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DEPARTMENT OF REVENUE

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

SIoux COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Sioux 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 Sioux 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: Michelle Zimmerman, Sioux 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.

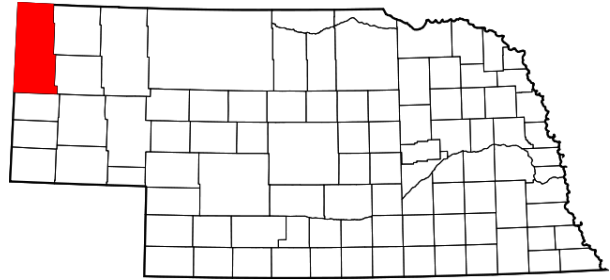
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

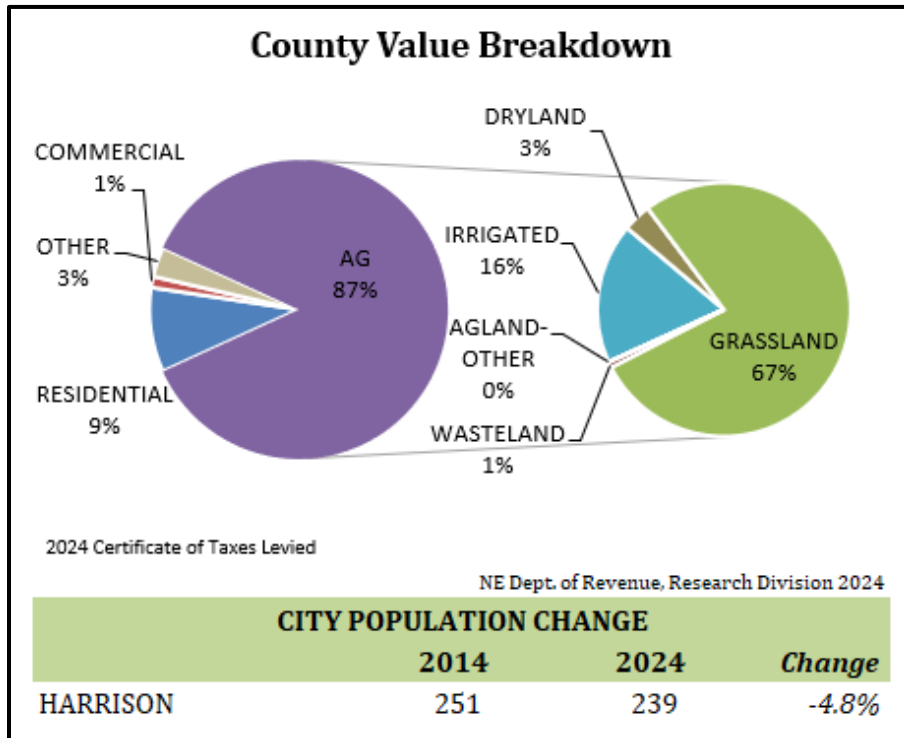
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,067 square miles, Sioux County has 1,154 residents, per the Census Bureau Quick Facts for 2023, reflecting a 2% population increase from the 2020 US Census. Reports indicate that 57% of county residents are homeowners and 97% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$73,644 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Sioux County are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there are 19 employer establishments with total employment of 37, for a 3% decrease in total employment.



Agricultural land is the largest contributing factor to the valuation base of the county by an overwhelming majority. Grassland makes up the majority of the land in the county. Sioux is included in both the Upper Niobrara White and North Platte Natural Resource Districts (NRD).

2025 Residential Correlation for Sioux 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.

Analysis of the county assessor’s sales verification and qualification process indicated that all truly arm’s-length residential sales were available for measurement purposes. Residential sale usability is lower than the statewide average, however a review of all disqualified sales show compelling reasons for their exclusion from the sample.

Two valuation groups are used to define residential property within the county, based primarily on location. The Village of Harrison constitutes Valuation Group 10, and all remaining residential property falls into the rural residential group, Valuation Group 80.

The county is in substantial compliance with the statutorily required six-year review Residential review is conducted physically on-site and pictures are updated.

2025 Residential Assessment Details for Sioux 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
10	Harrison	2024*	2024*	2021	2022	
80	Rural	2024*	2024*	2025*	2022	
<u>Additional comments:</u>						
* = assessment action for current year						

Description of Analysis

The statistical profile reveals seven qualified sales that occurred during the timeframe of the sales study period. Only the median measure of central tendency is within range. The PRD is 112%, and the Sale Price Range substratum does display a pattern of regressivity. The median fluctuates within the acceptable range as outliers are removed but is not stable enough within the acceptable range.

Approximately 2% of all residential parcels sold are represented by the total sales of the sample. Therefore, the assessment practices will be utilized to determine statutory compliance. The assessment actions indicate that with the update of the cost index and depreciation from 2014 to 2024 the county is now current with the market. The physical inspection of the residential property class is in compliance with the required six-year inspection cycle.

2025 Residential Correlation for Sioux County

Examination of the change from the preliminary to the final statistical profile reveals an 15% overall change to the sample. Comparison to the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) also indicates a 15% change to the base excluding growth. This reflects the assessment actions taken by the county assessor to address the residential property class.

Equalization and Quality of Assessment

A review of the assessment practices of the county indicate that assessment of the residential property class is uniform and proportionate and in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	5	100.14	95.52	98.20	13.37	97.27
80	2	62.13	62.13	52.14	45.29	119.16
____ALL____	7	94.27	85.98	76.23	20.78	112.79

Level of Value

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

2025 Commercial Correlation for Sioux 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 county assessor’s sales verification and qualification process indicates that all truly qualified arm’s-length sales were available for measurement purposes. Sale usability compared to the statewide average indicates that commercial sale usability in Sioux County is slightly higher, due to the fact of so few sales and the county assessor’s determination to use all truly arm’s-length sales.

Two valuation groups are used to define commercial property in Sioux County, and both are based on location, the Village of Harrison and the remaining commercial properties are outside of the village.

The commercial property class was reviewed both with oblique aerial photos and on-site inspections in assessment year 2024, including an on-site inspection of feedlots.

2025 Commercial Assessment Details for Sioux 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
10	Harrison	2024*	2024*	2010	2024	
80	Rural	2024*	2024*	2018	2024	
<u>Additional comments:</u>						
* = assessment action for current year						

Description of Analysis

The statistical profile indicates four sales were qualified by the county assessor, and only the weighted mean measure of central tendency is within acceptable range. The other two measures are above the range.

Further review of the four qualified sales that constitute the sample reveal one parcel, a bar/tavern (occupancy 442) sold twice within a one-year period.

Thus, the statistics provide no real meaningful source of measuring the assessment level or uniformity of commercial property. As noted in the above table, all commercial property was reviewed in assessment year 2024, and the cost and depreciation tables have been updated this year to 2024.

2025 Commercial Correlation for Sioux County

A review of Sioux County's History Chart 2 "Real Property & Growth Valuations Cumulative Percent Change" shows that the annual percent change (excluding growth) for the commercial property class is comparable to that of the overall residential percent change, supporting that commercial property valuation has been valued at an acceptable level.

Comparison of the preliminary total assessed value to the final 2025 total assessed reveals a 37% change to the commercial sample. Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reveals a 42% change to the commercial base. The 5% difference between the base and the sample illustrates the overall effect of new cost and depreciation for the entire commercial population compared to the small sample of four sales.

Equalization and Quality of Assessment

A review of the assessment practices of the county indicate that commercial property has been assessed equitably and uniformly and complies with generally accepted mass appraisal techniques.

Level of Value

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

2025 Agricultural Correlation for Sioux 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.

Analysis of the county assessor’s sales verification and qualification process indicates that all arm’s-length agricultural sales were available for measurement purposes. The sale usability of agricultural sales to the statewide average is comparable.

Agricultural land is defined by two unique market areas. Market Area 1 consists of the majority of land in the county and is comprised of 92% grass. Market Area 2 borders Scottsbluff County in the southwest and is comprised of 59% grass, 1% dryland and 33% irrigated.

Intensive use has been identified in the county and all feedlots were physically reviewed in assessment year 2024. Land use was last reviewed in 2022, and a portion of the county by township is reviewed every year.

2025 Agricultural Assessment Details for Sioux 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	2024*	2024*	2025*	2022	
AB DW	Agricultural dwellings	2024*	2024*	2025*	2022	
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Largest portion of the county (northern).	2022	Dryland increased 15%; Grass increased 12%. Waste acres at \$70 were increased to \$135.
2	The southwest corner of the County.	2022	Irrigated increased 5%; Grass increased 13%. Waste acres at \$70 were increased to \$135.
<u>Additional comments:</u>			
* = assessment action for current year			

2025 Agricultural Correlation for Sioux County

Description of Analysis

A review of the statistical profile indicates 28 qualified sales that occurred during the timeframe of the sales study. All three measures of central tendency are within range and are supported by the qualitative statistics.

By market area, both have all three measures within acceptable range, and the COD supports each median.

Analysis of the 80% Majority Land Use indicates only one irrigated sale in Market Area 1 and four within Market Area 2. Although all three measures of central tendency are above the acceptable range, a further review shows that three of the four sales occurred during the first year of the study period. The one sale that occurred in the second year of the study with the increase to irrigated land has an assessment to sale price ratio of 66%, supporting that the irrigated land is not overvalued.

There is only one dry sale in Market Area 1 is high; dryland was raised to closer match the market for dryland in neighboring counties.

The majority of the grass sales occurred in Market Area 1 and all three measures of central tendency are within acceptable range. Only the median measure is within range in Market Area 2, however the COD supports that there is little variability in the grassland ratios.

A consideration of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflects the 2025 assessment actions of the Sioux County assessor.

Equalization and Quality of Assessment

As noted in the table above, all improvements on agricultural land were updated with the same cost and depreciation tables as those used for the rural residential class of properties. Home sites carry the same value as rural residential sites. Assessment quality and uniformity of agricultural land in Sioux County is in compliance with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	5	75.80	74.34	72.10	07.92	103.11
1	1	68.23	68.23	68.23	00.00	100.00
2	4	76.27	75.87	75.96	07.36	99.88
<u>Dry</u>						
County	1	79.44	79.44	79.44	00.00	100.00
1	1	79.44	79.44	79.44	00.00	100.00
<u>Grass</u>						
County	15	70.92	73.50	67.97	10.74	108.14
1	12	74.08	74.83	69.35	11.76	107.90
2	3	70.92	68.19	64.94	04.60	105.00
<u>ALL</u>	28	70.22	71.50	69.28	10.97	103.20

2025 Agricultural Correlation for Sioux County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Sioux County is 70%.

2025 Opinions of the Property Tax Administrator for Sioux 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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	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 Sioux County

Residential Real Property - Current

Number of Sales	7	Median	94.27
Total Sales Price	\$650,000	Mean	85.98
Total Adj. Sales Price	\$650,000	Wgt. Mean	76.23
Total Assessed Value	\$495,513	Average Assessed Value of the Base	\$50,865
Avg. Adj. Sales Price	\$92,857	Avg. Assessed Value	\$70,788

Confidence Interval - Current

95% Median C.I	33.99 to 115.40
95% Wgt. Mean C.I	35.26 to 117.21
95% Mean C.I	59.51 to 112.45
% of Value of the Class of all Real Property Value in the County	3.20
% of Records Sold in the Study Period	1.56
% of Value Sold in the Study Period	2.16

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	11	96	96.23
2023	13	100	99.68
2022	11	100	98.20
2021	12	100	101.57

2025 Commission Summary for Sioux County

Commercial Real Property - Current

Number of Sales	4	Median	106.52
Total Sales Price	\$710,000	Mean	106.50
Total Adj. Sales Price	\$710,000	Wgt. Mean	100.21
Total Assessed Value	\$711,522	Average Assessed Value of the Base	\$126,228
Avg. Adj. Sales Price	\$177,500	Avg. Assessed Value	\$177,881

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	74.25 to 138.75
% of Value of the Class of all Real Property Value in the County	1.52
% of Records Sold in the Study Period	4.65
% of Value Sold in the Study Period	6.55

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	4	100	79.73
2023	2	100	51.02
2022	2	100	91.02
2021	4	100	91.74

**83 Sioux
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 : 7
 Total Sales Price : 650,000
 Total Adj. Sales Price : 650,000
 Total Assessed Value : 495,513
 Avg. Adj. Sales Price : 92,857
 Avg. Assessed Value : 70,788

MEDIAN : 94
 WGT. MEAN : 76
 MEAN : 86
 COD : 20.78
 PRD : 112.79

COV : 33.29
 STD : 28.62
 Avg. Abs. Dev : 19.59
 MAX Sales Ratio : 115.40
 MIN Sales Ratio : 33.99

95% Median C.I. : 33.99 to 115.40
 95% Wgt. Mean C.I. : 35.26 to 117.21
 95% Mean C.I. : 59.51 to 112.45

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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											
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	2	111.11	111.11	111.87	03.87	99.32	106.81	115.40	N/A	76,750	85,862
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	1	90.26	90.26	90.26	00.00	100.00	90.26	90.26	N/A	100,000	90,257
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	3	61.00	65.04	51.45	36.15	126.41	33.99	100.14	N/A	109,167	56,163
01-JUL-24 To 30-SEP-24	1	94.27	94.27	94.27	00.00	100.00	94.27	94.27	N/A	69,000	65,043
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	2	111.11	111.11	111.87	03.87	99.32	106.81	115.40	N/A	76,750	85,862
01-OCT-23 To 30-SEP-24	5	90.26	75.93	65.21	22.03	116.44	33.99	100.14	N/A	99,300	64,758
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	3	106.81	104.16	103.35	07.85	100.78	90.26	115.40	N/A	84,500	87,327
<u>ALL</u>	7	94.27	85.98	76.23	20.78	112.79	33.99	115.40	33.99 to 115.40	92,857	70,788

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	5	100.14	95.52	98.20	13.37	97.27	61.00	115.40	N/A	68,000	66,776
80	2	62.13	62.13	52.14	45.29	119.16	33.99	90.26	N/A	155,000	80,816
<u>ALL</u>	7	94.27	85.98	76.23	20.78	112.79	33.99	115.40	33.99 to 115.40	92,857	70,788

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	7	94.27	85.98	76.23	20.78	112.79	33.99	115.40	33.99 to 115.40	92,857	70,788
06											
07											
<u>ALL</u>	7	94.27	85.98	76.23	20.78	112.79	33.99	115.40	33.99 to 115.40	92,857	70,788

83 Sioux
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 : 7
 Total Sales Price : 650,000
 Total Adj. Sales Price : 650,000
 Total Assessed Value : 495,513
 Avg. Adj. Sales Price : 92,857
 Avg. Assessed Value : 70,788

MEDIAN : 94
 WGT. MEAN : 76
 MEAN : 86
 COD : 20.78
 PRD : 112.79

COV : 33.29
 STD : 28.62
 Avg. Abs. Dev : 19.59
 MAX Sales Ratio : 115.40
 MIN Sales Ratio : 33.99

95% Median C.I. : 33.99 to 115.40
 95% Wgt. Mean C.I. : 35.26 to 117.21
 95% Mean C.I. : 59.51 to 112.45

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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											
Ranges Excl. Low \$											
Greater Than 4,999	7	94.27	85.98	76.23	20.78	112.79	33.99	115.40	33.99 to 115.40	92,857	70,788
Greater Than 14,999	7	94.27	85.98	76.23	20.78	112.79	33.99	115.40	33.99 to 115.40	92,857	70,788
Greater Than 29,999	7	94.27	85.98	76.23	20.78	112.79	33.99	115.40	33.99 to 115.40	92,857	70,788
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	61.00	61.00	61.00	00.00	100.00	61.00	61.00	N/A	52,500	32,026
60,000 TO 99,999	4	103.48	104.16	104.99	06.72	99.21	94.27	115.40	N/A	71,875	75,464
100,000 TO 149,999	1	90.26	90.26	90.26	00.00	100.00	90.26	90.26	N/A	100,000	90,257
150,000 TO 249,999	1	33.99	33.99	33.99	00.00	100.00	33.99	33.99	N/A	210,000	71,374
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	7	94.27	85.98	76.23	20.78	112.79	33.99	115.40	33.99 to 115.40	92,857	70,788

83 Sioux
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 : 4
Total Sales Price : 710,000
Total Adj. Sales Price : 710,000
Total Assessed Value : 711,522
Avg. Adj. Sales Price : 177,500
Avg. Assessed Value : 177,881

MEDIAN : 107
WGT. MEAN : 100
MEAN : 107
COD : 14.04
PRD : 106.28

COV : 19.03
STD : 20.27
Avg. Abs. Dev : 14.96
MAX Sales Ratio : 130.64
MIN Sales Ratio : 82.33

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 74.25 to 138.75

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22	1	130.64	130.64	130.64	00.00	100.00	130.64	130.64	N/A	80,000	104,514
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	82.33	82.33	82.33	00.00	100.00	82.33	82.33	N/A	260,000	214,062
01-OCT-22 To 31-DEC-22	1	112.27	112.27	112.27	00.00	100.00	112.27	112.27	N/A	175,000	196,473
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	1	100.76	100.76	100.76	00.00	100.00	100.76	100.76	N/A	195,000	196,473
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	2	106.49	106.49	93.70	22.69	113.65	82.33	130.64	N/A	170,000	159,288
01-OCT-22 To 30-SEP-23	2	106.52	106.52	106.20	05.41	100.30	100.76	112.27	N/A	185,000	196,473
01-OCT-23 To 30-SEP-24											
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	3	112.27	108.41	100.01	14.34	108.40	82.33	130.64	N/A	171,667	171,683
01-JAN-23 To 31-DEC-23	1	100.76	100.76	100.76	00.00	100.00	100.76	100.76	N/A	195,000	196,473
<u>ALL</u>	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881
<u>ALL</u>	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881
04											
<u>ALL</u>	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881

83 Sioux
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 : 4
Total Sales Price : 710,000
Total Adj. Sales Price : 710,000
Total Assessed Value : 711,522
Avg. Adj. Sales Price : 177,500
Avg. Assessed Value : 177,881

MEDIAN : 107
WGT. MEAN : 100
MEAN : 107
COD : 14.04
PRD : 106.28

COV : 19.03
STD : 20.27
Avg. Abs. Dev : 14.96
MAX Sales Ratio : 130.64
MIN Sales Ratio : 82.33

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 74.25 to 138.75

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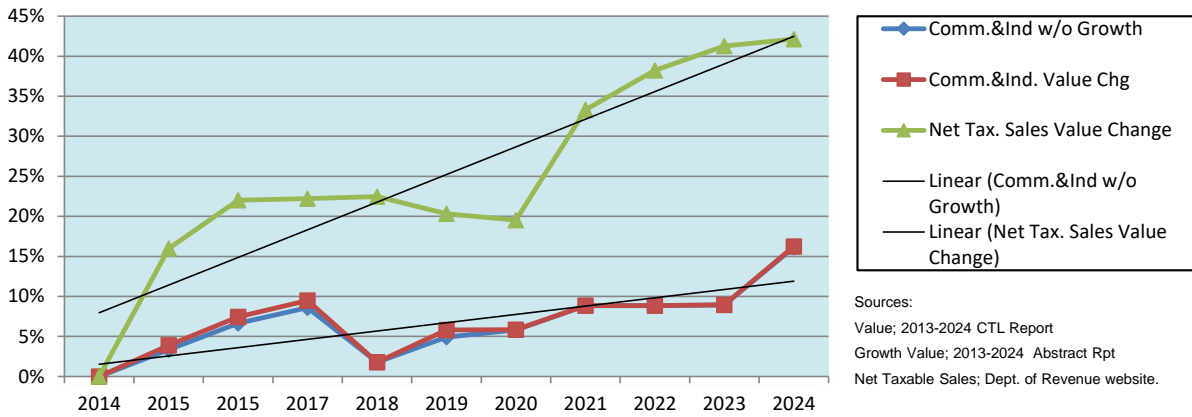
SALE PRICE *

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											
Ranges Excl. Low \$											
Greater Than 4,999	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881
Greater Than 14,999	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881
Greater Than 29,999	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	130.64	130.64	130.64	00.00	100.00	130.64	130.64	N/A	80,000	104,514
100,000 TO 149,999											
150,000 TO 249,999	2	106.52	106.52	106.20	05.41	100.30	100.76	112.27	N/A	185,000	196,473
250,000 TO 499,999	1	82.33	82.33	82.33	00.00	100.00	82.33	82.33	N/A	260,000	214,062
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
386	1	82.33	82.33	82.33	00.00	100.00	82.33	82.33	N/A	260,000	214,062
442	2	106.52	106.52	106.20	05.41	100.30	100.76	112.27	N/A	185,000	196,473
539	1	130.64	130.64	130.64	00.00	100.00	130.64	130.64	N/A	80,000	104,514
ALL	4	106.52	106.50	100.21	14.04	106.28	82.33	130.64	N/A	177,500	177,881

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Sources:
 Value; 2013-2024 CTL Report
 Growth Value; 2013-2024 Abstract Rpt
 Net Taxable Sales; Dept. of Revenue website.

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	\$ 5,706,573	\$ 12,965	0.23%	\$ 5,693,608		\$ 3,121,406	
2014	\$ 5,929,228	\$ 32,097	0.54%	\$ 5,897,131	3.34%	\$ 3,619,765	15.97%
2015	\$ 6,131,210	\$ 45,141	0.74%	\$ 6,086,069	2.65%	\$ 3,808,756	5.22%
2016	\$ 6,248,667	\$ 52,180	0.84%	\$ 6,196,487	1.06%	\$ 3,814,213	0.14%
2017	\$ 5,808,190	\$ -	0.00%	\$ 5,808,190	-7.05%	\$ 3,822,764	0.22%
2018	\$ 6,039,020	\$ 51,571	0.85%	\$ 5,987,449	3.09%	\$ 3,755,886	-1.75%
2019	\$ 6,040,596	\$ 2,112	0.03%	\$ 6,038,484	-0.01%	\$ 3,730,641	-0.67%
2020	\$ 6,210,828	\$ -	0.00%	\$ 6,210,828	2.82%	\$ 4,160,811	11.53%
2021	\$ 6,210,828	\$ -	0.00%	\$ 6,210,828	0.00%	\$ 4,314,404	3.69%
2022	\$ 6,216,733	\$ -	0.00%	\$ 6,216,733	0.10%	\$ 4,409,705	2.21%
2023	\$ 6,633,442	\$ 6,357	0.10%	\$ 6,627,085	6.60%	\$ 4,436,711	0.61%
2024	\$ 7,518,460	\$ 509,384	6.78%	\$ 7,009,076	5.66%	\$ 4,279,913	-3.53%
Ann %chg	2.40%			Average	1.66%	1.69%	3.06%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	3.34%	3.90%	15.97%
2015	6.65%	7.44%	22.02%
2016	8.59%	9.50%	22.20%
2017	1.78%	1.78%	22.47%
2018	4.92%	5.83%	20.33%
2019	5.82%	5.85%	19.52%
2020	8.84%	8.84%	33.30%
2021	8.84%	8.84%	38.22%
2022	8.94%	8.94%	41.27%
2023	16.13%	16.24%	42.14%
2024	22.82%	31.75%	37.11%

County Number	83
County Name	Sioux

83 Sioux
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 : 28
Total Sales Price : 22,601,924
Total Adj. Sales Price : 22,601,924
Total Assessed Value : 15,658,401
Avg. Adj. Sales Price : 807,212
Avg. Assessed Value : 559,229

MEDIAN : 70
WGT. MEAN : 69
MEAN : 72
COD : 10.97
PRD : 103.20

COV : 13.92
STD : 09.95
Avg. Abs. Dev : 07.70
MAX Sales Ratio : 86.99
MIN Sales Ratio : 44.44

95% Median C.I. : 67.67 to 76.73
95% Wgt. Mean C.I. : 64.71 to 73.85
95% Mean C.I. : 67.64 to 75.36

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	4	68.53	71.31	68.60	08.07	103.95	63.88	84.29	N/A	1,280,402	878,321
01-JAN-22 To 31-MAR-22	3	86.23	83.95	85.07	03.24	98.68	78.63	86.99	N/A	187,307	159,334
01-APR-22 To 30-JUN-22	4	66.30	66.53	66.30	08.39	100.35	57.73	75.80	N/A	788,434	522,744
01-JUL-22 To 30-SEP-22	2	80.70	80.70	80.83	04.92	99.84	76.73	84.66	N/A	289,580	234,061
01-OCT-22 To 31-DEC-22	2	80.00	80.00	80.31	00.70	99.61	79.44	80.55	N/A	204,387	164,147
01-JAN-23 To 31-MAR-23	3	69.52	61.63	58.22	12.70	105.86	44.44	70.92	N/A	303,493	176,680
01-APR-23 To 30-JUN-23	4	67.22	71.31	67.47	08.70	105.69	64.72	86.07	N/A	791,250	533,854
01-JUL-23 To 30-SEP-23	2	66.83	66.83	64.80	07.33	103.13	61.93	71.72	N/A	1,636,725	1,060,575
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	2	71.65	71.65	74.93	05.35	95.62	67.82	75.48	N/A	2,287,500	1,714,074
01-APR-24 To 30-JUN-24	2	65.20	65.20	66.25	09.34	98.42	59.11	71.28	N/A	426,400	282,488
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	13	75.80	74.20	69.56	10.78	106.67	57.73	86.99	64.22 to 84.66	724,340	503,875
01-OCT-22 To 30-SEP-23	11	69.52	69.43	65.93	10.87	105.31	44.44	86.07	61.93 to 80.55	705,246	464,991
01-OCT-23 To 30-SEP-24	4	69.55	68.42	73.57	07.13	93.00	59.11	75.48	N/A	1,356,950	998,281
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	11	78.63	76.31	71.55	08.67	106.65	57.73	86.99	64.22 to 86.23	427,599	305,945
01-JAN-23 To 31-DEC-23	9	68.23	67.08	65.13	09.92	102.99	44.44	86.07	61.93 to 71.72	816,548	531,845
<u>ALL</u>	28	70.22	71.50	69.28	10.97	103.20	44.44	86.99	67.67 to 76.73	807,212	559,229

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	18	69.46	72.79	68.72	10.61	105.92	57.73	86.99	67.67 to 80.55	691,860	475,472
2	10	71.32	69.19	69.96	11.23	98.90	44.44	86.23	61.93 to 76.73	1,014,845	709,991
<u>ALL</u>	28	70.22	71.50	69.28	10.97	103.20	44.44	86.99	67.67 to 76.73	807,212	559,229

83 Sioux
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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MEDIAN : 70
WGT. MEAN : 69
MEAN : 72
COD : 10.97
PRD : 103.20

COV : 13.92
STD : 09.95
Avg. Abs. Dev : 07.70
MAX Sales Ratio : 86.99
MIN Sales Ratio : 44.44

95% Median C.I. : 67.67 to 76.73
95% Wgt. Mean C.I. : 64.71 to 73.85
95% Mean C.I. : 67.64 to 75.36

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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	4	76.27	75.87	75.96	07.36	99.88	64.72	86.23	N/A	350,000	265,874
2	4	76.27	75.87	75.96	07.36	99.88	64.72	86.23	N/A	350,000	265,874
Dry											
County	1	79.44	79.44	79.44	00.00	100.00	79.44	79.44	N/A	88,773	70,520
1	1	79.44	79.44	79.44	00.00	100.00	79.44	79.44	N/A	88,773	70,520
Grass											
County	12	70.62	74.09	69.18	11.29	107.10	59.11	86.99	67.67 to 84.66	669,429	463,140
1	11	69.52	74.31	68.84	12.21	107.95	59.11	86.99	64.22 to 86.07	643,155	442,749
2	1	71.72	71.72	71.72	00.00	100.00	71.72	71.72	N/A	958,450	687,440
ALL	28	70.22	71.50	69.28	10.97	103.20	44.44	86.99	67.67 to 76.73	807,212	559,229

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	5	75.80	74.34	72.10	07.92	103.11	64.72	86.23	N/A	560,000	403,754
1	1	68.23	68.23	68.23	00.00	100.00	68.23	68.23	N/A	1,400,000	955,271
2	4	76.27	75.87	75.96	07.36	99.88	64.72	86.23	N/A	350,000	265,874
Dry											
County	1	79.44	79.44	79.44	00.00	100.00	79.44	79.44	N/A	88,773	70,520
1	1	79.44	79.44	79.44	00.00	100.00	79.44	79.44	N/A	88,773	70,520
Grass											
County	15	70.92	73.50	67.97	10.74	108.14	59.11	86.99	67.67 to 84.29	716,543	487,060
1	12	74.08	74.83	69.35	11.76	107.90	59.11	86.99	67.67 to 84.66	616,225	427,334
2	3	70.92	68.19	64.94	04.60	105.00	61.93	71.72	N/A	1,117,817	725,963
ALL	28	70.22	71.50	69.28	10.97	103.20	44.44	86.99	67.67 to 76.73	807,212	559,229

Sioux County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Sioux	1	1,450	1,450	1,400	1,400	1,370	1,371	1,300	1,300	1,380
Dawes	1	1,600	1,600	1,500	1,500	1,400	1,400	1,375	1,375	1,461
Dawes	4	2,400	2,400	2,150	2,150	2,000	2,000	1,900	1,900	2,163
Box Butte	3	2,141	2,086	2,113	2,068	2,048	2,055	2,014	2,072	2,096
Box Butte	2	2,943	2,904	2,962	2,913	2,164	2,176	2,147	2,175	2,817
Box Butte	1	3,450	3,548	3,552	3,544	2,977	2,971	2,978	2,970	3,212
ScottsBluff	3	3,200	3,100	3,000	2,500	2,400	2,100	2,100	2,100	2,873
Sioux	2	n/a	2,800	n/a	2,800	2,700	2,700	2,600	2,600	2,735

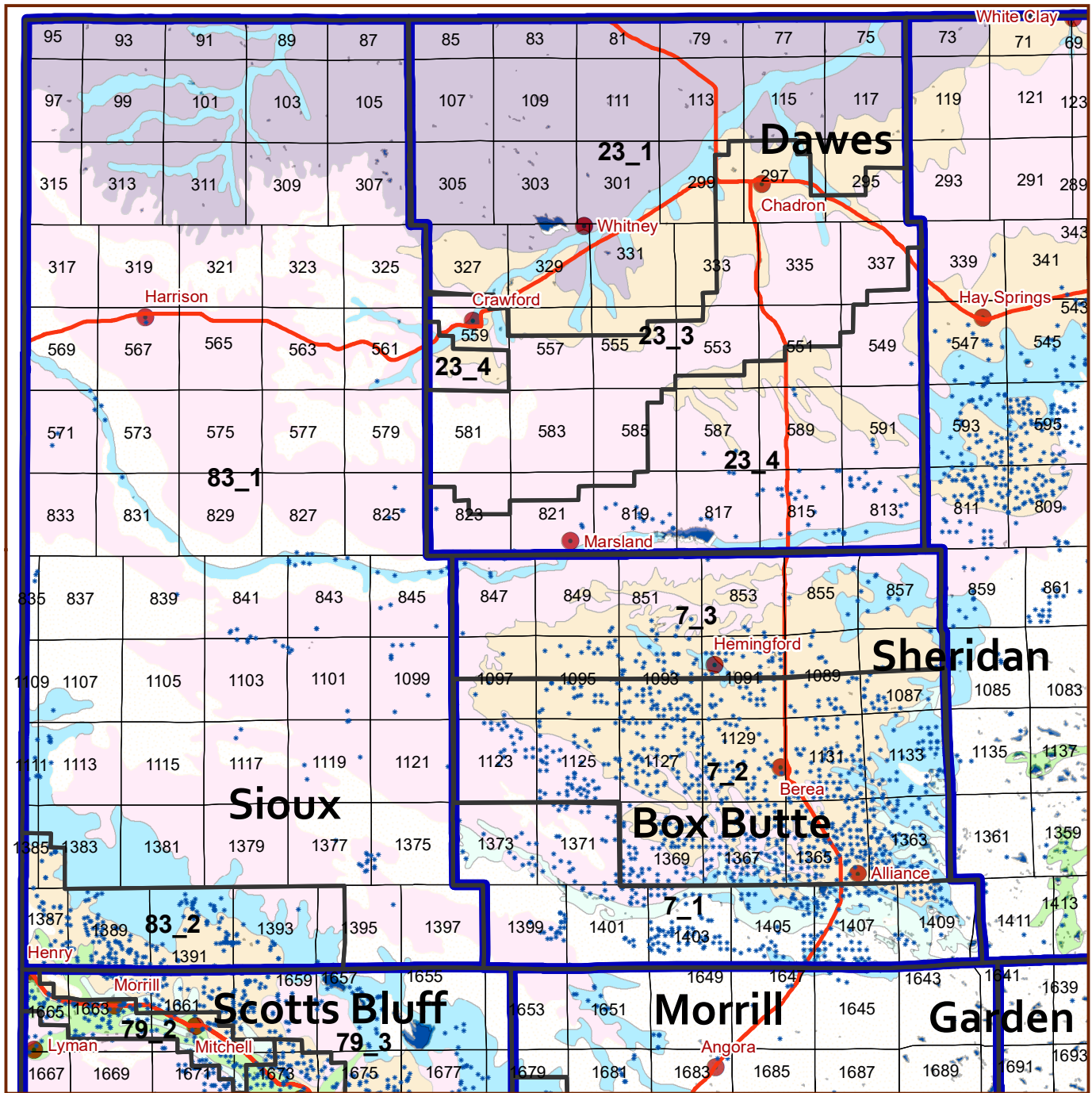
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Sioux	1	n/a	700	620	620	600	600	580	580	623
Dawes	1	n/a	765	730	730	683	683	625	625	704
Dawes	4	n/a	865	816	815	750	750	695	695	804
Box Butte	3	n/a	800	800	800	700	700	700	700	789
Box Butte	2	n/a	940	940	940	940	n/a	735	735	911
Box Butte	1	n/a	700	700	700	600	n/a	600	600	663
ScottsBluff	3	n/a	650	625	600	575	550	525	525	602
Sioux	2	n/a	n/a	550	500	480	n/a	450	410	480

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Sioux	1	520	520	n/a	500	480	480	440	430	440
Dawes	1	588	n/a	575	575	525	525	515	515	518
Dawes	4	695	n/a	650	n/a	640	640	615	615	627
Box Butte	3	535	535	n/a	535	n/a	535	535	535	535
Box Butte	2	440	440	n/a	440	440	440	440	440	440
Box Butte	1	400	400	n/a	400	400	400	400	400	400
ScottsBluff	3	600	n/a	n/a	575	550	525	500	500	506
Sioux	2	570	n/a	n/a	560	540	540	520	520	522

County	Mkt Area	CRP	TIMBER	WASTE
Sioux	1	n/a	400	135
Dawes	1	n/a	n/a	200
Dawes	4	n/a	n/a	200
Box Butte	3	630	n/a	200
Box Butte	2	600	n/a	200
Box Butte	1	500	n/a	200
ScottsBluff	3	512	n/a	147
Sioux	2	n/a	n/a	135

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.

SIoux COUNTY



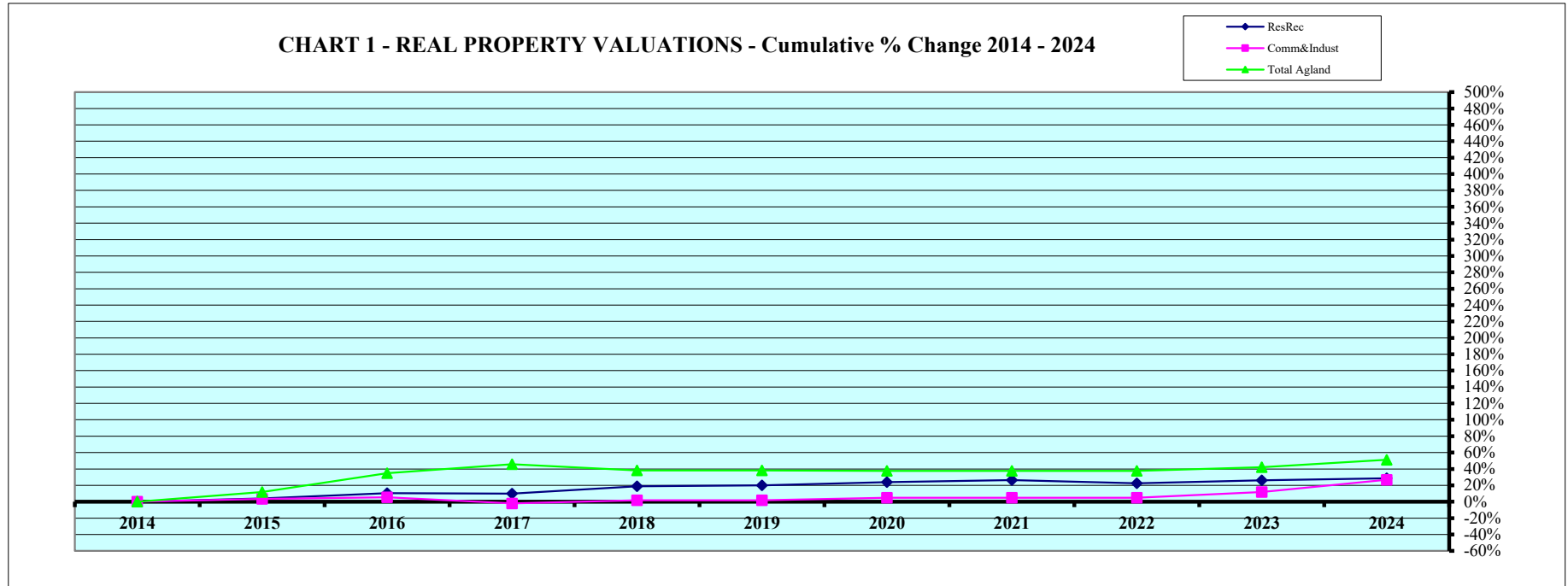
Legend

- 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	15,285,692	-	-	-	5,929,228	-	-	-	360,346,330	-	-	-
2015	15,880,776	595,084	3.89%	3.89%	6,131,210	201,982	3.41%	3.41%	402,591,255	42,244,925	11.72%	11.72%
2016	16,873,005	992,229	6.25%	10.38%	6,248,667	117,457	1.92%	5.39%	486,123,671	83,532,416	20.75%	34.90%
2017	16,793,580	-79,425	-0.47%	9.86%	5,808,190	-440,477	-7.05%	-2.04%	525,474,620	39,350,949	8.09%	45.82%
2018	18,184,217	1,390,637	8.28%	18.96%	6,039,020	230,830	3.97%	1.85%	498,332,164	-27,142,456	-5.17%	38.29%
2019	18,341,942	157,725	0.87%	19.99%	6,040,596	1,576	0.03%	1.88%	498,070,525	-261,639	-0.05%	38.22%
2020	18,944,177	602,235	3.28%	23.93%	6,210,828	170,232	2.82%	4.75%	496,178,040	-1,892,485	-0.38%	37.69%
2021	19,317,723	373,546	1.97%	26.38%	6,210,828	0	0.00%	4.75%	496,235,288	57,248	0.01%	37.71%
2022	18,724,034	-593,689	-3.07%	22.49%	6,216,733	5,905	0.10%	4.85%	495,837,696	-397,592	-0.08%	37.60%
2023	19,278,622	554,588	2.96%	26.12%	6,633,442	416,709	6.70%	11.88%	511,934,757	16,097,061	3.25%	42.07%
2024	19,654,997	376,375	1.95%	28.58%	7,518,460	885,018	13.34%	26.80%	544,907,473	32,972,716	6.44%	51.22%

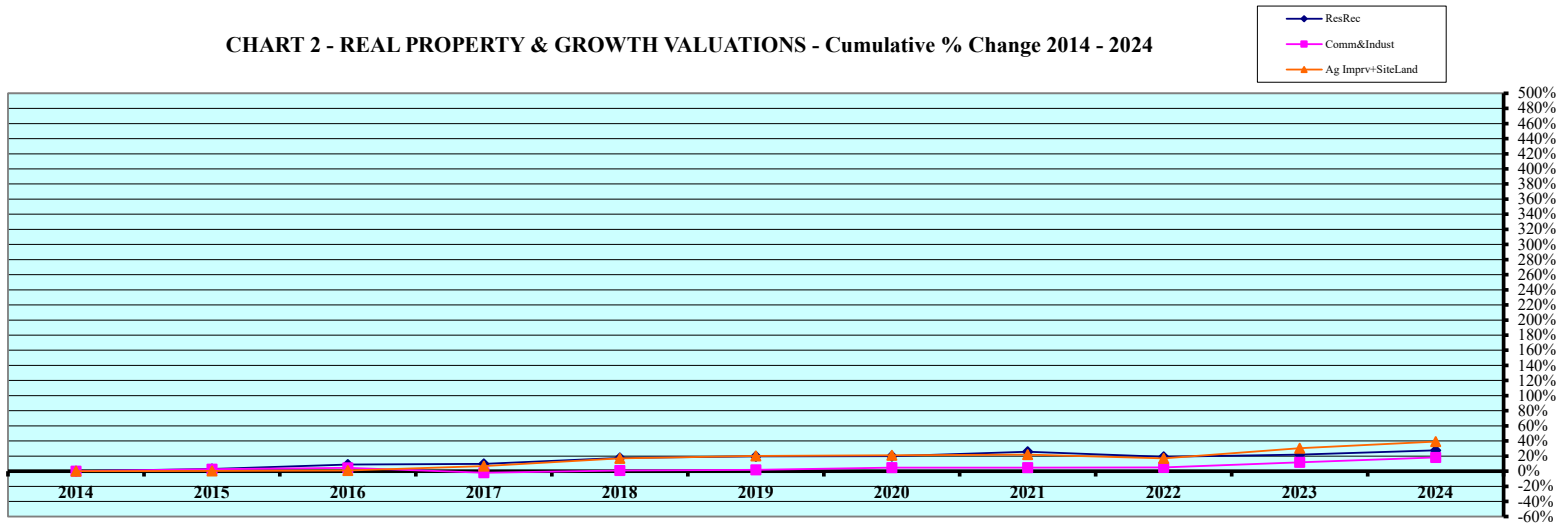
Rate Annual %chg: Residential & Recreational **2.55%** Commercial & Industrial **2.40%** Agricultural Land **4.22%**

Cnty# **83**
County **SIOUX**

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	15,285,692	96,952	0.63%	15,188,740	--	--	5,929,228	32,097	0.54%	5,897,131	--	--
2015	15,880,776	134,572	0.85%	15,746,204	3.01%	3.01%	6,131,210	45,141	0.74%	6,086,069	2.65%	2.65%
2016	16,873,005	251,571	1.49%	16,621,434	4.66%	8.74%	6,248,667	52,180	0.84%	6,196,487	1.06%	4.51%
2017	16,793,580	28,257	0.17%	16,765,323	-0.64%	9.68%	5,808,190	0	0.00%	5,808,190	-7.05%	-2.04%
2018	18,184,217	208,929	1.15%	17,975,288	7.04%	17.60%	6,039,020	51,571	0.85%	5,987,449	3.09%	0.98%
2019	18,341,942	72,497	0.40%	18,269,445	0.47%	19.52%	6,040,596	2,112	0.03%	6,038,484	-0.01%	1.84%
2020	18,944,177	608,654	3.21%	18,335,523	-0.03%	19.95%	6,210,828	0	0.00%	6,210,828	2.82%	4.75%
2021	19,317,723	116,768	0.60%	19,200,955	1.36%	25.61%	6,210,828	0	0.00%	6,210,828	0.00%	4.75%
2022	18,724,034	518,933	2.77%	18,205,101	-5.76%	19.10%	6,216,733	0	0.00%	6,216,733	0.10%	4.85%
2023	19,278,622	640,951	3.32%	18,637,671	-0.46%	21.93%	6,633,442	6,357	0.10%	6,627,085	6.60%	11.77%
2024	19,654,997	152,700	0.78%	19,502,297	1.16%	27.59%	7,518,460	509,384	6.78%	7,009,076	5.66%	18.21%
Rate Ann%chg	2.55%	Resid & Recreat w/o growth				1.08%	2.40%	C & I w/o growth				1.49%

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	29,225,482	12,635,230	41,860,712	1,077,271	2.57%	40,783,441	--	--
2015	29,515,591	12,869,523	42,385,114	340,114	0.80%	42,045,000	0.44%	0.44%
2016	30,537,281	13,532,439	44,069,720	1,849,388	4.20%	42,220,332	-0.39%	0.86%
2017	30,991,017	13,813,260	44,804,277	135,955	0.30%	44,668,322	1.36%	6.71%
2018	34,507,690	15,879,427	50,387,117	1,444,172	2.87%	48,942,945	9.24%	16.92%
2019	34,662,349	16,065,199	50,727,548	382,411	0.75%	50,345,137	-0.08%	20.27%
2020	34,963,519	16,453,165	51,416,684	744,311	1.45%	50,672,373	-0.11%	21.05%
2021	34,879,712	16,486,307	51,366,019	284,102	0.55%	51,081,917	-0.65%	22.03%
2022	35,083,299	16,007,213	51,090,512	2,156,688	4.22%	48,933,824	-4.74%	16.90%
2023	36,607,726	19,637,767	56,245,493	1,617,833	2.88%	54,627,660	6.92%	30.50%
2024	38,192,148	20,436,467	58,628,615	374,182	0.64%	58,254,433	3.57%	39.16%
Rate Ann%chg	2.71%	4.93%	3.43%	Ag Imprv+Site w/o growth			1.56%	

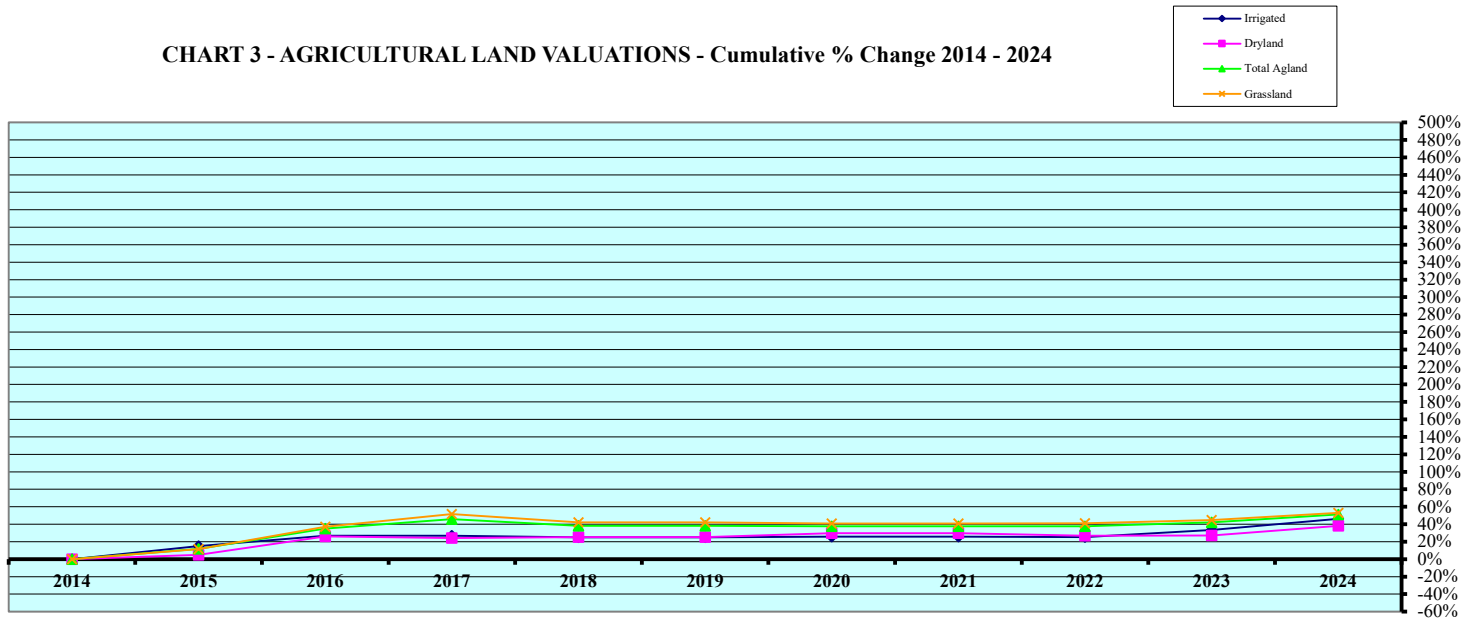
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 83
County SIOUX

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	66,842,294	-	-	-	14,150,141	-	-	-	276,818,442	-	-	-
2015	76,801,879	9,959,585	14.90%	14.90%	14,837,552	687,411	4.86%	4.86%	308,424,082	31,605,640	11.42%	11.42%
2016	84,741,751	7,939,872	10.34%	26.78%	17,854,651	3,017,099	20.33%	26.18%	379,871,815	71,447,733	23.17%	37.23%
2017	84,725,042	-16,709	-0.02%	26.75%	17,559,587	-295,064	-1.65%	24.09%	419,536,490	39,664,675	10.44%	51.56%
2018	83,542,134	-1,182,908	-1.40%	24.98%	17,729,168	169,581	0.97%	25.29%	393,407,687	-26,128,803	-6.23%	42.12%
2019	83,538,674	-3,460	0.00%	24.98%	17,721,533	-7,635	-0.04%	25.24%	393,157,546	-250,141	-0.06%	42.03%
2020	84,136,351	597,677	0.72%	25.87%	18,354,171	632,638	3.57%	29.71%	389,700,531	-3,457,015	-0.88%	40.78%
2021	84,163,314	26,963	0.03%	25.91%	18,348,089	-6,082	-0.03%	29.67%	389,744,691	44,160	0.01%	40.79%
2022	83,718,471	-444,843	-0.53%	25.25%	17,944,102	-403,987	-2.20%	26.81%	390,195,408	450,717	0.12%	40.96%
2023	89,224,664	5,506,193	6.58%	33.49%	17,969,730	25,628	0.14%	26.99%	400,727,469	10,532,061	2.70%	44.76%
2024	97,724,699	8,500,035	9.53%	46.20%	19,547,173	1,577,443	8.78%	38.14%	423,634,170	22,906,701	5.72%	53.04%

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	2,535,453	-	-	-	0	-	-	-	360,346,330	-	-	-
2015	2,527,742	-7,711	-0.30%	-0.30%	0	0	-	-	402,591,255	42,244,925	11.72%	11.72%
2016	3,655,454	1,127,712	44.61%	44.17%	0	0	-	-	486,123,671	83,532,416	20.75%	34.90%
2017	3,653,501	-1,953	-0.05%	44.10%	0	0	-	-	525,474,620	39,350,949	8.09%	45.82%
2018	3,653,175	-326	-0.01%	44.08%	0	0	-	-	498,332,164	-27,142,456	-5.17%	38.29%
2019	3,652,772	-403	-0.01%	44.07%	0	0	-	-	498,070,525	-261,639	-0.05%	38.22%
2020	3,986,987	334,215	9.15%	57.25%	0	0	-	-	496,178,040	-1,892,485	-0.38%	37.69%
2021	3,979,194	-7,793	-0.20%	56.94%	0	0	-	-	496,235,288	57,248	0.01%	37.71%
2022	3,979,715	521	0.01%	56.96%	0	0	-	-	495,837,696	-397,592	-0.08%	37.60%
2023	4,012,894	33,179	0.83%	58.27%	0	0	-	-	511,934,757	16,097,061	3.25%	42.07%
2024	4,001,431	-11,463	-0.29%	57.82%	0	0	-	-	544,907,473	32,972,716	6.44%	51.22%

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	66,667,095	45,772	1,457			14,235,353	37,892	376			276,809,068	1,063,045	260		
2015	76,655,080	45,606	1,681	15.40%	15.40%	14,812,916	38,829	381	1.55%	1.55%	308,455,371	1,062,413	290	11.50%	11.50%
2016	84,849,538	45,679	1,858	10.51%	27.53%	17,817,022	39,065	456	19.55%	21.40%	379,915,012	1,066,397	356	22.71%	36.82%
2017	84,789,235	45,651	1,857	-0.01%	27.52%	17,684,380	38,803	456	-0.08%	21.31%	419,392,871	1,066,595	393	10.37%	51.01%
2018	83,513,318	44,723	1,867	0.54%	28.21%	17,767,175	38,998	456	-0.03%	21.27%	393,388,936	1,067,477	369	-6.28%	41.53%
2019	83,538,674	44,757	1,866	-0.05%	28.15%	17,722,366	38,897	456	0.01%	21.28%	393,416,019	1,067,549	369	0.00%	41.53%
2020	84,136,327	44,757	1,880	0.72%	29.07%	18,354,171	38,895	472	3.57%	25.61%	389,700,531	1,062,111	367	-0.44%	40.91%
2021	84,136,570	44,757	1,880	0.00%	29.07%	18,354,171	38,895	472	0.00%	25.61%	389,701,005	1,062,112	367	0.00%	40.91%
2022	83,700,156	44,416	1,884	0.24%	29.38%	17,944,102	37,959	473	0.18%	25.83%	390,207,874	1,063,493	367	0.00%	40.91%
2023	89,226,002	44,571	2,002	6.23%	37.44%	18,055,269	38,033	475	0.42%	26.36%	400,671,642	1,063,275	377	2.70%	44.72%
2024	97,724,699	44,450	2,199	9.82%	50.94%	19,547,173	36,410	537	13.09%	42.90%	423,652,739	1,065,018	398	5.56%	52.77%

Rate Annual %chg Average Value/Acre: 3.90%

3.22%

4.35%

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	2,535,595	46,072	55			0	0				360,247,111	1,192,781	302		
2015	2,529,928	46,075	55	-0.23%	-0.23%	0	0				402,453,295	1,192,923	337	11.70%	11.70%
2016	3,652,928	45,990	79	44.66%	44.32%	0	0				486,234,500	1,197,130	406	20.39%	34.48%
2017	3,653,298	45,993	79	0.00%	44.33%	0	0				525,519,784	1,197,042	439	8.09%	45.36%
2018	3,653,483	45,996	79	0.00%	44.33%	0	0				498,322,912	1,197,194	416	-5.19%	37.82%
2019	3,652,893	45,987	79	0.00%	44.33%	0	0				498,329,952	1,197,189	416	0.00%	37.82%
2020	3,986,987	49,173	81	2.07%	47.32%	0	0				496,178,016	1,194,936	415	-0.24%	37.48%
2021	3,987,009	49,174	81	0.00%	47.32%	0	0				496,178,755	1,194,938	415	0.00%	37.48%
2022	3,979,507	49,057	81	0.05%	47.40%	0	0				495,831,639	1,194,925	415	-0.07%	37.39%
2023	4,012,909	49,023	82	0.91%	48.74%	0	0				511,965,822	1,194,901	428	3.26%	41.86%
2024	4,002,281	49,018	82	-0.25%	48.36%	0	0				544,926,892	1,194,896	456	6.44%	51.00%

83
SIoux

Rate Annual %chg Average Value/Acre: 4.23%

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

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,135	SIoux	25,105,092	14,989,479	62,824,052	19,117,647	7,518,460	0	537,350	544,907,473	38,192,148	20,436,467	20,530	733,648,698
cnty sectorvalue % of total value:		3.42%	2.04%	8.56%	2.61%	1.02%		0.07%	74.27%	5.21%	2.79%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
239	HARRISON	287,526	134,998	46,248	7,774,429	2,053,537	0	0	0	0	0	0	10,296,738
21.06%	%sector of county sector	1.15%	0.90%	0.07%	40.67%	27.31%							1.40%
	%sector of municipality	2.79%	1.31%	0.45%	75.50%	19.94%							100.00%
	%sector of county sector												
	%sector of municipality												
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239	Total Municipalities	287,526	134,998	46,248	7,774,430	2,053,537	0	0	0	0	0	0	10,296,739
21.08%	%all municip.sectors of cnty	1.15%	0.90%	0.07%	40.67%	27.31%							1.40%

Total Real Property Sum Lines 17, 25, & 30	Records : 4,512	Value : 714,925,895	Growth 2,338,038	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	26	63,394	96	668,755	24	150,404	146	882,553	
02. Res Improve Land	189	732,772	78	1,330,500	16	247,950	283	2,311,222	
03. Res Improvements	190	8,236,849	83	8,606,960	24	2,208,966	297	19,052,775	
04. Res Total	216	9,033,015	179	10,606,215	48	2,607,320	443	22,246,550	254,805
% of Res Total	48.76	40.60	40.41	47.68	10.84	11.72	9.82	3.11	10.90
05. Com UnImp Land	19	64,249	1	3,321	11	650,590	31	718,160	
06. Com Improve Land	32	175,540	5	85,957	8	2,371,596	45	2,633,093	
07. Com Improvements	36	2,442,535	5	570,641	14	4,491,148	55	7,504,324	
08. Com Total	55	2,682,324	6	659,919	25	7,513,334	86	10,855,577	216,569
% of Com Total	63.95	24.71	6.98	6.08	29.07	69.21	1.91	1.52	9.26
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	3	94,034	3	94,034	
14. Rec Improve Land	0	0	3	144,535	1	86,343	4	230,878	
15. Rec Improvements	0	0	3	210,666	1	107,005	4	317,671	
16. Rec Total	0	0	3	355,201	4	287,382	7	642,583	0
% of Rec Total	0.00	0.00	42.86	55.28	57.14	44.72	0.16	0.09	0.00
Res & Rec Total	216	9,033,015	182	10,961,416	52	2,894,702	450	22,889,133	254,805
% of Res & Rec Total	48.00	39.46	40.44	47.89	11.56	12.65	9.97	3.20	10.90
Com & Ind Total	55	2,682,324	6	659,919	25	7,513,334	86	10,855,577	216,569
% of Com & Ind Total	63.95	24.71	6.98	6.08	29.07	69.21	1.91	1.52	9.26
17. Taxable Total	271	11,715,339	188	11,621,335	77	10,408,036	536	33,744,710	471,374
% of Taxable Total	50.56	34.72	35.07	34.44	14.37	30.84	11.88	4.72	20.16

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	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	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	2	17,440	2	17,440	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	2	17,440	2	17,440	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	25	2	279	306

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	27	651,325	3,282	486,215,233	3,309	486,866,558
28. Ag-Improved Land	0	0	31	1,790,259	605	131,921,993	636	133,712,252
29. Ag Improvements	0	0	31	2,621,132	634	57,963,803	665	60,584,935

30. Ag Total				3,974	681,163,745
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	2.95	44,250	
32. HomeSite Improv Land	0	0.00	0	22	21.43	321,450	
33. HomeSite Improvements	0	0.00	0	25	0.00	1,688,265	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	22.17	155,190	
36. FarmSite Improv Land	0	0.00	0	22	133.96	766,825	
37. FarmSite Improvements	0	0.00	0	28	0.00	932,867	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	31	35.91	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	30	27.43	411,450	33	30.38	455,700	
32. HomeSite Improv Land	400	422.94	6,344,130	422	444.37	6,665,580	
33. HomeSite Improvements	437	0.00	34,222,704	462	0.00	35,910,969	1,026,915
34. HomeSite Total				495	474.75	43,032,249	
35. FarmSite UnImp Land	42	136.27	953,869	50	158.44	1,109,059	
36. FarmSite Improv Land	514	1,385.79	9,700,432	536	1,519.75	10,467,257	
37. FarmSite Improvements	594	0.00	23,741,099	622	0.00	24,673,966	839,749
38. FarmSite Total				672	1,678.19	36,250,282	
39. Road & Ditches	1,493	5,453.82	0	1,524	5,489.73	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,167	7,642.67	79,282,531	1,866,664

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	2,292.67	1,252,988	13	2,292.67	1,252,988

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	153.76	1.08%	222,953	1.14%	1,450.01
46. 1A	2,643.46	18.61%	3,833,031	19.55%	1,450.01
47. 2A1	288.70	2.03%	404,180	2.06%	1,400.00
48. 2A	6,518.05	45.88%	9,125,270	46.54%	1,400.00
49. 3A1	569.09	4.01%	779,655	3.98%	1,370.00
50. 3A	0.34	0.00%	466	0.00%	1,370.59
51. 4A1	1,792.51	12.62%	2,330,263	11.88%	1,300.00
52. 4A	2,240.13	15.77%	2,912,166	14.85%	1,300.00
53. Total	14,206.04	100.00%	19,607,984	100.00%	1,380.26
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,306.02	26.36%	6,514,211	29.61%	700.00
56. 2D1	591.30	1.67%	366,607	1.67%	620.00
57. 2D	7,599.57	21.53%	4,711,731	21.42%	620.00
58. 3D1	4,002.34	11.34%	2,401,400	10.92%	600.00
59. 3D	7.56	0.02%	4,536	0.02%	600.00
60. 4D1	8,695.70	24.63%	5,043,510	22.93%	580.00
61. 4D	5,099.20	14.44%	2,957,536	13.44%	580.00
62. Total	35,301.69	100.00%	21,999,531	100.00%	623.19
Grass					
63. 1G1	3,599.69	0.36%	1,871,837	0.42%	520.00
64. 1G	2,199.37	0.22%	1,143,673	0.26%	520.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,125.44	0.21%	1,062,720	0.24%	500.00
67. 3G1	25,981.45	2.57%	12,471,106	2.82%	480.00
68. 3G	51,286.87	5.07%	24,617,707	5.56%	480.00
69. 4G1	522,841.71	51.70%	230,050,368	51.96%	440.00
70. 4G	403,233.71	39.87%	171,499,766	38.74%	425.31
71. Total	1,011,268.24	100.00%	442,717,177	100.00%	437.78
Irrigated Total					
	14,206.04	1.29%	19,607,984	4.00%	1,380.26
Dry Total					
	35,301.69	3.20%	21,999,531	4.49%	623.19
Grass Total					
	1,011,268.24	91.58%	442,717,177	90.31%	437.78
72. Waste	43,514.88	3.94%	5,874,540	1.20%	135.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	3,234.74	0.29%	1,394,514	0.28%	431.11
75. Market Area Total	1,104,290.85	100.00%	490,199,232	100.00%	443.90

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	10,257.70	34.09%	28,721,513	34.90%	2,800.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	5,425.72	18.03%	15,191,977	18.46%	2,799.99
49. 3A1	8,788.72	29.21%	23,729,550	28.84%	2,700.00
50. 3A	380.18	1.26%	1,026,486	1.25%	2,700.00
51. 4A1	3,832.07	12.73%	9,963,415	12.11%	2,600.01
52. 4A	1,407.25	4.68%	3,658,875	4.45%	2,600.02
53. Total	30,091.64	100.00%	82,291,816	100.00%	2,734.71
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	104.31	8.84%	57,372	10.12%	550.01
57. 2D	382.35	32.42%	191,175	33.74%	500.00
58. 3D1	450.69	38.22%	216,333	38.18%	480.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	64.28	5.45%	28,928	5.10%	450.03
61. 4D	177.72	15.07%	72,867	12.86%	410.01
62. Total	1,179.35	100.00%	566,675	100.00%	480.50
Grass					
63. 1G1	1,392.62	2.59%	793,796	2.83%	570.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	739.97	1.38%	414,388	1.48%	560.01
67. 3G1	653.90	1.22%	353,104	1.26%	540.00
68. 3G	844.18	1.57%	455,856	1.62%	540.00
69. 4G1	30,360.42	56.48%	15,787,419	56.22%	520.00
70. 4G	19,761.21	36.76%	10,275,829	36.59%	520.00
71. Total	53,752.30	100.00%	28,080,392	100.00%	522.40
Irrigated Total	30,091.64	33.24%	82,291,816	73.68%	2,734.71
Dry Total	1,179.35	1.30%	566,675	0.51%	480.50
Grass Total	53,752.30	59.38%	28,080,392	25.14%	522.40
72. Waste	5,504.43	6.08%	743,099	0.67%	135.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	876.02	0.97%	450,847	0.40%	514.65
75. Market Area Total	90,527.72	100.00%	111,681,982	100.00%	1,233.68

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	256.46	695,439	44,041.22	101,204,361	44,297.68	101,899,800
77. Dry Land	0.00	0	101.51	58,317	36,379.53	22,507,889	36,481.04	22,566,206
78. Grass	0.00	0	864.22	390,357	1,064,156.32	470,407,212	1,065,020.54	470,797,569
79. Waste	0.00	0	72.26	9,756	48,947.05	6,607,883	49,019.31	6,617,639
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	3.13	1,377	1.46	2,988	4,106.17	1,840,996	4,110.76	1,845,361
82. Total	0.00	0	1,294.45	1,153,869	1,193,524.12	600,727,345	1,194,818.57	601,881,214

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	44,297.68	3.71%	101,899,800	16.93%	2,300.34
Dry Land	36,481.04	3.05%	22,566,206	3.75%	618.57
Grass	1,065,020.54	89.14%	470,797,569	78.22%	442.05
Waste	49,019.31	4.10%	6,617,639	1.10%	135.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	4,110.76	0.34%	1,845,361	0.31%	448.91
Total	1,194,818.57	100.00%	601,881,214	100.00%	503.74

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 Harrison	26	63,394	189	732,772	190	8,236,849	216	9,033,015	48,445
83.2 Rural	123	913,193	98	1,809,328	111	11,133,597	234	13,856,118	206,360
84 Residential Total	149	976,587	287	2,542,100	301	19,370,446	450	22,889,133	254,805

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 N/a Or Error	0	0	0	0	4	13,465	4	13,465	0
85.2 Commercial	16	58,470	30	164,751	30	2,358,783	46	2,582,004	0
85.3 Harrison	3	5,779	2	10,789	2	70,287	5	86,855	0
85.4 Rural	12	653,911	13	2,457,553	19	5,061,789	31	8,173,253	216,569
86 Commercial Total	31	718,160	45	2,633,093	55	7,504,324	86	10,855,577	216,569

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,599.69	0.38%	1,871,837	0.45%	520.00
88. 1G	2,199.37	0.23%	1,143,673	0.27%	520.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2,125.44	0.22%	1,062,720	0.25%	500.00
91. 3G1	25,981.45	2.74%	12,471,106	2.99%	480.00
92. 3G	51,286.87	5.41%	24,617,707	5.90%	480.00
93. 4G1	522,841.71	55.14%	230,050,368	55.10%	440.00
94. 4G	340,199.38	35.88%	146,286,035	35.04%	430.00
95. Total	948,233.91	100.00%	417,503,446	100.00%	440.30
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	63,034.33	100.00%	25,213,731	100.00%	400.00
113. Total	63,034.33	100.00%	25,213,731	100.00%	400.00
<hr/>					
Grass Total	948,233.91	93.77%	417,503,446	94.30%	440.30
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	63,034.33	6.23%	25,213,731	5.70%	400.00
<hr/>					
114. Market Area Total	1,011,268.24	100.00%	442,717,177	100.00%	437.78

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	1,392.62	2.59%	793,796	2.83%	570.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	739.97	1.38%	414,388	1.48%	560.01
91. 3G1	653.90	1.22%	353,104	1.26%	540.00
92. 3G	844.18	1.57%	455,856	1.62%	540.00
93. 4G1	30,360.42	56.48%	15,787,419	56.22%	520.00
94. 4G	19,761.21	36.76%	10,275,829	36.59%	520.00
95. Total	53,752.30	100.00%	28,080,392	100.00%	522.40
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	53,752.30	100.00%	28,080,392	100.00%	522.40
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	53,752.30	100.00%	28,080,392	100.00%	522.40

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

83 Sioux

	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	19,117,647	22,246,550	3,128,903	16.37%	254,805	15.03%
02. Recreational	537,350	642,583	105,233	19.58%	0	19.58%
03. Ag-Homesite Land, Ag-Res Dwelling	38,192,148	43,032,249	4,840,101	12.67%	1,026,915	9.98%
04. Total Residential (sum lines 1-3)	57,847,145	65,921,382	8,074,237	13.96%	1,281,720	11.74%
05. Commercial	7,518,460	10,855,577	3,337,117	44.39%	216,569	41.51%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	7,518,460	10,855,577	3,337,117	44.39%	216,569	41.51%
08. Ag-Farmsite Land, Outbuildings	20,436,467	36,250,282	15,813,815	77.38%	839,749	73.27%
09. Minerals	20,530	17,440	-3,090	-15.05	0	-15.05%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	20,456,997	36,267,722	15,810,725	77.29%	839,749	73.18%
12. Irrigated	97,724,699	101,899,800	4,175,101	4.27%		
13. Dryland	19,547,173	22,566,206	3,019,033	15.44%		
14. Grassland	423,634,170	470,797,569	47,163,399	11.13%		
15. Wasteland	4,001,431	6,617,639	2,616,208	65.38%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	544,907,473	601,881,214	56,973,741	10.46%		
18. Total Value of all Real Property (Locally Assessed)	630,730,075	714,925,895	84,195,820	13.35%	2,338,038	12.98%

2025 Assessment Survey for Sioux County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	One
6.	Assessor's requested budget for current fiscal year:
	\$172,950
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$30,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,800
12.	Amount of last year's assessor's budget not used:
	\$49,081

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?
	The Register of Deeds
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is https://sioux.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
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?
	The village of Harrison.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for mineral interests.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for administrative, CAMA and personal property software.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Pritchard & Abbott for mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Certification and expertise in the appraisal of property and interests to be appraised.
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 for producing mineral interests.

2025 Residential Assessment Survey for Sioux County

1.	Valuation data collection done by:
	The county assessor.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is used exclusively.
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 tables provided by the CAMA vendor.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No.
5.	Describe the methodology used to determine the residential lot values?
	The county assessor utilizes the square foot method for residential lot values..
6.	How are rural residential site values developed?
	The county assessor researched the cost of a well, septic and electric service to improve a site. From there, she developed the value of a home site at \$15,000, the farm site/second acre at \$7,000 and additional acres (15-40) at \$750/acre.
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?
	N/A

2025 Commercial Assessment Survey for Sioux County

1.	Valuation data collection done by:
	The county assessor.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is used.
2a.	Describe the process used to determine the value of unique commercial properties.
	There are currently no unique commercial properties in Sioux County.
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 county uses the tables provided by the CAMA vendor.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No.
5.	Describe the methodology used to determine the commercial lot values.
	The market approach utilizing comparable sales, if any were available was utilized. Commercial lots in the Village of Harrison are valued by the square foot method.

2025 Agricultural Assessment Survey for Sioux County

1.	Valuation data collection done by:
	The county assessor.
2.	Describe the process used to determine and monitor market areas.
	The County Assessor monitors land use in each market area via gWorks maps and physical inspection and determines the agricultural market boundaries based on use and market data.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Primary use of the land is the major consideration that determines the identity and valuation of both rural residential and recreational land distinct from agricultural land within Sioux County. Recreational value is applied by the County to accessory land in parcels where a hunting lodge or cabin is located and/or parcels of land in which the primary purpose of ownership is to provide recreational opportunities.
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?
	Stanard Appraisal revalued the commercial feedlots in Sioux County (2024). Market analysis of feedlot sales in the Panhandle were used to develop a value based on the head capacity, at \$1000/head and this included pens, feedbunks, aprons, etc. Land associated with the office and med buildings were valued separately.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There are currently no parcels enrolled in the Wetland Reserve Program.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	The county has a timber subclass of grass land.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A

7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2024 Plan of Assessment for Sioux County Nebraska
Assessment years 2025, 2026 and 2027
June 15, 2024

To: Sioux County Board of Equalization
Sarah Scott, Nebraska Property Tax Administrator

FROM: Michelle Zimmerman, Sioux County Clerk/Ex-Officio Assessor

Pursuant to Neb. Laws 2005, LB 263, Section 9, Sioux County Assessor Michelle Zimmerman hereby presents a Three-year Assessment Plan as follows:

Assessment levels for 2024 are: Agricultural – 72%, Residential – 96% and Commercial – 100%.

For the 2024 County Abstract, Sioux County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	443	10	3
Commercial	83	2	1
Recreational	7	.001	.004
Agricultural	3970	88	96
Mineral	2	.004	
TOTAL	4505		

Nearly 90% of Sioux County is agricultural land. There are 305 tax exempt parcels. Sioux County had 372 personal property schedules filed on June 1, 2024. There were 43 Homestead exemption applications filed for 2023. For the year 2023, 2 building permits were approved and homes built in the county and added to the Sioux County valuation. For more information see 2024 Reports & Opinions, Abstract and Assessor Survey.

I and two staff members handle all of the personal property returns, we require depreciation schedules be filed with every return and also mailed notices to new property owners in the event that they were not aware of the personal property filing requirement. Staffing has remained the same for 2024, with a full-time deputy and one full-time employee. As Sioux County Clerk/Ex-Officio Assessor, Ex-Officio Clerk of District Court, Election Commissioner, and Zoning Coordinator I cross-train employees to perform other duties that I am also responsible for.

The budget for FY 2023-2024 for Sioux County Assessor was \$168,248.55. Of this budget, \$30,000 was included for contract for reappraisal.

I have completed IAAO Courses 300 and 101, as required by statute. I attend as many Panhandle District Assessor's meetings as possible, as I believe that the networking with other assessors in the area is invaluable. I also have been able to attend the summer workshops offered by NACO in order to gain knowledge and education credits. As

stated previously, I do have a deputy assessor on staff. I will continue to take courses offered through IAAO, NACO and PAD.

Sioux County contracts with GWorks for a web based GIS system. 2022 photos are being used for assessment purposes for review in 2024. We also maintain a cadastral plat map showing ownership. MIPS CAMA programs are used for assessment purposes. Property record cards are maintained by me and my staff. The record owner, name and mailing addresses are updated from 521's. Pictures are taken when properties are updated and electronically attached to parcels. Current sketches are also attached electronically.

Ownership on all parcels is updated upon review of 521's filed. Sales data questionnaires are mailed to all purchasers of property listed on 521's on a quarterly basis. I utilize data collected, and am also able to use my personal knowledge on sold properties. Sioux County has county-wide zoning in place and requires building permits for residential construction and improvement information forms for ag construction. The Village of Harrison also requires building permits and I receive a copy of those from the Harrison Village Clerk annually. Property inspections and listing are done by the assessor and staff. I also work very closely with Mark Loose, Field Liaison to prepare and review sales ratio studies.

Market approach to value is used on all properties. Sales comparisons are used to compare similar properties.

Cost approach to value is used on residential and commercial properties. Beginning in 2018, Marshall & Swift costing was updated to 2014 for RCN. An in-depth study will be made on those costing tables, as an update is most likely needed.

Sioux County contracted with Stanard Appraisals to reappraise all feedlots and commercial properties in the county in 2023. That appraisal is complete, with the values to be used for the 2024 assessment year.

"Notice of Valuation Changes" are sent out prior to June 1. Levels of Value are published in the local newspaper and in the office.

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

	Median	COD	PRD
Residential	96	17.54	106.14
Commercial	100	13.83	106.19
Agricultural	72	18.11	109.75

Assessment actions planned for assessment year 2025:

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village. Residential parcels were physically reviewed, new photos were taken and attached to property record cards in 2023, with changes being made in 2024.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties. Standard Appraisals reappraised all commercial properties, values were applied for 2024 assessment year.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue to monitor irrigation pivots in Market Area 2. Land use will be reviewed in all parcels in Townships 24 through 29. This will be done by viewing 2022 imagery of each parcel both with and without the land use layer applied. The Real Estate Breakdown Report will be compared with the imagery. Discrepancies will be noted. When discrepancies are noted, the image will be printed for closer review. All improvements, including IOLL's will also be reviewed on all parcels in townships 24-29. This will be done by comparing the 2020 oblique with 2022 GIS satellite imagery with the current listing on the MIPS database. New buildings, major improvements and removal of buildings will be noted and physically reviewed. Stanard Appraisals appraised Sioux County commercial feedlots in 2024, and those values were applied for the 2024 assessment year.

Assessment actions planned for assessment year 2026:

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue to monitor irrigation pivots in Market Area 2. Land use will be reviewed in all parcels in Townships 30 through 35. This will be done by viewing the most current imagery of each parcel both with and without the land use layer applied. The Real Estate Breakdown Report will be compared with the imagery. Discrepancies will be noted. When discrepancies are noted, the image will be printed for closer review. All improvements, including IOLL's will also be reviewed on all parcels in townships 30-35. This will be done by comparing the 2022 oblique with the most current GIS satellite imagery with the current listing on the MIPS database. New buildings, major improvements and removal of buildings will be noted and physically reviewed.

Assessment actions planned for assessment year 2027:

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties. Stanard Appraisals will appraise Sioux County commercial properties in 2024.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue to monitor irrigation pivots in Market Area 2. Land use will be reviewed in all parcels in Townships 24 through 29. This will be done by viewing the most current imagery of each parcel both with and without the land use layer applied. The Real Estate Breakdown Report will be compared with the imagery. Discrepancies will be noted. When discrepancies are noted, the image will be printed for closer review. All improvements, including IOLL's will also be reviewed on all parcels in townships 24-29. This will be done by comparing the most current oblique with the most current GIS satellite imagery with the current listing on the MIPS database. New buildings, major improvements and removal of buildings will be noted and physically reviewed.

I, as Sioux County Assessor, will continue to maintain acceptable levels and quality of assessment throughout the county.