

NEBRASKA

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DEPARTMENT OF REVENUE

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

MORRILL COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Morrill County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Morrill County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Rose Nelson, Morrill 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.

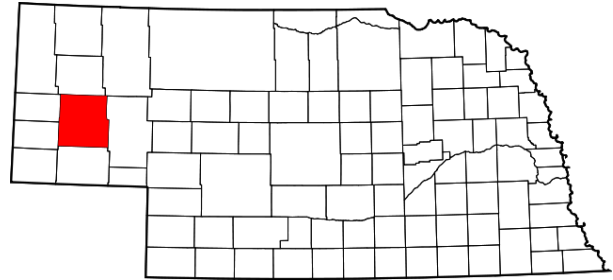
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

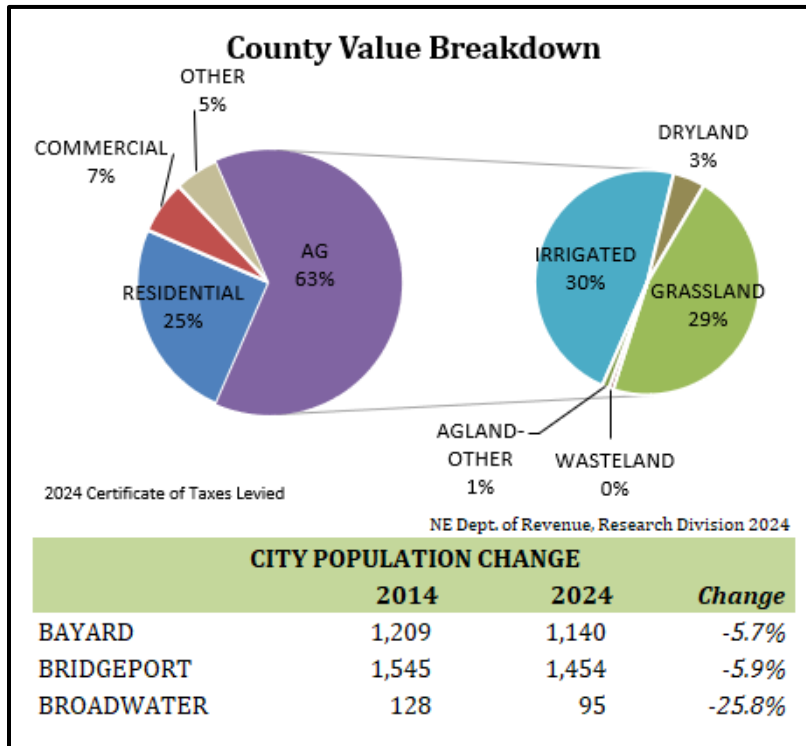
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,424 square miles, Morrill County has 4,504 residents, per the Census Bureau Quick Facts for 2023, a 1% decrease from the 2020 U.S. Census. Reports indicate that 78% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$109,054 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Morrill County are located in and around the county seat of Bridgeport. According to the latest information available from the U.S. Census Bureau, there are 116 employer establishments with total employment of 805, for a 1% increase in employment.



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

2025 Residential Correlation for Morrill 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 with the Morrill County Assessor. The county assessor’s office utilizes sales questionnaires and contacts parties involved in the transactions. Review of the non-qualified sales show adequate comments for disqualification. The usability rate for the residential sales is slightly above the statewide average. The verification process and thoroughness of the comments indicates that all arm’s length transactions were available for measurement purposes.

There are currently four Valuation Groups recognized for the residential class. Three of the groups are the villages stratified individually. Valuation Group 4 is comprised of all rural residential parcels outside the village limits.

The county is currently in compliance with the six-year inspection and review cycle. The office staff will physically inspect residential parcels with new photographs and updated physical characteristics. In the past, the county assessor’s office used a contract appraiser to assist in setting values. The county has a valuation methodology on file.

| 2025 Residential Assessment Details for Morrill 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 | Bridgeport | 2023 | 2023 | 2023 | 2023 | |
| 2 | Bayard | 2020 | 2020 | 2023 | 2019 | 5% increase to improvements |
| 3 | Broadwater | 2020 | 2020 | 2023 | *2024 | |
| 4 | Rural Residential | 2020 | 2020 | *2024 | 2020-*2024 | |
| <u>Additional comments:</u> | | | | | | |
| Rural site values increase to \$22,000 for the first acre, \$6,000 for the second acre | | | | | | |
| * = assessment action for current year | | | | | | |

Description of Analysis

Review of the statistical sample shows 74 qualified sales over the two-year study period. Overall, all three measures of central tendency are within the acceptable range with qualitative statistics that fall within the recommended guidelines and support the median. Further analysis of the profile stratified by valuation group reveals three of the four valuation groups are represented by the sales and all three have medians within the acceptable range. Valuation Group 1 contains the most sales

2025 Residential Correlation for Morrill County

and all statistics are within the range with the exception of the Mean and PRD, which are only slightly high.

A review of the sold parcels compared to the change in the 2025 County Abstract of Assessment for Real Property, Form 45, Compared with the 2024 Certificate of Taxes Levied Report (CTL) show that the residential population moved at a similar rate as the sales.

Equalization and Quality of Assessment

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

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 1 | 37 | 97.70 | 101.15 | 96.84 | 12.26 | 104.45 |
| 2 | 25 | 96.63 | 99.02 | 95.08 | 22.52 | 104.14 |
| 4 | 12 | 93.55 | 93.30 | 95.27 | 18.16 | 97.93 |
| ____ ALL ____ | 74 | 97.50 | 99.16 | 95.95 | 16.52 | 103.35 |

Level of Value

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

2025 Commercial Correlation for Morrill 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 usability rate for the commercial class in Morrill County falls within the statewide average. A review of the non-qualified sales show adequate comments for the disqualification. All arm's-length sales are used for the measurement of the commercial class.

There are two separate valuation groups for the commercial class. Valuation Group 1 represents Bridgeport, the county seat and economic center of the county. Valuation Group 2 includes the villages of Bayard, Broadwater, and rural commercial parcels. There are too few sales to warrant analysis by valuation group.

The county assessor is in compliance with the six-year inspection and review cycle. The county assessor recently completed a physical review of the commercial properties for the 2025 assessment year but due time constraints was unable to complete a revaluation. A reappraisal with new valuation tables is needed for the 2026 assessment year.

| 2025 Commercial Assessment Details for Morrill 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 | Bridgeport | 2020 | 2020 | 2017 | *2024 | |
| 2 | Remainder of county | 2020 | 2020 | 2017 | *2024 | |
| <p><u>Additional comments:</u> Physical inspection was completed for the six-year review but the class was not revalued.</p> <p>* = assessment action for current year</p> | | | | | | |

Description of Analysis

The statistical sample shows only 11 sales over a three-year study period. No measures of central tendency are within the range, the qualitative statistics indicate a wide range of dispersion within the sales. When removing the two low dollar sales, the median fluctuates 14 points and into the range. Additional analysis removing two sales on both sides of the range was completed. When the low ratios were removed the median stayed at 108%; however, when two ratios were removed on the low end were removed the median dropped to 94%. Also, the qualitative statistics are not reliable enough to use the median as an accurate indicator of the level of value for the commercial class. The commercial class was physically reviewed for 2025 and costing is relatively recent. The

2025 Commercial Correlation for Morrill County

commercial class is thought to be equalized and at an acceptable level. However, a commercial revaluation should be completed for 2026 to maintain equalization.

Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45, Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows that the population moved in a similar manner as the sales sample.

Equalization and Quality of Assessment

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

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 1 | 4 | 102.42 | 89.32 | 64.39 | 21.56 | 138.72 |
| 2 | 7 | 107.65 | 111.15 | 75.47 | 38.13 | 147.28 |
| ____ALL____ | 11 | 107.65 | 103.21 | 69.18 | 31.72 | 149.19 |

Level of Value

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

2025 Agricultural Correlation for Morrill 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.

Review of the usability rate for the agricultural class showed it was below the statewide average. Further analysis of the non-qualified sales reveal sufficient reasonings for the disqualification. All arm’s-length sales were made available for measurement of the agricultural class.

The Morrill County Assessor recognizes three separate market areas based on geographic and economic factors. Feedlots are identified as intensive use in Morrill County. Agricultural dwellings and outbuildings are reviewed and revalued utilizing the same practices as the rural residential parcels. The county assessor has identified a portion of the acres located in government programs. Conservation Reserve Enhancement Program (CREP) land is valued as irrigated while Conservation Resource Program (CRP) land is valued the same as dryland.

Special valuation is used in the area along the North Platte River. Sales in Market Area 4 indicate a presence of recreational influence. These influences include mostly goose hunting as well as duck, deer and turkey hunting. In many instances the owners use the land for agricultural purposes while recreational influences coexist in the form of hunting blinds. It was decided that special value would be applied for with a cutout of one acre for each blind present. Which would remain at 100% of market value with the remaining land valued at 75% of market value when the primary purpose of the land is agricultural in nature.

| 2025 Agricultural Assessment Details for Morrill 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 | 2020 | 2020 | *2024 | 2020-*2024 | |
| AB DW | Agricultural dwellings | 2020 | 2020 | *2024 | 2020-*2024 | |
| <u>Additional comments:</u> Pick-up work was completed timely. Feedlots were also inspected. * = assessment action for current year | | | | | | |

2025 Agricultural Correlation for Morrill County

| Market Area | Description of Unique Characteristics | Land Use Reviewed Year | Description of Assessment Actions for Current Year |
|--|---|------------------------|--|
| 2 | Northern Portion of County- Primarily comprised of Sandhills soils | 2023 | Irrigated- 10% increase Dryland-21-24% increase Grass- 25% increase |
| 3 | Southern Portion of the County with the exception to North Platte River | 2023 | Irrigated- 18-13% increase Dryland-10-14% increase Grass- 3-10% increase |
| 4 | Area along the North Platte River- has potential for recreational influence | 2023 | Irrigated- 7-15% increase Dryland-6-12% increase Grass-18-22% increase |
| <u>Additional comments:</u> CRP moved similar to dryland. * = assessment action for current year | | | |

Description of Analysis

The overall statistical sample shows that all three measures of central tendency are within the acceptable range. When stratified by market area, Market Areas 2 and 3 are within the acceptable range.

Market Area 4 has only six sales and the median is above the acceptable range. An array of the ratios shows the median straddles two ratios, one at the bottom end of the range at 69% and the other above the range at 83%. Hypothetical removal of a sale on either side moves the median almost 7 percentage points in both directions, showing the volatility of the median as a precise measurement. Market Area 4 valuation changes moved similarly to the other market areas and is considered equalized.

Review of the 80% Majority Land Use (MLU) shows the irrigated subclass and the grass land subclass both have medians within the acceptable range, with only Market Area 3 irrigated having sufficient sales. The dryland subclass is not represented in the statistical sample however, similar adjustments were made to the dryland values as the grass land values. Comparison of values set by the county to those set by neighboring counties show that the county maintains general equalization with the surrounding counties.

Review of the 2025 County Abstract of Assessment for Real Property Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the reported assessor actions to agricultural land.

Equalization and Quality of Assessment

Agricultural dwellings and outbuildings are reviewed and revalued using utilizing the same appraisal methods as rural residential parcels and are equalized in valuation. Review of the statistics and the assessment practices of the county assessor supports that land values in Morrill

2025 Agricultural Correlation for Morrill County

County are assessed uniformly. The quality of assessment of the agricultural class of property complies with generally accepted mass appraisal techniques.

| 80%MLU By Market Area | | | | | | |
|------------------------------|-------|--------|-------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| _____ Irrigated _____ | | | | | | |
| County | 13 | 69.12 | 66.02 | 63.12 | 18.34 | 104.59 |
| 3 | 11 | 69.12 | 65.41 | 62.52 | 18.07 | 104.62 |
| 4 | 2 | 69.42 | 69.42 | 70.90 | 19.76 | 97.91 |
| _____ Grass _____ | | | | | | |
| County | 9 | 69.22 | 73.99 | 75.02 | 17.22 | 98.63 |
| 2 | 4 | 66.82 | 67.30 | 79.31 | 12.60 | 84.86 |
| 3 | 3 | 64.46 | 77.12 | 63.88 | 21.69 | 120.73 |
| 4 | 2 | 82.69 | 82.69 | 79.89 | 16.29 | 103.50 |
| _____ ALL _____ | 32 | 71.27 | 74.22 | 73.73 | 18.87 | 100.66 |

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Morrill County is 71%.

Special Valuation

A review of agricultural land values in Morrill County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.

2025 Opinions of the Property Tax Administrator for Morrill County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

| Class | Level of Value | Quality of Assessment | Non-binding recommendation |
|---|----------------|---|----------------------------|
| Residential Real Property | 98 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Commercial Real Property | 100 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Agricultural Land | 71 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Special Valuation of Agricultural Land | 71 | 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 Morrill County

Residential Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 74 | Median | 97.50 |
| Total Sales Price | \$11,252,901 | Mean | 99.16 |
| Total Adj. Sales Price | \$11,252,901 | Wgt. Mean | 95.95 |
| Total Assessed Value | \$10,797,625 | Average Assessed Value of the Base | \$74,685 |
| Avg. Adj. Sales Price | \$152,066 | Avg. Assessed Value | \$145,914 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 94.69 to 99.71 |
| 95% Wgt. Mean C.I | 91.41 to 100.50 |
| 95% Mean C.I | 93.27 to 105.05 |
| % of Value of the Class of all Real Property Value in the County | 16.01 |
| % of Records Sold in the Study Period | 2.96 |
| % of Value Sold in the Study Period | 5.79 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2024 | 94 | 98 | 98.25 |
| 2023 | 105 | 93 | 93.24 |
| 2022 | 87 | 95 | 94.56 |
| 2021 | 84 | 94 | 94.18 |

2025 Commission Summary for Morrill County

Commercial Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|-----------|
| Number of Sales | 11 | Median | 107.65 |
| Total Sales Price | \$1,995,685 | Mean | 103.21 |
| Total Adj. Sales Price | \$1,995,685 | Wgt. Mean | 69.18 |
| Total Assessed Value | \$1,380,650 | Average Assessed Value of the Base | \$194,441 |
| Avg. Adj. Sales Price | \$181,426 | Avg. Assessed Value | \$125,514 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 56.51 to 144.71 |
| 95% Wgt. Mean C.I | 43.06 to 95.31 |
| 95% Mean C.I | 69.16 to 137.26 |
| % of Value of the Class of all Real Property Value in the County | 5.89 |
| % of Records Sold in the Study Period | 3.12 |
| % of Value Sold in the Study Period | 2.01 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2024 | 9 | 100 | 92.04 |
| 2023 | 17 | 100 | 95.98 |
| 2022 | 12 | 100 | 95.76 |
| 2021 | 13 | 100 | 87.63 |

**62 Morrill
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 : 74
 Total Sales Price : 11,252,901
 Total Adj. Sales Price : 11,252,901
 Total Assessed Value : 10,797,625
 Avg. Adj. Sales Price : 152,066
 Avg. Assessed Value : 145,914

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 99
 COD : 16.52
 PRD : 103.35

COV : 26.05
 STD : 25.83
 Avg. Abs. Dev : 16.11
 MAX Sales Ratio : 199.75
 MIN Sales Ratio : 57.58

95% Median C.I. : 94.69 to 99.71
 95% Wgt. Mean C.I. : 91.41 to 100.50
 95% Mean C.I. : 93.27 to 105.05

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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 | 7 | 99.02 | 95.36 | 94.19 | 08.95 | 101.24 | 66.23 | 108.69 | 66.23 to 108.69 | 101,893 | 95,968 | |
| 01-JAN-23 To 31-MAR-23 | 3 | 100.51 | 100.99 | 101.38 | 03.88 | 99.62 | 95.37 | 107.08 | N/A | 139,667 | 141,593 | |
| 01-APR-23 To 30-JUN-23 | 12 | 99.02 | 99.60 | 98.13 | 12.43 | 101.50 | 65.00 | 131.37 | 83.54 to 115.93 | 156,458 | 153,539 | |
| 01-JUL-23 To 30-SEP-23 | 18 | 98.25 | 106.15 | 102.15 | 14.34 | 103.92 | 81.90 | 198.48 | 94.69 to 101.89 | 188,694 | 192,760 | |
| 01-OCT-23 To 31-DEC-23 | 7 | 84.56 | 82.29 | 82.04 | 12.28 | 100.30 | 61.67 | 108.80 | 61.67 to 108.80 | 154,143 | 126,457 | |
| 01-JAN-24 To 31-MAR-24 | 6 | 92.28 | 94.29 | 82.10 | 22.68 | 114.85 | 65.81 | 147.40 | 65.81 to 147.40 | 139,667 | 114,662 | |
| 01-APR-24 To 30-JUN-24 | 9 | 89.40 | 86.84 | 88.07 | 16.13 | 98.60 | 57.58 | 106.96 | 64.58 to 105.76 | 150,611 | 132,645 | |
| 01-JUL-24 To 30-SEP-24 | 12 | 100.23 | 111.51 | 103.04 | 25.59 | 108.22 | 58.58 | 199.75 | 87.43 to 132.99 | 131,179 | 135,162 | |
| <u>Study Yrs</u> | | | | | | | | | | | | |
| 01-OCT-22 To 30-SEP-23 | 40 | 98.32 | 101.91 | 100.04 | 12.15 | 101.87 | 65.00 | 198.48 | 96.68 to 101.74 | 160,156 | 160,218 | |
| 01-OCT-23 To 30-SEP-24 | 34 | 90.73 | 95.93 | 90.56 | 22.16 | 105.93 | 57.58 | 199.75 | 84.56 to 101.76 | 142,549 | 129,086 | |
| <u>Calendar Yrs</u> | | | | | | | | | | | | |
| 01-JAN-23 To 31-DEC-23 | 40 | 97.61 | 99.62 | 97.79 | 14.00 | 101.87 | 61.67 | 198.48 | 94.69 to 100.51 | 169,300 | 165,553 | |
| <u>ALL</u> | 74 | 97.50 | 99.16 | 95.95 | 16.52 | 103.35 | 57.58 | 199.75 | 94.69 to 99.71 | 152,066 | 145,914 | |

| VALUATION GROUP | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|---------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| 1 | 37 | 97.70 | 101.15 | 96.84 | 12.26 | 104.45 | 61.67 | 199.75 | 94.69 to 99.33 | 141,153 | 136,687 | |
| 2 | 25 | 96.63 | 99.02 | 95.08 | 22.52 | 104.14 | 57.58 | 198.48 | 84.90 to 107.08 | 107,410 | 102,131 | |
| 4 | 12 | 93.55 | 93.30 | 95.27 | 18.16 | 97.93 | 65.00 | 124.05 | 75.92 to 110.60 | 278,750 | 265,577 | |
| <u>ALL</u> | 74 | 97.50 | 99.16 | 95.95 | 16.52 | 103.35 | 57.58 | 199.75 | 94.69 to 99.71 | 152,066 | 145,914 | |

| PROPERTY TYPE * | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|---------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| 01 | 74 | 97.50 | 99.16 | 95.95 | 16.52 | 103.35 | 57.58 | 199.75 | 94.69 to 99.71 | 152,066 | 145,914 | |
| 06 | | | | | | | | | | | | |
| 07 | | | | | | | | | | | | |
| <u>ALL</u> | 74 | 97.50 | 99.16 | 95.95 | 16.52 | 103.35 | 57.58 | 199.75 | 94.69 to 99.71 | 152,066 | 145,914 | |

**62 Morrill
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 : 74
 Total Sales Price : 11,252,901
 Total Adj. Sales Price : 11,252,901
 Total Assessed Value : 10,797,625
 Avg. Adj. Sales Price : 152,066
 Avg. Assessed Value : 145,914

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 99
 COD : 16.52
 PRD : 103.35

COV : 26.05
 STD : 25.83
 Avg. Abs. Dev : 16.11
 MAX Sales Ratio : 199.75
 MIN Sales Ratio : 57.58

95% Median C.I. : 94.69 to 99.71
 95% Wgt. Mean C.I. : 91.41 to 100.50
 95% Mean C.I. : 93.27 to 105.05

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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 | 1 | 100.53 | 100.53 | 100.53 | 00.00 | 100.00 | 100.53 | 100.53 | N/A | 18,000 | 18,095 |
| Ranges Excl. Low \$ | | | | | | | | | | | |
| Greater Than 4,999 | 74 | 97.50 | 99.16 | 95.95 | 16.52 | 103.35 | 57.58 | 199.75 | 94.69 to 99.71 | 152,066 | 145,914 |
| Greater Than 14,999 | 74 | 97.50 | 99.16 | 95.95 | 16.52 | 103.35 | 57.58 | 199.75 | 94.69 to 99.71 | 152,066 | 145,914 |
| Greater Than 29,999 | 73 | 97.49 | 99.14 | 95.95 | 16.71 | 103.32 | 57.58 | 199.75 | 92.49 to 99.71 | 153,903 | 147,665 |
| Incremental Ranges | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 1 | 100.53 | 100.53 | 100.53 | 00.00 | 100.00 | 100.53 | 100.53 | N/A | 18,000 | 18,095 |
| 30,000 TO 59,999 | 10 | 120.03 | 127.87 | 124.93 | 25.24 | 102.35 | 84.90 | 198.48 | 89.80 to 160.71 | 43,125 | 53,875 |
| 60,000 TO 99,999 | 13 | 96.49 | 98.56 | 95.85 | 26.67 | 102.83 | 57.58 | 199.75 | 64.58 to 124.23 | 80,885 | 77,525 |
| 100,000 TO 149,999 | 23 | 95.37 | 89.66 | 89.42 | 09.41 | 100.27 | 61.67 | 102.83 | 86.17 to 97.49 | 124,724 | 111,530 |
| 150,000 TO 249,999 | 15 | 96.63 | 94.97 | 93.99 | 10.20 | 101.04 | 65.00 | 117.01 | 85.35 to 105.76 | 187,833 | 176,545 |
| 250,000 TO 499,999 | 12 | 100.73 | 99.22 | 98.86 | 11.00 | 100.36 | 66.20 | 124.05 | 89.40 to 110.60 | 338,833 | 334,967 |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| ALL | 74 | 97.50 | 99.16 | 95.95 | 16.52 | 103.35 | 57.58 | 199.75 | 94.69 to 99.71 | 152,066 | 145,914 |

62 Morrill
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 : 11
Total Sales Price : 1,995,685
Total Adj. Sales Price : 1,995,685
Total Assessed Value : 1,380,650
Avg. Adj. Sales Price : 181,426
Avg. Assessed Value : 125,514

MEDIAN : 108
WGT. MEAN : 69
MEAN : 103
COD : 31.72
PRD : 149.19

COV : 49.11
STD : 50.69
Avg. Abs. Dev : 34.15
MAX Sales Ratio : 226.09
MIN Sales Ratio : 40.96

95% Median C.I. : 56.51 to 144.71
95% Wgt. Mean C.I. : 43.06 to 95.31
95% Mean C.I. : 69.16 to 137.26

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| DATE OF SALE * | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-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 | 1 | 67.72 | 67.72 | 67.72 | 00.00 | 100.00 | 67.72 | 67.72 | N/A | 460,000 | 311,525 |
| 01-OCT-22 To 31-DEC-22 | | | | | | | | | | | |
| 01-JAN-23 To 31-MAR-23 | | | | | | | | | | | |
| 01-APR-23 To 30-JUN-23 | 2 | 82.29 | 82.29 | 64.19 | 31.33 | 128.20 | 56.51 | 108.07 | N/A | 117,500 | 75,425 |
| 01-JUL-23 To 30-SEP-23 | 1 | 40.96 | 40.96 | 40.96 | 00.00 | 100.00 | 40.96 | 40.96 | N/A | 700,000 | 286,710 |
| 01-OCT-23 To 31-DEC-23 | 4 | 100.59 | 103.30 | 93.80 | 22.76 | 110.13 | 67.30 | 144.71 | N/A | 91,250 | 85,591 |
| 01-JAN-24 To 31-MAR-24 | | | | | | | | | | | |
| 01-APR-24 To 30-JUN-24 | 2 | 168.71 | 168.71 | 142.38 | 34.02 | 118.49 | 111.32 | 226.09 | N/A | 42,843 | 60,998 |
| 01-JUL-24 To 30-SEP-24 | 1 | 111.47 | 111.47 | 111.47 | 00.00 | 100.00 | 111.47 | 111.47 | N/A | 150,000 | 167,205 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-21 To 30-SEP-22 | 1 | 67.72 | 67.72 | 67.72 | 00.00 | 100.00 | 67.72 | 67.72 | N/A | 460,000 | 311,525 |
| 01-OCT-22 To 30-SEP-23 | 3 | 56.51 | 68.51 | 46.80 | 39.59 | 146.39 | 40.96 | 108.07 | N/A | 311,667 | 145,853 |
| 01-OCT-23 To 30-SEP-24 | 7 | 111.32 | 123.15 | 105.14 | 27.43 | 117.13 | 67.30 | 226.09 | 67.30 to 226.09 | 85,812 | 90,224 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-22 To 31-DEC-22 | 1 | 67.72 | 67.72 | 67.72 | 00.00 | 100.00 | 67.72 | 67.72 | N/A | 460,000 | 311,525 |
| 01-JAN-23 To 31-DEC-23 | 7 | 93.52 | 88.39 | 59.99 | 29.89 | 147.34 | 40.96 | 144.71 | 40.96 to 144.71 | 185,714 | 111,418 |
| <u>ALL</u> | 11 | 107.65 | 103.21 | 69.18 | 31.72 | 149.19 | 40.96 | 226.09 | 56.51 to 144.71 | 181,426 | 125,514 |

| VALUATION GROUP | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 1 | 4 | 102.42 | 89.32 | 64.39 | 21.56 | 138.72 | 40.96 | 111.47 | N/A | 283,125 | 182,309 |
| 2 | 7 | 107.65 | 111.15 | 75.47 | 38.13 | 147.28 | 56.51 | 226.09 | 56.51 to 226.09 | 123,312 | 93,059 |
| <u>ALL</u> | 11 | 107.65 | 103.21 | 69.18 | 31.72 | 149.19 | 40.96 | 226.09 | 56.51 to 144.71 | 181,426 | 125,514 |

**62 Morrill
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 : 11
 Total Sales Price : 1,995,685
 Total Adj. Sales Price : 1,995,685
 Total Assessed Value : 1,380,650
 Avg. Adj. Sales Price : 181,426
 Avg. Assessed Value : 125,514

MEDIAN : 108
 WGT. MEAN : 69
 MEAN : 103
 COD : 31.72
 PRD : 149.19

COV : 49.11
 STD : 50.69
 Avg. Abs. Dev : 34.15
 MAX Sales Ratio : 226.09
 MIN Sales Ratio : 40.96

95% Median C.I. : 56.51 to 144.71
 95% Wgt. Mean C.I. : 43.06 to 95.31
 95% Mean C.I. : 69.16 to 137.26

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PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 02 | | | | | | | | | | | |
| 03 | 11 | 107.65 | 103.21 | 69.18 | 31.72 | 149.19 | 40.96 | 226.09 | 56.51 to 144.71 | 181,426 | 125,514 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | 11 | 107.65 | 103.21 | 69.18 | 31.72 | 149.19 | 40.96 | 226.09 | 56.51 to 144.71 | 181,426 | 125,514 |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Low \$ Ranges</u> | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | 2 | 166.87 | 166.87 | 171.24 | 35.49 | 97.45 | 107.65 | 226.09 | N/A | 21,593 | 36,975 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 11 | 107.65 | 103.21 | 69.18 | 31.72 | 149.19 | 40.96 | 226.09 | 56.51 to 144.71 | 181,426 | 125,514 |
| Greater Than 14,999 | 11 | 107.65 | 103.21 | 69.18 | 31.72 | 149.19 | 40.96 | 226.09 | 56.51 to 144.71 | 181,426 | 125,514 |
| Greater Than 29,999 | 9 | 93.52 | 89.06 | 66.92 | 28.88 | 133.08 | 40.96 | 144.71 | 56.51 to 111.47 | 216,944 | 145,189 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 2 | 166.87 | 166.87 | 171.24 | 35.49 | 97.45 | 107.65 | 226.09 | N/A | 21,593 | 36,975 |
| 30,000 TO 59,999 | 2 | 126.39 | 126.39 | 127.61 | 14.49 | 99.04 | 108.07 | 144.71 | N/A | 37,500 | 47,855 |
| 60,000 TO 99,999 | 2 | 89.31 | 89.31 | 85.95 | 24.64 | 103.91 | 67.30 | 111.32 | N/A | 73,750 | 63,390 |
| 100,000 TO 149,999 | | | | | | | | | | | |
| 150,000 TO 249,999 | 3 | 93.52 | 87.17 | 85.26 | 19.59 | 102.24 | 56.51 | 111.47 | N/A | 190,000 | 161,992 |
| 250,000 TO 499,999 | 1 | 67.72 | 67.72 | 67.72 | 00.00 | 100.00 | 67.72 | 67.72 | N/A | 460,000 | 311,525 |
| 500,000 TO 999,999 | 1 | 40.96 | 40.96 | 40.96 | 00.00 | 100.00 | 40.96 | 40.96 | N/A | 700,000 | 286,710 |
| 1,000,000 TO 1,999,999 | | | | | | | | | | | |
| 2,000,000 TO 4,999,999 | | | | | | | | | | | |
| 5,000,000 TO 9,999,999 | | | | | | | | | | | |
| 10,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | 11 | 107.65 | 103.21 | 69.18 | 31.72 | 149.19 | 40.96 | 226.09 | 56.51 to 144.71 | 181,426 | 125,514 |

62 Morrill
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 : 11
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 Total Adj. Sales Price : 1,995,685
 Total Assessed Value : 1,380,650
 Avg. Adj. Sales Price : 181,426
 Avg. Assessed Value : 125,514

MEDIAN : 108
 WGT. MEAN : 69
 MEAN : 103
 COD : 31.72
 PRD : 149.19

COV : 49.11
 STD : 50.69
 Avg. Abs. Dev : 34.15
 MAX Sales Ratio : 226.09
 MIN Sales Ratio : 40.96

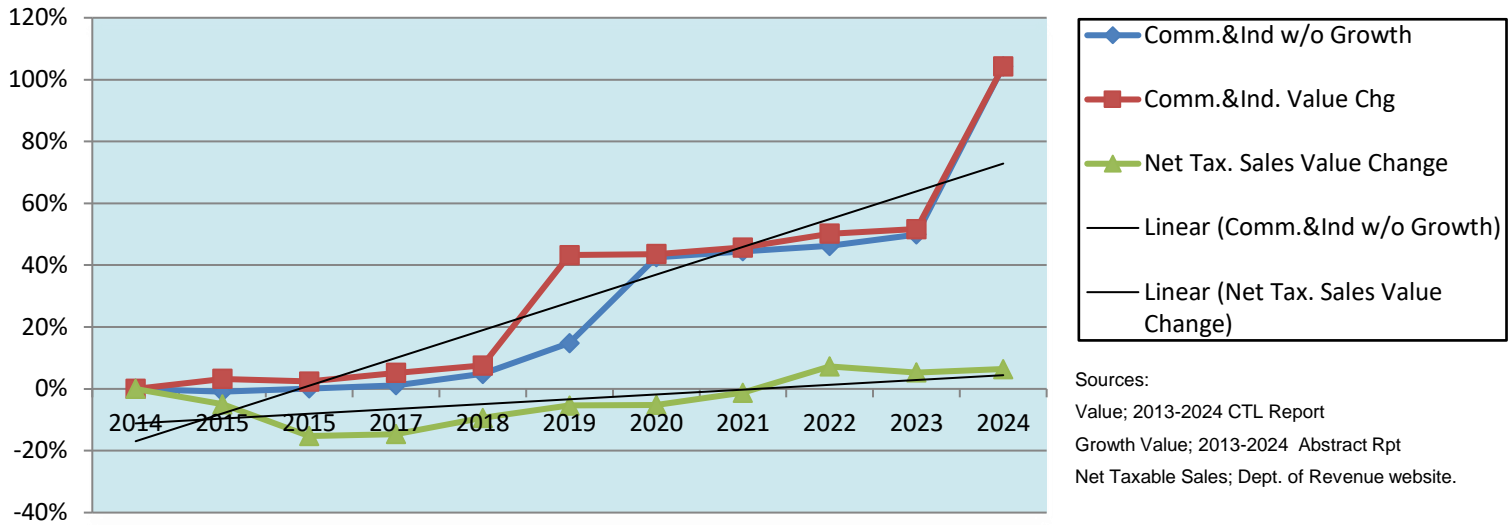
95% Median C.I. : 56.51 to 144.71
 95% Wgt. Mean C.I. : 43.06 to 95.31
 95% Mean C.I. : 69.16 to 137.26

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OCCUPANCY CODE

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 336 | 1 | 144.71 | 144.71 | 144.71 | 00.00 | 100.00 | 144.71 | 144.71 | N/A | 40,000 | 57,885 |
| 340 | 1 | 56.51 | 56.51 | 56.51 | 00.00 | 100.00 | 56.51 | 56.51 | N/A | 200,000 | 113,025 |
| 350 | 2 | 168.78 | 168.78 | 126.82 | 33.96 | 133.09 | 111.47 | 226.09 | N/A | 86,593 | 109,813 |
| 353 | 2 | 102.42 | 102.42 | 97.46 | 08.69 | 105.09 | 93.52 | 111.32 | N/A | 141,250 | 137,660 |
| 384 | 1 | 107.65 | 107.65 | 107.65 | 00.00 | 100.00 | 107.65 | 107.65 | N/A | 20,000 | 21,530 |
| 386 | 1 | 40.96 | 40.96 | 40.96 | 00.00 | 100.00 | 40.96 | 40.96 | N/A | 700,000 | 286,710 |
| 406 | 2 | 87.69 | 87.69 | 79.19 | 23.25 | 110.73 | 67.30 | 108.07 | N/A | 60,000 | 47,515 |
| 543 | 1 | 67.72 | 67.72 | 67.72 | 00.00 | 100.00 | 67.72 | 67.72 | N/A | 460,000 | 311,525 |
| <u>ALL</u> | 11 | 107.65 | 103.21 | 69.18 | 31.72 | 149.19 | 40.96 | 226.09 | 56.51 to 144.71 | 181,426 | 125,514 |

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 | \$ 31,579,336 | \$ 2,699,858 | 8.55% | \$ 28,879,478 | | \$ 30,728,206 | |
| 2014 | \$ 32,602,835 | \$ 1,307,108 | 4.01% | \$ 31,295,727 | -0.90% | \$ 29,202,073 | -4.97% |
| 2015 | \$ 32,342,558 | \$ 727,541 | 2.25% | \$ 31,615,017 | -3.03% | \$ 26,042,963 | -10.82% |
| 2016 | \$ 33,217,216 | \$ 1,262,720 | 3.80% | \$ 31,954,496 | -1.20% | \$ 26,234,086 | 0.73% |
| 2017 | \$ 33,970,951 | \$ 870,720 | 2.56% | \$ 33,100,231 | -0.35% | \$ 27,853,715 | 6.17% |
| 2018 | \$ 45,240,215 | \$ 8,979,400 | 19.85% | \$ 36,260,815 | 6.74% | \$ 29,081,938 | 4.41% |
| 2019 | \$ 45,345,630 | \$ 328,650 | 0.72% | \$ 45,016,980 | -0.49% | \$ 29,133,074 | 0.18% |
| 2020 | \$ 46,020,490 | \$ 381,825 | 0.83% | \$ 45,638,665 | 0.65% | \$ 30,345,660 | 4.16% |
| 2021 | \$ 47,433,065 | \$ 1,243,830 | 2.62% | \$ 46,189,235 | 0.37% | \$ 32,959,746 | 8.61% |
| 2022 | \$ 47,906,055 | \$ 566,985 | 1.18% | \$ 47,339,070 | -0.20% | \$ 32,347,638 | -1.86% |
| 2023 | \$ 64,518,615 | \$ 3,545 | 0.01% | \$ 64,515,070 | 34.67% | \$ 32,702,569 | 1.10% |
| 2024 | \$ 69,103,355 | \$ 226,580 | 0.33% | \$ 68,876,775 | 6.75% | \$ 32,288,701 | -1.27% |
| Ann %chg | 7.80% | | | Average | 3.91% | 1.01% | 0.59% |

| Tax Year | Cumulative Change | | |
|----------|---------------------|-----------------|---------------------|
| | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2013 | - | - | - |
| 2014 | -0.90% | 3.24% | -4.97% |
| 2015 | 0.11% | 2.42% | -15.25% |
| 2016 | 1.19% | 5.19% | -14.63% |
| 2017 | 4.82% | 7.57% | -9.35% |
| 2018 | 14.82% | 43.26% | -5.36% |
| 2019 | 42.55% | 43.59% | -5.19% |
| 2020 | 44.52% | 45.73% | -1.24% |
| 2021 | 46.26% | 50.20% | 7.26% |
| 2022 | 49.91% | 51.70% | 5.27% |
| 2023 | 104.30% | 104.31% | 6.43% |
| 2024 | 118.11% | 118.82% | 5.08% |

| | |
|---------------|---------|
| County Number | 62 |
| County Name | Morrill |

62 Morrill
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 : 32
Total Sales Price : 17,745,956
Total Adj. Sales Price : 17,745,956
Total Assessed Value : 13,083,710
Avg. Adj. Sales Price : 554,561
Avg. Assessed Value : 408,866

MEDIAN : 71
WGT. MEAN : 74
MEAN : 74
COD : 18.87
PRD : 100.66

COV : 22.42
STD : 16.64
Avg. Abs. Dev : 13.45
MAX Sales Ratio : 112.82
MIN Sales Ratio : 39.85

95% Median C.I. : 64.46 to 84.14
95% Wgt. Mean C.I. : 65.40 to 82.06
95% Mean C.I. : 68.45 to 79.99

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DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-21 To 31-DEC-21 | 2 | 85.09 | 85.09 | 88.87 | 06.23 | 95.75 | 79.79 | 90.39 | N/A | 700,000 | 622,120 |
| 01-JAN-22 To 31-MAR-22 | 7 | 84.14 | 82.33 | 83.28 | 05.17 | 98.86 | 70.38 | 89.63 | 70.38 to 89.63 | 379,007 | 315,647 |
| 01-APR-22 To 30-JUN-22 | 3 | 70.11 | 68.99 | 77.28 | 12.52 | 89.27 | 55.26 | 81.61 | N/A | 1,394,067 | 1,077,323 |
| 01-JUL-22 To 30-SEP-22 | | | | | | | | | | | |
| 01-OCT-22 To 31-DEC-22 | 1 | 62.49 | 62.49 | 62.49 | 00.00 | 100.00 | 62.49 | 62.49 | N/A | 1,155,200 | 721,910 |
| 01-JAN-23 To 31-MAR-23 | 4 | 54.14 | 54.49 | 53.63 | 15.15 | 101.60 | 39.85 | 69.82 | N/A | 444,895 | 238,593 |
| 01-APR-23 To 30-JUN-23 | 3 | 90.84 | 84.05 | 74.32 | 08.47 | 113.09 | 69.12 | 92.20 | N/A | 540,376 | 401,617 |
| 01-JUL-23 To 30-SEP-23 | 3 | 64.46 | 62.29 | 63.41 | 05.69 | 98.23 | 55.70 | 66.71 | N/A | 341,783 | 216,720 |
| 01-OCT-23 To 31-DEC-23 | 2 | 108.62 | 108.62 | 112.48 | 03.87 | 96.57 | 104.42 | 112.82 | N/A | 421,657 | 474,293 |
| 01-JAN-24 To 31-MAR-24 | 4 | 58.88 | 61.80 | 56.70 | 14.08 | 108.99 | 53.08 | 76.38 | N/A | 546,861 | 310,098 |
| 01-APR-24 To 30-JUN-24 | 3 | 72.15 | 79.18 | 75.41 | 12.45 | 105.00 | 69.22 | 96.16 | N/A | 299,563 | 225,902 |
| 01-JUL-24 To 30-SEP-24 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-21 To 30-SEP-22 | 12 | 82.38 | 79.45 | 81.18 | 08.55 | 97.87 | 55.26 | 90.39 | 70.38 to 85.99 | 686,271 | 557,145 |
| 01-OCT-22 To 30-SEP-23 | 11 | 64.46 | 65.41 | 63.27 | 17.25 | 103.38 | 39.85 | 92.20 | 52.72 to 90.84 | 507,387 | 321,026 |
| 01-OCT-23 To 30-SEP-24 | 9 | 72.15 | 78.00 | 72.95 | 23.06 | 106.92 | 53.08 | 112.82 | 53.94 to 104.42 | 436,605 | 318,520 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-22 To 31-DEC-22 | 11 | 81.61 | 76.89 | 77.13 | 10.37 | 99.69 | 55.26 | 89.63 | 62.49 to 85.99 | 726,405 | 560,310 |
| 01-JAN-23 To 31-DEC-23 | 12 | 67.92 | 72.85 | 71.32 | 25.06 | 102.15 | 39.85 | 112.82 | 55.56 to 92.20 | 439,114 | 313,164 |
| <u>ALL</u> | 32 | 71.27 | 74.22 | 73.73 | 18.87 | 100.66 | 39.85 | 112.82 | 64.46 to 84.14 | 554,561 | 408,866 |

AREA (MARKET)

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 2 | 8 | 73.72 | 74.03 | 79.78 | 13.04 | 92.79 | 53.94 | 89.63 | 53.94 to 89.63 | 727,548 | 580,406 |
| 3 | 18 | 71.27 | 73.31 | 70.33 | 21.34 | 104.24 | 39.85 | 112.82 | 55.56 to 85.68 | 583,974 | 410,719 |
| 4 | 6 | 76.18 | 77.19 | 74.08 | 17.47 | 104.20 | 55.70 | 96.16 | 55.70 to 96.16 | 235,673 | 174,588 |
| <u>ALL</u> | 32 | 71.27 | 74.22 | 73.73 | 18.87 | 100.66 | 39.85 | 112.82 | 64.46 to 84.14 | 554,561 | 408,866 |

62 Morrill
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 : 32
Total Sales Price : 17,745,956
Total Adj. Sales Price : 17,745,956
Total Assessed Value : 13,083,710
Avg. Adj. Sales Price : 554,561
Avg. Assessed Value : 408,866

MEDIAN : 71
WGT. MEAN : 74
MEAN : 74
COD : 18.87
PRD : 100.66

COV : 22.42
STD : 16.64
Avg. Abs. Dev : 13.45
MAX Sales Ratio : 112.82
MIN Sales Ratio : 39.85

95% Median C.I. : 64.46 to 84.14
95% Wgt. Mean C.I. : 65.40 to 82.06
95% Mean C.I. : 68.45 to 79.99

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95%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| Irrigated | | | | | | | | | | | |
| County | 9 | 69.12 | 66.69 | 63.80 | 15.60 | 104.53 | 52.72 | 84.14 | 53.08 to 83.14 | 604,019 | 385,367 |
| 3 | 7 | 69.12 | 65.91 | 63.07 | 14.37 | 104.50 | 52.72 | 84.14 | 52.72 to 84.14 | 704,403 | 444,285 |
| 4 | 2 | 69.42 | 69.42 | 70.90 | 19.76 | 97.91 | 55.70 | 83.14 | N/A | 252,675 | 179,155 |
| Grass | | | | | | | | | | | |
| County | 8 | 69.52 | 75.43 | 78.23 | 18.08 | 96.42 | 53.94 | 104.42 | 53.94 to 104.42 | 563,156 | 440,571 |
| 2 | 4 | 66.82 | 67.30 | 79.31 | 12.60 | 84.86 | 53.94 | 81.61 | N/A | 923,159 | 732,200 |
| 3 | 2 | 84.44 | 84.44 | 67.58 | 23.66 | 124.95 | 64.46 | 104.42 | N/A | 216,960 | 146,620 |
| 4 | 2 | 82.69 | 82.69 | 79.89 | 16.29 | 103.50 | 69.22 | 96.16 | N/A | 189,345 | 151,265 |
| ALL | 32 | 71.27 | 74.22 | 73.73 | 18.87 | 100.66 | 39.85 | 112.82 | 64.46 to 84.14 | 554,561 | 408,866 |

80%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| Irrigated | | | | | | | | | | | |
| County | 13 | 69.12 | 66.02 | 63.12 | 18.34 | 104.59 | 39.85 | 90.84 | 53.08 to 83.14 | 547,567 | 345,616 |
| 3 | 11 | 69.12 | 65.41 | 62.52 | 18.07 | 104.62 | 39.85 | 90.84 | 52.72 to 84.14 | 601,183 | 375,882 |
| 4 | 2 | 69.42 | 69.42 | 70.90 | 19.76 | 97.91 | 55.70 | 83.14 | N/A | 252,675 | 179,155 |
| Grass | | | | | | | | | | | |
| County | 9 | 69.22 | 73.99 | 75.02 | 17.22 | 98.63 | 53.94 | 104.42 | 62.49 to 96.16 | 628,938 | 471,831 |
| 2 | 4 | 66.82 | 67.30 | 79.31 | 12.60 | 84.86 | 53.94 | 81.61 | N/A | 923,159 | 732,200 |
| 3 | 3 | 64.46 | 77.12 | 63.88 | 21.69 | 120.73 | 62.49 | 104.42 | N/A | 529,707 | 338,383 |
| 4 | 2 | 82.69 | 82.69 | 79.89 | 16.29 | 103.50 | 69.22 | 96.16 | N/A | 189,345 | 151,265 |
| ALL | 32 | 71.27 | 74.22 | 73.73 | 18.87 | 100.66 | 39.85 | 112.82 | 64.46 to 84.14 | 554,561 | 408,866 |

Morrill County 2025 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|-------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Morrill | 2 | 3,000 | 3,000 | 2,900 | 2,900 | 2,750 | 2,750 | 2,600 | 2,600 | 2,810 |
| Box Butte | 1 | 3,450 | 3,548 | 3,552 | 3,544 | 2,977 | 2,971 | 2,978 | 2,970 | 3,212 |
| Garden | 1 | 2,920 | 2,920 | n/a | 2,860 | 2,775 | 2,775 | 2,725 | 2,725 | 2,809 |
| ScottsBluff | 3 | 3,200 | 3,100 | 3,000 | 2,500 | 2,400 | 2,100 | 2,100 | 2,100 | 2,873 |
| Sheridan | 1 | 2,560 | 2,560 | 2,490 | 2,410 | 2,375 | 2,375 | 2,350 | 2,280 | 2,459 |
| | | | | | | | | | | |
| Morrill | 3 | 3,140 | 3,140 | 2,900 | 2,900 | 2,700 | 2,700 | 2,600 | 2,600 | 2,899 |
| Banner | 1 | 2,200 | 2,200 | 2,090 | 1,980 | 1,980 | 1,980 | 1,760 | 1,428 | 1,978 |
| Cheyenne | 3 | 2,862 | 2,857 | n/a | 2,849 | 2,843 | 2,674 | 2,597 | 2,551 | 2,837 |
| Garden | 1 | 2,920 | 2,920 | n/a | 2,860 | 2,775 | 2,775 | 2,725 | 2,725 | 2,809 |
| ScottsBluff | 3 | 3,200 | 3,100 | 3,000 | 2,500 | 2,400 | 2,100 | 2,100 | 2,100 | 2,873 |
| | | | | | | | | | | |
| Morrill | 4 | 3,000 | 3,000 | 2,900 | 2,900 | 2,750 | 2,750 | 2,600 | 2,600 | 2,810 |
| Garden | 1 | 2,920 | 2,920 | n/a | 2,860 | 2,775 | 2,775 | 2,725 | 2,725 | 2,809 |
| ScottsBluff | 2 | 3,200 | 3,100 | 3,000 | 2,500 | 2,400 | 2,100 | 2,100 | 2,100 | 2,759 |
| ScottsBluff | 3 | 3,200 | 3,100 | 3,000 | 2,500 | 2,400 | 2,100 | 2,100 | 2,100 | 2,873 |

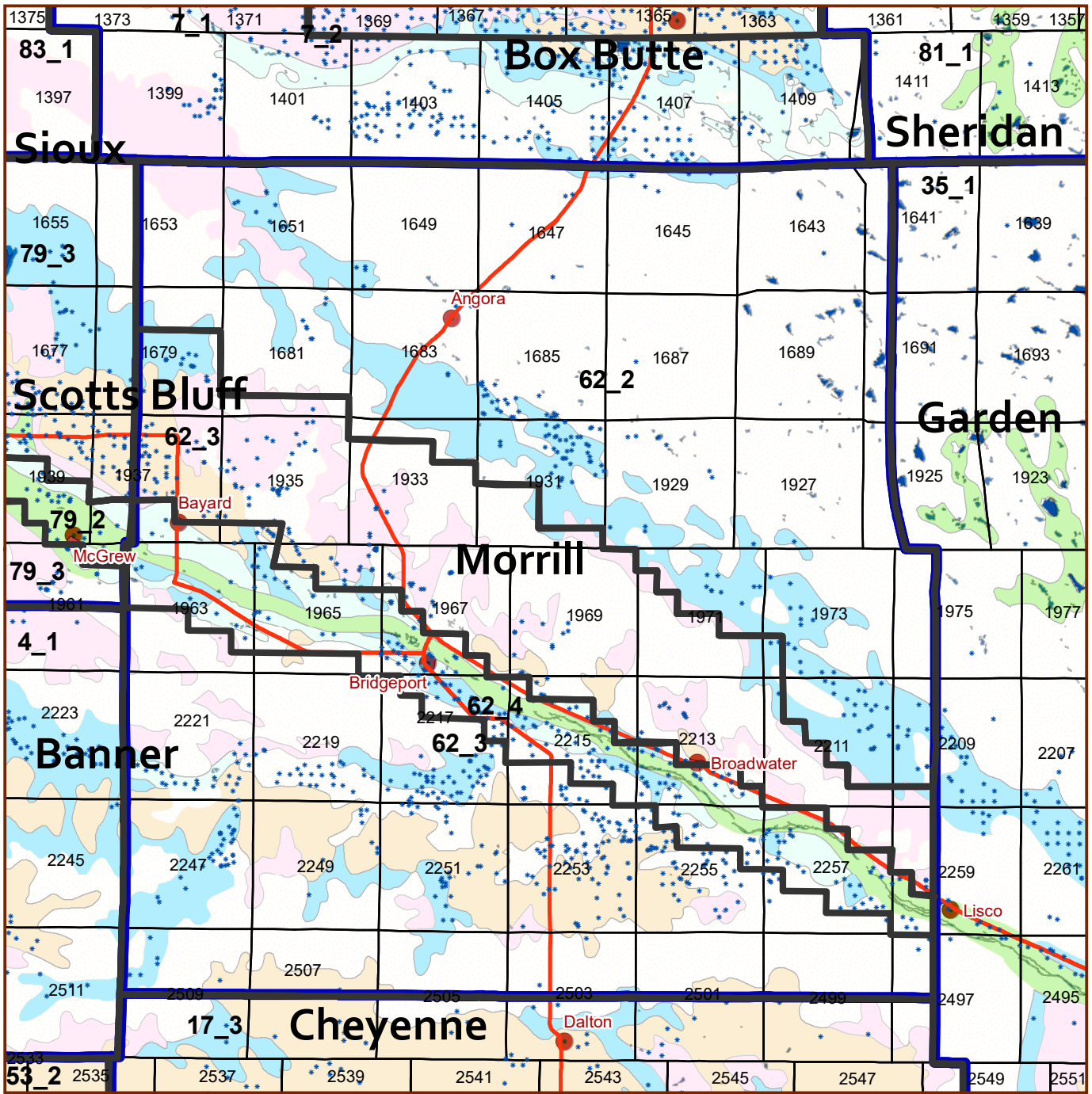
| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|-------------|----------|-----|-----|-----|-----|-----|-----|-----|-----|------------------|
| Morrill | 2 | n/a | 620 | 620 | 620 | 525 | 525 | 525 | 525 | 544 |
| Box Butte | 1 | n/a | 700 | 700 | 700 | 600 | n/a | 600 | 600 | 663 |
| Garden | 1 | n/a | 940 | n/a | 940 | 860 | n/a | 835 | 835 | 925 |
| ScottsBluff | 3 | n/a | 650 | 625 | 600 | 575 | 550 | 525 | 525 | 602 |
| Sheridan | 1 | n/a | 730 | 710 | 710 | 695 | 670 | 655 | 650 | 698 |
| | | | | | | | | | | |
| Morrill | 3 | n/a | 625 | 625 | 605 | 625 | 605 | 600 | 600 | 611 |
| Banner | 1 | n/a | 575 | 570 | 565 | 560 | 555 | 550 | 540 | 564 |
| Cheyenne | 3 | n/a | 723 | 711 | 712 | 710 | n/a | 705 | 700 | 720 |
| Garden | 1 | n/a | 940 | n/a | 940 | 860 | n/a | 835 | 835 | 925 |
| ScottsBluff | 3 | n/a | 650 | 625 | 600 | 575 | 550 | 525 | 525 | 602 |
| | | | | | | | | | | |
| Morrill | 4 | n/a | 620 | 620 | 620 | 525 | 525 | 525 | 525 | 544 |
| Garden | 1 | n/a | 940 | n/a | 940 | 860 | n/a | 835 | 835 | 925 |
| ScottsBluff | 2 | n/a | 650 | 625 | 600 | 575 | 550 | 525 | 525 | 579 |
| ScottsBluff | 3 | n/a | 650 | 625 | 600 | 575 | 550 | 525 | 525 | 602 |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|-------------|----------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|
| Morrill | 2 | 520 | 521 | n/a | n/a | n/a | 520 | 520 | 520 | 520 |
| Box Butte | 1 | 400 | 400 | n/a | 400 | 400 | 400 | 400 | 400 | 400 |
| Garden | 1 | 495 | n/a | 498 | 495 | 485 | 485 | 485 | 485 | 486 |
| ScottsBluff | 3 | 600 | n/a | n/a | 575 | 550 | 525 | 500 | 500 | 506 |
| Sheridan | 1 | 610 | 610 | 605 | 605 | 580 | 580 | 575 | 555 | 579 |
| | | | | | | | | | | |
| Morrill | 3 | 600 | 600 | n/a | 600 | 600 | 580 | 550 | 550 | 557 |
| Banner | 1 | n/a | 530 | n/a | 520 | 520 | 510 | 510 | 465 | 480 |
| Cheyenne | 3 | n/a | 672 | n/a | 648 | n/a | 612 | 600 | 419 | 507 |
| Garden | 1 | 495 | n/a | 498 | 495 | 485 | 485 | 485 | 485 | 486 |
| ScottsBluff | 3 | 600 | n/a | n/a | 575 | 550 | 525 | 500 | 500 | 506 |
| | | | | | | | | | | |
| Morrill | 4 | 635 | 622 | 500 | 580 | 563 | 570 | 519 | 759 | 611 |
| Garden | 1 | 495 | n/a | 498 | 495 | 485 | 485 | 485 | 485 | 486 |
| ScottsBluff | 2 | 600 | n/a | n/a | 575 | 550 | 525 | 500 | 500 | 554 |
| ScottsBluff | 3 | 600 | n/a | n/a | 575 | 550 | 525 | 500 | 500 | 506 |

| County | Mkt Area | CRP | TIMBER | WASTE |
|-------------|----------|-----|--------|-------|
| Morrill | 2 | 525 | n/a | 50 |
| Box Butte | 1 | 500 | n/a | 200 |
| Garden | 1 | 854 | n/a | 50 |
| Sheridan | 1 | n/a | n/a | 75 |
| | | | | |
| Morrill | 3 | 601 | n/a | 50 |
| Banner | 1 | 507 | n/a | 310 |
| Cheyenne | 3 | 561 | n/a | 100 |
| Garden | 1 | 854 | n/a | 50 |
| ScottsBluff | 3 | 512 | n/a | 147 |
| | | | | |
| Morrill | 4 | 543 | n/a | 573 |
| Garden | 1 | 854 | n/a | 50 |
| ScottsBluff | 2 | 565 | n/a | 145 |
| ScottsBluff | 3 | 512 | n/a | 147 |

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.

MORRILL COUNTY



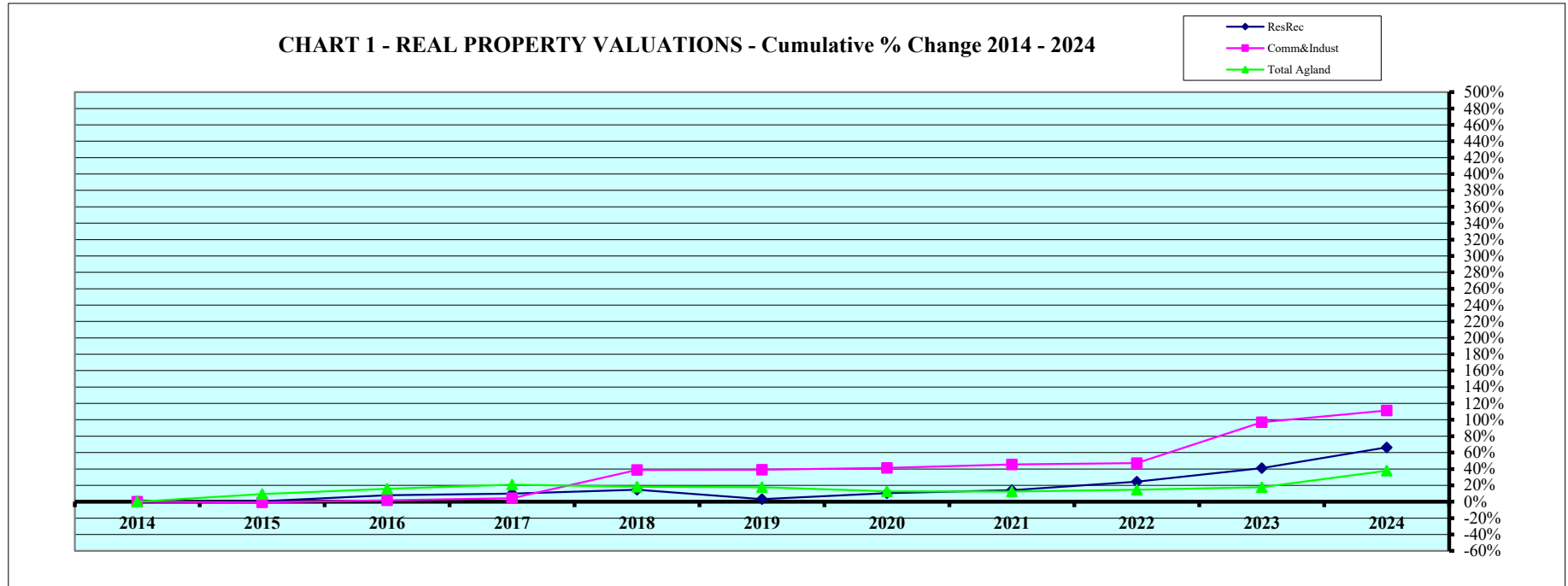
Legend

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

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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 | 108,648,537 | - | - | - | 32,602,835 | - | - | - | 485,578,275 | - | - | - |
| 2015 | 109,454,963 | 806,426 | 0.74% | 0.74% | 32,342,558 | -260,277 | -0.80% | -0.80% | 531,480,425 | 45,902,150 | 9.45% | 9.45% |
| 2016 | 117,379,156 | 7,924,193 | 7.24% | 8.04% | 33,217,216 | 874,658 | 2.70% | 1.88% | 561,947,730 | 30,467,305 | 5.73% | 15.73% |
| 2017 | 119,527,773 | 2,148,617 | 1.83% | 10.01% | 33,970,951 | 753,735 | 2.27% | 4.20% | 586,316,740 | 24,369,010 | 4.34% | 20.75% |
| 2018 | 124,474,023 | 4,946,250 | 4.14% | 14.57% | 45,240,215 | 11,269,264 | 33.17% | 38.76% | 573,726,350 | -12,590,390 | -2.15% | 18.15% |
| 2019 | 112,034,180 | -12,439,843 | -9.99% | 3.12% | 45,345,630 | 105,415 | 0.23% | 39.08% | 571,784,440 | -1,941,910 | -0.34% | 17.75% |
| 2020 | 119,948,565 | 7,914,385 | 7.06% | 10.40% | 46,020,490 | 674,860 | 1.49% | 41.15% | 546,882,820 | -24,901,620 | -4.36% | 12.63% |
| 2021 | 123,889,040 | 3,940,475 | 3.29% | 14.03% | 47,433,065 | 1,412,575 | 3.07% | 45.49% | 546,421,355 | -461,465 | -0.08% | 12.53% |
| 2022 | 135,146,720 | 11,257,680 | 9.09% | 24.39% | 47,943,120 | 510,055 | 1.08% | 47.05% | 557,035,970 | 10,614,615 | 1.94% | 14.72% |
| 2023 | 153,275,850 | 18,129,130 | 13.41% | 41.07% | 64,230,795 | 16,287,675 | 33.97% | 97.01% | 571,218,240 | 14,182,270 | 2.55% | 17.64% |
| 2024 | 180,730,793 | 27,454,943 | 17.91% | 66.34% | 68,898,850 | 4,668,055 | 7.27% | 111.33% | 669,169,962 | 97,951,722 | 17.15% | 37.81% |

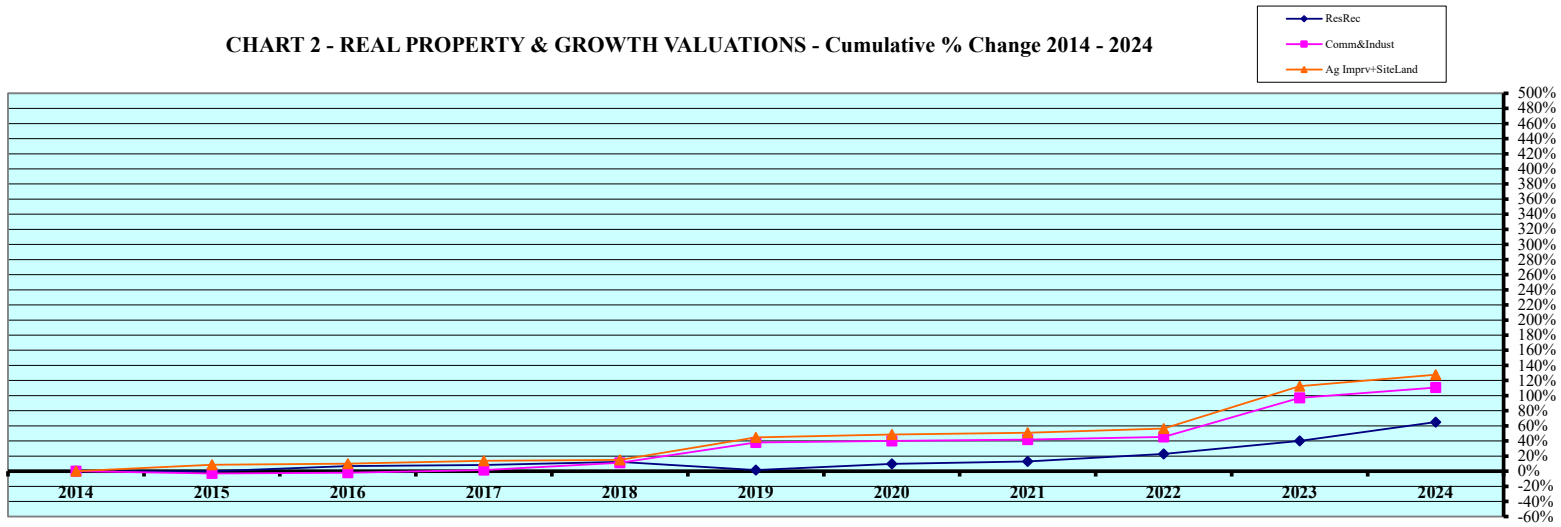
Rate Annual %chg: Residential & Recreational **5.22%** Commercial & Industrial **7.77%** Agricultural Land **3.26%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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 | 108,648,537 | 1,301,488 | 1.20% | 107,347,049 | -- | -- | 32,602,835 | 1,307,108 | 4.01% | 31,295,727 | -- | -- |
| 2015 | 109,454,963 | 929,729 | 0.85% | 108,525,234 | -0.11% | -0.11% | 32,342,558 | 727,541 | 2.25% | 31,615,017 | -3.03% | -3.03% |
| 2016 | 117,379,156 | 1,517,738 | 1.29% | 115,861,418 | 5.85% | 6.64% | 33,217,216 | 1,262,720 | 3.80% | 31,954,496 | -1.20% | -1.99% |
| 2017 | 119,527,773 | 1,985,866 | 1.66% | 117,541,907 | 0.14% | 8.19% | 33,970,951 | 870,720 | 2.56% | 33,100,231 | -0.35% | 1.53% |
| 2018 | 124,474,023 | 2,571,460 | 2.07% | 121,902,563 | 1.99% | 12.20% | 45,240,215 | 8,979,400 | 19.85% | 36,260,815 | 6.74% | 11.22% |
| 2019 | 112,034,180 | 1,905,488 | 1.70% | 110,128,692 | -11.52% | 1.36% | 45,345,630 | 328,650 | 0.72% | 45,016,980 | -0.49% | 38.08% |
| 2020 | 119,948,565 | 894,693 | 0.75% | 119,053,872 | 6.27% | 9.58% | 46,020,490 | 381,825 | 0.83% | 45,638,665 | 0.65% | 39.98% |
| 2021 | 123,889,040 | 1,280,870 | 1.03% | 122,608,170 | 2.22% | 12.85% | 47,433,065 | 1,243,830 | 2.62% | 46,189,235 | 0.37% | 41.67% |
| 2022 | 135,146,720 | 1,611,450 | 1.19% | 133,535,270 | 7.79% | 22.91% | 47,943,120 | 566,985 | 1.18% | 47,376,135 | -0.12% | 45.31% |
| 2023 | 153,275,850 | 1,107,945 | 0.72% | 152,167,905 | 12.59% | 40.06% | 64,230,795 | 3,545 | 0.01% | 64,227,250 | 33.97% | 97.00% |
| 2024 | 180,730,793 | 1,476,542 | 0.82% | 179,254,251 | 16.95% | 64.99% | 68,898,850 | 226,580 | 0.33% | 68,672,270 | 6.91% | 110.63% |
| Rate Ann%chg | 5.22% | Resid & Recreat w/o growth | | | | 4.22% | C & I w/o growth | | | | 4.34% | |

| 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 | 37,142,675 | 21,806,137 | 58,948,812 | 1,031,181 | 1.75% | 57,917,631 | -- | -- |
| 2015 | 40,372,825 | 25,576,910 | 65,949,735 | 1,980,943 | 3.00% | 63,968,792 | 8.52% | 8.52% |
| 2016 | 40,088,850 | 26,342,651 | 66,431,501 | 1,681,965 | 2.53% | 64,749,536 | -1.82% | 9.84% |
| 2017 | 40,746,560 | 26,639,727 | 67,386,287 | 291,505 | 0.43% | 67,094,782 | 1.00% | 13.82% |
| 2018 | 41,018,190 | 29,733,865 | 70,752,055 | 3,044,108 | 4.30% | 67,707,947 | 0.48% | 14.86% |
| 2019 | 54,269,280 | 32,482,485 | 86,751,765 | 1,416,587 | 1.63% | 85,335,178 | 20.61% | 44.76% |
| 2020 | 55,386,695 | 33,004,905 | 88,391,600 | 811,185 | 0.92% | 87,580,415 | 0.96% | 48.57% |
| 2021 | 56,232,875 | 33,406,485 | 89,639,360 | 766,710 | 0.86% | 88,872,650 | 0.54% | 50.76% |
| 2022 | 59,472,175 | 35,406,735 | 94,878,910 | 2,625,060 | 2.77% | 92,253,850 | 2.92% | 56.50% |
| 2023 | 76,711,450 | 49,929,860 | 126,641,310 | 1,416,445 | 1.12% | 125,224,865 | 31.98% | 112.43% |
| 2024 | 83,832,888 | 56,329,475 | 140,162,363 | 5,962,067 | 4.25% | 134,200,296 | 5.97% | 127.66% |
| Rate Ann%chg | 8.48% | 9.96% | 9.05% | Ag Imprv+Site w/o growth | | 7.12% | | |

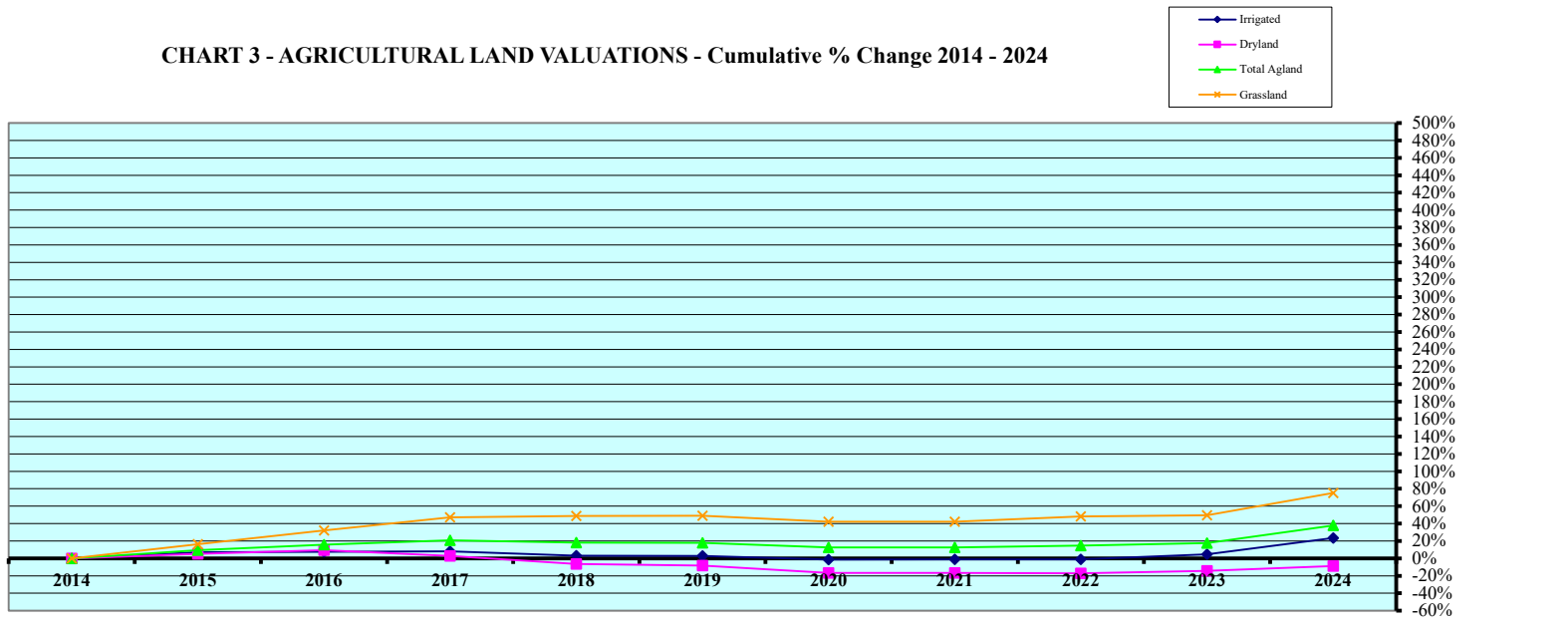
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 62
County MORRILL

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 | 256,121,820 | - | - | - | 33,795,430 | - | - | - | 177,716,560 | - | - | - |
| 2015 | 274,041,775 | 17,919,955 | 7.00% | 7.00% | 35,516,340 | 1,720,910 | 5.09% | 5.09% | 206,715,710 | 28,999,150 | 16.32% | 16.32% |
| 2016 | 275,768,105 | 1,726,330 | 0.63% | 7.67% | 36,995,560 | 1,479,220 | 4.16% | 9.47% | 234,993,445 | 28,277,735 | 13.68% | 32.23% |
| 2017 | 276,994,430 | 1,226,325 | 0.44% | 8.15% | 34,714,440 | -2,281,120 | -6.17% | 2.72% | 261,301,810 | 26,308,365 | 11.20% | 47.03% |
| 2018 | 264,234,910 | -12,759,520 | -4.61% | 3.17% | 31,659,805 | -3,054,635 | -8.80% | -6.32% | 264,317,025 | 3,015,215 | 1.15% | 48.73% |
| 2019 | 263,291,735 | -943,175 | -0.36% | 2.80% | 30,980,445 | -679,360 | -2.15% | -8.33% | 264,866,660 | 549,635 | 0.21% | 49.04% |
| 2020 | 252,692,380 | -10,599,355 | -4.03% | -1.34% | 28,150,540 | -2,829,905 | -9.13% | -16.70% | 252,527,195 | -12,339,465 | -4.66% | 42.10% |
| 2021 | 253,122,565 | 430,185 | 0.17% | -1.17% | 28,144,790 | -5,750 | -0.02% | -16.72% | 252,613,365 | 86,170 | 0.03% | 42.14% |
| 2022 | 253,348,410 | 225,845 | 0.09% | -1.08% | 28,006,035 | -138,755 | -0.49% | -17.13% | 263,571,435 | 10,958,070 | 4.34% | 48.31% |
| 2023 | 268,193,945 | 14,845,535 | 5.86% | 4.71% | 28,962,605 | 956,570 | 3.42% | -14.30% | 265,931,440 | 2,360,005 | 0.90% | 49.64% |
| 2024 | 316,178,545 | 47,984,600 | 17.89% | 23.45% | 30,852,985 | 1,890,380 | 6.53% | -8.71% | 311,309,332 | 45,377,892 | 17.06% | 75.17% |

Rate Ann.%chg: Irrigated Dryland Grassland

| 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 | 613,670 | - | - | - | 17,330,795 | - | - | - | 485,578,275 | - | - | - |
| 2015 | 590,190 | -23,480 | -3.83% | -3.83% | 14,616,410 | -2,714,385 | -15.66% | -15.66% | 531,480,425 | 45,902,150 | 9.45% | 9.45% |
| 2016 | 592,910 | 2,720 | 0.46% | -3.38% | 13,597,710 | -1,018,700 | -6.97% | -21.54% | 561,947,730 | 30,467,305 | 5.73% | 15.73% |
| 2017 | 428,165 | -164,745 | -27.79% | -30.23% | 12,877,895 | -719,815 | -5.29% | -25.69% | 586,316,740 | 24,369,010 | 4.34% | 20.75% |
| 2018 | 422,065 | -6,100 | -1.42% | -31.22% | 13,092,545 | 214,650 | 1.67% | -24.46% | 573,726,350 | -12,590,390 | -2.15% | 18.15% |
| 2019 | 461,280 | 39,215 | 9.29% | -24.83% | 12,184,320 | -908,225 | -6.94% | -29.70% | 571,784,440 | -1,941,910 | -0.34% | 17.75% |
| 2020 | 6,709,440 | 6,248,160 | 1354.53% | 993.33% | 6,803,265 | -5,381,055 | -44.16% | -60.74% | 546,882,820 | -24,901,620 | -4.36% | 12.63% |
| 2021 | 6,055,365 | -654,075 | -9.75% | 886.75% | 6,485,270 | -317,995 | -4.67% | -62.58% | 546,421,355 | -461,465 | -0.08% | 12.53% |
| 2022 | 5,782,845 | -272,520 | -4.50% | 842.34% | 6,327,245 | -158,025 | -2.44% | -63.49% | 557,035,970 | 10,614,615 | 1.94% | 14.72% |
| 2023 | 3,954,155 | -1,828,690 | -31.62% | 544.35% | 4,176,095 | -2,151,150 | -34.00% | -75.90% | 571,218,240 | 14,182,270 | 2.55% | 17.64% |
| 2024 | 4,243,900 | 289,745 | 7.33% | 591.56% | 6,585,200 | 2,409,105 | 57.69% | -62.00% | 669,169,962 | 97,951,722 | 17.15% | 37.81% |

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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 | 254,135,295 | 121,519 | 2,091 | | | 33,868,420 | 82,639 | 410 | | | 177,890,340 | 676,125 | 263 | | |
| 2015 | 272,918,630 | 122,537 | 2,227 | 6.50% | 6.50% | 35,566,830 | 82,498 | 431 | 5.19% | 5.19% | 206,708,255 | 675,681 | 306 | 16.28% | 16.28% |
| 2016 | 276,249,490 | 124,044 | 2,227 | -0.01% | 6.49% | 36,982,070 | 82,165 | 450 | 4.40% | 9.82% | 234,467,185 | 674,219 | 348 | 13.68% | 32.18% |
| 2017 | 278,586,865 | 125,135 | 2,226 | -0.03% | 6.45% | 34,910,920 | 75,199 | 464 | 3.14% | 13.28% | 260,724,775 | 678,793 | 384 | 10.45% | 45.99% |
| 2018 | 264,230,870 | 124,266 | 2,126 | -4.49% | 1.67% | 31,810,510 | 68,510 | 464 | 0.02% | 13.29% | 264,146,595 | 685,571 | 385 | 0.31% | 46.44% |
| 2019 | 263,567,510 | 124,725 | 2,113 | -0.62% | 1.05% | 30,977,010 | 66,759 | 464 | -0.07% | 13.22% | 264,960,720 | 687,361 | 385 | 0.05% | 46.51% |
| 2020 | 253,689,510 | 126,020 | 2,013 | -4.74% | -3.74% | 28,084,565 | 63,208 | 444 | -4.24% | 8.41% | 252,097,850 | 668,735 | 377 | -2.20% | 43.28% |
| 2021 | 253,241,315 | 125,783 | 2,013 | 0.01% | -3.73% | 28,160,515 | 63,387 | 444 | -0.01% | 8.40% | 252,612,815 | 668,940 | 378 | 0.17% | 43.53% |
| 2022 | 253,548,940 | 125,937 | 2,013 | 0.00% | -3.73% | 28,006,030 | 63,053 | 444 | -0.02% | 8.38% | 263,484,275 | 669,223 | 394 | 4.26% | 49.64% |
| 2023 | 268,204,355 | 126,068 | 2,127 | 5.67% | 1.73% | 28,962,605 | 62,920 | 460 | 3.63% | 12.32% | 265,980,780 | 669,260 | 397 | 0.94% | 51.05% |
| 2024 | 316,970,385 | 126,212 | 2,511 | 18.05% | 20.09% | 30,932,055 | 62,656 | 494 | 7.25% | 20.46% | 311,188,875 | 669,369 | 465 | 16.98% | 76.70% |

Rate Annual %chg Average Value/Acre: 2.23% -0.90% 5.75%

| 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 | 852,930 | 4,272 | 200 | | | 19,162,480 | 15,396 | 1,245 | | | 485,909,465 | 899,950 | 540 | | |
| 2015 | 621,955 | 4,237 | 147 | -26.48% | -26.48% | 18,645,655 | 15,341 | 1,215 | -2.35% | -2.35% | 534,461,325 | 900,293 | 594 | 9.95% | 9.95% |
| 2016 | 598,610 | 4,046 | 148 | 0.78% | -25.90% | 13,953,580 | 15,315 | 911 | -25.04% | -26.80% | 562,250,935 | 899,789 | 625 | 5.26% | 15.73% |
| 2017 | 422,195 | 2,667 | 158 | 7.02% | -20.70% | 13,229,395 | 16,082 | 823 | -9.71% | -33.91% | 587,874,150 | 897,876 | 655 | 4.78% | 21.26% |
| 2018 | 421,550 | 2,695 | 156 | -1.21% | -21.66% | 13,279,835 | 15,975 | 831 | 1.06% | -33.21% | 573,889,360 | 897,017 | 640 | -2.29% | 18.49% |
| 2019 | 436,375 | 2,664 | 164 | 4.73% | -17.95% | 12,454,750 | 15,897 | 783 | -5.75% | -37.05% | 572,396,365 | 897,405 | 638 | -0.30% | 18.13% |
| 2020 | 6,709,440 | 28,631 | 234 | 43.05% | 17.37% | 6,803,335 | 8,496 | 801 | 2.20% | -35.67% | 547,384,700 | 895,090 | 612 | -4.12% | 13.26% |
| 2021 | 6,105,300 | 28,622 | 213 | -8.97% | 6.83% | 6,287,330 | 8,564 | 734 | -8.31% | -41.02% | 546,407,275 | 895,295 | 610 | -0.20% | 13.04% |
| 2022 | 5,782,845 | 28,594 | 202 | -5.19% | 1.29% | 6,330,765 | 8,555 | 740 | 0.80% | -40.54% | 557,152,855 | 895,362 | 622 | 1.96% | 15.25% |
| 2023 | 3,952,295 | 27,942 | 141 | -30.06% | -29.16% | 4,176,080 | 7,798 | 536 | -27.64% | -56.98% | 571,276,115 | 893,988 | 639 | 2.69% | 18.35% |
| 2024 | 4,243,785 | 27,934 | 152 | 7.41% | -23.91% | 6,685,080 | 7,799 | 857 | 60.07% | -31.13% | 670,020,180 | 893,969 | 749 | 17.29% | 38.81% |

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MORRILL

Rate Annual %chg Average Value/Acre: 3.27%

(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
Aglnd 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 |
|-------------------------------------|------------------------------|---------------|-------------|---------------|-------------|------------|------------|------------|-------------|------------|------------|-----------|---------------|
| 4,555 | MORRILL | 79,697,117 | 40,146,357 | 217,464,508 | 180,723,898 | 31,700,470 | 37,198,380 | 6,895 | 669,169,962 | 83,832,888 | 56,329,475 | 1,698,425 | 1,397,968,375 |
| cnty sector/value % of total value: | | 5.70% | 2.87% | 15.56% | 12.93% | 2.27% | 2.66% | 0.00% | 47.87% | 6.00% | 4.03% | 0.12% | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
| 1,140 | BAYARD | 636,786 | 1,262,648 | 2,224,476 | 42,313,926 | 5,049,870 | 320,620 | 0 | 40,740 | 200,615 | 30,295 | 0 | 52,079,976 |
| 25.03% | %sector of county sector | 0.80% | 3.15% | 1.02% | 23.41% | 15.93% | 0.86% | | 0.01% | 0.24% | 0.05% | | 3.73% |
| | %sector of municipality | 1.22% | 2.42% | 4.27% | 81.25% | 9.70% | 0.62% | | 0.08% | 0.39% | 0.06% | | 100.00% |
| 1,454 | BRIDGEPORT | 16,359,508 | 2,718,977 | 4,385,589 | 75,250,062 | 19,178,820 | 22,806,930 | 0 | 70,365 | 0 | 133,660 | 0 | 140,903,911 |
| 31.92% | %sector of county sector | 20.53% | 6.77% | 2.02% | 41.64% | 60.50% | 61.31% | | 0.01% | | 0.24% | | 10.08% |
| | %sector of municipality | 11.61% | 1.93% | 3.11% | 53.41% | 13.61% | 16.19% | | 0.05% | | 0.09% | | 100.00% |
| 95 | BROADWATER | 205,158 | 373,777 | 1,150,877 | 3,380,415 | 449,310 | 0 | 0 | 0 | 0 | 0 | 0 | 5,559,537 |
| 2.09% | %sector of county sector | 0.26% | 0.93% | 0.53% | 1.87% | 1.42% | | | | | | | 0.40% |
| | %sector of municipality | 3.69% | 6.72% | 20.70% | 60.80% | 8.08% | | | | | | | 100.00% |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 2,690 | Total Municipalities | 17,201,452 | 4,355,402 | 7,760,942 | 120,944,406 | 24,678,001 | 23,127,551 | 0 | 111,105 | 200,615 | 163,955 | 0 | 198,543,427 |
| 59.05% | %all municip.sectors of cnty | 21.58% | 10.85% | 3.57% | 66.92% | 77.85% | 62.17% | | 0.02% | 0.24% | 0.29% | | 14.20% |

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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 : 7,318 | Value : 1,164,494,888 | Growth 4,826,055 | Sum Lines 17, 25, & 41 |
|--|------------------------|------------------------------|-------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|-------------|----------|--------|---------|------------|---------|-------------|-----------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 411 | 2,503,435 | 6 | 20,850 | 357 | 5,523,705 | 774 | 8,047,990 | |
| 02. Res Improve Land | 1,243 | 13,391,715 | 0 | 0 | 295 | 5,909,550 | 1,538 | 19,301,265 | |
| 03. Res Improvements | 1,341 | 112,605,128 | 0 | 0 | 381 | 46,525,555 | 1,722 | 159,130,683 | |
| 04. Res Total | 1,752 | 128,500,278 | 6 | 20,850 | 738 | 57,958,810 | 2,496 | 186,479,938 | 2,213,600 |
| % of Res Total | 70.19 | 68.91 | 0.24 | 0.01 | 29.57 | 31.08 | 34.11 | 16.01 | 45.87 |
| 05. Com UnImp Land | 40 | 301,380 | 0 | 0 | 22 | 137,590 | 62 | 438,970 | |
| 06. Com Improve Land | 226 | 3,002,890 | 0 | 0 | 38 | 738,425 | 264 | 3,741,315 | |
| 07. Com Improvements | 229 | 21,043,035 | 0 | 0 | 47 | 6,207,830 | 276 | 27,250,865 | |
| 08. Com Total | 269 | 24,347,305 | 0 | 0 | 69 | 7,083,845 | 338 | 31,431,150 | 100,585 |
| % of Com Total | 79.59 | 77.46 | 0.00 | 0.00 | 20.41 | 22.54 | 4.62 | 2.70 | 2.08 |
| 09. Ind UnImp Land | 0 | 0 | 0 | 0 | 7 | 1,077,880 | 7 | 1,077,880 | |
| 10. Ind Improve Land | 2 | 468,790 | 0 | 0 | 5 | 2,800,010 | 7 | 3,268,800 | |
| 11. Ind Improvements | 3 | 18,254,265 | 0 | 0 | 5 | 14,605,540 | 8 | 32,859,805 | |
| 12. Ind Total | 3 | 18,723,055 | 0 | 0 | 12 | 18,483,430 | 15 | 37,206,485 | 0 |
| % of Ind Total | 20.00 | 50.32 | 0.00 | 0.00 | 80.00 | 49.68 | 0.20 | 3.20 | 0.00 |
| 13. Rec UnImp Land | 0 | 0 | 0 | 0 | 1 | 8,215 | 1 | 8,215 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 1 | 8,215 | 1 | 8,215 | 0 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.01 | 0.00 | 0.00 |
| Res & Rec Total | 1,752 | 128,500,278 | 6 | 20,850 | 739 | 57,967,025 | 2,497 | 186,488,153 | 2,213,600 |
| % of Res & Rec Total | 70.16 | 68.91 | 0.24 | 0.01 | 29.60 | 31.08 | 34.12 | 16.01 | 45.87 |
| Com & Ind Total | 272 | 43,070,360 | 0 | 0 | 81 | 25,567,275 | 353 | 68,637,635 | 100,585 |
| % of Com & Ind Total | 77.05 | 62.75 | 0.00 | 0.00 | 22.95 | 37.25 | 4.82 | 5.89 | 2.08 |
| 17. Taxable Total | 2,024 | 171,570,638 | 6 | 20,850 | 820 | 83,534,300 | 2,850 | 255,125,788 | 2,314,185 |
| % of Taxable Total | 71.02 | 67.25 | 0.21 | 0.01 | 28.77 | 32.74 | 38.95 | 21.91 | 47.95 |

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

| Mineral Interest | Records | Urban Value | Records | SubUrban Value | Records | Rural Value | Records | Total Value | Growth |
|-------------------|---------|-------------|---------|----------------|---------|-------------|---------|-------------|--------|
| 23. Producing | 0 | 0 | 0 | 0 | 44 | 1,323,980 | 44 | 1,323,980 | 0 |
| 24. Non-Producing | 0 | 0 | 0 | 0 | 44 | 39,215 | 44 | 39,215 | 0 |
| 25. Total | 0 | 0 | 0 | 0 | 88 | 1,363,195 | 88 | 1,363,195 | 0 |

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 229 | 0 | 297 | 526 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|---------|----------|-------|---------|-------------|---------|-------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 3 | 23,600 | 0 | 0 | 3,440 | 589,010,555 | 3,443 | 589,034,155 |
| 28. Ag-Improved Land | 7 | 124,715 | 0 | 0 | 897 | 198,776,080 | 904 | 198,900,795 |
| 29. Ag Improvements | 7 | 300,555 | 0 | 0 | 930 | 119,770,400 | 937 | 120,070,955 |

| | | | | | |
|--------------|--|--|--|-------|-------------|
| 30. Ag Total | | | | 4,380 | 908,005,905 |
|--------------|--|--|--|-------|-------------|

Schedule VI : Agricultural Records :Non-Agricultural Detail

| | Urban | | | SubUrban | | | Growth |
|---------------------------|---------|----------|------------|--------------|-----------------|--------------------|------------------|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 32. HomeSite Improv Land | 2 | 2.00 | 44,000 | 0 | 0.00 | 0 | |
| 33. HomeSite Improvements | 2 | 0.00 | 160,615 | 0 | 0.00 | 0 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 36. FarmSite Improv Land | 7 | 5.72 | 42,000 | 0 | 0.00 | 0 | |
| 37. FarmSite Improvements | 7 | 0.00 | 139,940 | 0 | 0.00 | 0 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 1 | 0.18 | 0 | 0 | 0.00 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| | Rural | | | Total | | | |
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 52 | 53.90 | 1,188,000 | 52 | 53.90 | 1,188,000 | |
| 32. HomeSite Improv Land | 590 | 663.25 | 14,608,440 | 592 | 665.25 | 14,652,440 | |
| 33. HomeSite Improvements | 626 | 0.00 | 69,938,245 | 628 | 0.00 | 70,098,860 | 897,370 |
| 34. HomeSite Total | | | | 680 | 719.15 | 85,939,300 | |
| 35. FarmSite UnImp Land | 40 | 37.17 | 240,000 | 40 | 37.17 | 240,000 | |
| 36. FarmSite Improv Land | 779 | 775.76 | 4,713,300 | 786 | 781.48 | 4,755,300 | |
| 37. FarmSite Improvements | 885 | 0.00 | 49,832,155 | 892 | 0.00 | 49,972,095 | 1,614,500 |
| 38. FarmSite Total | | | | 932 | 818.65 | 54,967,395 | |
| 39. Road & Ditches | 2,243 | 6,176.10 | 0 | 2,244 | 6,176.28 | 0 | |
| 40. Other- Non Ag Use | 111 | 1,600.70 | 4,488,355 | 111 | 1,600.70 | 4,488,355 | |
| 41. Total Section VI | | | | 1,612 | 9,314.78 | 145,395,050 | 2,511,870 |

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

| | Urban | | | SubUrban | | |
|------------------|---------|--------|---------|----------|--------|---------|
| | Records | Acres | Value | Records | Acres | Value |
| 42. Game & Parks | 2 | 0.00 | 0 | 0 | 0.00 | 0 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 42. Game & Parks | 3 | 575.97 | 604,540 | 5 | 575.97 | 604,540 |

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 602.57 | 3.62% | 1,325,650 | 3.74% | 2,199.99 |
| 46. 1A | 3,319.46 | 19.94% | 7,302,810 | 20.58% | 2,200.00 |
| 47. 2A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 48. 2A | 2,396.78 | 14.40% | 5,272,895 | 14.86% | 2,199.99 |
| 49. 3A1 | 3,814.23 | 22.91% | 7,971,750 | 22.47% | 2,090.00 |
| 50. 3A | 203.82 | 1.22% | 425,980 | 1.20% | 2,089.98 |
| 51. 4A1 | 4,175.48 | 25.08% | 8,726,745 | 24.59% | 2,090.00 |
| 52. 4A | 2,133.55 | 12.82% | 4,459,135 | 12.57% | 2,090.01 |
| 53. Total | 16,645.89 | 100.00% | 35,484,965 | 100.00% | 2,131.76 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 2,850.31 | 9.52% | 1,624,695 | 10.14% | 570.01 |
| 56. 2D1 | 0.36 | 0.00% | 205 | 0.00% | 569.44 |
| 57. 2D | 9,454.55 | 31.57% | 5,058,175 | 31.57% | 535.00 |
| 58. 3D1 | 7,897.46 | 26.37% | 4,225,110 | 26.37% | 535.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 4,590.23 | 15.33% | 2,409,885 | 15.04% | 525.00 |
| 61. 4D | 5,152.42 | 17.21% | 2,705,050 | 16.88% | 525.01 |
| 62. Total | 29,945.33 | 100.00% | 16,023,120 | 100.00% | 535.08 |
| Grass | | | | | |
| 63. 1G1 | 20,431.59 | 6.40% | 10,624,395 | 6.40% | 520.00 |
| 64. 1G | 2.91 | 0.00% | 1,515 | 0.00% | 520.62 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 42,878.21 | 13.43% | 22,314,875 | 13.44% | 520.42 |
| 69. 4G1 | 212,430.29 | 66.54% | 110,480,740 | 66.53% | 520.08 |
| 70. 4G | 43,519.60 | 13.63% | 22,634,385 | 13.63% | 520.10 |
| 71. Total | 319,262.60 | 100.00% | 166,055,910 | 100.00% | 520.12 |
| Irrigated Total | | | | | |
| | 16,645.89 | 4.35% | 35,484,965 | 16.22% | 2,131.76 |
| Dry Total | | | | | |
| | 29,945.33 | 7.82% | 16,023,120 | 7.33% | 535.08 |
| Grass Total | | | | | |
| | 319,262.60 | 83.40% | 166,055,910 | 75.92% | 520.12 |
| 72. Waste | 16,786.17 | 4.38% | 839,405 | 0.38% | 50.01 |
| 73. Other | 186.48 | 0.05% | 314,775 | 0.14% | 1,687.98 |
| 74. Exempt | 158.11 | 0.04% | 62,175 | 0.03% | 393.24 |
| 75. Market Area Total | 382,826.47 | 100.00% | 218,718,175 | 100.00% | 571.32 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 648.93 | 0.78% | 2,037,640 | 0.84% | 3,140.00 |
| 46. 1A | 33,292.66 | 40.03% | 104,538,895 | 43.35% | 3,140.00 |
| 47. 2A1 | 2,469.39 | 2.97% | 7,161,215 | 2.97% | 2,899.99 |
| 48. 2A | 14,406.32 | 17.32% | 41,778,320 | 17.33% | 2,900.00 |
| 49. 3A1 | 13,331.45 | 16.03% | 35,994,935 | 14.93% | 2,700.00 |
| 50. 3A | 1,542.25 | 1.85% | 4,164,085 | 1.73% | 2,700.01 |
| 51. 4A1 | 14,674.31 | 17.64% | 38,153,215 | 15.82% | 2,600.00 |
| 52. 4A | 2,812.80 | 3.38% | 7,313,240 | 3.03% | 2,599.99 |
| 53. Total | 83,178.11 | 100.00% | 241,141,545 | 100.00% | 2,899.10 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 6,622.05 | 20.81% | 4,138,950 | 21.30% | 625.03 |
| 56. 2D1 | 1,364.17 | 4.29% | 852,630 | 4.39% | 625.02 |
| 57. 2D | 12,804.10 | 40.25% | 7,746,485 | 39.87% | 605.00 |
| 58. 3D1 | 3,009.98 | 9.46% | 1,881,390 | 9.68% | 625.05 |
| 59. 3D | 104.46 | 0.33% | 63,190 | 0.33% | 604.92 |
| 60. 4D1 | 5,445.32 | 17.12% | 3,267,190 | 16.82% | 600.00 |
| 61. 4D | 2,464.78 | 7.75% | 1,478,875 | 7.61% | 600.00 |
| 62. Total | 31,814.86 | 100.00% | 19,428,710 | 100.00% | 610.68 |
| Grass | | | | | |
| 63. 1G1 | 2,978.48 | 0.97% | 1,787,165 | 1.04% | 600.03 |
| 64. 1G | 512.88 | 0.17% | 307,730 | 0.18% | 600.00 |
| 65. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 66. 2G | 787.57 | 0.26% | 472,545 | 0.28% | 600.00 |
| 67. 3G1 | 391.19 | 0.13% | 234,825 | 0.14% | 600.28 |
| 68. 3G | 58,359.75 | 18.98% | 33,879,235 | 19.75% | 580.52 |
| 69. 4G1 | 61,598.98 | 20.04% | 34,117,935 | 19.89% | 553.87 |
| 70. 4G | 182,803.68 | 59.46% | 100,740,775 | 58.73% | 551.09 |
| 71. Total | 307,432.53 | 100.00% | 171,540,210 | 100.00% | 557.98 |
| Irrigated Total | | | | | |
| Irrigated Total | 83,178.11 | 19.48% | 241,141,545 | 55.50% | 2,899.10 |
| Dry Total | | | | | |
| Dry Total | 31,814.86 | 7.45% | 19,428,710 | 4.47% | 610.68 |
| Grass Total | | | | | |
| Grass Total | 307,432.53 | 72.01% | 171,540,210 | 39.48% | 557.98 |
| 72. Waste | 3,547.08 | 0.83% | 178,955 | 0.04% | 50.45 |
| 73. Other | 956.75 | 0.22% | 2,235,365 | 0.51% | 2,336.41 |
| 74. Exempt | 478.46 | 0.11% | 271,700 | 0.06% | 567.86 |
| 75. Market Area Total | 426,929.33 | 100.00% | 434,524,785 | 100.00% | 1,017.79 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 44.50 | 0.17% | 133,500 | 0.18% | 3,000.00 |
| 46. 1A | 5,287.92 | 20.22% | 15,863,760 | 21.59% | 3,000.00 |
| 47. 2A1 | 3,542.72 | 13.55% | 10,273,890 | 13.98% | 2,900.00 |
| 48. 2A | 4,006.85 | 15.32% | 11,619,925 | 15.81% | 2,900.01 |
| 49. 3A1 | 4,109.46 | 15.72% | 11,301,445 | 15.38% | 2,750.10 |
| 50. 3A | 3,213.81 | 12.29% | 8,838,300 | 12.03% | 2,750.10 |
| 51. 4A1 | 2,883.92 | 11.03% | 7,498,150 | 10.20% | 2,599.99 |
| 52. 4A | 3,060.01 | 11.70% | 7,956,035 | 10.83% | 2,600.00 |
| 53. Total | 26,149.19 | 100.00% | 73,485,005 | 100.00% | 2,810.22 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 36.49 | 3.77% | 22,625 | 4.30% | 620.03 |
| 56. 2D1 | 27.17 | 2.81% | 16,845 | 3.20% | 619.99 |
| 57. 2D | 129.96 | 13.44% | 80,575 | 15.32% | 620.00 |
| 58. 3D1 | 264.51 | 27.35% | 138,875 | 26.40% | 525.03 |
| 59. 3D | 56.83 | 5.88% | 29,835 | 5.67% | 524.99 |
| 60. 4D1 | 36.34 | 3.76% | 19,080 | 3.63% | 525.04 |
| 61. 4D | 415.68 | 42.99% | 218,255 | 41.49% | 525.06 |
| 62. Total | 966.98 | 100.00% | 526,090 | 100.00% | 544.05 |
| Grass | | | | | |
| 63. 1G1 | 4,702.81 | 10.98% | 2,987,520 | 11.42% | 635.26 |
| 64. 1G | 3,599.68 | 8.40% | 2,239,000 | 8.56% | 622.00 |
| 65. 2G1 | 0.02 | 0.00% | 10 | 0.00% | 500.00 |
| 66. 2G | 2,350.68 | 5.49% | 1,363,670 | 5.21% | 580.12 |
| 67. 3G1 | 8,894.57 | 20.77% | 5,007,290 | 19.15% | 562.96 |
| 68. 3G | 10,382.96 | 24.24% | 5,920,865 | 22.64% | 570.25 |
| 69. 4G1 | 4,828.15 | 11.27% | 2,506,045 | 9.58% | 519.05 |
| 70. 4G | 8,070.17 | 18.84% | 6,127,275 | 23.43% | 759.25 |
| 71. Total | 42,829.04 | 100.00% | 26,151,675 | 100.00% | 610.61 |
| Irrigated Total | | | | | |
| | 26,149.19 | 31.04% | 73,485,005 | 67.19% | 2,810.22 |
| Dry Total | | | | | |
| | 966.98 | 1.15% | 526,090 | 0.48% | 544.05 |
| Grass Total | | | | | |
| | 42,829.04 | 50.84% | 26,151,675 | 23.91% | 610.61 |
| 72. Waste | 7,595.88 | 9.02% | 4,355,985 | 3.98% | 573.47 |
| 73. Other | 6,694.09 | 7.95% | 4,849,140 | 4.43% | 724.39 |
| 74. Exempt | 296.23 | 0.35% | 150,435 | 0.14% | 507.83 |
| 75. Market Area Total | 84,235.18 | 100.00% | 109,367,895 | 100.00% | 1,298.36 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|--------------|---------------|-------------|----------|-------------------|--------------------|-------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 13.62 | 40,180 | 0.00 | 0 | 125,959.57 | 350,071,335 | 125,973.19 | 350,111,515 |
| 77. Dry Land | 0.00 | 0 | 0.00 | 0 | 62,727.17 | 35,977,920 | 62,727.17 | 35,977,920 |
| 78. Grass | 38.53 | 22,135 | 0.00 | 0 | 669,485.64 | 363,725,660 | 669,524.17 | 363,747,795 |
| 79. Waste | 0.00 | 0 | 0.00 | 0 | 27,929.13 | 5,374,345 | 27,929.13 | 5,374,345 |
| 80. Other | 0.00 | 0 | 0.00 | 0 | 7,837.32 | 7,399,280 | 7,837.32 | 7,399,280 |
| 81. Exempt | 0.00 | 0 | 0.00 | 0 | 932.80 | 484,310 | 932.80 | 484,310 |
| 82. Total | 52.15 | 62,315 | 0.00 | 0 | 893,938.83 | 762,548,540 | 893,990.98 | 762,610,855 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 125,973.19 | 14.09% | 350,111,515 | 45.91% | 2,779.25 |
| Dry Land | 62,727.17 | 7.02% | 35,977,920 | 4.72% | 573.56 |
| Grass | 669,524.17 | 74.89% | 363,747,795 | 47.70% | 543.29 |
| Waste | 27,929.13 | 3.12% | 5,374,345 | 0.70% | 192.43 |
| Other | 7,837.32 | 0.88% | 7,399,280 | 0.97% | 944.11 |
| Exempt | 932.80 | 0.10% | 484,310 | 0.06% | 519.20 |
| Total | 893,990.98 | 100.00% | 762,610,855 | 100.00% | 853.04 |

Schedule XI : Residential Records - Assessor Location Detail

| <u>Line#</u> <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|---------------------------------------|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 83.1 Bayard | 205 | 1,336,615 | 528 | 5,960,455 | 551 | 41,350,000 | 756 | 48,647,070 | 348,185 |
| 83.2 Bridgeport | 147 | 1,163,305 | 630 | 7,102,375 | 698 | 67,919,643 | 845 | 76,185,323 | 1,080,985 |
| 83.3 Broadwater | 58 | 197,830 | 86 | 411,440 | 92 | 2,942,650 | 150 | 3,551,920 | 155,315 |
| 83.4 Rural | 365 | 5,358,455 | 294 | 5,826,995 | 381 | 46,918,390 | 746 | 58,103,840 | 629,115 |
| 84 Residential Total | 775 | 8,056,205 | 1,538 | 19,301,265 | 1,722 | 159,130,683 | 2,497 | 186,488,153 | 2,213,600 |

Schedule XII : Commercial Records - Assessor Location Detail

| <u>Line#</u> | <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|--------------|--------------------------|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 85.1 | Bayard | 20 | 180,120 | 97 | 1,022,385 | 95 | 4,326,785 | 115 | 5,529,290 | 7,410 |
| 85.2 | Bridgeport | 12 | 305,360 | 118 | 2,258,545 | 123 | 22,208,540 | 135 | 24,772,445 | 75,365 |
| 85.3 | Broadwater | 12 | 19,305 | 14 | 36,205 | 16 | 320,835 | 28 | 376,345 | 8,800 |
| 85.4 | Rural | 25 | 1,012,065 | 42 | 3,692,980 | 50 | 33,254,510 | 75 | 37,959,555 | 9,010 |
| 86 | Commercial Total | 69 | 1,516,850 | 271 | 7,010,115 | 284 | 60,110,670 | 353 | 68,637,635 | 100,585 |

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

Market Area 2

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 87. 1G1 | 20,431.59 | 6.56% | 10,624,395 | 6.56% | 520.00 |
| 88. 1G | 2.91 | 0.00% | 1,515 | 0.00% | 520.62 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 39,231.42 | 12.60% | 20,400,310 | 12.60% | 520.00 |
| 93. 4G1 | 209,055.47 | 67.14% | 108,708,915 | 67.14% | 520.00 |
| 94. 4G | 42,669.94 | 13.70% | 22,188,320 | 13.70% | 520.00 |
| 95. Total | 311,391.33 | 100.00% | 161,923,455 | 100.00% | 520.00 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 3,646.79 | 46.33% | 1,914,565 | 46.33% | 525.00 |
| 102. 4C1 | 3,374.82 | 42.88% | 1,771,825 | 42.88% | 525.01 |
| 103. 4C | 849.66 | 10.79% | 446,065 | 10.79% | 524.99 |
| 104. Total | 7,871.27 | 100.00% | 4,132,455 | 100.00% | 525.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 311,391.33 | 97.53% | 161,923,455 | 97.51% | 520.00 |
| CRP Total | 7,871.27 | 2.47% | 4,132,455 | 2.49% | 525.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 319,262.60 | 100.00% | 166,055,910 | 100.00% | 520.12 |

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

Market Area 3

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 87. 1G1 | 2,975.04 | 0.99% | 1,785,015 | 1.07% | 600.00 |
| 88. 1G | 512.88 | 0.17% | 307,730 | 0.18% | 600.00 |
| 89. 2G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 90. 2G | 787.57 | 0.26% | 472,545 | 0.28% | 600.00 |
| 91. 3G1 | 369.30 | 0.12% | 221,580 | 0.13% | 600.00 |
| 92. 3G | 57,142.37 | 19.11% | 33,142,740 | 19.91% | 580.00 |
| 93. 4G1 | 56,995.67 | 19.06% | 31,355,955 | 18.83% | 550.15 |
| 94. 4G | 180,243.24 | 60.28% | 99,204,505 | 59.59% | 550.39 |
| 95. Total | 299,026.07 | 100.00% | 166,490,070 | 100.00% | 556.77 |
| CRP | | | | | |
| 96. 1C1 | 3.44 | 0.04% | 2,150 | 0.04% | 625.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 21.89 | 0.26% | 13,245 | 0.26% | 605.07 |
| 101. 3C | 1,217.38 | 14.48% | 736,495 | 14.58% | 604.98 |
| 102. 4C1 | 4,603.31 | 54.76% | 2,761,980 | 54.69% | 600.00 |
| 103. 4C | 2,560.44 | 30.46% | 1,536,270 | 30.42% | 600.00 |
| 104. Total | 8,406.46 | 100.00% | 5,050,140 | 100.00% | 600.75 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 299,026.07 | 97.27% | 166,490,070 | 97.06% | 556.77 |
| CRP Total | 8,406.46 | 2.73% | 5,050,140 | 2.94% | 600.75 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 307,432.53 | 100.00% | 171,540,210 | 100.00% | 557.98 |

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

Market Area 4

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 4,702.81 | 11.00% | 2,987,520 | 11.44% | 635.26 |
| 88. 1G | 3,599.68 | 8.42% | 2,239,000 | 8.57% | 622.00 |
| 89. 2G1 | 0.02 | 0.00% | 10 | 0.00% | 500.00 |
| 90. 2G | 2,337.67 | 5.47% | 1,355,605 | 5.19% | 579.90 |
| 91. 3G1 | 8,894.57 | 20.80% | 5,007,290 | 19.17% | 562.96 |
| 92. 3G | 10,330.43 | 24.16% | 5,893,285 | 22.57% | 570.48 |
| 93. 4G1 | 4,825.32 | 11.28% | 2,504,560 | 9.59% | 519.05 |
| 94. 4G | 8,068.83 | 18.87% | 6,126,570 | 23.46% | 759.29 |
| 95. Total | 42,759.33 | 100.00% | 26,113,840 | 100.00% | 610.72 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 13.01 | 18.66% | 8,065 | 21.32% | 619.91 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 52.53 | 75.36% | 27,580 | 72.90% | 525.03 |
| 102. 4C1 | 2.83 | 4.06% | 1,485 | 3.92% | 524.73 |
| 103. 4C | 1.34 | 1.92% | 705 | 1.86% | 526.12 |
| 104. Total | 69.71 | 100.00% | 37,835 | 100.00% | 542.75 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 42,759.33 | 99.84% | 26,113,840 | 99.86% | 610.72 |
| CRP Total | 69.71 | 0.16% | 37,835 | 0.14% | 542.75 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 42,829.04 | 100.00% | 26,151,675 | 100.00% | 610.61 |

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

62 Morrill

| | 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 | 180,723,898 | 186,479,938 | 5,756,040 | 3.18% | 2,213,600 | 1.96% |
| 02. Recreational | 6,895 | 8,215 | 1,320 | 19.14% | 0 | 19.14% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 83,832,888 | 85,939,300 | 2,106,412 | 2.51% | 897,370 | 1.44% |
| 04. Total Residential (sum lines 1-3) | 264,563,681 | 272,427,453 | 7,863,772 | 2.97% | 3,110,970 | 1.80% |
| 05. Commercial | 31,700,470 | 31,431,150 | -269,320 | -0.85% | 100,585 | -1.17% |
| 06. Industrial | 37,198,380 | 37,206,485 | 8,105 | 0.02% | 0 | 0.02% |
| 07. Total Commercial (sum lines 5-6) | 68,898,850 | 68,637,635 | -261,215 | -0.38% | 100,585 | -0.53% |
| 08. Ag-Farmsite Land, Outbuildings | 51,841,120 | 54,967,395 | 3,126,275 | 6.03% | 1,614,500 | 2.92% |
| 09. Minerals | 1,698,425 | 1,363,195 | -335,230 | -19.74 | 0 | -19.74% |
| 10. Non Ag Use Land | 4,488,355 | 4,488,355 | 0 | 0.00% | | |
| 11. Total Non-Agland (sum lines 8-10) | 58,027,900 | 60,818,945 | 2,791,045 | 4.81% | 1,614,500 | 2.03% |
| 12. Irrigated | 316,178,545 | 350,111,515 | 33,932,970 | 10.73% | | |
| 13. Dryland | 30,852,985 | 35,977,920 | 5,124,935 | 16.61% | | |
| 14. Grassland | 311,309,332 | 363,747,795 | 52,438,463 | 16.84% | | |
| 15. Wasteland | 4,243,900 | 5,374,345 | 1,130,445 | 26.64% | | |
| 16. Other Agland | 6,585,200 | 7,399,280 | 814,080 | 12.36% | | |
| 17. Total Agricultural Land | 669,169,962 | 762,610,855 | 93,440,893 | 13.96% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 1,060,660,393 | 1,164,494,888 | 103,834,495 | 9.79% | 4,826,055 | 9.33% |

2025 Assessment Survey for Morrill County

A. Staffing and Funding Information

| | |
|------------|--|
| 1. | Deputy(ies) on staff: |
| | 1 |
| 2. | Appraiser(s) on staff: |
| | 0 |
| 3. | Other full-time employees: |
| | 2 |
| 4. | Other part-time employees: |
| | 0 |
| 5. | Number of shared employees: |
| | 0 |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$277,559 |
| 7. | Adopted budget, or granted budget if different from above: |
| | \$267,559 |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | \$7,000 (Pritchard & Abbott) |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | Not applicable. |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | \$20,000 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$8,000 |
| 12. | Amount of last year's assessor's budget not used: |
| | \$26,002 |

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

| | |
|-----------|---|
| 3. | What municipalities in the county are zoned? |
| | Bridgeport, Bayard, and Broadwater are all zoned. |
| 4. | When was zoning implemented? |
| | 2001 |

D. Contracted Services

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

E. Appraisal /Listing Services

| | |
|-----------|--|
| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
| | Yes:Pritchard & Abbott |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes |
| 3. | What appraisal certifications or qualifications does the County require? |
| | General certification |
| 4. | Have the existing contracts been approved by the PTA? |
| | Yes |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | Yes, Pritchard & Abbott provides values for minerals in the county. |

2025 Residential Assessment Survey for Morrill County

| | |
|-----------|---|
| 1. | Valuation data collection done by: |
| | Office staff |
| 2. | List and describe the approach(es) used to estimate the market value of residential properties. |
| | Cost and sales are considered to determine the market value of residential properties. However, the sales will be utilized the most in building models. |
| 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? |
| | The appraisal company will review the sales and build models, the sales will be charted for a cost range per square foot based on style, quality, condition and age. Plus or minus adjustment factors will be developed for, but not limited to; basement, basement finish, number of garage stalls, fireplace, central air, and so on to arrive at a final value estimate per square foot. |
| 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. |
| | Values are established primarily from a model based on a cost range per square foot. |
| 5. | Describe the methodology used to determine the residential lot values? |
| | Land is valued by a square foot method. |
| 6. | How are rural residential site values developed? |
| | Assessor utilizes sales of improved rural residential sales to reach market value. Excess acres to be valued at 100% of grass values. |
| 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? |
| | Lot values are valued the same as adjacent properties. |

2025 Commercial Assessment Survey for Morrill County

| | |
|------------|--|
| 1. | Valuation data collection done by: |
| | Office staff |
| 2. | List and describe the approach(es) used to estimate the market value of commercial properties. |
| | All three approaches (cost, income and sales) will be looked at, the market and income approaches will carry the most weight. |
| 2a. | Describe the process used to determine the value of unique commercial properties. |
| | Stanard Appraisal Service has been used in the past to value the unique commercial properties, such as the ethanol plant, feedlots, and elevator facilities and an independent living facility. |
| 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? |
| | Prior, the appraisal company looked at the local market and surrounding counties to develop the depreciation studies. |
| 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. |
| | Yes |
| 5. | Describe the methodology used to determine the commercial lot values. |
| | From the market a square foot method has been developed. |

2025 Agricultural Assessment Survey for Morrill County

| | |
|-----|--|
| 1. | Valuation data collection done by: |
| | Office staff. |
| 2. | Describe the process used to determine and monitor market areas. |
| | Sales determination is made through sales review and verification, location and use of the property and a physical inspection if needed. |
| 3. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. |
| | Recreational land is identified by the presence of blinds during an on-site inspection of suspected recreational areas. |
| 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? |
| | Standard Appraisers was previously used to help with the analysis of feed lots in the area. Feed lots are valued on a price per head based on the size and quality of the operation. Three feed lots sold in 2024 and will be used in future analysis of intensive use. |
| 6. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. |
| | Parcels enrolled in the Wetland Reserve Program have been mapped. The contracts are reviewed and those enrolled in the program will be valued at 100% of market. It is difficult to analyze Wetland Reserve market activity since there is not a large occurrence of these sales. A new wetlands easement has been mapped and will be valued at 75% of ag value due to continued ag use. |
| 6a. | Are any other agricultural subclasses used? If yes, please explain. |
| | Yes, CRP, Irrigated Grass, and CREP subclasses are used. |
| | <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? |
| | 135 |
| 7b. | What process was used to determine if non-agricultural influences exist in the county? |
| | Created market area 4 which runs along the Platte River. |
| | <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. |
| | Hunting is the primary driving force in the marketing of these parcels in market area 4. |
| | |

| | |
|------------|---|
| 7d. | Where is the influenced area located within the county? |
| | Primarily along the Platte River. |
| 7e. | Describe in detail how the special values were arrived at in the influenced area(s). |
| | Used influenced values from Ag land in and around market area 4 in comparison to the general agricultural market. |

MORRILL COUNTY

2024 PLAN OF ASSESSMENT

****Amended****

PLAN OF ASSESSMENT REQUIREMENTS:

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

REAL PROPERTY ASSESSMENT REQUIREMENTS:

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

Neb. Rev. Stat. §77-112

Assessment levels required for real property are as follows:

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

Neb. Rev. Stat. §77-201

GENERAL DESCRIPTION OF REAL PROPERTY IN MORRILL COUNTY:

Per the 2024 County Abstract, Morrill County consists of the following real property types:

| | Parcel/Acre Count | % Parcel | Total Value | % Value | Land Value | Improvement Value |
|----------------|-------------------|----------|---------------|---------|-------------|-------------------|
| Residential | 3,220 | 36% | 253,621,335 | 22% | 26,709,040 | 226,912,295 |
| Commercial/Ind | 365 | 4% | 69,103,355 | 6% | 8,612,385 | 60,190,970 |
| Agriculture | 5,296 | 59% | 861,571,235 | 70% | 696,262,555 | 165,308,680 |
| TIF | 8 | .2% | 5,172,235 | 1% | (Bs876,585) | (Ex4,295,650) |
| Minerals | 92 | .8% | 1,698,425 | .5% | N/A | N/A |
| Total | 8,981 | 100% | 1,185,994,350 | 100% | 731,583,980 | 452,411,945 |
| | | | | | | |

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

Bridgeport continues to stay economically fit by keeping many types of businesses open. There is a lack of residential homes available for rent for employees of those businesses. Bayard continues to struggle as businesses open, and then soon close due to lack of community support.

Additional information is contained in the 2024 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2024.

CURRENT RESOURCES:

Staff/Budget/Training

In addition to the Assessor, there is 1 Deputy Assessor, and 2 full-time clerks on staff. The county used to contract with an independent appraiser (Stanard Appraisal), as needed, for appraisal maintenance. Morrill County Board turned down the renewal contract in June 2024 saying the contract is too expensive. The County Board expects the Assessor to take over all appraisal functions of the office. The Assessor explained that Stanard Appraisal was only used as needed and didn't always use the full number of days available. Many times, the appraisal company assisted in large specialty properties and commercial properties. The county board refuses to enter a reval contract with Stanard Appraisal for commercial properties due to the expense. The Assessor was told she could hire another full-time staff member but had to work it into her current budget. The Assessor budget does not allow for another full-time salary or wage. The contract with the oils/minerals appraiser (Pritchard & Abbot) remains in place for another year for the oils in Morrill County as of July 2024.

The proposed budget for the assessment portion of the Assessor's budget for FY 2024-2025 is going to be roughly \$274,875. This was lowered even lower than the prior fiscal year at the time of budget workshop and budget hearing for Morrill County without the Assessor present. All other budgets were allowed a 2.5% increase over last year's budgets. In later meetings, the Assessor was told because of appealing the BOE to TERC, that they would continue to cut until "you learn your lesson". The county did not agree to a maintenance contract of appraisal through Stanard Appraisal because of the appeals. It is prudent to note

that a professional appraisal firm would be the best source of appraising and defending valuations on specialty and/or high dollar commercial properties. It is also prudent to know the time and knowledge needed to successfully review and reval the county throughout the 6 year review time period. Many times, current staff is working overtime in order to do this along with the current help of Stanard Appraisal Inc. Bridgeport and the surrounding rural area has continued to be very economically successful in the last few years. Due to the economic success, the diversity of businesses across the county, and the lack of building permits from the rural area, the staff finds it very hard to keep up with all property to be assessed county wide without additional help from an appraiser.

By statute, the assessor must physically review and inspect all parcels every 6-years. The goal to complete the county 6-year review by the end of 2017 was met. Also, for the year 2017, a review was completed on all commercial properties in the county. This included all feedlots.

The contract for Pritchard & Abbot was renewed for the years 2025 and 2026 for their services for oil appraisal in Morrill County.

The assessor believes continuing education is vital to maintaining proper assessment practices. The Assessor, Deputy Assessor, and one additional staff member that successfully received her certificate in 2023, try to attend as many monthly district meetings as possible, as well as workshops and webinars offered by the Nebraska Association of County Officials, the Property Assessment Division of the Department of Revenue and the International Association of Assessing Officers. With the budget cuts that seem to occur every year, it will become a challenge to keep 3 certified staff in the Morrill County Assessor's office as well as attend the educational IAAO classes and the expenses associated with each one. The Assessor carefully selects those courses that will most benefit the office. All 3 of the staff that hold Assessor Certificates will again expect to complete 60 educational hours by the end of this term. A regular Assessor staff member successfully completed and passed IAAO 600 in 2021 and IAAO 101 in 2022. It is felt there are sufficient educational courses being offered for all Assessor staff. If budget allows, we will try to have 2 for sure in attendance at most courses that are available through the end of 2024. During the budget hearings, the Assessor was not present due to TERC hearings. Therefore, the Morrill County Board cut \$10,000 out of her budget. This was simply because the Board felt that money was being spent on the TERC cases the Assessor filed against the Board for 2023 values.

Record Maintenance

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

New property record cards have been created for each real property parcel and this was finished in early 2019. Each property record card is filed with legal description and contains up-to-date listings, photographs

and sketches for each property that has improvements. Pictures are continuously being added and updated as parcel reviews occur on each parcel that is improved. Morrill County Assessor's office is also adding situs addresses as the information is obtained on each parcel. This has been a help to local Law Enforcement, the Road Department, and the public in general. Also, it was discovered that the Road Superintendent, who gives out the situs address on new properties, was not sharing this information with the Sheriff's Office for 911 purposes. The Assessor has made a line of communication between all three offices in order to establish 911 addressing for the public. It is through Assessor staff discovery that new homes are known to be built.

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

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor also keeps in close contact with the register of deeds and all zoning administrators of Morrill County, which is an aid in the process of property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage if the landowner chooses to allow sharing of information. The Morrill County Zoning Board and Morrill County Board of Commissioners changed zoning regulations to not require surveys for parcels under 10 acres. This has created a hardship for the Assessor's Office in determining the exact location of the property and the Clerk's Office when accepting and recording deeds. Discovery by the Assessor and staff also aids in finding new improvements as zoning permits are not required by the Morrill County Zoning Board if the improvement is in the rural area. The only building permits the Assessor has received in the last several years have been from the cities of Bridgeport and Bayard. These last couple of years, the Clerk's office collected a few building permits & they alerted the Assessor's Office about them. The County Board has not held their Zoning Official responsible for getting any building permits in to the Assessor. Often improvements are discovered by the Assessor's Office during review and pickup work. With the Morrill County Zoning Board not requiring building permits or issuing any fines for not asking for a building permit on ag related improvements, all the rural improvements have been by discovery. The lack of building permits has made it more challenging for the Assessor's Office to find and list improvements as they are added to parcels in Morrill County. Rural residential, and rural commercial properties are never rezoned to their respective uses. Therefore, the Assessor codes into MIPS the use of the land to keep the valuation of those properties consistent. GWorks also uploaded 2022 aerials, and this has been helpful with the irrigation land use changes. The Assessor's office is aware of several new pivots that went up in 2021 and 2022 and the newer aerials are very helpful in getting irrigation acres correct. There were more pivots added or moved in 2023 and 2024.

Ownership Changes

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

Data Collection

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

Ratio Studies

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

Value Approaches

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

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. Marshall/Swift costing dated 2020 and 2023 are used to arrive at Replacement Cost New (RCN). A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value.

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

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

Reconciliation of Value

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

Sales Ratio Review

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

Notices

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

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

Property Class

Ratio (Level of Value)

| | |
|--------------|------|
| Residential | 98% |
| Commercial | 100% |
| Agricultural | 75% |

For more information regarding statistical measures, see 2024 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2024.

Protests/Appeals:

The 2024 protests brought 386 Form 422 protests filed with the Morrill County BOE. There were 4 additional Destroyed Property protests filed. Two of those were complete loss on homes, and the other two were a result of a prairie fire. The 2-prairie fire were crops or grass destroyed by fire, and the Board granted a \$0 value on both even though the land was not destroyed. Their reasoning was the taxpayer had lost all means of income to pay taxes on those 2 parcels. Morrill County BOE adjusted many of 2024 protests down in value. Some of those protests were valuations that were appealed by the Assessor on the 2023 values. The BOE thinks their value is the set value from year to year with no changes to be made until TERC decisions are made. The Assessor has appealed 31 of 2024 BOE decisions again to TERC since the BOE did not have a basis for those final valuations. The Assessor was admonished by the Morrill County BOE in an open and public meeting after receiving notice of the appeals. The Morrill County BOE has also stated the Assessor’s budget will be used to cover all costs associated with these appeals. So far, four of 2023 appeals have been heard by TERC and the BOE’s decision was reversed. Almost all the 2023 appeals have been heard by TERC, and the Assessor is awaiting final decisions. It should also be noted that the County Board feels that any sales with adjacent buyers or 1031 Exchanges should be deemed no good sales. Because of some of the sales included in the sales file, one BOE member stated that the Assessor’s “sales file is tainted.” The Assessor always takes a careful look at these sales to determine whether they are arm’s length transactions or not.

Assessment Actions Planned for Assessment Year 2024:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass, or neighborhood. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. It is planned to do a complete review of Bayard and Broadwater. This plan has changed as there were a lot more protests for Morrill County this year, and TERC appeals needed to be prepared in July and August, as well as the Standard Appraisal maintenance contract was denied by the Board. The Assessor’s Office does not have enough staff and /or time to complete this. Broadwater is the only planned complete review as of August 2024. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. A physical inspection is planned for all of commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. This has all changed since the County Board denied the Standard Appraisal contract. It is planned to complete a review only of commercial properties due to time constraints. Appraisal maintenance and pick-up work will be completed as quickly as possible

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales

will be monitored through ratio studies. It is still a goal to study and implement values for pivot irrigation differently than gravity irrigation. The 2020 protest season brought in several protests showing a true difference between the two types of irrigation in sales. This will take some time, and review specifically by the Assessor who is versed in irrigated farm practices. Determination of where exactly pivots were placed throughout 2021-2022 with the new aerials from GWorks have aided in the differences of irrigation practices within Morrill County.

Assessment Actions Planned for Assessment Year 2025:

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

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

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

Assessment Actions Planned for Assessment Year 2026:

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

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment since a complete review was completed in 2018. It is planned to do a complete review of commercial properties during 2023. In 2023, time did not allow for the commercial reval, and in 2024, the Standard Appraisal bid was denied. The staff will try to get a commercial review and reval completed as best possible. A physical inspection will continue for all portions of commercial properties. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales

will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review. As part of the 6-year review plan, it is anticipated to complete another portion of Morrill County in the year 2026. LCG changes were already made in accordance with 2019 LB 372 that was passed, and these will continue to be monitored. Several new pivots were placed in late 2021 and early 2022, changing irrigated acres. More pivots were added and moved in 2022 prior to irrigation season, and with the assistance of 2022 aerials from GWorks, these are being adjusted in the land uses. Without recent maps and information from the FSA offices, this may be a hard determination to get those acres placed into irrigation, with corners either going back to grass or even dryland.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Conclusion:

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

Considering the broad range of duties this office is responsible for; it is anticipated that there will always be a need for the services of a contract appraiser. Since budgetary concerns exist, it is the goal of the Morrill County Assessor's Office to complete as much appraisal work as possible. The Assessor's Office has completed as much data collection as possible each year. Standard Appraisal has been used only for high end or specialty properties. Standard also assisted with sales models when needed and advice. With the denial of Standard Appraisal Inc services, it is felt that the Morrill County Assessor's Office will fall behind in the 6-year review requirements, especially in the Commercial values. However, every effort will be made to stay in compliance with that plan and requirement. Morrill County Assessor's Office takes pride in the steps they have taken to get information more accurate and complete than it has ever been and continues to make that information more readily available to the public, especially online services, often showing customers at the counter how to access and utilize these services. Many taxpayers and customers at the counter have stated how efficient, helpful and effective Morrill County Assessor's Office is. That is the goal to always improve upon that. [It is hoped that the County Board will realize the importance of education for Assessor staff in order to continue to provide top notch services to the tax payers of Morrill County.](#)

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

Respectfully submitted,

Rose M. Nelson
Morrill County Assessor

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

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

Dear Ms Scott:

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

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

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

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

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

There has not been any new applications in the last couple years. It is felt that most lands that would qualify for special value have been applied for. The assessor and her deputy or staff will continue to go out and inspect and document recreational uses on each parcel. The blinds will be

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

In 2024 several parcels were placed into a Wetlands perpetual easement along the North Platte Rivier in Morrill County. The Assessor attended zoning hearings as well as the County Board decision on this easement. The easement will remain agricultural use only, with no change in use, ability to build improvements or splitting of parcels. However, it was noted in the easement that hunting blinds may be added. We will review these in the future, as an open line of communication has been placed with the landowner. This was the same type of easement that was put into place along the North Platte River in Morrill County in the year 2023.

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

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

Sincerely,

Rose M Nelson
Morrill County Assessor