33% increase Grassland 1-8% decrease
<u>Additional comments:</u> * = assessment action for current year			

Description of Analysis

The statistical sample for the agricultural class includes 21 qualified sales. All three measures of central tendency are within the acceptable range. The COD supports the use of the median as an indicator of the level of value.

A review of the 80% Majority Land Use (MLU) by market areas reveals that the majority of sales are in Market Area 2; the sample of Market Area 1 is insufficiently small to be relied on for measurement, however, the median is within acceptable range.

All 80% MLU samples with sufficient sales are within the acceptable range. A study of surrounding agricultural values supports that Greeley County's values are comparable in irrigated land, grassland and dryland in both Market Areas.

A review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the value changed consistent with the reported actions of the county assessor.

Equalization and Quality of Assessment

Review of the statistical sample, comparable counties, and assessment practices indicates that the Greeley County Assessor has achieved value equalization. The quality of assessment in the agricultural land class of property in Greeley County complies with generally accepted mass appraisal techniques. Agricultural improvements are equalized and assessed at the statutory level.

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	5	73.66	74.59	68.92	15.98	108.23
2	5	73.66	74.59	68.92	15.98	108.23
<u>Dry</u>						
County	1	92.04	92.04	92.04	00.00	100.00
2	1	92.04	92.04	92.04	00.00	100.00
<u>Grass</u>						
County	10	72.97	72.99	77.11	14.81	94.66
1	2	71.94	71.94	84.92	26.55	84.72
2	8	72.97	73.26	74.98	11.96	97.71
<u>ALL</u>	21	74.33	75.31	74.38	16.36	101.25

2025 Agricultural Correlation for Greeley County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Greeley County is 74%.

2025 Opinions of the Property Tax Administrator for Greeley 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	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	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 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Greeley County

Residential Real Property - Current

Number of Sales	34	Median	96.86
Total Sales Price	\$5,080,700	Mean	97.30
Total Adj. Sales Price	\$5,080,700	Wgt. Mean	94.99
Total Assessed Value	\$4,826,405	Average Assessed Value of the Base	\$110,618
Avg. Adj. Sales Price	\$149,432	Avg. Assessed Value	\$141,953

Confidence Interval - Current

95% Median C.I	94.59 to 99.90
95% Wgt. Mean C.I	91.74 to 98.25
95% Mean C.I	95.07 to 99.53
% of Value of the Class of all Real Property Value in the County	9.01
% of Records Sold in the Study Period	3.32
% of Value Sold in the Study Period	4.26

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	35	93	93.00
2023	44	94	93.57
2022	32	94	94.05
2021	33	92	91.86

2025 Commission Summary for Greeley County

Commercial Real Property - Current

Number of Sales	7	Median	84.80
Total Sales Price	\$651,500	Mean	89.62
Total Adj. Sales Price	\$651,500	Wgt. Mean	57.71
Total Assessed Value	\$376,010	Average Assessed Value of the Base	\$99,662
Avg. Adj. Sales Price	\$93,071	Avg. Assessed Value	\$53,716

Confidence Interval - Current

95% Median C.I	40.94 to 164.29
95% Wgt. Mean C.I	36.22 to 79.21
95% Mean C.I	51.95 to 127.29
% of Value of the Class of all Real Property Value in the County	1.70
% of Records Sold in the Study Period	3.26
% of Value Sold in the Study Period	1.75

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	8	100	92.66
2023	2	100	103.43
2022	4	100	111.00
2021	2	100	227.71

**39 Greeley
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 34
 Total Sales Price : 5,080,700
 Total Adj. Sales Price : 5,080,700
 Total Assessed Value : 4,826,405
 Avg. Adj. Sales Price : 149,432
 Avg. Assessed Value : 141,953

MEDIAN : 97
 WGT. MEAN : 95
 MEAN : 97
 COD : 04.67
 PRD : 102.43

COV : 06.80
 STD : 06.62
 Avg. Abs. Dev : 04.52
 MAX Sales Ratio : 118.23
 MIN Sales Ratio : 82.98

95% Median C.I. : 94.59 to 99.90
 95% Wgt. Mean C.I. : 91.74 to 98.25
 95% Mean C.I. : 95.07 to 99.53

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	5	100.31	99.32	99.80	01.25	99.52	96.67	100.88	N/A	139,600	139,315
01-JAN-23 To 31-MAR-23	4	97.51	97.52	89.03	08.79	109.54	82.98	112.07	N/A	119,250	106,166
01-APR-23 To 30-JUN-23	2	97.90	97.90	98.05	05.98	99.85	92.05	103.75	N/A	292,450	286,753
01-JUL-23 To 30-SEP-23	3	97.15	99.82	96.72	03.69	103.21	95.79	106.52	N/A	143,367	138,663
01-OCT-23 To 31-DEC-23	6	93.63	94.40	94.81	02.10	99.57	92.07	98.10	92.07 to 98.10	91,067	86,342
01-JAN-24 To 31-MAR-24	6	98.13	101.21	98.74	04.66	102.50	96.21	118.23	96.21 to 118.23	91,133	89,988
01-APR-24 To 30-JUN-24	6	93.86	93.44	91.91	04.34	101.66	85.61	101.24	85.61 to 101.24	272,083	250,080
01-JUL-24 To 30-SEP-24	2	95.97	95.97	95.28	04.74	100.72	91.42	100.51	N/A	82,500	78,605
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	14	99.23	98.71	96.38	04.76	102.42	82.98	112.07	94.91 to 103.75	156,429	150,767
01-OCT-23 To 30-SEP-24	20	96.31	96.31	93.95	04.29	102.51	85.61	118.23	92.66 to 98.10	144,535	135,784
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	15	95.79	96.78	94.79	05.03	102.10	82.98	112.07	92.54 to 100.10	135,893	128,814
<u>ALL</u>	34	96.86	97.30	94.99	04.67	102.43	82.98	118.23	94.59 to 99.90	149,432	141,953

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	17	96.67	97.39	96.98	03.66	100.42	91.42	112.07	92.66 to 99.21	105,194	102,016
3	11	99.90	97.52	97.07	02.87	100.46	89.00	100.88	92.05 to 100.51	138,227	134,177
5	6	94.57	96.62	91.21	09.53	105.93	82.98	118.23	82.98 to 118.23	295,317	269,363
<u>ALL</u>	34	96.86	97.30	94.99	04.67	102.43	82.98	118.23	94.59 to 99.90	149,432	141,953

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	34	96.86	97.30	94.99	04.67	102.43	82.98	118.23	94.59 to 99.90	149,432	141,953
06											
07											
<u>ALL</u>	34	96.86	97.30	94.99	04.67	102.43	82.98	118.23	94.59 to 99.90	149,432	141,953

**39 Greeley
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 34
 Total Sales Price : 5,080,700
 Total Adj. Sales Price : 5,080,700
 Total Assessed Value : 4,826,405
 Avg. Adj. Sales Price : 149,432
 Avg. Assessed Value : 141,953

MEDIAN : 97
 WGT. MEAN : 95
 MEAN : 97
 COD : 04.67
 PRD : 102.43

COV : 06.80
 STD : 06.62
 Avg. Abs. Dev : 04.52
 MAX Sales Ratio : 118.23
 MIN Sales Ratio : 82.98

95% Median C.I. : 94.59 to 99.90
 95% Wgt. Mean C.I. : 91.74 to 98.25
 95% Mean C.I. : 95.07 to 99.53

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	3	106.52	105.21	104.94	04.70	100.26	97.05	112.07	N/A	23,200	24,345
Ranges Excl. Low \$											
Greater Than 4,999	34	96.86	97.30	94.99	04.67	102.43	82.98	118.23	94.59 to 99.90	149,432	141,953
Greater Than 14,999	34	96.86	97.30	94.99	04.67	102.43	82.98	118.23	94.59 to 99.90	149,432	141,953
Greater Than 29,999	31	96.67	96.53	94.86	04.27	101.76	82.98	118.23	94.23 to 99.21	161,648	153,335
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	106.52	105.21	104.94	04.70	100.26	97.05	112.07	N/A	23,200	24,345
30,000 TO 59,999	4	98.29	101.84	100.96	07.36	100.87	92.54	118.23	N/A	46,625	47,073
60,000 TO 99,999	12	94.75	95.53	95.44	03.51	100.09	89.00	100.51	92.07 to 100.10	79,700	76,065
100,000 TO 149,999	2	99.62	99.62	99.59	01.26	100.03	98.36	100.88	N/A	132,500	131,963
150,000 TO 249,999	6	96.54	96.55	96.51	00.42	100.04	95.79	97.15	95.79 to 97.15	185,383	178,918
250,000 TO 499,999	6	97.31	95.77	95.63	06.19	100.15	82.98	103.75	82.98 to 103.75	303,483	290,216
500,000 TO 999,999	1	85.61	85.61	85.61	00.00	100.00	85.61	85.61	N/A	670,000	573,575
1,000,000 +											
ALL	34	96.86	97.30	94.99	04.67	102.43	82.98	118.23	94.59 to 99.90	149,432	141,953

39 Greeley
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 7
Total Sales Price : 651,500
Total Adj. Sales Price : 651,500
Total Assessed Value : 376,010
Avg. Adj. Sales Price : 93,071
Avg. Assessed Value : 53,716

MEDIAN : 85
WGT. MEAN : 58
MEAN : 90
COD : 32.81
PRD : 155.29

COV : 45.45
STD : 40.73
Avg. Abs. Dev : 27.82
MAX Sales Ratio : 164.29
MIN Sales Ratio : 40.94

95% Median C.I. : 40.94 to 164.29
95% Wgt. Mean C.I. : 36.22 to 79.21
95% Mean C.I. : 51.95 to 127.29

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	84.80	84.80	84.80	00.00	100.00	84.80	84.80	N/A	40,000	33,920
01-APR-23 To 30-JUN-23	2	90.97	90.97	90.46	08.34	100.56	83.38	98.56	N/A	37,500	33,923
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	106.92	106.92	51.08	53.66	209.32	49.55	164.29	N/A	131,750	67,293
01-JAN-24 To 31-MAR-24	1	40.94	40.94	40.94	00.00	100.00	40.94	40.94	N/A	230,000	94,170
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	1	105.79	105.79	105.79	00.00	100.00	105.79	105.79	N/A	43,000	45,490
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22											
01-OCT-22 To 30-SEP-23	3	84.80	88.91	88.49	05.97	100.47	83.38	98.56	N/A	38,333	33,922
01-OCT-23 To 30-SEP-24	4	77.67	90.14	51.12	57.81	176.33	40.94	164.29	N/A	134,125	68,561
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22											
01-JAN-23 To 31-DEC-23	5	84.80	96.12	62.44	30.64	153.94	49.55	164.29	N/A	75,700	47,270
<u>ALL</u>	7	84.80	89.62	57.71	32.81	155.29	40.94	164.29	40.94 to 164.29	93,071	53,716

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	84.80	89.62	57.71	32.81	155.29	40.94	164.29	40.94 to 164.29	93,071	53,716
<u>ALL</u>	7	84.80	89.62	57.71	32.81	155.29	40.94	164.29	40.94 to 164.29	93,071	53,716

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	7	84.80	89.62	57.71	32.81	155.29	40.94	164.29	40.94 to 164.29	93,071	53,716
04											
<u>ALL</u>	7	84.80	89.62	57.71	32.81	155.29	40.94	164.29	40.94 to 164.29	93,071	53,716

39 Greeley
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 7
 Total Sales Price : 651,500
 Total Adj. Sales Price : 651,500
 Total Assessed Value : 376,010
 Avg. Adj. Sales Price : 93,071
 Avg. Assessed Value : 53,716

MEDIAN : 85
 WGT. MEAN : 58
 MEAN : 90
 COD : 32.81
 PRD : 155.29

COV : 45.45
 STD : 40.73
 Avg. Abs. Dev : 27.82
 MAX Sales Ratio : 164.29
 MIN Sales Ratio : 40.94

95% Median C.I. : 40.94 to 164.29
 95% Wgt. Mean C.I. : 36.22 to 79.21
 95% Mean C.I. : 51.95 to 127.29

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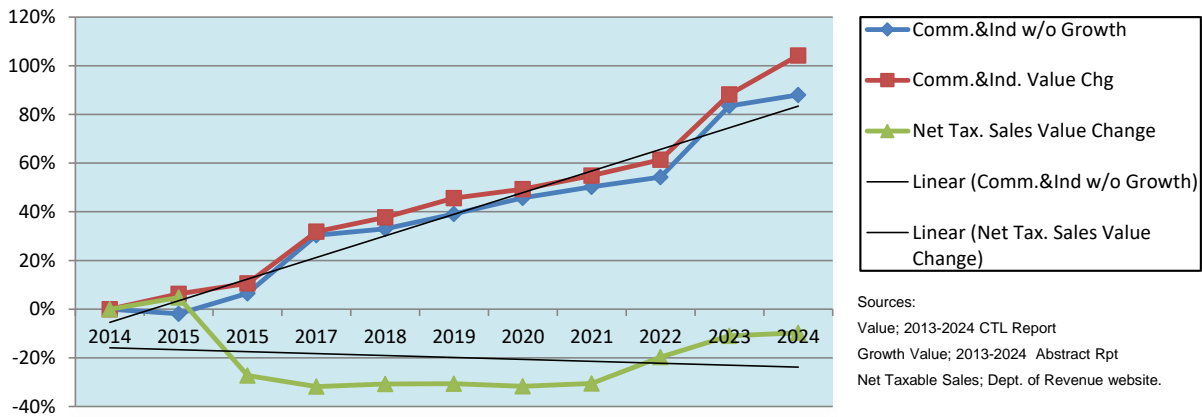
SALE PRICE *

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	164.29	164.29	164.29	00.00	100.00	164.29	164.29	N/A	3,500	5,750
Less Than 15,000	1	164.29	164.29	164.29	00.00	100.00	164.29	164.29	N/A	3,500	5,750
Less Than 30,000	1	164.29	164.29	164.29	00.00	100.00	164.29	164.29	N/A	3,500	5,750
Ranges Excl. Low \$											
Greater Than 4,999	6	84.09	77.17	57.14	22.84	135.05	40.94	105.79	40.94 to 105.79	108,000	61,710
Greater Than 14,999	6	84.09	77.17	57.14	22.84	135.05	40.94	105.79	40.94 to 105.79	108,000	61,710
Greater Than 29,999	6	84.09	77.17	57.14	22.84	135.05	40.94	105.79	40.94 to 105.79	108,000	61,710
Incremental Ranges											
0 TO 4,999	1	164.29	164.29	164.29	00.00	100.00	164.29	164.29	N/A	3,500	5,750
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	91.68	93.13	93.20	09.86	99.92	83.38	105.79	N/A	39,500	36,814
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	40.94	40.94	40.94	00.00	100.00	40.94	40.94	N/A	230,000	94,170
250,000 TO 499,999	1	49.55	49.55	49.55	00.00	100.00	49.55	49.55	N/A	260,000	128,835
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 +											
ALL	7	84.80	89.62	57.71	32.81	155.29	40.94	164.29	40.94 to 164.29	93,071	53,716

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
311	1	83.38	83.38	83.38	00.00	100.00	83.38	83.38	N/A	40,000	33,350
353	1	84.80	84.80	84.80	00.00	100.00	84.80	84.80	N/A	40,000	33,920
406	2	131.43	131.43	104.53	25.01	125.73	98.56	164.29	N/A	19,250	20,123
442	1	105.79	105.79	105.79	00.00	100.00	105.79	105.79	N/A	43,000	45,490
470	1	49.55	49.55	49.55	00.00	100.00	49.55	49.55	N/A	260,000	128,835
582	1	40.94	40.94	40.94	00.00	100.00	40.94	40.94	N/A	230,000	94,170
ALL	7	84.80	89.62	57.71	32.81	155.29	40.94	164.29	40.94 to 164.29	93,071	53,716

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
2013	\$ 8,796,390	\$ 2,169,420	24.66%	\$ 6,626,970		\$ 14,224,655	
2014	\$ 9,351,620	\$ 722,675	7.73%	\$ 8,628,945	-1.90%	\$ 14,903,633	4.77%
2015	\$ 9,730,860	\$ 364,510	3.75%	\$ 9,366,350	0.16%	\$ 10,349,314	-30.56%
2016	\$ 11,598,765	\$ 126,840	1.09%	\$ 11,471,925	17.89%	\$ 9,697,350	-6.30%
2017	\$ 12,111,985	\$ 412,555	3.41%	\$ 11,699,430	0.87%	\$ 9,847,629	1.55%
2018	\$ 12,805,930	\$ 569,125	4.44%	\$ 12,236,805	1.03%	\$ 9,862,998	0.16%
2019	\$ 13,132,090	\$ 311,055	2.37%	\$ 12,821,035	0.12%	\$ 9,719,619	-1.45%
2020	\$ 13,623,615	\$ 403,385	2.96%	\$ 13,220,230	0.67%	\$ 9,886,759	1.72%
2021	\$ 14,194,710	\$ 627,375	4.42%	\$ 13,567,335	-0.41%	\$ 11,417,171	15.48%
2022	\$ 16,554,665	\$ 412,927	2.49%	\$ 16,141,738	13.72%	\$ 12,662,045	10.90%
2023	\$ 17,967,905	\$ 1,427,330	7.94%	\$ 16,540,575	-0.09%	\$ 12,841,645	1.42%
2024	\$ 19,280,060	\$ 511,330	2.65%	\$ 18,768,730	4.46%	\$ 12,933,152	0.71%
Ann %chg	7.50%			Average	3.32%	-1.41%	-0.15%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-1.90%	6.31%	4.77%
2015	6.48%	10.62%	-27.24%
2016	30.42%	31.86%	-31.83%
2017	33.00%	37.69%	-30.77%
2018	39.11%	45.58%	-30.66%
2019	45.75%	49.29%	-31.67%
2020	50.29%	54.88%	-30.50%
2021	54.24%	61.37%	-19.74%
2022	83.50%	88.20%	-10.99%
2023	88.04%	104.26%	-9.72%
2024	113.37%	119.18%	-9.08%

County Number	39
County Name	Greeley

39 Greeley
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 21
Total Sales Price : 22,561,743
Total Adj. Sales Price : 22,561,743
Total Assessed Value : 16,781,675
Avg. Adj. Sales Price : 1,074,369
Avg. Assessed Value : 799,127

MEDIAN : 74
WGT. MEAN : 74
MEAN : 75
COD : 16.36
PRD : 101.25

COV : 19.69
STD : 14.83
Avg. Abs. Dev : 12.16
MAX Sales Ratio : 104.75
MIN Sales Ratio : 52.84

95% Median C.I. : 62.40 to 87.93
95% Wgt. Mean C.I. : 66.95 to 81.81
95% Mean C.I. : 68.56 to 82.06

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	2	89.49	89.49	89.71	01.74	99.75	87.93	91.04	N/A	1,587,195	1,423,940	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	1	74.58	74.58	74.58	00.00	100.00	74.58	74.58	N/A	1,450,000	1,081,440	
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	3	92.96	96.58	96.61	04.56	99.97	92.04	104.75	N/A	877,315	847,533	
01-JAN-23 To 31-MAR-23	3	83.96	87.18	85.24	06.44	102.28	80.68	96.91	N/A	493,938	421,048	
01-APR-23 To 30-JUN-23	1	59.67	59.67	59.67	00.00	100.00	59.67	59.67	N/A	400,000	238,675	
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23												
01-JAN-24 To 31-MAR-24	2	58.10	58.10	60.05	09.05	96.75	52.84	63.35	N/A	554,000	332,685	
01-APR-24 To 30-JUN-24	8	67.54	67.77	66.49	09.15	101.93	57.99	76.46	57.99 to 76.46	1,465,699	974,581	
01-JUL-24 To 30-SEP-24	1	58.63	58.63	58.63	00.00	100.00	58.63	58.63	N/A	590,000	345,915	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	3	87.93	84.52	84.97	06.24	99.47	74.58	91.04	N/A	1,541,463	1,309,773	
01-OCT-22 To 30-SEP-23	7	92.04	87.28	89.60	10.91	97.41	59.67	104.75	59.67 to 104.75	644,823	577,774	
01-OCT-23 To 30-SEP-24	11	63.35	65.18	65.62	09.39	99.33	52.84	76.46	57.99 to 74.33	1,220,327	800,721	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	4	92.50	91.08	88.78	08.40	102.59	74.58	104.75	N/A	1,020,486	906,010	
01-JAN-23 To 31-DEC-23	4	82.32	80.31	79.81	12.31	100.63	59.67	96.91	N/A	470,454	375,455	
<u>ALL</u>	21	74.33	75.31	74.38	16.36	101.25	52.84	104.75	62.40 to 87.93	1,074,369	799,127	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	2	71.94	71.94	84.92	26.55	84.72	52.84	91.04	N/A	1,086,195	922,378	
2	19	74.33	75.66	73.26	15.38	103.28	57.99	104.75	62.40 to 87.93	1,073,124	786,154	
<u>ALL</u>	21	74.33	75.31	74.38	16.36	101.25	52.84	104.75	62.40 to 87.93	1,074,369	799,127	

39 Greeley
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 21
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 Total Assessed Value : 16,781,675
 Avg. Adj. Sales Price : 1,074,369
 Avg. Assessed Value : 799,127

MEDIAN : 74
 WGT. MEAN : 74
 MEAN : 75
 COD : 16.36
 PRD : 101.25

COV : 19.69
 STD : 14.83
 Avg. Abs. Dev : 12.16
 MAX Sales Ratio : 104.75
 MIN Sales Ratio : 52.84

95% Median C.I. : 62.40 to 87.93
 95% Wgt. Mean C.I. : 66.95 to 81.81
 95% Mean C.I. : 68.56 to 82.06

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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
____ Grass ____											
County	7	63.72	68.35	74.17	14.12	92.15	52.84	91.04	52.84 to 91.04	998,282	740,442
1	2	71.94	71.94	84.92	26.55	84.72	52.84	91.04	N/A	1,086,195	922,378
2	5	63.72	66.91	69.32	07.78	96.52	59.67	76.46	N/A	963,117	667,668
____ ALL ____	21	74.33	75.31	74.38	16.36	101.25	52.84	104.75	62.40 to 87.93	1,074,369	799,127

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	5	73.66	74.59	68.92	15.98	108.23	57.99	104.75	N/A	1,535,002	1,057,978
2	5	73.66	74.59	68.92	15.98	108.23	57.99	104.75	N/A	1,535,002	1,057,978
____ Dry ____											
County	1	92.04	92.04	92.04	00.00	100.00	92.04	92.04	N/A	395,000	363,575
2	1	92.04	92.04	92.04	00.00	100.00	92.04	92.04	N/A	395,000	363,575
____ Grass ____											
County	10	72.97	72.99	77.11	14.81	94.66	52.84	92.96	59.67 to 91.04	1,013,992	781,872
1	2	71.94	71.94	84.92	26.55	84.72	52.84	91.04	N/A	1,086,195	922,378
2	8	72.97	73.26	74.98	11.96	97.71	59.67	92.96	59.67 to 92.96	995,941	746,745
____ ALL ____	21	74.33	75.31	74.38	16.36	101.25	52.84	104.75	62.40 to 87.93	1,074,369	799,127

Greeley County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Greeley	1	4,680	4,680	4,670	4,670	4,590	4,590	4,530	4,530	4,573
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,640	5,640	5,640	5,644
Garfield	1	4,595	4,595	4,595	3,905	3,905	3,475	3,475	2,995	4,015
Valley	1	4,950	4,950	4,950	4,255	4,025	4,025	3,545	3,545	4,479
Greeley	2	6,325	6,300	6,275	6,250	6,225	6,200	6,175	6,150	6,233
Valley	1	4,950	4,950	4,950	4,255	4,025	4,025	3,545	3,545	4,479
Sherman	1	5,863	5,822	5,588	5,544	5,426	5,412	5,306	5,320	5,509
Howard	7200	5,100	5,100	4,600	4,500	4,100	4,000	3,750	3,650	4,629
Howard	7300	5,100	5,100	4,600	4,500	4,100	4,000	3,750	3,650	4,618
Nance	1	5,123	5,118	4,987	4,981	4,974	4,998	4,875	4,741	5,000
Boone	1	9,328	9,267	9,328	9,267	6,554	9,260	9,298	9,296	9,299
Wheeler	1	5,715	5,715	5,715	5,670	5,640	5,640	5,640	5,640	5,644

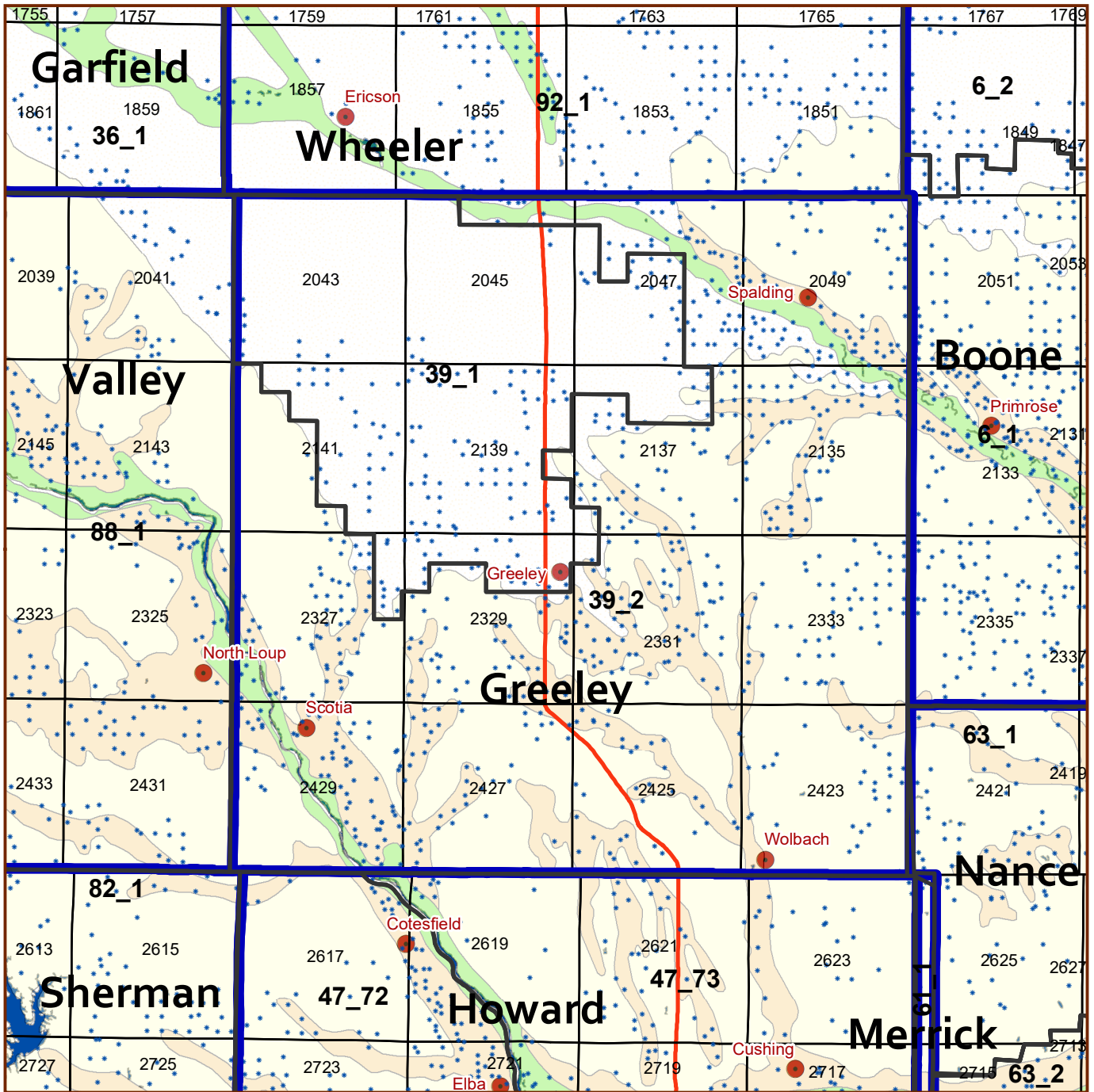
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Greeley	1	n/a	2,025	2,010	1,985	1,975	1,950	1,730	1,565	1,795
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609
Garfield	1	n/a	1,750	1,750	1,550	1,550	1,280	1,280	1,200	1,491
Valley	1	n/a	2,195	2,195	2,195	2,155	2,155	2,155	2,010	2,138
Greeley	2	n/a	2,550	2,500	2,450	2,400	2,350	2,300	2,250	2,386
Valley	1	n/a	2,195	2,195	2,195	2,155	2,155	2,155	2,010	2,138
Sherman	1	n/a	2,553	2,411	2,403	2,274	2,279	2,165	2,159	2,284
Howard	7200	2,600	2,600	2,500	2,500	2,400	2,200	2,100	2,100	2,294
Howard	7300	2,600	2,600	2,500	2,500	2,400	2,200	2,100	2,100	2,351
Nance	1	2,449	2,450	2,394	2,393	2,347	2,306	2,265	2,245	2,361
Boone	1	6,678	6,625	6,678	6,158	5,437	6,639	6,634	6,632	6,631
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,609

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Greeley	1	1,220	1,200	1,180	1,160	1,140	1,120	n/a	1,077	1,139
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222
Garfield	1	1,220	n/a	1,220	1,220	1,060	1,060	1,060	1,061	1,110
Valley	1	1,530	1,530	1,390	1,385	1,390	1,387	960	996	1,381
Greeley	2	1,740	1,640	1,600	1,580	1,537	1,468	n/a	1,460	1,592
Valley	1	1,530	1,530	1,390	1,385	1,390	1,387	960	996	1,381
Sherman	1	1,658	1,657	1,619	1,591	1,442	n/a	n/a	1,062	1,596
Howard	7200	2,150	2,150	1,425	1,425	1,425	1,425	1,425	n/a	1,539
Howard	7300	2,150	2,150	1,425	1,425	1,425	1,425	1,425	n/a	1,480
Nance	1	2,241	2,240	2,231	2,105	2,077	2,054	2,045	1,995	2,165
Boone	1	1,881	1,879	1,880	1,885	1,620	1,690	n/a	n/a	1,878
Wheeler	1	1,230	1,235	1,224	1,218	1,225	1,225	1,185	1,081	1,222

County	Mkt Area	CRP	TIMBER	WASTE
Greeley	1	1,217	n/a	400
Wheeler	1	1,093	n/a	994
Garfield	1	1,246	n/a	191
Valley	1	1,403	1,455	325
Greeley	2	1,773	n/a	400
Valley	1	1,403	1,455	325
Sherman	1	1,700	n/a	90
Howard	7200	1,468	n/a	1,056
Howard	7300	1,649	n/a	1,070
Nance	1	2,243	1,300	265
Boone	1	2,439	748	487
Wheeler	1	1,093	n/a	994

Source: 2025 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.

GREELEY COUNTY



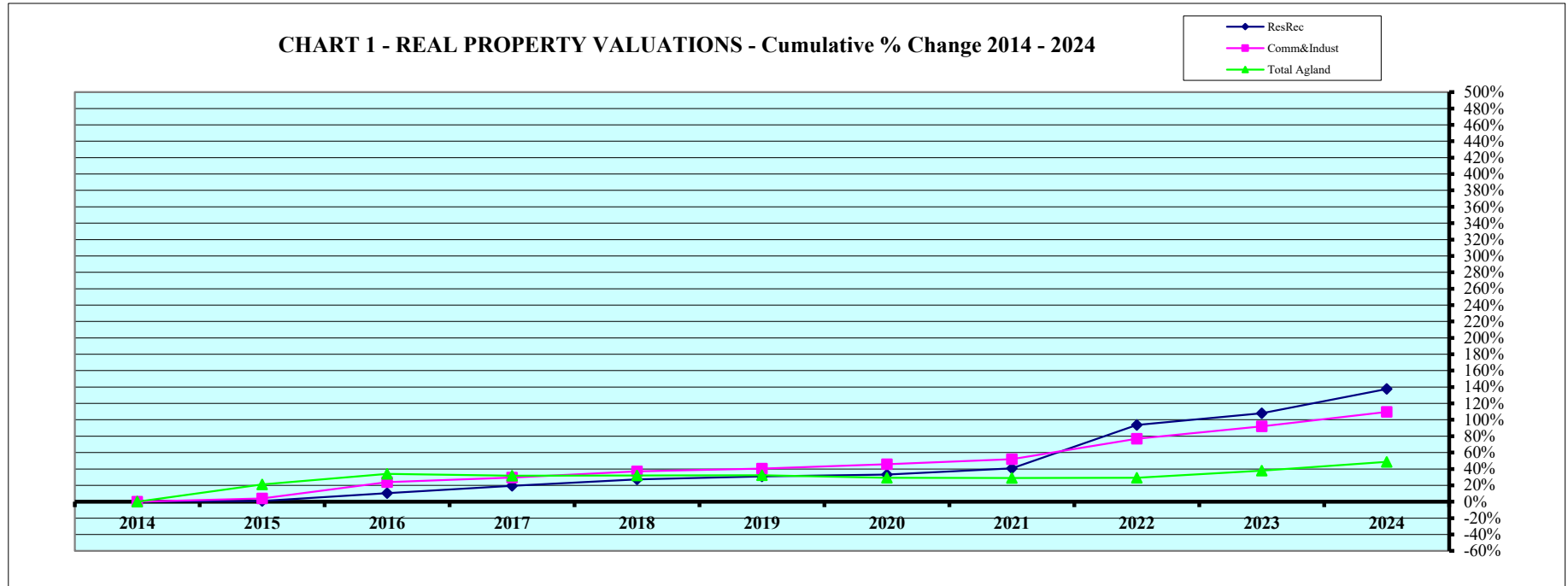
Legend

- 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 2014 - 2024



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
2014	37,728,845	-	-	-	9,351,620	-	-	-	596,648,830	-	-	-
2015	38,081,765	352,920	0.94%	0.94%	9,730,860	379,240	4.06%	4.06%	721,977,390	125,328,560	21.01%	21.01%
2016	41,704,260	3,622,495	9.51%	10.54%	11,598,765	1,867,905	19.20%	24.03%	799,719,560	77,742,170	10.77%	34.04%
2017	45,101,875	3,397,615	8.15%	19.54%	12,111,985	513,220	4.42%	29.52%	786,745,030	-12,974,530	-1.62%	31.86%
2018	47,966,160	2,864,285	6.35%	27.13%	12,805,930	693,945	5.73%	36.94%	787,356,785	611,755	0.08%	31.96%
2019	49,411,735	1,445,575	3.01%	30.97%	13,132,090	326,160	2.55%	40.43%	788,610,440	1,253,655	0.16%	32.17%
2020	50,223,155	811,420	1.64%	33.12%	13,623,615	491,525	3.74%	45.68%	770,784,355	-17,826,085	-2.26%	29.19%
2021	53,075,650	2,852,495	5.68%	40.68%	14,194,710	571,095	4.19%	51.79%	769,955,900	-828,455	-0.11%	29.05%
2022	73,077,630	20,001,980	37.69%	93.69%	16,531,765	2,337,055	16.46%	76.78%	770,277,205	321,305	0.04%	29.10%
2023	78,478,210	5,400,580	7.39%	108.01%	17,945,725	1,413,960	8.55%	91.90%	822,470,300	52,193,095	6.78%	37.85%
2024	89,625,910	11,147,700	14.20%	137.55%	19,600,745	1,655,020	9.22%	109.60%	887,066,610	64,596,310	7.85%	48.67%

Rate Annual %chg: Residential & Recreational **9.04%**

Commercial & Industrial **7.68%**

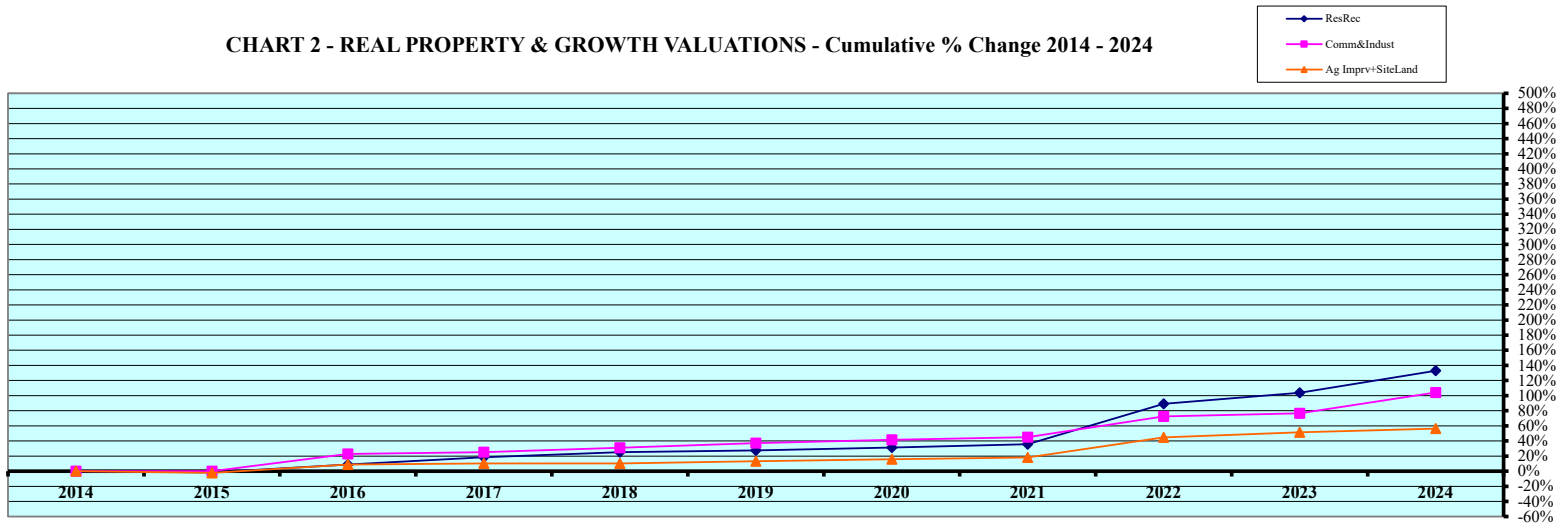
Agricultural Land **4.05%**

Cnty# **39**
County **GREELEY**

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 2014 - 2024



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
2014	37,728,845	1,347,256	3.57%	36,381,589	--	--	9,351,620	722,675	7.73%	8,628,945	--	--
2015	38,081,765	957,162	2.51%	37,124,603	-1.60%	-1.60%	9,730,860	364,510	3.75%	9,366,350	0.16%	0.16%
2016	41,704,260	702,758	1.69%	41,001,502	7.67%	8.67%	11,598,765	126,840	1.09%	11,471,925	17.89%	22.67%
2017	45,101,875	406,756	0.90%	44,695,119	7.17%	18.46%	12,111,985	412,555	3.41%	11,699,430	0.87%	25.11%
2018	47,966,160	747,895	1.56%	47,218,265	4.69%	25.15%	12,805,930	569,125	4.44%	12,236,805	1.03%	30.85%
2019	49,411,735	1,290,488	2.61%	48,121,247	0.32%	27.54%	13,132,090	311,055	2.37%	12,821,035	0.12%	37.10%
2020	50,223,155	675,970	1.35%	49,547,185	0.27%	31.32%	13,623,615	403,385	2.96%	13,220,230	0.67%	41.37%
2021	53,075,650	1,896,305	3.57%	51,179,345	1.90%	35.65%	14,194,710	627,375	4.42%	13,567,335	-0.41%	45.08%
2022	73,077,630	1,693,855	2.32%	71,383,775	34.49%	89.20%	16,531,765	412,927	2.50%	16,118,838	13.56%	72.36%
2023	78,478,210	1,580,910	2.01%	76,897,300	5.23%	103.82%	17,945,725	1,427,330	7.95%	16,518,395	-0.08%	76.64%
2024	89,625,910	1,774,720	1.98%	87,851,190	11.94%	132.85%	19,600,745	511,330	2.61%	19,089,415	6.37%	104.13%
Rate Ann%chg	9.04%		Resid & Recreat w/o growth			7.21%	7.68%		C & I w/o growth			4.02%

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	18,722,435	32,716,040	51,438,475	1,160,582	2.26%	50,277,893	--	--
2015	18,560,275	33,700,340	52,260,615	1,966,565	3.76%	50,294,050	-2.22%	-2.22%
2016	19,801,135	37,667,500	57,468,635	1,520,670	2.65%	55,947,965	7.06%	8.77%
2017	20,097,490	38,213,560	58,311,050	1,538,335	2.64%	56,772,715	-1.21%	10.37%
2018	20,388,450	37,830,905	58,219,355	1,493,560	2.57%	56,725,795	-2.72%	10.28%
2019	21,476,650	38,714,915	60,191,565	2,033,350	3.38%	58,158,215	-0.11%	13.06%
2020	21,673,800	39,226,140	60,899,940	1,278,719	2.10%	59,621,221	-0.95%	15.91%
2021	22,097,340	40,103,560	62,200,900	1,409,535	2.27%	60,791,365	-0.18%	18.18%
2022	32,282,070	42,908,765	75,190,835	720,550	0.96%	74,470,285	19.73%	44.78%
2023	32,038,395	47,337,925	79,376,320	1,497,865	1.89%	77,878,455	3.57%	51.40%
2024	31,529,107	50,210,643	81,739,750	1,338,755	1.64%	80,400,995	1.29%	56.31%
Rate Ann%chg	5.35%	4.38%	4.74%	Ag Imprv+Site w/o growth			2.43%	

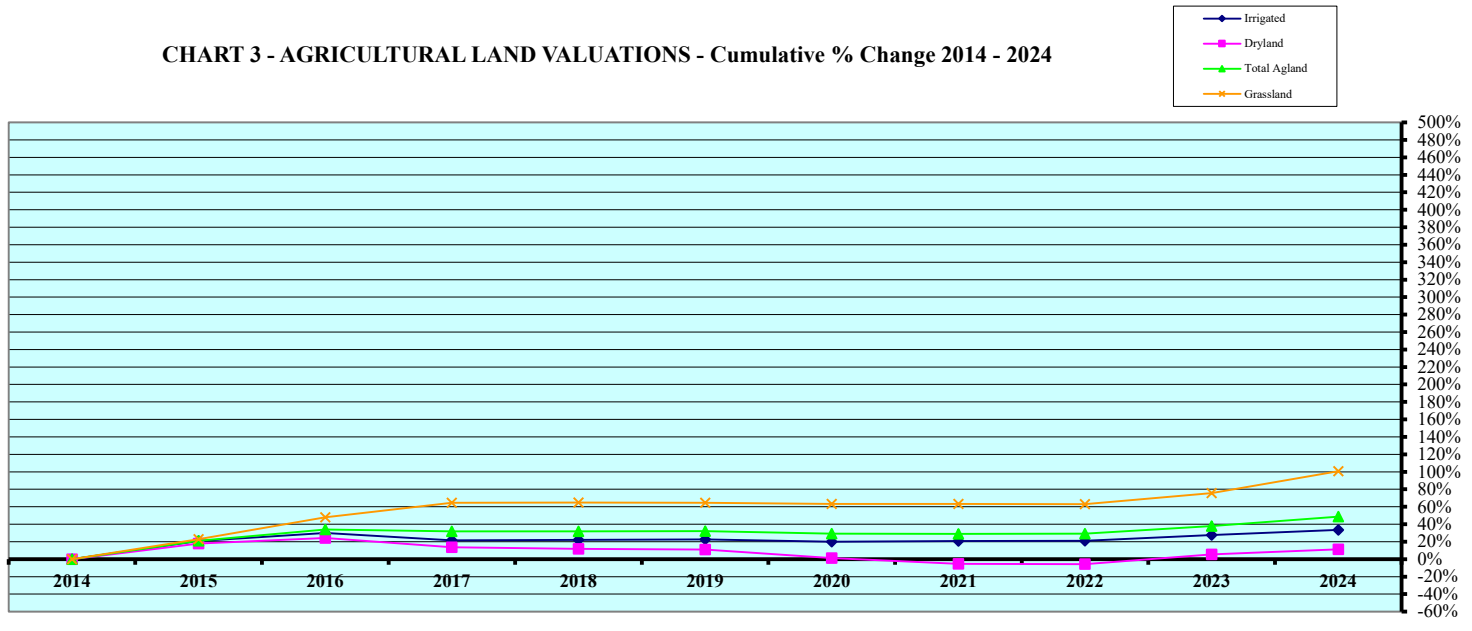
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 39
County GREELEY

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	379,435,195	-	-	-	63,035,675	-	-	-	154,063,680	-	-	-
2015	458,032,085	78,596,890	20.71%	20.71%	74,235,835	11,200,160	17.77%	17.77%	189,496,190	35,432,510	23.00%	23.00%
2016	493,257,135	35,225,050	7.69%	30.00%	78,333,640	4,097,805	5.52%	24.27%	227,919,350	38,423,160	20.28%	47.94%
2017	461,314,570	-31,942,565	-6.48%	21.58%	71,668,585	-6,665,055	-8.51%	13.70%	253,557,250	25,637,900	11.25%	64.58%
2018	462,896,125	1,581,555	0.34%	22.00%	70,442,420	-1,226,165	-1.71%	11.75%	253,814,060	256,810	0.10%	64.75%
2019	465,022,910	2,126,785	0.46%	22.56%	69,922,070	-520,350	-0.74%	10.92%	253,461,795	-352,265	-0.14%	64.52%
2020	454,981,695	-10,041,215	-2.16%	19.91%	63,809,945	-6,112,125	-8.74%	1.23%	251,379,800	-2,081,995	-0.82%	63.17%
2021	458,253,790	3,272,095	0.72%	20.77%	59,614,195	-4,195,750	-6.58%	-5.43%	251,449,195	69,395	0.03%	63.21%
2022	458,921,815	668,025	0.15%	20.95%	59,432,920	-181,275	-0.30%	-5.72%	251,280,905	-168,290	-0.07%	63.10%
2023	484,719,945	25,798,130	5.62%	27.75%	66,527,895	7,094,975	11.94%	5.54%	270,570,835	19,289,930	7.68%	75.62%
2024	506,666,780	21,946,835	4.53%	33.53%	70,200,500	3,672,605	5.52%	11.37%	309,199,480	38,628,645	14.28%	100.70%

Rate Ann.%chg: Irrigated **2.93%** Dryland **1.08%** Grassland **7.21%**

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
2014	114,280	-	-	-	0	-	-	-	596,648,830	-	-	-
2015	213,280	99,000	86.63%	86.63%	0	0	-	-	721,977,390	125,328,560	21.01%	21.01%
2016	209,435	-3,845	-1.80%	83.26%	0	0	-	-	799,719,560	77,742,170	10.77%	34.04%
2017	0	-209,435	-100.00%	-100.00%	204,625	204,625	-	-	786,745,030	-12,974,530	-1.62%	31.86%
2018	0	0	-	-100.00%	204,180	-445	-0.22%	-	787,356,785	611,755	0.08%	31.96%
2019	0	0	-	-100.00%	203,665	-515	-0.25%	-	788,610,440	1,253,655	0.16%	32.17%
2020	141,790	141,790	-	24.07%	471,125	267,460	131.32%	-	770,784,355	-17,826,085	-2.26%	29.19%
2021	143,215	1,425	1.01%	25.32%	495,505	24,380	5.17%	-	769,955,900	-828,455	-0.11%	29.05%
2022	142,245	-970	-0.68%	24.47%	499,320	3,815	0.77%	-	770,277,205	321,305	0.04%	29.10%
2023	142,300	55	0.04%	24.52%	509,325	10,005	2.00%	-	822,470,300	52,193,095	6.78%	37.85%
2024	284,470	142,170	99.91%	148.92%	715,380	206,055	40.46%	-	887,066,610	64,596,310	7.85%	48.67%

Cnty# **39**
County **GREELEY**

Rate Ann.%chg: Total Agric Land **4.05%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	378,679,620	106,013	3,572			63,118,835	33,620	1,877			154,161,145	212,248	726		
2015	458,087,455	106,626	4,296	20.27%	20.27%	74,524,215	34,241	2,176	15.93%	15.93%	189,306,320	211,836	894	23.04%	23.04%
2016	493,139,735	106,655	4,624	7.62%	29.44%	78,447,220	33,949	2,311	6.17%	23.08%	227,924,265	211,537	1,077	20.57%	48.35%
2017	461,481,415	106,697	4,325	-6.46%	21.08%	71,657,290	32,701	2,191	-5.17%	16.72%	253,491,840	212,100	1,195	10.92%	64.55%
2018	462,916,100	107,040	4,325	-0.01%	21.07%	70,408,810	31,998	2,200	0.42%	17.20%	253,813,680	212,375	1,195	0.00%	64.54%
2019	465,021,375	107,510	4,325	0.02%	21.09%	69,951,895	31,791	2,200	0.00%	17.20%	253,445,655	212,090	1,195	-0.01%	64.53%
2020	454,990,545	107,797	4,221	-2.42%	18.16%	63,826,610	31,534	2,024	-8.01%	7.81%	252,301,800	212,531	1,187	-0.66%	63.44%
2021	458,253,795	108,506	4,223	0.06%	18.23%	59,614,200	30,829	1,934	-4.46%	3.00%	251,449,155	211,199	1,191	0.29%	63.92%
2022	458,925,530	108,681	4,223	-0.01%	18.22%	59,432,920	30,729	1,934	0.02%	3.02%	251,280,905	211,077	1,190	-0.01%	63.90%
2023	484,725,855	108,783	4,456	5.52%	24.75%	66,527,900	30,668	2,169	12.16%	15.55%	270,560,300	211,022	1,282	7.70%	76.52%
2024	506,681,120	108,794	4,657	4.52%	30.38%	70,195,600	30,758	2,282	5.20%	21.56%	309,215,135	210,834	1,467	14.39%	101.92%

Rate Annual %chg Average Value/Acre: 2.95%

1.07%

7.21%

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
2014	116,425	1,164	100			0	0				596,076,025	353,045	1,688		
2015	213,635	1,068	200	100.02%	100.02%	0	0				722,131,625	353,771	2,041	20.90%	20.90%
2016	208,895	1,044	200	0.00%	100.01%	0	0				799,720,115	353,186	2,264	10.93%	34.11%
2017	202,335	1,012	200	0.00%	100.02%	0	0				786,832,880	352,509	2,232	-1.42%	32.20%
2018	0	0			#VALUE!	204,190	1,021	200			787,342,780	352,433	2,234	0.09%	32.32%
2019	0	0			#VALUE!	203,835	1,019	200	0.00%		788,622,760	352,410	2,238	0.17%	32.54%
2020	715	4	201		101.41%	473,335	1,286	368	84.01%		771,593,005	353,152	2,185	-2.36%	29.41%
2021	143,225	716	200	-0.69%	100.02%	495,505	1,328	373	1.40%		769,955,880	352,577	2,184	-0.05%	29.34%
2022	142,245	711	200	-0.01%	100.01%	499,320	1,324	377	1.09%		770,280,920	352,521	2,185	0.06%	29.42%
2023	142,300	711	200	0.04%	100.08%	509,325	1,334	382	1.24%		822,465,680	352,518	2,333	6.78%	38.19%
2024	284,485	711	400	99.94%	300.03%	715,390	1,334	536	40.46%		887,091,730	352,431	2,517	7.88%	49.08%

39
GREELEY

Rate Annual %chg Average Value/Acre: 4.06%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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
2,188	GREELEY	47,976,586	6,212,719	10,001,782	89,625,910	19,600,745	0	0	887,066,610	31,529,107	50,210,643	0	1,142,224,102
cnty sector		value	% of total value:										
		4.20%	0.54%	0.88%	7.85%	1.72%			77.66%	2.76%	4.40%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
402	GREELEY	1,672,284	249,199	26,248	16,884,800	3,391,725	0	0	83,900	0	0	0	22,308,156
18.37%	%sector of county sector	3.49%	4.01%	0.26%	18.84%	17.30%			0.01%				1.95%
	%sector of municipality	7.50%	1.12%	0.12%	75.69%	15.20%			0.38%				100.00%
301	SCOTIA	905,055	349,892	10,287	12,180,190	1,609,135	0	0	90,935	0	0	0	15,145,494
13.76%	%sector of county sector	1.89%	5.63%	0.10%	13.59%	8.21%			0.01%				1.33%
	%sector of municipality	5.98%	2.31%	0.07%	80.42%	10.62%			0.60%				100.00%
408	SPALDING	1,135,135	722,900	653,085	27,839,250	4,578,760	0	0	0	0	0	0	34,929,130
18.65%	%sector of county sector	2.37%	11.64%	6.53%	31.06%	23.36%							3.06%
	%sector of municipality	3.25%	2.07%	1.87%	79.70%	13.11%							100.00%
224	WOLBACH	485,867	470,832	49,072	11,782,350	1,193,540	0	0	3,340	0	2,000	0	13,987,001
10.24%	%sector of county sector	1.01%	7.58%	0.49%	13.15%	6.09%			0.00%		0.00%		1.22%
	%sector of municipality	3.47%	3.37%	0.35%	84.24%	8.53%			0.02%		0.01%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
1,336	Total Municipalities	4,198,341	1,792,823	738,692	68,686,594	10,773,161	0	0	178,175	0	2,000	0	86,369,785
61.04%	%all municip.sectors of cnty	8.75%	28.86%	7.39%	76.64%	54.96%			0.02%		0.00%		7.56%

39 GREELEY

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 3,210	Value : 1,258,614,830	Growth 6,086,725	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	128	1,847,005	13	386,830	19	647,675	160	2,881,510	
02. Res Improve Land	740	7,725,455	44	1,532,335	72	2,780,530	856	12,038,320	
03. Res Improvements	745	74,355,320	45	9,406,035	75	14,702,735	865	98,464,090	
04. Res Total	873	83,927,780	58	11,325,200	94	18,130,940	1,025	113,383,920	2,934,565
% of Res Total	85.17	74.02	5.66	9.99	9.17	15.99	31.93	9.01	48.21
05. Com UnImp Land	25	241,690	4	95,255	1	45,050	30	381,995	
06. Com Improve Land	148	1,214,525	18	1,516,995	6	317,265	172	3,048,785	
07. Com Improvements	154	9,463,950	20	4,693,490	11	3,839,215	185	17,996,655	
08. Com Total	179	10,920,165	24	6,305,740	12	4,201,530	215	21,427,435	223,610
% of Com Total	83.26	50.96	11.16	29.43	5.58	19.61	6.70	1.70	3.67
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	873	83,927,780	58	11,325,200	94	18,130,940	1,025	113,383,920	2,934,565
% of Res & Rec Total	85.17	74.02	5.66	9.99	9.17	15.99	31.93	9.01	48.21
Com & Ind Total	179	10,920,165	24	6,305,740	12	4,201,530	215	21,427,435	223,610
% of Com & Ind Total	83.26	50.96	11.16	29.43	5.58	19.61	6.70	1.70	3.67
17. Taxable Total	1,052	94,847,945	82	17,630,940	106	22,332,470	1,240	134,811,355	3,158,175
% of Taxable Total	84.84	70.36	6.61	13.08	8.55	16.57	38.63	10.71	51.89

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	222,140	1,988,475
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	222,140	1,988,475
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	222,140	1,988,475

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	138	28	188	354

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	233,480	47	12,854,635	1,325	638,425,140	1,377	651,513,255
28. Ag-Improved Land	2	155,775	30	12,241,345	510	368,749,090	542	381,146,210
29. Ag Improvements	2	756,185	32	4,298,570	559	86,089,255	593	91,144,010

30. Ag Total				1,970	1,123,803,475
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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	1	1.00	25,000	
32. HomeSite Improv Land	2	2.00	50,000	15	16.03	400,750	
33. HomeSite Improvements	2	0.00	692,250	15	0.00	2,738,780	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.67	8,000	4	5.46	15,380	
36. FarmSite Improv Land	1	0.80	4,000	28	74.89	308,950	
37. FarmSite Improvements	1	0.00	63,935	32	0.00	1,559,790	
38. FarmSite Total							
39. Road & Ditches	1	0.48	0	47	126.12	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	19	19.00	475,000	20	20.00	500,000	
32. HomeSite Improv Land	275	293.26	7,373,250	292	311.29	7,824,000	
33. HomeSite Improvements	289	0.00	34,100,350	306	0.00	37,531,380	1,570,150
34. HomeSite Total				326	331.29	45,855,380	
35. FarmSite UnImp Land	38	95.09	375,090	44	102.22	398,470	
36. FarmSite Improv Land	469	1,492.21	6,030,160	498	1,567.90	6,343,110	
37. FarmSite Improvements	537	0.00	51,988,905	570	0.00	53,612,630	1,358,400
38. FarmSite Total				614	1,670.12	60,354,210	
39. Road & Ditches	1,315	4,075.35	0	1,363	4,201.95	0	
40. Other- Non Ag Use	12	585.42	889,835	12	585.42	889,835	
41. Total Section VI				940	6,788.78	107,099,425	2,928,550

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	0	0.00	0	0	0.00	0

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	453.45	1.99%	2,122,145	2.04%	4,680.00
46. 1A	2,031.34	8.93%	9,506,645	9.14%	4,679.99
47. 2A1	547.80	2.41%	2,558,235	2.46%	4,670.02
48. 2A	2,774.09	12.20%	12,955,000	12.46%	4,670.00
49. 3A1	2,201.27	9.68%	10,103,830	9.71%	4,590.00
50. 3A	143.91	0.63%	660,550	0.64%	4,590.02
51. 4A1	8,949.29	39.35%	40,540,340	38.98%	4,530.01
52. 4A	5,641.97	24.81%	25,558,145	24.57%	4,530.00
53. Total	22,743.12	100.00%	104,004,890	100.00%	4,573.03
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	485.03	9.90%	982,170	11.16%	2,024.97
56. 2D1	156.71	3.20%	314,980	3.58%	2,009.95
57. 2D	1,140.26	23.27%	2,263,435	25.73%	1,985.02
58. 3D1	491.25	10.02%	970,225	11.03%	1,975.01
59. 3D	77.63	1.58%	151,380	1.72%	1,950.02
60. 4D1	757.89	15.47%	1,311,150	14.90%	1,730.00
61. 4D	1,791.85	36.56%	2,804,255	31.88%	1,565.01
62. Total	4,900.62	100.00%	8,797,595	100.00%	1,795.20
Grass					
63. 1G1	336.59	0.46%	410,665	0.50%	1,220.07
64. 1G	1,660.07	2.28%	1,992,525	2.40%	1,200.27
65. 2G1	11,779.36	16.18%	13,902,815	16.77%	1,180.27
66. 2G	2,392.73	3.29%	2,781,245	3.35%	1,162.37
67. 3G1	20,003.19	27.48%	22,811,280	27.51%	1,140.38
68. 3G	36,617.87	50.31%	41,012,260	49.46%	1,120.01
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.84	0.00%	905	0.00%	1,077.38
71. Total	72,790.65	100.00%	82,911,695	100.00%	1,139.04
Irrigated Total					
Irrigated Total	22,743.12	22.59%	104,004,890	53.03%	4,573.03
Dry Total					
Dry Total	4,900.62	4.87%	8,797,595	4.49%	1,795.20
Grass Total					
Grass Total	72,790.65	72.30%	82,911,695	42.28%	1,139.04
72. Waste	23.76	0.02%	9,505	0.00%	400.04
73. Other	219.96	0.22%	387,280	0.20%	1,760.68
74. Exempt	3.49	0.00%	3,910	0.00%	1,120.34
75. Market Area Total	100,678.11	100.00%	196,110,965	100.00%	1,947.90

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,983.50	12.75%	69,470,655	12.94%	6,325.00
46. 1A	13,474.10	15.64%	84,886,820	15.81%	6,300.00
47. 2A1	8,971.46	10.41%	56,295,980	10.48%	6,275.01
48. 2A	11,935.57	13.85%	74,598,250	13.89%	6,250.08
49. 3A1	1,717.10	1.99%	10,688,950	1.99%	6,225.00
50. 3A	12,641.93	14.67%	78,379,955	14.60%	6,200.00
51. 4A1	4,436.52	5.15%	27,395,515	5.10%	6,175.00
52. 4A	21,997.48	25.53%	135,284,820	25.19%	6,150.01
53. Total	86,157.66	100.00%	537,000,945	100.00%	6,232.77
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,290.22	19.60%	13,490,275	20.94%	2,550.04
56. 2D1	2,579.37	9.56%	6,448,445	10.01%	2,500.01
57. 2D	3,963.23	14.68%	9,710,155	15.08%	2,450.06
58. 3D1	447.73	1.66%	1,074,540	1.67%	2,399.97
59. 3D	5,314.00	19.69%	12,488,040	19.39%	2,350.03
60. 4D1	1,045.55	3.87%	2,404,795	3.73%	2,300.03
61. 4D	8,351.39	30.94%	18,792,080	29.18%	2,250.17
62. Total	26,991.49	100.00%	64,408,330	100.00%	2,386.25
Grass					
63. 1G1	11,306.70	8.28%	19,687,140	9.04%	1,741.19
64. 1G	1,437.14	1.05%	2,363,200	1.09%	1,644.38
65. 2G1	60,833.85	44.55%	97,526,755	44.79%	1,603.17
66. 2G	44,329.89	32.46%	70,059,585	32.18%	1,580.41
67. 3G1	10,306.92	7.55%	15,838,960	7.27%	1,536.73
68. 3G	7,897.91	5.78%	11,591,675	5.32%	1,467.69
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	442.70	0.32%	656,405	0.30%	1,482.73
71. Total	136,555.11	100.00%	217,723,720	100.00%	1,594.40
Irrigated Total					
	86,157.66	34.21%	537,000,945	65.44%	6,232.77
Dry Total					
	26,991.49	10.72%	64,408,330	7.85%	2,386.25
Grass Total					
	136,555.11	54.22%	217,723,720	26.53%	1,594.40
72. Waste	687.35	0.27%	274,965	0.03%	400.04
73. Other	1,459.79	0.58%	1,185,125	0.14%	811.85
74. Exempt	1,455.21	0.58%	18,415	0.00%	12.65
75. Market Area Total	251,851.40	100.00%	820,593,085	100.00%	3,258.24

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	41.80	221,175	2,862.07	16,344,435	105,996.91	624,440,225	108,900.78	641,005,835
77. Dry Land	20.63	47,760	609.04	1,383,320	31,262.44	71,774,845	31,892.11	73,205,925
78. Grass	38.28	58,320	4,422.27	6,532,420	204,885.21	294,044,675	209,345.76	300,635,415
79. Waste	0.00	0	17.09	6,840	694.02	277,630	711.11	284,470
80. Other	0.00	0	140.91	78,885	1,538.84	1,493,520	1,679.75	1,572,405
81. Exempt	0.00	0	59.39	18,415	1,399.31	3,910	1,458.70	22,325
82. Total	100.71	327,255	8,051.38	24,345,900	344,377.42	992,030,895	352,529.51	1,016,704,050

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	108,900.78	30.89%	641,005,835	63.05%	5,886.15
Dry Land	31,892.11	9.05%	73,205,925	7.20%	2,295.42
Grass	209,345.76	59.38%	300,635,415	29.57%	1,436.07
Waste	711.11	0.20%	284,470	0.03%	400.04
Other	1,679.75	0.48%	1,572,405	0.15%	936.09
Exempt	1,458.70	0.41%	22,325	0.00%	15.30
Total	352,529.51	100.00%	1,016,704,050	100.00%	2,884.03

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 Greeley Residential	43	540,620	209	2,301,590	209	18,638,555	252	21,480,765	239,215
83.2 Market Area 2	2	54,600	1	25,000	2	268,795	4	348,395	1,325
83.3 Rural Res	23	804,200	67	2,371,550	69	13,741,975	92	16,917,725	1,631,450
83.4 Rural Res	7	175,705	45	1,836,335	46	9,421,685	53	11,433,725	288,880
83.5 Scotia Residential	28	358,165	156	1,530,250	157	13,593,640	185	15,482,055	144,945
83.6 Spalding Residential	31	308,365	236	2,704,255	237	31,071,775	268	34,084,395	482,390
83.7 Wolbach Res	26	639,855	142	1,269,340	145	11,727,665	171	13,636,860	146,360
84 Residential Total	160	2,881,510	856	12,038,320	865	98,464,090	1,025	113,383,920	2,934,565

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	Greeley Commercial	9	68,100	47	432,170	47	3,073,550	56	3,573,820	18,395
85.2	Market Area 2	0	0	1	915,600	1	91,605	1	1,007,205	0
85.3	Rural Commercial	3	89,805	14	704,390	21	6,001,870	24	6,796,065	0
85.4	Scotia Commercial	3	23,715	23	231,470	24	2,211,980	27	2,467,165	11,665
85.5	Spalding Commercial	9	143,050	55	478,515	58	5,274,720	67	5,896,285	177,690
85.6	Spalding Residential	0	0	0	0	1	398,110	1	398,110	0
85.7	Wolbach Commercial	6	57,325	32	286,640	33	944,820	39	1,288,785	15,860
86	Commercial Total	30	381,995	172	3,048,785	185	17,996,655	215	21,427,435	223,610

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	332.61	0.46%	405,770	0.49%	1,219.96
88. 1G	1,638.00	2.26%	1,965,600	2.38%	1,200.00
89. 2G1	11,698.81	16.14%	13,804,550	16.73%	1,180.00
90. 2G	2,289.34	3.16%	2,655,625	3.22%	1,160.00
91. 3G1	19,901.34	27.46%	22,687,530	27.49%	1,140.00
92. 3G	36,615.36	50.52%	41,009,215	49.69%	1,120.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.84	0.00%	905	0.00%	1,077.38
95. Total	72,476.30	100.00%	82,529,195	100.00%	1,138.71
CRP					
96. 1C1	3.98	1.27%	4,895	1.28%	1,229.90
97. 1C	22.07	7.02%	26,925	7.04%	1,219.98
98. 2C1	80.55	25.62%	98,265	25.69%	1,219.93
99. 2C	103.39	32.89%	125,620	32.84%	1,215.01
100. 3C1	101.85	32.40%	123,750	32.35%	1,215.02
101. 3C	2.51	0.80%	3,045	0.80%	1,213.15
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	314.35	100.00%	382,500	100.00%	1,216.80
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	72,476.30	99.57%	82,529,195	99.54%	1,138.71
CRP Total	314.35	0.43%	382,500	0.46%	1,216.80
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	72,790.65	100.00%	82,911,695	100.00%	1,139.04

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	11,156.38	8.26%	19,412,055	9.02%	1,740.00
88. 1G	1,393.94	1.03%	2,286,085	1.06%	1,640.02
89. 2G1	59,700.85	44.20%	95,521,330	44.41%	1,600.00
90. 2G	44,224.71	32.74%	69,874,980	32.48%	1,580.00
91. 3G1	10,302.77	7.63%	15,831,740	7.36%	1,536.65
92. 3G	7,897.91	5.85%	11,591,675	5.39%	1,467.69
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	399.88	0.30%	583,825	0.27%	1,460.00
95. Total	135,076.44	100.00%	215,101,690	100.00%	1,592.44
CRP					
96. 1C1	150.32	10.17%	275,085	10.49%	1,830.00
97. 1C	43.20	2.92%	77,115	2.94%	1,785.07
98. 2C1	1,133.00	76.62%	2,005,425	76.48%	1,770.01
99. 2C	105.18	7.11%	184,605	7.04%	1,755.13
100. 3C1	4.15	0.28%	7,220	0.28%	1,739.76
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	42.82	2.90%	72,580	2.77%	1,695.00
104. Total	1,478.67	100.00%	2,622,030	100.00%	1,773.24
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	135,076.44	98.92%	215,101,690	98.80%	1,592.44
CRP Total	1,478.67	1.08%	2,622,030	1.20%	1,773.24
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	136,555.11	100.00%	217,723,720	100.00%	1,594.40

**2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

39 Greeley

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	89,625,910	113,383,920	23,758,010	26.51%	2,934,565	23.23%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	31,529,107	45,855,380	14,326,273	45.44%	1,570,150	40.46%
04. Total Residential (sum lines 1-3)	121,155,017	159,239,300	38,084,283	31.43%	4,504,715	27.72%
05. Commercial	19,600,745	21,427,435	1,826,690	9.32%	223,610	8.18%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	19,600,745	21,427,435	1,826,690	9.32%	223,610	8.18%
08. Ag-Farmsite Land, Outbuildings	49,320,808	60,354,210	11,033,402	22.37%	1,358,400	19.62%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	889,835	889,835	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	50,210,643	61,244,045	11,033,402	21.97%	1,358,400	19.27%
12. Irrigated	506,666,780	641,005,835	134,339,055	26.51%		
13. Dryland	70,200,500	73,205,925	3,005,425	4.28%		
14. Grassland	309,199,480	300,635,415	-8,564,065	-2.77%		
15. Wasteland	284,470	284,470	0	0.00%		
16. Other Agland	715,380	1,572,405	857,025	119.80%		
17. Total Agricultural Land	887,066,610	1,016,704,050	129,637,440	14.61%		
18. Total Value of all Real Property (Locally Assessed)	1,078,033,015	1,258,614,830	180,581,815	16.75%	6,086,725	16.19%

2025 Assessment Survey for Greeley County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$245,734
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$87,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$25,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Amount of last year's assessor's budget not used:
	\$17,854

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?
	Available, however, gWorks is primarily used.
5.	If so, who maintains the Cadastral Maps?
	Assessor office- maps are referenced, but not updated.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://greeley.gworks.com/
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gworks and google
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Scotia, Spalding, Greeley, and Wolbach are zoned
4.	When was zoning implemented?
	Spalding - 1998; Scotia and Greeley - 1999; Wolbach - 2008

D. Contracted Services

1.	Appraisal Services:
	Lake Mac Assessments LLC
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Lake Mac Assessment, LLC contract for all residential and rural improved parcels within the 6-year review and pick up work for all classes, including a feedlot study.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Licensed-Bonded
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?
	Yes, Values for the contracted work subject to the county assessor's opinion.

2025 Residential Assessment Survey for Greeley County

1.	Valuation data collection done by:
	Lake Mac Assessments, LLC and Assessor's Office
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is applied using depreciation from CAMA tables. The sales comparison approach is also utilized through unit of comparison studies.
3.	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?
	Depreciation tables are developed based on local market information; this is conducted by the contract appraiser.
4.	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.
	One depreciation table was developed based on local market information for Greeley, Scotia and Wolbach; economic is adjusted for each valuation group if needed. The village of Spalding has its own depreciation table that was developed based on sales and local market information.
5.	Describe the methodology used to determine the residential lot values?
	Sales comparison; lots are analyzed by the square foot.
6.	How are rural residential site values developed?
	Sales of acreages and cost to install the well, septic and electric at the time. The new study for 2025 will be conducted by the contract appraiser.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	All lots are treated the same; no applications to combine lots have been received.

2025 Commercial Assessment Survey for Greeley County

1.	Valuation data collection done by:
	Lake Mac Assessments, LLC did pick up work - no reviews were done.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is applied using Marshall & Swift with depreciation tables supplied by the CAMA vendor, adjusted as needed. The sales comparison approach is also utilized through unit of comparison studies.
2a.	Describe the process used to determine the value of unique commercial properties.
	The contract appraiser determines the value of unique commercial properties through physical inspection and utilizing the state sales file query for sales comparison.
3.	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?
	Tables provided by the CAMA vendor are utilized and are adjusted as needed.
4.	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.
	No, one depreciation table is done for entire commercial class.
5.	Describe the methodology used to determine the commercial lot values.
	Sales comparison; lots are analyzed by the square foot. Lot studies are conducted by the contract appraiser.

2025 Agricultural Assessment Survey for Greeley County

1.	Valuation data collection done by:
	Assessor staff & Lake Mac Assessments, LLC
2.	Describe the process used to determine and monitor market areas.
	The market areas are developed by topography, similar soil characteristics, and geographic characteristics. The county annually reviews sale information for market differences.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Rural residential/recreational land is identified by size of parcel, residence, and non-agricultural influences in the market. Questionnaires from buyers/owners are also used to determine the purpose of their land. Value is then based upon selling prices of vacant land.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	The county currently identifies feedlots as intensive use, established by the previous assessor. An intensive use study is to be conducted by the contract appraiser for 2025.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	WRP is flat valued at \$1,520 per acre based on a sales study of the surrounding area.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, sandy grass (3Gs & 3G1S) and land enrolled in CRP.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A

7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2024 PLAN OF ASSESSMENT FOR GREELEY COUNTY
Assessment Years 2025, 2026 and 2027

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment, (herein after referred to as the “plan”), which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 of each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article 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 is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003). Assessment date for all real property is January 1 of each year.

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Greeley County:

Per the 2024 County Abstract, Greeley County consists of **3,300** parcels with the following real property types:

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value Base</u>
Residential	1,124	34.06%	8.31%
Commercial	213	6.46%	1.79%
Industrial	NA	NA	NA
Recreational	NA	NA	NA
Agricultural	1,963	59.48%	89.90%
Special Value	NA	NA	NA

Agricultural land - taxable acres: 352,517.77

Agricultural land is 82% of the real property valuation base in Greeley County and of that 59.82% of acres is assessed as grass, 30.87% of acres is assessed as irrigated and 8.73% of acres is assessed as dry.

For more information see 2024 Reports & Opinions, Abstract and Assessor Survey.

Current Resources:

- A. Staff –one Assessor, one Deputy Assessor. The assessor is required to obtain 60 hours of continuing education every 4 years. The Deputy is also required to meet the same required education. Both attend any meetings, classes, webinars and workshops to further their knowledge of the assessment field.
- B. Cadastral Maps – The Greeley County cadastral maps were originally done in 1969. The assessment staff maintains the cadastral maps. All changes such as annexation and parcel splits are kept up to date, as well as ownership transfers.
- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.
Greeley County Assessor Office went on-line June, 2006 with the property record information.
- D. Software for CAMA, Assessment Administration.
Greeley County uses the MIPS software for CAMA and Assessment Administration. Greeley County does have a GIS system.
- E. Web based – property record information access – Property record information is available at: <http://greeley.gworks.com> and www.nebraskaassessorsonline.us

- F. GIS software is used to measure rural parcels to aid the conversion from old alpha soil symbols to new numeric symbols in tax year 2010. This software program is also beneficial in processing splits of property. These were updated again in 2019 per Property Assessment Division.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, and checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions with each Assessor Location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary, a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agricultural property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. For each assessor location and market area consideration is given to the number of sales in the study and the time frames of the parcel data. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.
- D. Approaches to Value
 - 1) Market Approach; sales comparisons – Similar properties are studied to determine if and what actions will be necessary for the upcoming year

- 2) Cost Approach; cost manual used & date of manual and latest depreciation study—

The MIPS CAMA system is used for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

- 3) Income Approach; income and expense data collection/analysis from the market –

Gather income information as available on commercial properties. Rental income has been requested from residential rental property owners. The income approach generally is not used since income/expense data is not readily available.

- 4) Land valuation studies, establish market areas, special value for agricultural land -

Sales are plotted on a map indicate to the land use at 80% of each class i.e., irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, time frame of sales, and number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to value with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions - Sales assessment ratios are reviewed after final values are applied to the sales base within all sub-classes and classes of properties and then applied to the entire population of properties within the sub-classes and classes within the county. Finally, a unit of comparison analysis is completed to insure uniformity with the class or sub-class.
- G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1st of each year. These are mailed to the last known address of property owner of record as of May 20th. The assessor staff is available to answer any questions or concerns from the taxpayer. The office also publishes in the local papers informing the owners of what area of the county will be reviewed, and a reminder of the zoning requirements and removal of buildings.

Level of Value, Quality, and Uniformity for assessment year 2024:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	93%	11.04	104.10
Commercial	100%	33.50	116.59
Agricultural Land	72%	19.12	112.61
Special Value Agland	N/A	N\A	N\A

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2024 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2025:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review, which will be the Village of Scotia which is approximately 210 parcels. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. New costing and depreciation will be updated. We intend to keep up to date with market study on areas of each town to determine proper assessment figures.

Commercial (and/or subclasses): Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Dates and new photos and current information are listed in the computer system.

Agricultural Land (and/or subclasses): Intensive use study. Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County, which will include approximately 348 rural parcels in the precincts of Parnell, Mount Pleasant, Freeman Valley, Leo Valley, Scotia, Fish Creek, Brayton, and Spring Creek. This includes reviewing the GIS Maps and comparing information currently on parcel and sending questioners if we are not matching information for current assessment year. When we do the reviews, we inspect each property and verify current information with the owner if available, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer.

Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County

Assessment Actions Planned for Assessment Year 2026:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review process for Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Review of commercial properties will need to be under contract. Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County.

Assessment Actions Planned for Assessment Year 2027:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review process for Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): All agricultural land use will be reviewed using GIS, FSA records and the Lower Loup NRD. The assessor will continue to monitor the Market Areas to ensure boundary lines coincide with the current sale period. Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstract of Real Property
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
 4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
 5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
 6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
 7. Centrally Assessed – review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
 8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
 9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
 10. Tax List Corrections – prepare tax list correction documents for county board approval.
 11. County Board of Equalization-attend County board of equalization meetings for valuation protests – assemble and provide information
 12. Tax Equalization and Review Commission Appeals – appraiser prepares information and attends taxpayer appeal hearings before the Commission, defend valuation.

13. Tax Equalization and Review Commission Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the Commission.
14. Education: Assessor/ Deputy Assessor and/or Appraiser Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the Assessor and Deputy Assessor Certification requires 60 hours of approved continuing education every four years. Retention of the Appraiser license requires 28 hours of continuing education every two years.

Conclusion:

The Greeley County Assessor’s Office will strive to maintain up-to-date, fair, and equitable assessments in achieving the statutory required statistics.

Gerri L Behnk

Greeley County Assessor