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**DEPARTMENT OF REVENUE**

**2026 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**MORRILL COUNTY**



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Morrill County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Morrill County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: John Erickson, Morrill County Assessor

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## Introduction

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

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

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

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

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

### **Analysis of Assessment Practices:**

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

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

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

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

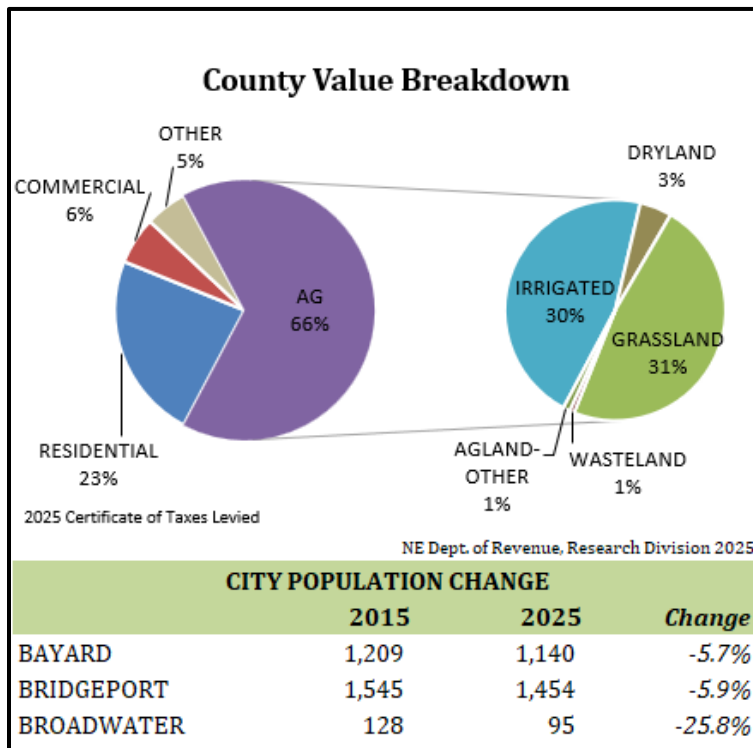
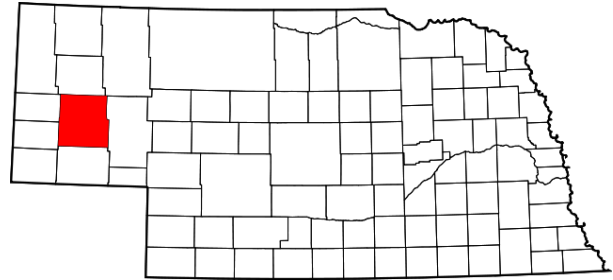
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 1,424 square miles, Morrill County has 4,485 residents, a 2% decrease from the 2020 U.S. Census.<sup>1</sup> The report indicates that 77% of county housing is owner occupied and 88% of residents occupy the same house as in the prior year.<sup>1</sup> The average home value in the county is \$111,732.<sup>2</sup>



The majority of the commercial properties in Morrill County are located in and around the county seat of Bridgeport. According to the latest information available from the U.S. Census Bureau, there are 122 employer establishments with a total employment figure of 826. This represents a 3% increase in total employment from 2022-2023.<sup>1</sup>

Agricultural land accounts for the majority of the valuation base in the county. Grassland makes up the majority of the agricultural land in the county. Morrill County is included in the North Platte Natural Resources District (NRD).

<sup>1</sup> *QuickFacts Morrill County Nebraska*. (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/morrillcountynebraska>

<sup>2</sup> *Average residential value*. (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

## 2026 Residential Correlation for Morrill County

### *Assessment Practices & Actions*

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

The sales qualification and verification processes were reviewed. The county assessor’s office utilizes sales questionnaires and contacts parties involved in the transactions. Review of the non-qualified sales show adequate comments for disqualification. The usability rate for the residential sales is typical when compared to the statewide average. The verification process and thoroughness of the reasons for exclusion supports that all arm’s-length transactions were available for measurement purposes.

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

The six-year inspection and review cycle was reviewed. The review work that was planned for the the Village of Bayard and rural parcels was not completed this year; therefore, the cycle within the county is not compliant with the requirements of the six-year inspection. Typically, the office staff will physically inspect residential parcels with new pictures and updated physical characteristics. The county assessor does not have a valuation methodology on file.

<b>2026 Residential Assessment Details for Morrill County</b>						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Bridgeport	2023	2023	2023	2023	
2	Bayard	2020	2020	2023	2019	Increased improvements 8%
3	Broadwater	2020	2020	2023	2024	
4	Rural Residential	2020	2020	2024	2020-2024	Increased improvements 8%
Additional comments: Pick-up work completed. VG 2 will be done in 2026 for 2027.						
* = assessment action for current year						

### *Description of Analysis*

Analysis of the statistics for Morrill County shows 105 sales for the residential class. Two measures of central tendency are within the acceptable range while the Mean, COD and PRD are all high. Further analysis shows three of the valuation groups have a sufficient number of sales for statistical analysis with medians in the acceptable range although all show high PRD’s and COD’s. Review of each valuation individually indicates that all are regressive, except for Valuation Group

## 2026 Residential Correlation for Morrill County

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2. Due to transition in the county assessor’s office only percent increases were applied this year; improvements in the valuation process should be made for future assessment cycles.

A comparison of the 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL), shows that the sales file and abstract moved similarly.

### *Equalization and Quality of Assessment*

The review of the residential class shows that depreciation tables need to be updated, however the sales analysis and review of all available data supports that the residential class is within the acceptable range and is therefore equalized. The quality of assessment of residential property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	49	92.35	105.70	95.82	29.45	110.31
2	43	93.02	97.58	90.98	25.62	107.25
3	3	46.81	75.00	51.60	75.71	145.35
4	10	92.81	107.18	93.40	32.28	114.75
____ALL____	105	92.35	101.64	93.16	28.98	109.10

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Morrill County is 92%.

# 2026 Commercial Correlation for Morrill County

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## *Assessment Practices & Actions*

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

The usability rate for the commercial class in Morrill County falls slightly below the statewide average. A review of the non-qualified sales showed that adequate comments were provided for disqualification of sales. All arm's-length sales are used for the measurement of the commercial class.

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

The county assessor is in compliance with the six-year inspection and review cycle. A physical review of the commercial properties was completed for the 2025 assessment year. The valuation model within the commercial class still needs to be updated.

2026 Commercial Assessment Details for Morrill County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Bridgeport	2020	2020	2017	2024	35% Economic
2	Remainder of County	2020	2020	2017	2024	17% Economic
Additional comments: Pick-up work completed.						
* = assessment action for current year						

## *Description of Analysis*

Analysis of the commercial class for Morrill County shows 19 qualified sales during the study period. The median is within the acceptable range, while the mean and weighted mean are both low. The COD and PRD are trending very high.

Further analysis of the sales price substrata shows a clear pattern of regressivity in the commercial class. Review of all quality and conditions as well as additional analysis and adjustments to the depreciation tables is needed for improvements to the assessment uniformity in the commercial class.

## 2026 Commercial Correlation for Morrill County

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Examination of the 2026 County Abstract of Assessment for Real Property, Form 45 (CTL) indicates that the commercial property sample changed less than the abstract. The reported assessment actions indicate that all values were rolled over in the Computer Assisted Mass Appraisal (CAMA) system and then economic depreciation was added to all commercial parcels. The CAMA values were established in a prior assessment year, but held on override, the methodology for establishing them is not known due to transition in the county assessor's office. However, there is no indication of a sale bias.

Due to uncertainty in the assessment methodology, and the dispersion in the ratios, the median will not be relied upon to determine the level of value for the class; however, the statistical analysis does support that an acceptable level has been achieved.

### *Equalization and Quality of Assessment*

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	99.12	89.25	70.72	26.26	126.20
2	9	99.64	85.55	52.04	34.30	164.39
____ALL____	19	99.64	87.50	63.70	30.00	137.36

### *Level of Value*

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

## 2026 Agricultural Correlation for Morrill County

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### *Assessment Practices & Actions*

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

The usability rate for the agricultural class is above the statewide average. Further analysis of the non-qualified sales reveals sufficient reasonings for the disqualification. Only arm’s-length sales were made available for measurement of the agricultural class.

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

Special valuation exists in the area along the North Platte River. Sales in Market Area 4 indicate a recreational influence. These influences include mostly goose hunting as well as duck, deer and turkey hunting. In many instances, the owners use the land for agricultural purposes while recreational influences coexist in the form of hunting blinds. Special value was applied, one acre for each blind present remains at 100% of market value with the remaining land valued at 75% of uninfluenced value.

2026 Agricultural Assessment Details for Morrill County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2020	2020	2024	2020-2024	
AB DW	Agricultural dwellings	2020	2020	2024	2020-2024	
<p><u>Additional comments:</u> Pick-up work was completed.</p> <p>* = assessment action for current year</p>						

## 2026 Agricultural Correlation for Morrill County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
2	Northern Portion of County- Primarily comprised of Sandhills soils	2023	
3	Southern Portion of the County with the exception to North Platte River	2023	
4	Area along the North Platte River- has potential for recreational influence	2023	
Additional comments: Pick-up work completed. * = assessment action for current year			

### *Description of Analysis*

The statistical analysis for the agricultural class provides 36 sales for measurement purposes. The median is in range, while the mean and COD are high and weighted mean is low. Further analysis of the 80% MLU By Market Area shows that irrigated land and grassland both have a median in the range while dryland is high with only one sale.

Comparison of values set by the county to those set by neighboring counties supports that agricultural values in the county are generally equalized with the surrounding counties. Review of the 2026 County Abstract of Assessment for Real Property Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect no changes as reported by the assessor.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural land values are equalized. The quality of assessment of the agricultural class meets generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	11	69.12	65.38	61.96	17.93	105.52
3	9	69.12	64.53	61.40	17.56	105.10
4	2	69.22	69.22	69.29	19.53	99.90
<u>    Dry    </u>						
County	1	124.25	124.25	124.25	00.00	100.00
2	1	124.25	124.25	124.25	00.00	100.00
<u>    Grass    </u>						
County	13	69.82	82.56	70.03	26.50	117.89
2	4	65.68	63.78	67.52	07.46	94.46
3	5	74.69	80.63	69.60	19.96	115.85
4	4	98.52	103.75	95.31	21.38	108.86
<u>    ALL    </u>	36	71.22	77.01	66.87	26.52	115.16

## 2026 Agricultural Correlation for Morrill County

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### *Level of Value*

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

### *Special Valuation*

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

## 2026 Opinions of the Property Tax Administrator for Morrill County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>92</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>71</b>	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, 2026.



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Sarah Scott  
Property Tax Administrator

## APPENDICES

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## 2026 Commission Summary for Morrill County

### Residential Real Property - Current

Number of Sales	105	Median	92.35
Total Sales Price	\$14,828,601	Mean	101.64
Total Adj. Sales Price	\$14,828,601	Wgt. Mean	93.16
Total Assessed Value	\$13,814,010	Average Assessed Value of the Base	\$77,911
Avg. Adj. Sales Price	\$141,225	Avg. Assessed Value	\$131,562

### Confidence Interval - Current

95% Median C.I	87.43 to 99.66
95% Wgt. Mean C.I	88.27 to 98.04
95% Mean C.I	93.61 to 109.67
% of Value of the Class of all Real Property Value in the County	16.59
% of Records Sold in the Study Period	4.21
% of Value Sold in the Study Period	7.10

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	74	98	97.50
2024	94	98	98.25
2023	105	93	93.24
2022	87	95	94.56

## 2026 Commission Summary for Morrill County

### Commercial Real Property - Current

Number of Sales	19	Median	99.64
Total Sales Price	\$2,583,900	Mean	87.50
Total Adj. Sales Price	\$2,583,900	Wgt. Mean	63.70
Total Assessed Value	\$1,645,835	Average Assessed Value of the Base	\$176,177
Avg. Adj. Sales Price	\$135,995	Avg. Assessed Value	\$86,623

### Confidence Interval - Current

95% Median C.I	56.29 to 117.75
95% Wgt. Mean C.I	44.94 to 82.45
95% Mean C.I	69.96 to 105.04
% of Value of the Class of all Real Property Value in the County	5.32
% of Records Sold in the Study Period	5.37
% of Value Sold in the Study Period	2.64

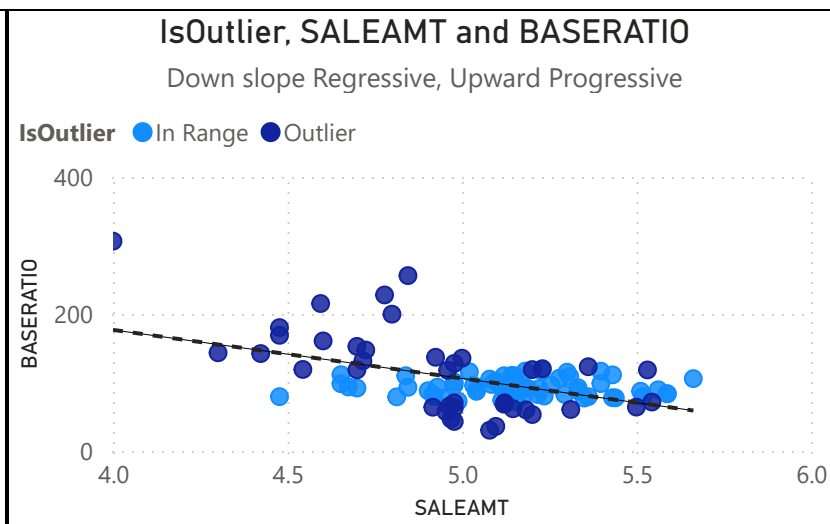
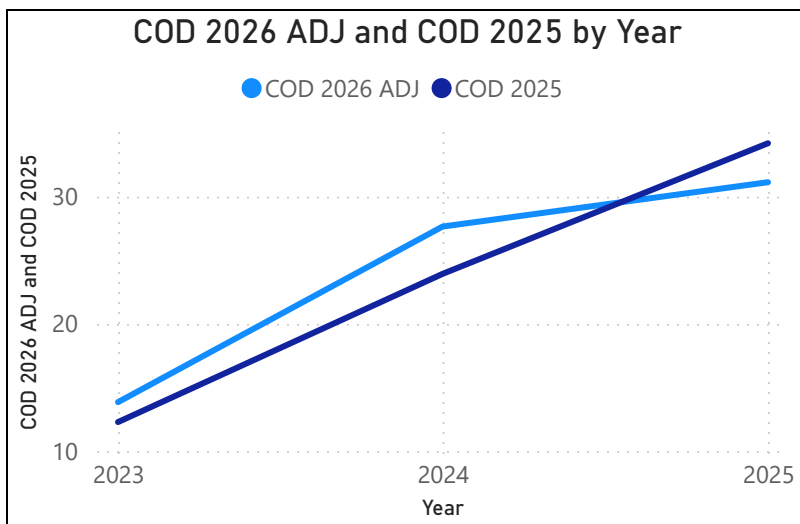
### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	30	100	107.65
2024	9	100	92.04
2023	17	100	95.98
2022	12	100	95.76

# Morrill Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	49	92.35	92.35	0.00%	105.70	102.47	3.15%	95.82	93.15	2.87%
2	43	93.02	84.44	10.17%	97.58	88.13	10.72%	90.98	81.53	11.60%
3	3	46.81	35.94	30.24%	75.00	54.36	37.97%	51.60	39.54	30.51%
4	10	92.81	90.60	2.44%	107.17	108.03	-0.79%	93.40	93.86	-0.50%
<b>Total</b>	<b>105</b>	<b>92.35</b>	<b>88.19</b>	<b>4.72%</b>	<b>101.63</b>	<b>95.75</b>	<b>6.15%</b>	<b>93.16</b>	<b>88.92</b>	<b>4.77%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	49	29.45	25.96	13.48%	110.31	110.00	0.28%	43.11	43.11	0.00%	227.82	215.30	5.81%
2	43	25.61	27.07	-5.37%	107.25	108.10	-0.79%	30.30	29.02	4.39%	306.35	276.15	10.94%
3	3	75.69	67.57	12.03%	145.35	137.49	5.72%	35.94	27.14	32.44%	142.25	100.00	42.25%
4	10	32.28	36.81	-12.30%	114.75	115.09	-0.29%	64.10	60.09	6.68%	256.08	283.47	-9.66%
<b>Total</b>	<b>105</b>	<b>28.97</b>	<b>28.74</b>	<b>0.80%</b>	<b>109.10</b>	<b>107.68</b>	<b>1.32%</b>	<b>30.30</b>	<b>27.14</b>	<b>11.63%</b>	<b>306.35</b>	<b>283.47</b>	<b>8.07%</b>



**62 Morrill**  
**RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 105  
 Total Sales Price : 14,828,601  
 Total Adj. Sales Price : 14,828,601  
 Total Assessed Value : 13,814,010  
 Avg. Adj. Sales Price : 141,225  
 Avg. Assessed Value : 131,562

MEDIAN : 92  
 WGT. MEAN : 93  
 MEAN : 102  
 COD : 28.98  
 PRD : 109.10

COV : 41.30  
 STD : 41.98  
 Avg. Abs. Dev : 26.76  
 MAX Sales Ratio : 306.35  
 MIN Sales Ratio : 30.30

95% Median C.I. : 87.43 to 99.66  
 95% Wgt. Mean C.I. : 88.27 to 98.04  
 95% Mean C.I. : 93.61 to 109.67

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<b>DATE OF SALE *</b>											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-23 To 31-DEC-23	7	87.09	88.63	88.57	13.84	100.07	61.67	120.12	61.67 to 120.12	154,143	136,523	
01-JAN-24 To 31-MAR-24	6	92.28	96.26	85.35	20.55	112.78	71.47	147.40	71.47 to 147.40	139,667	119,208	
01-APR-24 To 30-JUN-24	9	89.40	92.58	92.29	19.53	100.31	63.92	118.52	70.37 to 117.23	150,611	138,998	
01-JUL-24 To 30-SEP-24	12	108.64	124.30	113.90	32.86	109.13	65.38	227.82	92.06 to 160.71	131,179	149,412	
01-OCT-24 To 31-DEC-24	15	97.16	113.93	99.80	28.05	114.16	72.07	306.35	87.13 to 123.00	120,713	120,472	
01-JAN-25 To 31-MAR-25	15	100.02	106.88	95.70	28.02	111.68	30.30	215.30	79.53 to 118.85	116,990	111,963	
01-APR-25 To 30-JUN-25	20	90.40	101.29	90.11	28.08	112.41	60.62	180.15	77.53 to 115.06	165,825	149,432	
01-JUL-25 To 30-SEP-25	21	80.24	86.25	84.65	33.30	101.89	35.94	256.08	60.11 to 91.89	147,614	124,953	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	34	93.25	103.61	97.28	25.53	106.51	61.67	227.82	87.09 to 109.75	142,549	138,671	
01-OCT-24 To 30-SEP-25	71	91.89	100.69	91.16	30.61	110.45	30.30	306.35	82.41 to 100.02	140,591	128,157	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	42	96.83	109.79	99.78	27.65	110.03	63.92	306.35	89.40 to 110.46	132,818	132,530	
<u>ALL</u>	105	92.35	101.64	93.16	28.98	109.10	30.30	306.35	87.43 to 99.66	141,225	131,562	

<b>VALUATION GROUP</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	49	92.35	105.70	95.82	29.45	110.31	43.11	227.82	87.13 to 106.23	146,821	140,684	
2	43	93.02	97.58	90.98	25.62	107.25	30.30	306.35	82.38 to 104.95	103,473	94,139	
3	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053	
4	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637	
<u>ALL</u>	105	92.35	101.64	93.16	28.98	109.10	30.30	306.35	87.43 to 99.66	141,225	131,562	

<b>PROPERTY TYPE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	105	92.35	101.64	93.16	28.98	109.10	30.30	306.35	87.43 to 99.66	141,225	131,562	
06												
07												
<u>ALL</u>	105	92.35	101.64	93.16	28.98	109.10	30.30	306.35	87.43 to 99.66	141,225	131,562	

**62 Morrill  
RESIDENTIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

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 Avg. Adj. Sales Price : 141,225  
 Avg. Assessed Value : 131,562

MEDIAN : 92  
 WGT. MEAN : 93  
 MEAN : 102  
 COD : 28.98  
 PRD : 109.10

COV : 41.30  
 STD : 41.98  
 Avg. Abs. Dev : 26.76  
 MAX Sales Ratio : 306.35  
 MIN Sales Ratio : 30.30

95% Median C.I. : 87.43 to 99.66  
 95% Wgt. Mean C.I. : 88.27 to 98.04  
 95% Mean C.I. : 93.61 to 109.67

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	306.35	306.35	306.35	00.00	100.00	306.35	306.35	N/A	10,000	30,635	
Less Than 30,000	3	143.40	197.33	171.70	38.15	114.93	142.25	306.35	N/A	18,833	32,337	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	105	92.35	101.64	93.16	28.98	109.10	30.30	306.35	87.43 to 99.66	141,225	131,562	
Greater Than 14,999	104	92.21	99.67	93.01	27.07	107.16	30.30	256.08	87.43 to 98.41	142,487	132,532	
Greater Than 29,999	102	91.98	98.82	92.86	26.58	106.42	30.30	256.08	87.21 to 98.22	144,825	134,480	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	306.35	306.35	306.35	00.00	100.00	306.35	306.35	N/A	10,000	30,635	
15,000 TO 29,999	2	142.83	142.83	142.74	00.41	100.06	142.25	143.40	N/A	23,250	33,188	
30,000 TO 59,999	15	119.07	130.70	128.63	26.43	101.61	79.33	215.30	93.47 to 160.71	43,107	55,450	
60,000 TO 99,999	24	85.22	102.01	97.40	41.41	104.73	43.11	256.08	70.37 to 109.88	83,979	81,794	
100,000 TO 149,999	27	88.91	87.60	87.12	18.90	100.55	30.30	135.50	74.15 to 100.02	128,726	112,148	
150,000 TO 249,999	22	91.03	92.79	92.95	18.50	99.83	53.25	123.00	80.24 to 115.06	184,518	171,500	
250,000 TO 499,999	14	85.49	90.31	90.08	15.79	100.26	64.10	118.33	77.53 to 111.14	326,786	294,372	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	105	92.35	101.64	93.16	28.98	109.10	30.30	306.35	87.43 to 99.66	141,225	131,562	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	49	Median :	92	COV :	37.25	95% Median C.I. :	87.13 to 106.23
Total Sales Price :	7,194,250	Wgt. Mean :	96	STD :	39.37	95% Wgt. Mean C.I. :	89.04 to 102.60
Total Adj. Sales Price :	7,194,250	Mean :	106	Avg. Abs. Dev :	27.20	95% Mean C.I. :	94.68 to 116.72
Total Assessed Value :	6,893,525						
Avg. Adj. Sales Price :	146,821	COD :	29.45	MAX Sales Ratio :	227.82		
Avg. Assessed Value :	140,684	PRD :	110.31	MIN Sales Ratio :	43.11		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	2	74.38	74.38	74.38	17.09	100.00	61.67	87.09	N/A	140,000	104,128
01/01/2024 To 03/31/2024	4	99.13	108.43	104.09	16.29	104.17	88.06	147.40	N/A	88,250	91,859
04/01/2024 To 06/30/2024	3	82.61	82.82	84.97	05.23	97.47	76.44	89.40	N/A	232,333	197,415
07/01/2024 To 09/30/2024	8	109.54	134.92	116.48	38.10	115.83	87.43	227.82	87.43 to 227.82	137,613	160,296
10/01/2024 To 12/31/2024	7	110.46	109.20	106.25	14.35	102.78	87.13	131.63	87.13 to 131.63	145,857	154,971
01/01/2025 To 03/31/2025	6	103.13	120.09	106.55	24.86	112.71	90.98	215.30	90.98 to 215.30	126,558	134,847
04/01/2025 To 06/30/2025	10	79.45	103.28	85.93	38.88	120.19	60.62	180.15	70.30 to 152.71	135,550	116,477
07/01/2025 To 09/30/2025	9	80.24	83.46	85.07	20.79	98.11	43.11	135.50	60.11 to 111.14	180,833	153,842
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	17	92.49	112.37	100.80	31.05	111.48	61.67	227.82	87.09 to 147.40	142,994	144,136
10/01/2024 To 09/30/2025	32	91.67	102.15	93.28	28.79	109.51	43.11	215.30	79.54 to 115.06	148,855	138,851
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	22	98.62	114.81	104.89	26.40	109.46	76.44	227.82	88.08 to 127.82	144,177	151,220
<u>ALL</u>											
10/01/2023 To 09/30/2025	49	92.35	105.70	95.82	29.45	110.31	43.11	227.82	87.13 to 106.23	146,821	140,684

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	49	92.35	105.70	95.82	29.45	110.31	43.11	227.82	87.13 to 106.23	146,821	140,684
<u>ALL</u>											
10/01/2023 To 09/30/2025	49	92.35	105.70	95.82	29.45	110.31	43.11	227.82	87.13 to 106.23	146,821	140,684

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	49	Median :	92	COV :	37.25	95% Median C.I. :	87.13 to 106.23
Total Sales Price :	7,194,250	Wgt. Mean :	96	STD :	39.37	95% Wgt. Mean C.I. :	89.04 to 102.60
Total Adj. Sales Price :	7,194,250	Mean :	106	Avg. Abs. Dev :	27.20	95% Mean C.I. :	94.68 to 116.72
Total Assessed Value :	6,893,525						
Avg. Adj. Sales Price :	146,821	COD :	29.45	MAX Sales Ratio :	227.82		
Avg. Assessed Value :	140,684	PRD :	110.31	MIN Sales Ratio :	43.11		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	49	92.35	105.70	95.82	29.45	110.31	43.11	227.82	87.13 to 106.23	146,821	140,684
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	49	92.35	105.70	95.82	29.45	110.31	43.11	227.82	87.13 to 106.23	146,821	140,684

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	49	Median :	92	COV :	37.25	95% Median C.I. :	87.13 to 106.23
Total Sales Price :	7,194,250	Wgt. Mean :	96	STD :	39.37	95% Wgt. Mean C.I. :	89.04 to 102.60
Total Adj. Sales Price :	7,194,250	Mean :	106	Avg. Abs. Dev :	27.20	95% Mean C.I. :	94.68 to 116.72
Total Assessed Value :	6,893,525						
Avg. Adj. Sales Price :	146,821	COD :	29.45	MAX Sales Ratio :	227.82		
Avg. Assessed Value :	140,684	PRD :	110.31	MIN Sales Ratio :	43.11		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	143.40	143.40	143.40		100.00	143.40	143.40	N/A	20,000	28,680
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	49	92.35	105.70	95.82	29.45	110.31	43.11	227.82	87.13 to 106.23	146,821	140,684
Greater Than 15,000	49	92.35	105.70	95.82	29.45	110.31	43.11	227.82	87.13 to 106.23	146,821	140,684
Greater Than 30,000	48	92.21	104.91	95.69	28.97	109.64	43.11	227.82	87.09 to 106.23	149,464	143,018
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	143.40	143.40	143.40		100.00	143.40	143.40	N/A	20,000	28,680
30,000 TO 59,999	7	152.71	152.46	152.80	18.51	99.78	79.33	215.30	79.33 to 215.30	42,050	64,253
60,000 TO 99,999	8	98.62	120.42	112.43	44.23	107.11	43.11	227.82	43.11 to 227.82	83,250	93,596
100,000 TO 149,999	14	89.75	92.29	91.12	16.20	101.28	61.67	135.50	74.15 to 110.46	129,600	118,088
150,000 TO 249,999	13	88.08	88.88	89.79	15.78	98.99	60.11	123.00	79.36 to 106.23	191,654	172,095
250,000 TO 499,999	6	86.43	92.95	93.07	15.43	99.87	77.53	118.33	77.53 to 118.33	318,000	295,973
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	49	92.35	105.70	95.82	29.45	110.31	43.11	227.82	87.13 to 106.23	146,821	140,684

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	43	Median :	93	COV :	42.10	95% Median C.I. :	82.38 to 104.95
Total Sales Price :	4,449,351	Wgt. Mean :	91	STD :	41.08	95% Wgt. Mean C.I. :	83.34 to 98.62
Total Adj. Sales Price :	4,449,351	Mean :	98	Avg. Abs. Dev :	23.83	95% Mean C.I. :	85.30 to 109.86
Total Assessed Value :	4,047,960						
Avg. Adj. Sales Price :	103,473	COD :	25.62	MAX Sales Ratio :	306.35		
Avg. Assessed Value :	94,139	PRD :	107.25	MIN Sales Ratio :	30.30		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	4	94.37	96.97	102.68	11.59	94.44	79.04	120.12	N/A	103,250	106,015
01/01/2024 To 03/31/2024	1	72.36	72.36	72.36		100.00	72.36	72.36	N/A	135,000	97,680
04/01/2024 To 06/30/2024	6	107.35	97.46	100.04	16.50	97.42	63.92	118.52	63.92 to 118.52	109,750	109,789
07/01/2024 To 09/30/2024	3	93.47	98.56	98.21	25.48	100.36	65.38	136.83	N/A	74,417	73,085
10/01/2024 To 12/31/2024	8	95.19	118.08	91.46	37.36	129.11	72.07	306.35	72.07 to 306.35	98,713	90,284
01/01/2025 To 03/31/2025	8	108.02	100.39	91.35	28.49	109.90	30.30	168.90	30.30 to 168.90	83,188	75,991
04/01/2025 To 06/30/2025	5	91.89	96.94	94.02	13.14	103.11	77.31	116.69	N/A	126,000	118,467
07/01/2025 To 09/30/2025	8	78.27	77.85	77.66	22.26	100.24	53.25	109.89	53.25 to 109.89	116,800	90,712
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	14	94.59	95.76	97.90	20.05	97.81	63.92	136.83	70.37 to 118.52	102,125	99,981
10/01/2024 To 09/30/2025	29	91.89	98.45	87.70	28.32	112.26	30.30	306.35	77.31 to 109.88	104,124	91,318
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	18	95.32	105.41	93.99	29.51	112.15	63.92	306.35	72.36 to 111.38	100,358	94,330
<u>ALL</u>											
10/01/2023 To 09/30/2025	43	93.02	97.58	90.98	25.62	107.25	30.30	306.35	82.38 to 104.95	103,473	94,139

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	43	93.02	97.58	90.98	25.62	107.25	30.30	306.35	82.38 to 104.95	103,473	94,139
<u>ALL</u>											
10/01/2023 To 09/30/2025	43	93.02	97.58	90.98	25.62	107.25	30.30	306.35	82.38 to 104.95	103,473	94,139

RESIDENTIAL IMPROVED

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Avg. Assessed Value :	94,139	PRD :	107.25	MIN Sales Ratio :	30.30		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	43	93.02	97.58	90.98	25.62	107.25	30.30	306.35	82.38 to 104.95	103,473	94,139
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	43	93.02	97.58	90.98	25.62	107.25	30.30	306.35	82.38 to 104.95	103,473	94,139

RESIDENTIAL IMPROVED

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Number of Sales :	43	Median :	93	COV :	42.10	95% Median C.I. :	82.38 to 104.95
Total Sales Price :	4,449,351	Wgt. Mean :	91	STD :	41.08	95% Wgt. Mean C.I. :	83.34 to 98.62
Total Adj. Sales Price :	4,449,351	Mean :	98	Avg. Abs. Dev :	23.83	95% Mean C.I. :	85.30 to 109.86
Total Assessed Value :	4,047,960						
Avg. Adj. Sales Price :	103,473	COD :	25.62	MAX Sales Ratio :	306.35		
Avg. Assessed Value :	94,139	PRD :	107.25	MIN Sales Ratio :	30.30		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000	1	306.35	306.35	306.35		100.00	306.35	306.35	N/A	10,000	30,635
Less Than 30,000	1	306.35	306.35	306.35		100.00	306.35	306.35	N/A	10,000	30,635
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	43	93.02	97.58	90.98	25.62	107.25	30.30	306.35	82.38 to 104.95	103,473	94,139
Greater Than 15,000	42	92.46	92.61	90.49	20.88	102.34	30.30	168.90	82.38 to 99.66	105,699	95,651
Greater Than 30,000	42	92.46	92.61	90.49	20.88	102.34	30.30	168.90	82.38 to 99.66	105,699	95,651
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	306.35	306.35	306.35		100.00	306.35	306.35	N/A	10,000	30,635
15,000 TO 29,999											
30,000 TO 59,999	8	104.80	111.67	108.44	16.98	102.98	91.89	168.90	91.89 to 168.90	44,031	47,748
60,000 TO 99,999	14	78.14	84.42	83.56	22.17	101.03	57.37	136.83	63.92 to 109.88	84,750	70,820
100,000 TO 149,999	12	92.31	86.44	86.57	17.78	99.85	30.30	109.89	72.07 to 104.95	128,017	110,819
150,000 TO 249,999	8	103.88	97.12	96.31	20.32	100.84	53.25	120.12	53.25 to 120.12	170,550	164,254
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>											
10/01/2023 To 09/30/2025	43	93.02	97.58	90.98	25.62	107.25	30.30	306.35	82.38 to 104.95	103,473	94,139

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	47	COV :	77.99	95% Median C.I. :	N/A
Total Sales Price :	244,500	Wgt. Mean :	52	STD :	58.49	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	244,500	Mean :	75	Avg. Abs. Dev :	35.44	95% Mean C.I. :	-70.31 to 220.31
Total Assessed Value :	126,160						
Avg. Adj. Sales Price :	81,500	COD :	75.71	MAX Sales Ratio :	142.25		
Avg. Assessed Value :	42,053	PRD :	145.35	MIN Sales Ratio :	35.94		

What IF

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	1	142.25	142.25	142.25		100.00	142.25	142.25	N/A	26,500	37,695
07/01/2025 To 09/30/2025	2	41.38	41.38	40.58	13.15	101.97	35.94	46.81	N/A	109,000	44,233
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2023 To 09/30/2025	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053
<u>ALL</u>											
10/01/2023 To 09/30/2025	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	47	COV :	77.99	95% Median C.I. :	N/A
Total Sales Price :	244,500	Wgt. Mean :	52	STD :	58.49	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	244,500	Mean :	75	Avg. Abs. Dev :	35.44	95% Mean C.I. :	-70.31 to 220.31
Total Assessed Value :	126,160						
Avg. Adj. Sales Price :	81,500	COD :	75.71	MAX Sales Ratio :	142.25		
Avg. Assessed Value :	42,053	PRD :	145.35	MIN Sales Ratio :	35.94		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	47	COV :	77.99	95% Median C.I. :	N/A
Total Sales Price :	244,500	Wgt. Mean :	52	STD :	58.49	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	244,500	Mean :	75	Avg. Abs. Dev :	35.44	95% Mean C.I. :	-70.31 to 220.31
Total Assessed Value :	126,160						
Avg. Adj. Sales Price :	81,500	COD :	75.71	MAX Sales Ratio :	142.25		
Avg. Assessed Value :	42,053	PRD :	145.35	MIN Sales Ratio :	35.94		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	142.25	142.25	142.25		100.00	142.25	142.25	N/A	26,500	37,695
___Ranges Excl. Low \$___											
Greater Than 4,999	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053
Greater Than 15,000	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053
Greater Than 30,000	2	41.38	41.38	40.58	13.15	101.97	35.94	46.81	N/A	109,000	44,233
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	142.25	142.25	142.25		100.00	142.25	142.25	N/A	26,500	37,695
30,000 TO 59,999											
60,000 TO 99,999	1	46.81	46.81	46.81		100.00	46.81	46.81	N/A	93,000	43,535
100,000 TO 149,999	1	35.94	35.94	35.94		100.00	35.94	35.94	N/A	125,000	44,930
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
_____ALL_____											
10/01/2023 To 09/30/2025	3	46.81	75.00	51.60	75.71	145.35	35.94	142.25	N/A	81,500	42,053

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	93	COV :	51.28	95% Median C.I. :	71.47 to 116.53
Total Sales Price :	2,940,500	Wgt. Mean :	93	STD :	54.96	95% Wgt. Mean C.I. :	77.38 to 109.41
Total Adj. Sales Price :	2,940,500	Mean :	107	Avg. Abs. Dev :	29.96	95% Mean C.I. :	67.87 to 146.49
Total Assessed Value :	2,746,365						
Avg. Adj. Sales Price :	294,050	COD :	32.28	MAX Sales Ratio :	256.08		
Avg. Assessed Value :	274,637	PRD :	114.75	MIN Sales Ratio :	64.10		

What IF

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2023 To 12/31/2023	1	83.77	83.77	83.77	100.00	83.77	83.77		N/A	386,000	323,345
01/01/2024 To 03/31/2024	1	71.47	71.47	71.47	100.00	71.47	71.47		N/A	350,000	250,135
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	116.53	116.53	116.53	100.00	116.53	116.53		N/A	250,000	291,315
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025	1	79.53	79.53	79.53	100.00	79.53	79.53		N/A	330,000	262,445
04/01/2025 To 06/30/2025	4	96.45	91.49	91.52	16.42	99.97	64.10	108.97	N/A	326,125	298,461
07/01/2025 To 09/30/2025	2	177.25	177.25	132.90	44.48	133.37	98.41	256.08	N/A	160,000	212,640
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	3	83.77	90.59	87.71	17.93	103.28	71.47	116.53	N/A	328,667	288,265
10/01/2024 To 09/30/2025	7	98.41	114.28	96.27	34.82	118.71	64.10	256.08	64.10 to 256.08	279,214	268,796
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	2	94.00	94.00	90.24	23.97	104.17	71.47	116.53	N/A	300,000	270,725
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
4	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	93	COV :	51.28	95% Median C.I. :	71.47 to 116.53
Total Sales Price :	2,940,500	Wgt. Mean :	93	STD :	54.96	95% Wgt. Mean C.I. :	77.38 to 109.41
Total Adj. Sales Price :	2,940,500	Mean :	107	Avg. Abs. Dev :	29.96	95% Mean C.I. :	67.87 to 146.49
Total Assessed Value :	2,746,365						
Avg. Adj. Sales Price :	294,050	COD :	32.28	MAX Sales Ratio :	256.08		
Avg. Assessed Value :	274,637	PRD :	114.75	MIN Sales Ratio :	64.10		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	93	COV :	51.28	95% Median C.I. :	71.47 to 116.53
Total Sales Price :	2,940,500	Wgt. Mean :	93	STD :	54.96	95% Wgt. Mean C.I. :	77.38 to 109.41
Total Adj. Sales Price :	2,940,500	Mean :	107	Avg. Abs. Dev :	29.96	95% Mean C.I. :	67.87 to 146.49
Total Assessed Value :	2,746,365						
Avg. Adj. Sales Price :	294,050	COD :	32.28	MAX Sales Ratio :	256.08		
Avg. Assessed Value :	274,637	PRD :	114.75	MIN Sales Ratio :	64.10		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637
Greater Than 15,000	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637
Greater Than 30,000	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637
__ 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	256.08	256.08	256.08		100.00	256.08	256.08	N/A	70,000	179,255
100,000 TO 149,999											
150,000 TO 249,999	1	108.97	108.97	108.97		100.00	108.97	108.97	N/A	203,500	221,745
250,000 TO 499,999	8	85.49	88.34	87.94	15.93	100.45	64.10	116.53	64.10 to 116.53	333,375	293,171
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	10	92.81	107.18	93.40	32.28	114.75	64.10	256.08	71.47 to 116.53	294,050	274,637

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

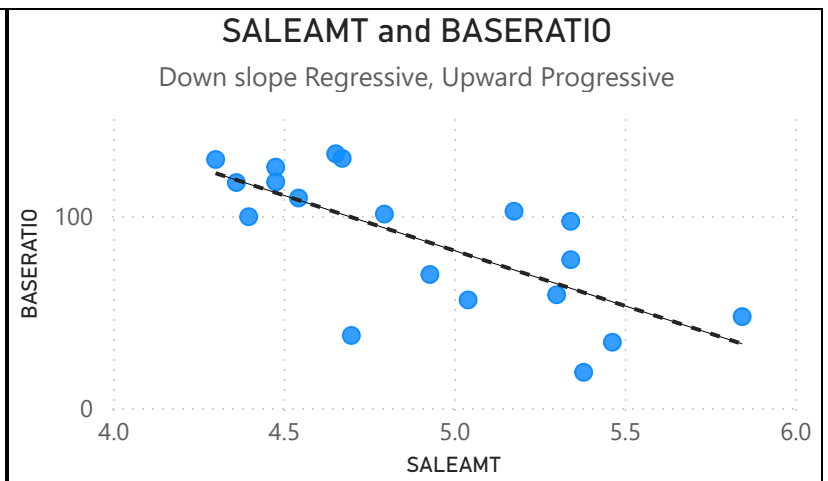
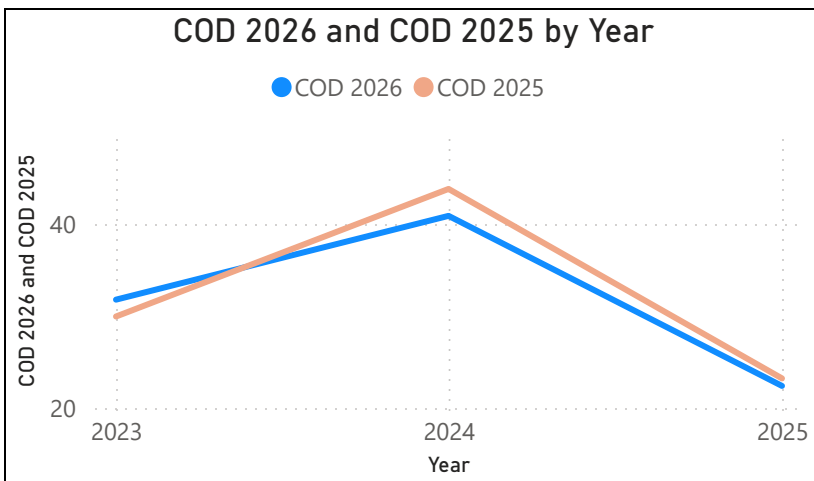
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	0%

What IF

# Morrill Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	10	99.11	108.68	-8.80%	89.25	95.63	-6.67%	70.72	73.06	-3.20%
2	9	99.64	90.26	10.39%	85.55	81.38	5.13%	52.04	50.05	3.97%
<b>Total</b>	<b>19</b>	<b>99.64</b>	<b>106.04</b>	<b>-6.04%</b>	<b>87.50</b>	<b>88.88</b>	<b>-1.55%</b>	<b>63.70</b>	<b>64.41</b>	<b>-1.10%</b>

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	10	26.26	25.81	1.73%	126.20	130.89	-6.67%	37.77	40.96	-7.78%	130.01	139.63	-6.89%
2	9	34.30	35.86	-4.35%	164.41	162.60	5.13%	18.59	21.30	-12.72%	132.42	128.63	2.95%
<b>Total</b>	<b>19</b>	<b>30.00</b>	<b>29.17</b>	<b>2.85%</b>	<b>137.37</b>	<b>137.99</b>	<b>-1.55%</b>	<b>18.59</b>	<b>21.30</b>	<b>-12.72%</b>	<b>132.42</b>	<b>139.63</b>	<b>-5.16%</b>



**62 Morrill**  
**COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 19  
Total Sales Price : 2,583,900  
Total Adj. Sales Price : 2,583,900  
Total Assessed Value : 1,645,835  
Avg. Adj. Sales Price : 135,995  
Avg. Assessed Value : 86,623

MEDIAN : 100  
WGT. MEAN : 64  
MEAN : 88  
COD : 30.00  
PRD : 137.36

COV : 41.58  
STD : 36.38  
Avg. Abs. Dev : 29.89  
MAX Sales Ratio : 132.42  
MIN Sales Ratio : 18.59

95% Median C.I. : 56.29 to 117.75  
95% Wgt. Mean C.I. : 44.94 to 82.45  
95% Mean C.I. : 69.96 to 105.04

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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	84.17	84.17	66.48	29.94	126.61	58.97	109.36	N/A	117,500	78,110
01-JUL-23 To 30-SEP-23	1	47.59	47.59	47.59	00.00	100.00	47.59	47.59	N/A	700,000	333,105
01-OCT-23 To 31-DEC-23	3	77.25	92.07	78.45	25.84	117.36	69.54	129.43	N/A	108,333	84,983
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	1	101.01	101.01	101.01	00.00	100.00	101.01	101.01	N/A	62,500	63,130
01-JUL-24 To 30-SEP-24	1	102.49	102.49	102.49	00.00	100.00	102.49	102.49	N/A	150,000	153,730
01-OCT-24 To 31-DEC-24	2	37.44	37.44	30.44	50.35	123.00	18.59	56.29	N/A	175,000	53,268
01-JAN-25 To 31-MAR-25	5	97.22	83.40	67.20	36.16	124.11	34.26	130.01	N/A	127,680	85,804
01-APR-25 To 30-JUN-25	2	124.93	124.93	127.35	06.00	98.10	117.43	132.42	N/A	34,000	43,300
01-JUL-25 To 30-SEP-25	2	112.55	112.55	113.72	11.47	98.97	99.64	125.45	N/A	27,500	31,273
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	3	58.97	71.97	52.33	34.92	137.53	47.59	109.36	N/A	311,667	163,108
01-OCT-23 To 30-SEP-24	5	101.01	95.94	87.78	16.86	109.30	69.54	129.43	N/A	107,500	94,362
01-OCT-24 To 30-SEP-25	11	99.64	87.89	61.61	34.57	142.66	18.59	132.42	34.26 to 130.01	101,036	62,245
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	6	73.40	82.02	59.07	31.77	138.85	47.59	129.43	47.59 to 129.43	210,000	124,046
01-JAN-24 To 31-DEC-24	4	78.65	69.60	57.49	40.89	121.06	18.59	102.49	N/A	140,625	80,849
<u>ALL</u>	19	99.64	87.50	63.70	30.00	137.36	18.59	132.42	56.29 to 117.75	135,995	86,623

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	99.12	89.25	70.72	26.26	126.20	37.77	130.01	47.59 to 125.45	161,250	114,036
2	9	99.64	85.55	52.04	34.30	164.39	18.59	132.42	34.26 to 129.43	107,933	56,164
<u>ALL</u>	19	99.64	87.50	63.70	30.00	137.36	18.59	132.42	56.29 to 117.75	135,995	86,623

**62 Morrill  
COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 19  
Total Sales Price : 2,583,900  
Total Adj. Sales Price : 2,583,900  
Total Assessed Value : 1,645,835  
Avg. Adj. Sales Price : 135,995  
Avg. Assessed Value : 86,623

MEDIAN : 100  
WGT. MEAN : 64  
MEAN : 88  
COD : 30.00  
PRD : 137.36

COV : 41.58  
STD : 36.38  
Avg. Abs. Dev : 29.89  
MAX Sales Ratio : 132.42  
MIN Sales Ratio : 18.59

95% Median C.I. : 56.29 to 117.75  
95% Wgt. Mean C.I. : 44.94 to 82.45  
95% Mean C.I. : 69.96 to 105.04

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	19	99.64	87.50	63.70	30.00	137.36	18.59	132.42	56.29 to 117.75	135,995	86,623
04											
<u>ALL</u>	<u>19</u>	<u>99.64</u>	<u>87.50</u>	<u>63.70</u>	<u>30.00</u>	<u>137.36</u>	<u>18.59</u>	<u>132.42</u>	<u>56.29 to 117.75</u>	<u>135,995</u>	<u>86,623</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	3	117.43	115.50	114.42	08.46	100.94	99.64	129.43	N/A	22,667	25,935
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	19	99.64	87.50	63.70	30.00	137.36	18.59	132.42	56.29 to 117.75	135,995	86,623
Greater Than 14,999	19	99.64	87.50	63.70	30.00	137.36	18.59	132.42	56.29 to 117.75	135,995	86,623
Greater Than 29,999	16	87.24	82.25	62.32	36.93	131.98	18.59	132.42	47.59 to 117.75	157,244	98,002
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	117.43	115.50	114.42	08.46	100.94	99.64	129.43	N/A	22,667	25,935
30,000 TO 59,999	6	121.60	108.79	105.83	16.86	102.80	37.77	132.42	37.77 to 132.42	39,500	41,803
60,000 TO 99,999	2	85.28	85.28	82.87	18.46	102.91	69.54	101.01	N/A	73,750	61,120
100,000 TO 149,999	1	56.29	56.29	56.29	00.00	100.00	56.29	56.29	N/A	110,000	61,915
150,000 TO 249,999	5	77.25	70.90	67.97	31.62	104.31	18.59	102.49	N/A	206,000	140,027
250,000 TO 499,999	1	34.26	34.26	34.26	00.00	100.00	34.26	34.26	N/A	291,400	99,820
500,000 TO 999,999	1	47.59	47.59	47.59	00.00	100.00	47.59	47.59	N/A	700,000	333,105
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>19</u>	<u>99.64</u>	<u>87.50</u>	<u>63.70</u>	<u>30.00</u>	<u>137.36</u>	<u>18.59</u>	<u>132.42</u>	<u>56.29 to 117.75</u>	<u>135,995</u>	<u>86,623</u>

**62 Morrill  
COMMERCIAL**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 19  
Total Sales Price : 2,583,900  
Total Adj. Sales Price : 2,583,900  
Total Assessed Value : 1,645,835  
Avg. Adj. Sales Price : 135,995  
Avg. Assessed Value : 86,623

MEDIAN : 100  
WGT. MEAN : 64  
MEAN : 88  
COD : 30.00  
PRD : 137.36

COV : 41.58  
STD : 36.38  
Avg. Abs. Dev : 29.89  
MAX Sales Ratio : 132.42  
MIN Sales Ratio : 18.59

95% Median C.I. : 56.29 to 117.75  
95% Wgt. Mean C.I. : 44.94 to 82.45  
95% Mean C.I. : 69.96 to 105.04

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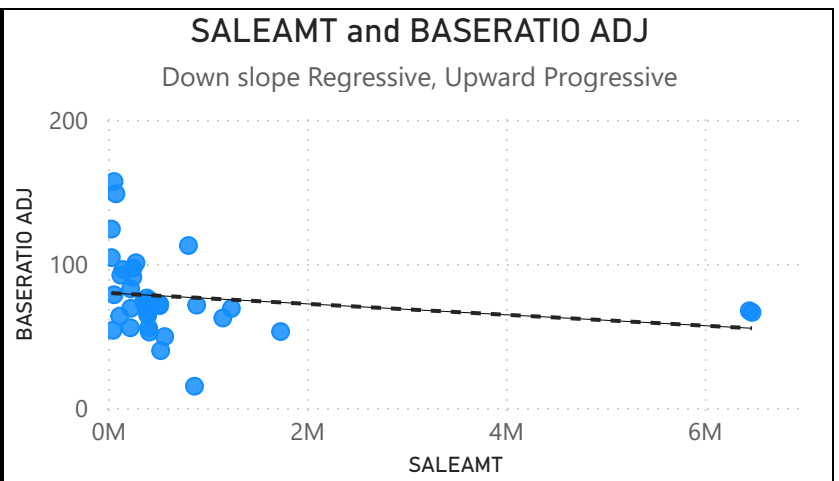
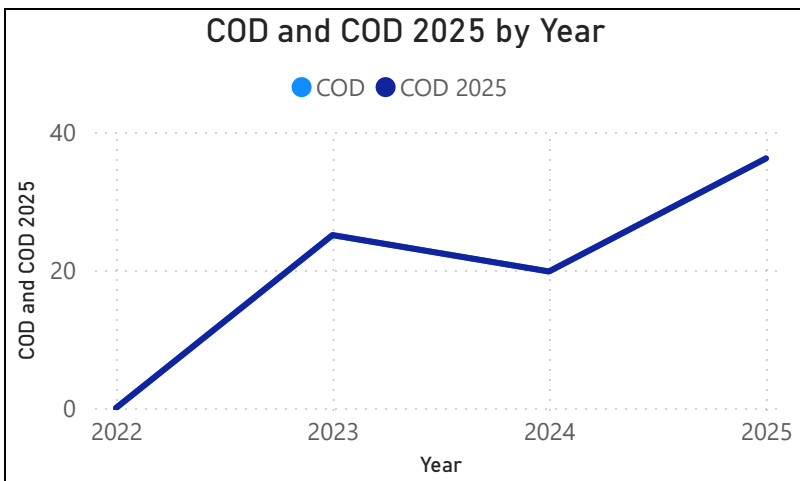
**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	132.42	132.42	132.42	00.00	100.00	132.42	132.42	N/A	45,000	59,590
340	1	58.97	58.97	58.97	00.00	100.00	58.97	58.97	N/A	200,000	117,945
344	3	99.64	84.95	72.25	26.65	117.58	37.77	117.43	N/A	32,667	23,602
346	1	34.26	34.26	34.26	00.00	100.00	34.26	34.26	N/A	291,400	99,820
349	1	56.29	56.29	56.29	00.00	100.00	56.29	56.29	N/A	110,000	61,915
350	1	102.49	102.49	102.49	00.00	100.00	102.49	102.49	N/A	150,000	153,730
353	3	101.01	102.76	89.28	17.41	115.10	77.25	130.01	N/A	109,833	98,063
384	1	129.43	129.43	129.43	00.00	100.00	129.43	129.43	N/A	20,000	25,885
386	1	47.59	47.59	47.59	00.00	100.00	47.59	47.59	N/A	700,000	333,105
406	3	109.36	101.45	90.01	17.04	112.71	69.54	125.45	N/A	50,000	45,007
470	1	18.59	18.59	18.59	00.00	100.00	18.59	18.59	N/A	240,000	44,620
528	1	97.22	97.22	97.22	00.00	100.00	97.22	97.22	N/A	220,000	213,885
531	1	117.75	117.75	117.75	00.00	100.00	117.75	117.75	N/A	30,000	35,325
<u>ALL</u>	<u>19</u>	99.64	87.50	63.70	30.00	137.36	18.59	132.42	56.29 to 117.75	135,995	86,623

# Morrill Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	8	68.68	68.68	0.00%	73.56	73.56	0.00%	67.47	67.47	0.00%
3	18	73.14	73.14	0.00%	78.16	78.16	0.00%	69.03	69.03	0.00%
4	10	75.97	75.97	0.00%	77.71	77.71	0.00%	57.55	57.55	0.00%
<b>Total</b>	<b>36</b>	<b>71.22</b>	<b>71.22</b>	<b>0.00%</b>	<b>77.01</b>	<b>77.01</b>	<b>0.00%</b>	<b>66.87</b>	<b>66.87</b>	<b>0.00%</b>

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	8	15.51	15.51	-0.01%	109.02	109.02	0.00%
3	18	24.75	24.75	-0.00%	113.22	113.22	0.00%
4	10	34.79	34.79	-0.00%	135.03	135.03	0.00%
<b>Total</b>	<b>36</b>	<b>26.52</b>	<b>26.52</b>	<b>0.00%</b>	<b>115.16</b>	<b>115.16</b>	<b>0.00%</b>



**62 Morrill**  
**AGRICULTURAL LAND**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 36  
 Total Sales Price : 27,505,077  
 Total Adj. Sales Price : 27,505,077  
 Total Assessed Value : 18,393,365  
 Avg. Adj. Sales Price : 764,030  
 Avg. Assessed Value : 510,927

MEDIAN : 71  
 WGT. MEAN : 67  
 MEAN : 77  
 COD : 26.52  
 PRD : 115.16

COV : 36.32  
 STD : 27.97  
 Avg. Abs. Dev : 18.89  
 MAX Sales Ratio : 157.29  
 MIN Sales Ratio : 15.14

95% Median C.I. : 66.36 to 78.64  
 95% Wgt. Mean C.I. : 61.27 to 72.47  
 95% Mean C.I. : 67.87 to 86.15

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22	1	62.49	62.49	62.49	00.00	100.00	62.49	62.49	N/A	1,155,200	721,910
01-JAN-23 To 31-MAR-23	4	54.14	54.49	53.63	15.15	101.60	39.85	69.82	N/A	444,895	238,593
01-APR-23 To 30-JUN-23	3	90.84	84.05	74.32	08.47	113.09	69.12	92.20	N/A	540,376	401,617
01-JUL-23 To 30-SEP-23	3	64.46	62.29	63.41	05.69	98.23	55.70	66.71	N/A	341,783	216,720
01-OCT-23 To 31-DEC-23	2	108.62	108.62	112.48	03.87	96.57	104.42	112.82	N/A	421,657	474,293
01-JAN-24 To 31-MAR-24	4	58.88	61.80	56.70	14.08	108.99	53.08	76.38	N/A	546,861	310,098
01-APR-24 To 30-JUN-24	3	72.15	79.18	75.41	12.45	105.00	69.22	96.16	N/A	299,563	225,902
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24	5	74.69	91.24	75.98	24.19	120.08	71.43	157.29	N/A	371,300	282,127
01-JAN-25 To 31-MAR-25	6	77.05	86.31	69.83	21.17	123.60	67.54	124.25	67.54 to 124.25	1,314,725	918,047
01-APR-25 To 30-JUN-25	2	81.94	81.94	26.39	81.52	310.50	15.14	148.74	N/A	475,000	125,370
01-JUL-25 To 30-SEP-25	3	66.36	71.02	66.11	23.85	107.43	49.60	97.09	N/A	2,433,174	1,608,580
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	11	64.46	65.41	63.27	17.25	103.38	39.85	92.20	52.72 to 90.84	507,387	321,026
01-OCT-23 To 30-SEP-24	9	72.15	78.00	72.95	23.06	106.92	53.08	112.82	53.94 to 104.42	436,605	318,520
01-OCT-24 To 30-SEP-25	16	74.42	84.44	66.66	31.71	126.67	15.14	157.29	67.54 to 100.88	1,124,648	749,712
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	12	67.92	72.85	71.32	25.06	102.15	39.85	112.82	55.56 to 92.20	439,114	313,164
01-JAN-24 To 31-DEC-24	12	73.15	78.41	67.35	19.78	116.42	53.08	157.29	63.81 to 78.64	411,886	277,394
<u>ALL</u>	36	71.22	77.01	66.87	26.52	115.16	15.14	157.29	66.36 to 78.64	764,030	510,927

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	8	68.68	73.56	67.47	15.51	109.03	53.94	124.25	53.94 to 124.25	1,852,617	1,250,048
3	18	73.15	78.16	69.03	24.74	113.23	39.85	157.29	62.49 to 90.84	528,958	365,157
4	10	75.98	77.71	57.55	34.79	135.03	15.14	148.74	49.60 to 100.88	316,289	182,015
<u>ALL</u>	36	71.22	77.01	66.87	26.52	115.16	15.14	157.29	66.36 to 78.64	764,030	510,927

**62 Morrill**  
**AGRICULTURAL LAND**

**PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 36  
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Total Assessed Value : 18,393,365  
Avg. Adj. Sales Price : 764,030  
Avg. Assessed Value : 510,927

MEDIAN : 71  
WGT. MEAN : 67  
MEAN : 77  
COD : 26.52  
PRD : 115.16

COV : 36.32  
STD : 27.97  
Avg. Abs. Dev : 18.89  
MAX Sales Ratio : 157.29  
MIN Sales Ratio : 15.14

95% Median C.I. : 66.36 to 78.64  
95% Wgt. Mean C.I. : 61.27 to 72.47  
95% Mean C.I. : 67.87 to 86.15

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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
<b>Irrigated</b>											
County	6	55.63	60.43	59.57	11.94	101.44	52.72	76.38	52.72 to 76.38	718,478	428,020
3	5	55.56	61.37	59.79	14.29	102.64	52.72	76.38	N/A	817,104	488,522
4	1	55.70	55.70	55.70	00.00	100.00	55.70	55.70	N/A	225,350	125,510
<b>Dry</b>											
County	1	124.25	124.25	124.25	00.00	100.00	124.25	124.25	N/A	34,500	42,865
2	1	124.25	124.25	124.25	00.00	100.00	124.25	124.25	N/A	34,500	42,865
<b>Grass</b>											
County	12	72.26	84.23	71.01	26.89	118.62	53.94	148.74	64.46 to 100.88	740,922	526,154
2	4	65.68	63.78	67.52	07.46	94.46	53.94	69.82	N/A	1,760,659	1,188,755
3	4	85.89	85.17	77.01	18.15	110.60	64.46	104.42	N/A	277,173	213,445
4	4	98.52	103.75	95.31	21.38	108.86	69.22	148.74	N/A	184,935	176,261
<b>ALL</b>	<b>36</b>	<b>71.22</b>	<b>77.01</b>	<b>66.87</b>	<b>26.52</b>	<b>115.16</b>	<b>15.14</b>	<b>157.29</b>	<b>66.36 to 78.64</b>	<b>764,030</b>	<b>510,927</b>

**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
<b>Irrigated</b>											
County	11	69.12	65.38	61.96	17.93	105.52	39.85	90.84	52.72 to 82.73	578,061	358,154
3	9	69.12	64.53	61.40	17.56	105.10	39.85	90.84	52.72 to 76.38	656,169	402,858
4	2	69.22	69.22	69.29	19.53	99.90	55.70	82.73	N/A	226,575	156,985
<b>Dry</b>											
County	1	124.25	124.25	124.25	00.00	100.00	124.25	124.25	N/A	34,500	42,865
2	1	124.25	124.25	124.25	00.00	100.00	124.25	124.25	N/A	34,500	42,865
<b>Grass</b>											
County	13	69.82	82.56	70.03	26.50	117.89	53.94	148.74	63.81 to 100.88	772,790	541,212
2	4	65.68	63.78	67.52	07.46	94.46	53.94	69.82	N/A	1,760,659	1,188,755
3	5	74.69	80.63	69.60	19.96	115.85	62.49	104.42	N/A	452,778	315,138
4	4	98.52	103.75	95.31	21.38	108.86	69.22	148.74	N/A	184,935	176,261
<b>ALL</b>	<b>36</b>	<b>71.22</b>	<b>77.01</b>	<b>66.87</b>	<b>26.52</b>	<b>115.16</b>	<b>15.14</b>	<b>157.29</b>	<b>66.36 to 78.64</b>	<b>764,030</b>	<b>510,927</b>

Morrill County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Morrill	2	2,200	2,200	n/a	2,200	2,090	2,090	2,090	2,090	2,132
Box Butte	1	3,830	3,941	3,946	3,932	3,351	3,341	3,350	3,336	3,591
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
ScottsBluff	3	3,300	3,199	3,100	2,600	2,499	2,200	2,200	2,100	2,969
Sheridan	1	2,560	2,560	2,490	2,410	2,375	2,375	2,350	2,280	2,459
Morrill	3	3,140	3,140	2,900	2,900	2,700	2,700	2,600	2,600	2,899
Banner	1	2,200	2,200	2,090	1,980	1,980	1,980	1,760	1,427	1,980
Cheyenne	3	2,862	2,857	n/a	2,849	2,843	2,674	2,597	2,551	2,837
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
ScottsBluff	3	3,300	3,199	3,100	2,600	2,499	2,200	2,200	2,100	2,969
Morrill	4	3,000	3,000	2,900	2,900	2,750	2,750	2,600	2,600	2,811
Garden	1	2,920	2,920	n/a	2,860	2,775	2,775	2,725	2,725	2,809
ScottsBluff	2	3,300	3,200	3,100	2,600	2,500	2,200	2,200	2,100	2,848
ScottsBluff	3	3,300	3,199	3,100	2,600	2,499	2,200	2,200	2,100	2,969

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Morrill	2	n/a	570	569	535	535	n/a	525	525	535
Box Butte	1	n/a	700	700	700	700	n/a	700	700	700
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
ScottsBluff	3	n/a	650	640	615	590	560	535	535	611
Sheridan	1	n/a	800	780	780	765	740	720	715	766
Morrill	3	n/a	625	625	605	625	605	600	600	611
Banner	1	n/a	610	605	600	595	590	585	570	599
Cheyenne	3	n/a	723	711	712	710	n/a	705	700	720
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
ScottsBluff	3	n/a	650	640	615	590	560	535	535	611
Morrill	4	n/a	620	620	620	525	525	525	525	546
Garden	1	n/a	940	n/a	940	860	n/a	835	835	925
ScottsBluff	2	n/a	650	640	615	590	559	535	535	593
ScottsBluff	3	n/a	650	640	615	590	560	535	535	611

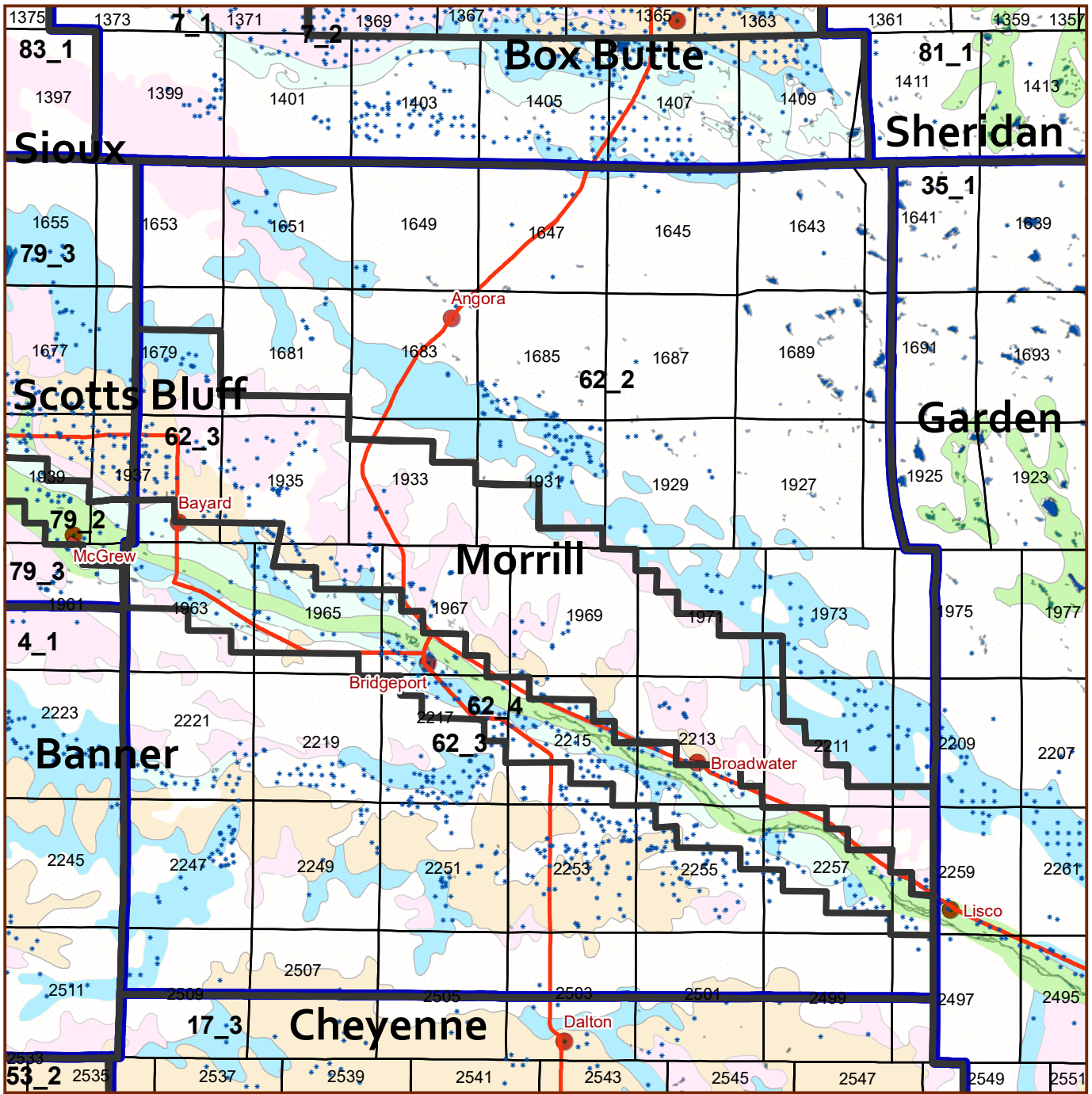
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Morrill	2	520	521	n/a	n/a	n/a	520	520	520	520
Box Butte	1	450	450	n/a	450	450	450	450	450	450
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	3	630	n/a	n/a	605	580	553	525	525	531
Sheridan	1	623	623	619	619	592	592	588	564	591
Morrill	3	600	600	n/a	600	600	580	550	550	557
Banner	1	n/a	565	n/a	555	555	545	545	495	512
Cheyenne	3	n/a	672	n/a	648	n/a	612	600	419	507
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	3	630	n/a	n/a	605	580	553	525	525	531
Morrill	4	635	622	500	576	563	570	519	764	612
Garden	1	495	n/a	498	495	485	485	485	485	486
ScottsBluff	2	630	n/a	n/a	605	580	550	525	525	581
ScottsBluff	3	630	n/a	n/a	605	580	553	525	525	531

County	Mkt Area	CRP	TIMBER	WASTE
Morrill	2	525	n/a	50
Box Butte	1	600	n/a	200
Garden	1	854	n/a	50
ScottsBluff	3	532	n/a	206
Sheridan	1	n/a	n/a	75
Morrill	3	601	n/a	50
Banner	1	542	n/a	310
Cheyenne	3	561	n/a	100
Garden	1	854	n/a	50
ScottsBluff	3	532	n/a	206
Morrill	4	543	n/a	579
Garden	1	854	n/a	50
ScottsBluff	2	585	n/a	210
ScottsBluff	3	532	n/a	206

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# MORRILL COUNTY



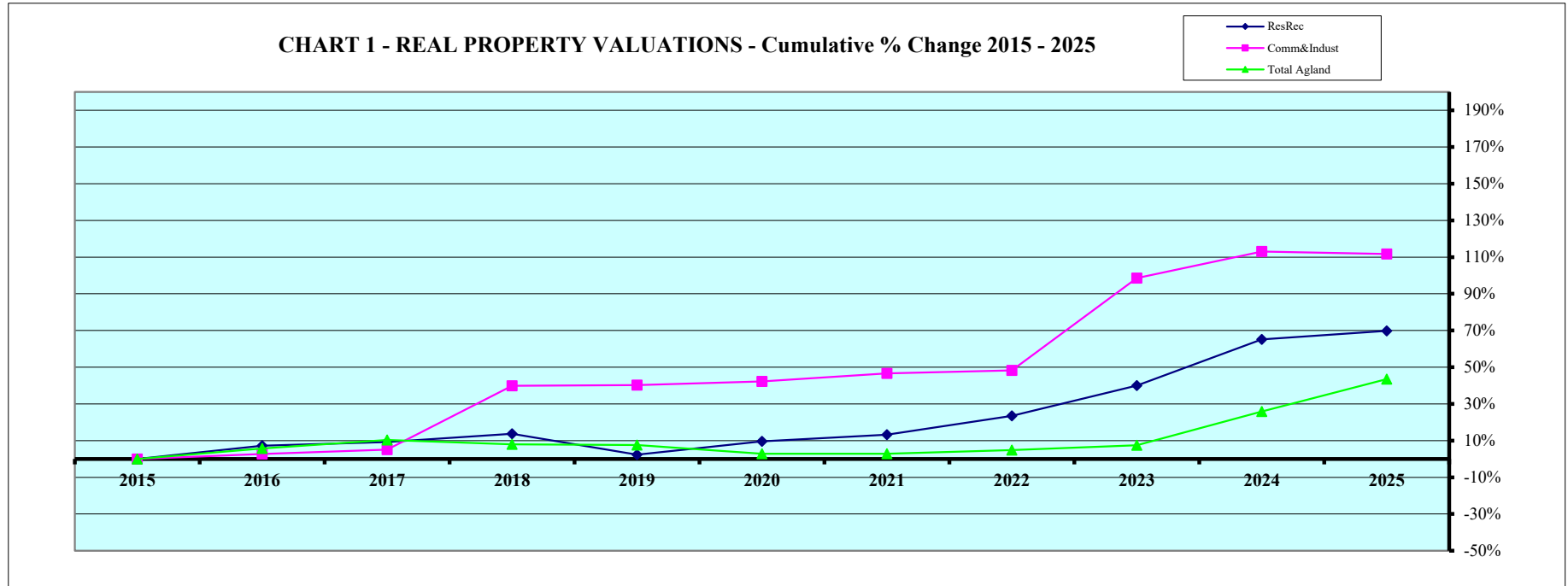
**Legend**

- Market Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	109,454,963	-	-	-	32,342,558	-	-	-	531,480,425	-	-	-
2016	117,379,156	7,924,193	7.24%	7.24%	33,217,216	874,658	2.70%	2.70%	561,947,730	30,467,305	5.73%	5.73%
2017	119,527,773	2,148,617	1.83%	9.20%	33,970,951	753,735	2.27%	5.03%	586,316,740	24,369,010	4.34%	10.32%
2018	124,474,023	4,946,250	4.14%	13.72%	45,240,215	11,269,264	33.17%	39.88%	573,726,350	-12,590,390	-2.15%	7.95%
2019	112,034,180	-12,439,843	-9.99%	2.36%	45,345,630	105,415	0.23%	40.20%	571,784,440	-1,941,910	-0.34%	7.58%
2020	119,948,565	7,914,385	7.06%	9.59%	46,020,490	674,860	1.49%	42.29%	546,882,820	-24,901,620	-4.36%	2.90%
2021	123,889,040	3,940,475	3.29%	13.19%	47,433,065	1,412,575	3.07%	46.66%	546,421,355	-461,465	-0.08%	2.81%
2022	135,146,720	11,257,680	9.09%	23.47%	47,943,120	510,055	1.08%	48.24%	557,035,970	10,614,615	1.94%	4.81%
2023	153,275,850	18,129,130	13.41%	40.04%	64,230,795	16,287,675	33.97%	98.60%	571,218,240	14,182,270	2.55%	7.48%
2024	180,730,793	27,454,943	17.91%	65.12%	68,898,850	4,668,055	7.27%	113.03%	669,169,962	97,951,722	17.15%	25.91%
2025	185,868,841	5,138,048	2.84%	69.81%	68,489,370	-409,480	-0.59%	111.76%	762,810,660	93,640,698	13.99%	43.53%

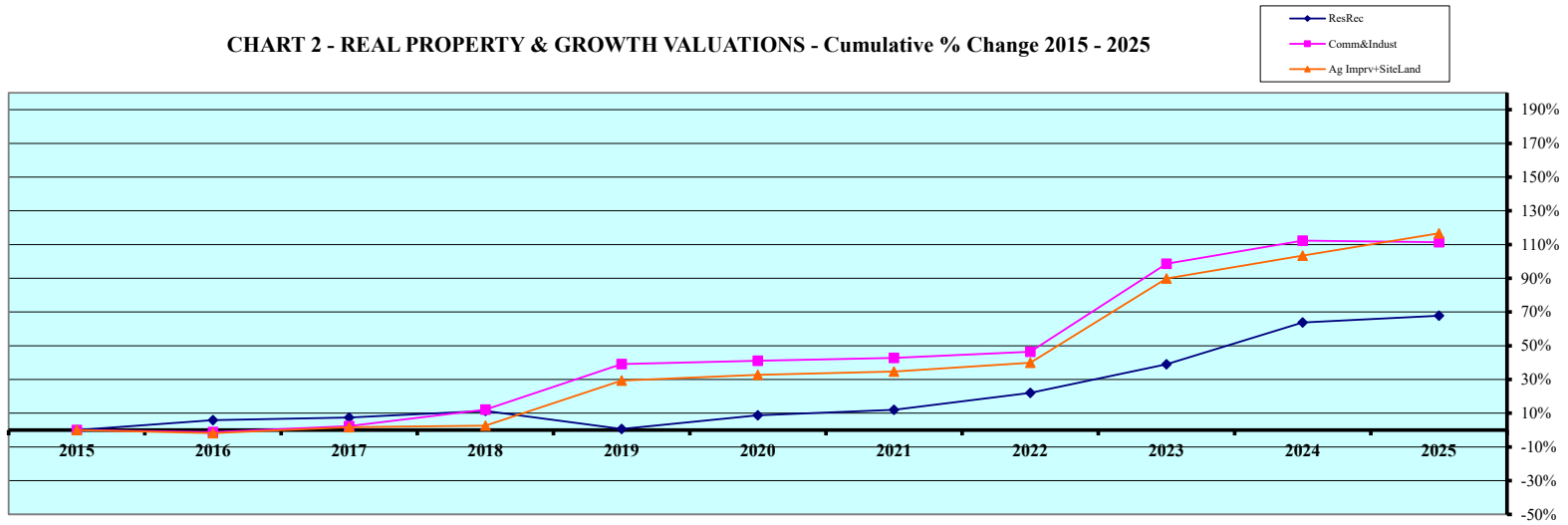
Rate Annual %chg: Residential & Recreational **5.44%** Commercial & Industrial **7.79%** Agricultural Land **3.68%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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
2015	109,454,963	929,729	0.85%	108,525,234	--	--	32,342,558	727,541	2.25%	31,615,017	--	--
2016	117,379,156	1,517,738	1.29%	115,861,418	5.85%	5.85%	33,217,216	1,262,720	3.80%	31,954,496	-1.20%	-1.20%
2017	119,527,773	1,985,866	1.66%	117,541,907	0.14%	7.39%	33,970,951	870,720	2.56%	33,100,231	-0.35%	2.34%
2018	124,474,023	2,571,460	2.07%	121,902,563	1.99%	11.37%	45,240,215	8,979,400	19.85%	36,260,815	6.74%	12.11%
2019	112,034,180	1,905,488	1.70%	110,128,692	-11.52%	0.62%	45,345,630	328,650	0.72%	45,016,980	-0.49%	39.19%
2020	119,948,565	894,693	0.75%	119,053,872	6.27%	8.77%	46,020,490	381,825	0.83%	45,638,665	0.65%	41.11%
2021	123,889,040	1,280,870	1.03%	122,608,170	2.22%	12.02%	47,433,065	1,243,830	2.62%	46,189,235	0.37%	42.81%
2022	135,146,720	1,611,450	1.19%	133,535,270	7.79%	22.00%	47,943,120	566,985	1.18%	47,376,135	-0.12%	46.48%
2023	153,275,850	1,107,945	0.72%	152,167,905	12.59%	39.02%	64,230,795	3,545	0.01%	64,227,250	33.97%	98.58%
2024	180,730,793	1,476,542	0.82%	179,254,251	16.95%	63.77%	68,898,850	226,580	0.33%	68,672,270	6.91%	112.33%
2025	185,868,841	2,213,600	1.19%	183,655,241	1.62%	67.79%	68,489,370	100,585	0.15%	68,388,785	-0.74%	111.45%
Rate Ann%chg	5.44%	Resid & Recreat w/o growth				4.39%	C & I w/o growth				4.57%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						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		
2015	40,372,825	25,576,910	65,949,735	1,980,943	3.00%	63,968,792	--	--
2016	40,088,850	26,342,651	66,431,501	1,681,965	2.53%	64,749,536	-1.82%	-1.82%
2017	40,746,560	26,639,727	67,386,287	291,505	0.43%	67,094,782	1.00%	1.74%
2018	41,018,190	29,733,865	70,752,055	3,044,108	4.30%	67,707,947	0.48%	2.67%
2019	54,269,280	32,482,485	86,751,765	1,416,587	1.63%	85,335,178	20.61%	29.39%
2020	55,386,695	33,004,905	88,391,600	811,185	0.92%	87,580,415	0.96%	32.80%
2021	56,232,875	33,406,485	89,639,360	766,710	0.86%	88,872,650	0.54%	34.76%
2022	59,472,175	35,406,735	94,878,910	2,625,060	2.77%	92,253,850	2.92%	39.89%
2023	76,711,450	49,929,860	126,641,310	1,416,445	1.12%	125,224,865	31.98%	89.88%
2024	83,832,888	56,329,475	140,162,363	5,962,067	4.25%	134,200,296	5.97%	103.49%
2025	85,836,778	59,576,345	145,413,123	2,511,870	1.73%	142,901,253	1.95%	116.68%
Rate Ann%chg	7.83%	8.82%	8.23%	Ag Imprv+Site w/o growth		6.46%		

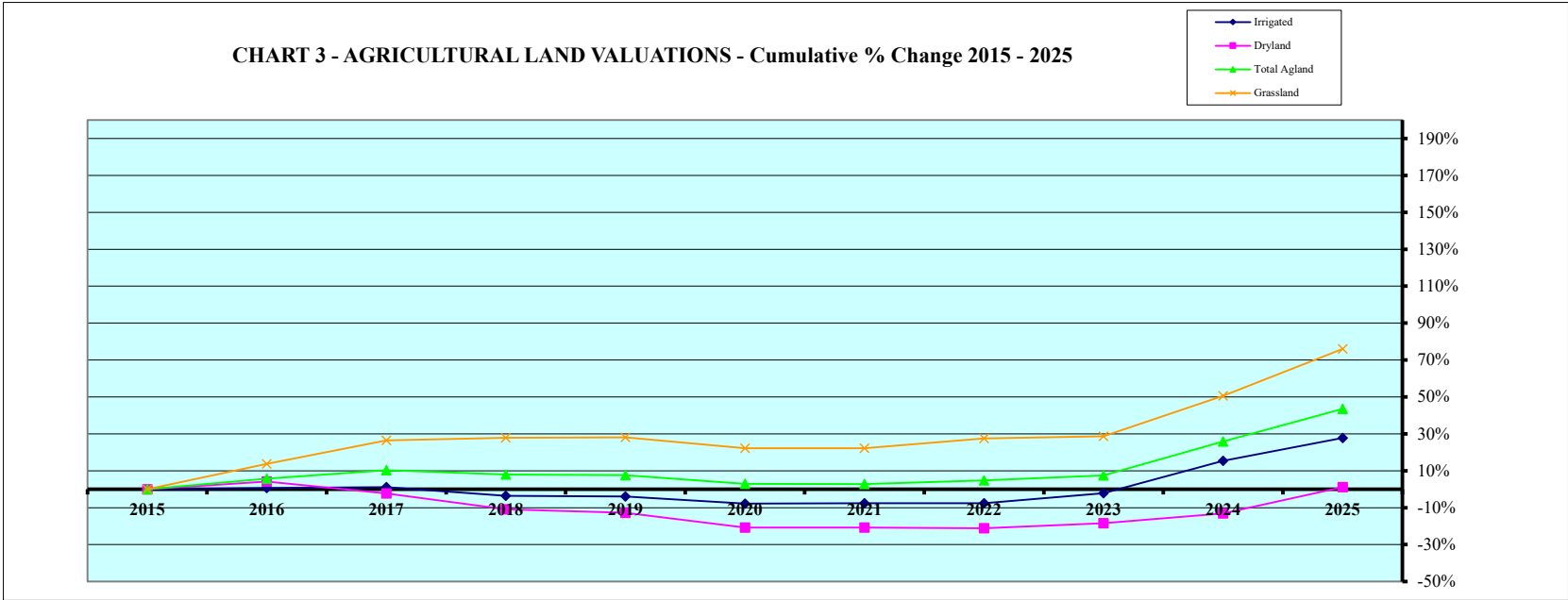
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2015 - 2025 CTL  
Growth Value; 2015 - 2025 Abstract of Asmnt Rpt.  
Prepared as of 02/24/2026

Cnty# 62  
County MORRILL

CHART 2

NE Dept. of Revenue, Property Assessment Division

**CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025**



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
2015	274,041,775	-	-	-	35,516,340	-	-	-	206,715,710	-	-	-
2016	275,768,105	1,726,330	0.63%	0.63%	36,995,560	1,479,220	4.16%	4.16%	234,993,445	28,277,735	13.68%	13.68%
2017	276,994,430	1,226,325	0.44%	1.08%	34,714,440	-2,281,120	-6.17%	-2.26%	261,301,810	26,308,365	11.20%	26.41%
2018	264,234,910	-12,759,520	-4.61%	-3.58%	31,659,805	-3,054,635	-8.80%	-10.86%	264,317,025	3,015,215	1.15%	27.86%
2019	263,291,735	-943,175	-0.36%	-3.92%	30,980,445	-679,360	-2.15%	-12.77%	264,866,660	549,635	0.21%	28.13%
2020	252,692,380	-10,599,355	-4.03%	-7.79%	28,150,540	-2,829,905	-9.13%	-20.74%	252,527,195	-12,339,465	-4.66%	22.16%
2021	253,122,565	430,185	0.17%	-7.63%	28,144,790	-5,750	-0.02%	-20.76%	252,613,365	86,170	0.03%	22.20%
2022	253,348,410	225,845	0.09%	-7.55%	28,006,035	-138,755	-0.49%	-21.15%	263,571,435	10,958,070	4.34%	27.50%
2023	268,193,945	14,845,535	5.86%	-2.13%	28,962,605	956,570	3.42%	-18.45%	265,931,440	2,360,005	0.90%	28.65%
2024	316,178,545	47,984,600	17.89%	15.38%	30,852,985	1,890,380	6.53%	-13.13%	311,309,332	45,377,892	17.06%	50.60%
2025	350,189,315	34,010,770	10.76%	27.79%	35,937,295	5,084,310	16.48%	1.19%	363,806,505	52,497,173	16.86%	75.99%

Rate Ann.%chg: Irrigated **2.48%** Dryland **0.12%** Grassland **5.82%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	590,190	-	-	-	14,616,410	-	-	-	531,480,425	-	-	-
2016	592,910	2,720	0.46%	0.46%	13,597,710	-1,018,700	-6.97%	-6.97%	561,947,730	30,467,305	5.73%	5.73%
2017	428,165	-164,745	-27.79%	-27.45%	12,877,895	-719,815	-5.29%	-11.89%	586,316,740	24,369,010	4.34%	10.32%
2018	422,065	-6,100	-1.42%	-28.49%	13,092,545	214,650	1.67%	-10.43%	573,726,350	-12,590,390	-2.15%	7.95%
2019	461,280	39,215	9.29%	-21.84%	12,184,320	-908,225	-6.94%	-16.64%	571,784,440	-1,941,910	-0.34%	7.58%
2020	6,709,440	6,248,160	1354.53%	1036.83%	6,803,265	-5,381,055	-44.16%	-53.45%	546,882,820	-24,901,620	-4.36%	2.90%
2021	6,055,365	-654,075	-9.75%	926.00%	6,485,270	-317,995	-4.67%	-55.63%	546,421,355	-461,465	-0.08%	2.81%
2022	5,782,845	-272,520	-4.50%	879.83%	6,327,245	-158,025	-2.44%	-56.71%	557,035,970	10,614,615	1.94%	4.81%
2023	3,954,155	-1,828,690	-31.62%	569.98%	4,176,095	-2,151,150	-34.00%	-71.43%	571,218,240	14,182,270	2.55%	7.48%
2024	4,243,900	289,745	7.33%	619.07%	6,585,200	2,409,105	57.69%	-54.95%	669,169,962	97,951,722	17.15%	25.91%
2025	5,393,625	1,149,725	27.09%	813.88%	7,483,920	898,720	13.65%	-48.80%	762,810,660	93,640,698	13.99%	43.53%

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

Rate Ann.%chg: Total Agric Land **3.68%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(<sup>1</sup>)

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
2015	272,918,630	122,537	2,227			35,566,830	82,498	431			206,708,255	675,681	306		
2016	276,249,490	124,044	2,227	-0.01%	-0.01%	36,982,070	82,165	450	4.40%	4.40%	234,467,185	674,219	348	13.68%	13.68%
2017	278,586,865	125,135	2,226	-0.03%	-0.04%	34,910,920	75,199	464	3.14%	7.68%	260,724,775	678,793	384	10.45%	25.55%
2018	264,230,870	124,266	2,126	-4.49%	-4.53%	31,810,510	68,510	464	0.02%	7.70%	264,146,595	685,571	385	0.31%	25.94%
2019	263,567,510	124,725	2,113	-0.62%	-5.12%	30,977,010	66,759	464	-0.07%	7.63%	264,960,720	687,361	385	0.05%	26.00%
2020	253,689,510	126,020	2,013	-4.74%	-9.61%	28,084,565	63,208	444	-4.24%	3.06%	252,097,850	668,735	377	-2.20%	23.22%
2021	253,241,315	125,783	2,013	0.01%	-9.60%	28,160,515	63,387	444	-0.01%	3.05%	252,612,815	668,940	378	0.17%	23.44%
2022	253,548,940	125,937	2,013	0.00%	-9.61%	28,006,030	63,053	444	-0.02%	3.02%	263,484,275	669,223	394	4.26%	28.70%
2023	268,204,355	126,068	2,127	5.67%	-4.48%	28,962,605	62,920	460	3.63%	6.77%	265,980,780	669,260	397	0.94%	29.91%
2024	316,970,385	126,212	2,511	18.05%	12.76%	30,932,055	62,656	494	7.25%	14.51%	311,188,875	669,369	465	16.98%	51.96%
2025	350,111,515	125,973	2,779	10.66%	24.79%	35,977,920	62,727	574	16.18%	33.04%	363,747,795	669,524	543	16.86%	77.59%

Rate Annual %chg Average Value/Acre: 2.52%

0.11%

5.81%

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
2015	621,955	4,237	147			18,645,655	15,341	1,215			534,461,325	900,293	594		
2016	598,610	4,046	148	0.78%	0.78%	13,953,580	15,315	911	-25.04%	-25.04%	562,250,935	899,789	625	5.26%	5.26%
2017	422,195	2,667	158	7.02%	7.86%	13,229,395	16,082	823	-9.71%	-32.32%	587,874,150	897,876	655	4.78%	10.29%
2018	421,550	2,695	156	-1.21%	6.55%	13,279,835	15,975	831	1.06%	-31.60%	573,889,360	897,017	640	-2.29%	7.77%
2019	436,375	2,664	164	4.73%	11.59%	12,454,750	15,897	783	-5.75%	-35.54%	572,396,365	897,405	638	-0.30%	7.44%
2020	6,709,440	28,631	234	43.05%	59.64%	6,803,335	8,496	801	2.20%	-34.12%	547,384,700	895,090	612	-4.12%	3.01%
2021	6,105,300	28,622	213	-8.97%	45.31%	6,287,330	8,564	734	-8.31%	-39.60%	546,407,275	895,295	610	-0.20%	2.81%
2022	5,782,845	28,594	202	-5.19%	37.77%	6,330,765	8,555	740	0.80%	-39.11%	557,152,855	895,362	622	1.96%	4.82%
2023	3,952,295	27,942	141	-30.06%	-3.65%	4,176,080	7,798	536	-27.64%	-55.94%	571,276,115	893,988	639	2.69%	7.64%
2024	4,243,785	27,934	152	7.41%	3.49%	6,685,080	7,799	857	60.07%	-29.48%	670,020,180	893,969	749	17.29%	26.25%
2025	5,374,345	27,929	192	26.66%	31.08%	7,399,280	7,837	944	10.14%	-22.32%	762,610,855	893,991	853	13.82%	43.69%

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Rate Annual %chg Average Value/Acre: 3.62%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports  
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
4,555	MORRILL	83,664,197	41,266,795	205,733,523	185,860,626	31,282,885	37,206,485	8,215	762,810,660	85,836,778	59,576,345	1,363,195	1,494,609,704
cnty sector/value % of total value:		5.60%	2.76%	13.77%	12.44%	2.09%	2.49%	0.00%	51.04%	5.74%	3.99%	0.09%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,140	BAYARD	614,293	1,500,698	2,092,275	44,166,755	0	204,615	5,095,455	320,620	44,955	55,290	0	54,094,956
25.03%	%sector of county sector	0.73%	3.64%	1.02%	23.76%		0.55%	62026.23%	0.04%	0.05%	0.09%		3.62%
	%sector of municipality	1.14%	2.77%	3.87%	81.65%		0.38%	9.42%	0.59%	0.08%	0.10%		100.00%
1,454	BRIDGEPORT	12,026,664	2,821,133	3,904,504	76,221,921	0	0	18,703,310	22,806,930	79,645	142,660	0	136,706,767
31.92%	%sector of county sector	14.37%	6.84%	1.90%	41.01%			227672.67%	2.99%	0.09%	0.24%		9.15%
	%sector of municipality	8.80%	2.06%	2.86%	55.76%			13.68%	16.68%	0.06%	0.10%		100.00%
95	BROADWATER	213,481	414,663	1,100,135	3,509,575	0	0	448,110	0	0	0	0	5,685,964
2.09%	%sector of county sector	0.26%	1.00%	0.53%	1.89%			5454.78%					0.38%
	%sector of municipality	3.75%	7.29%	19.35%	61.72%			7.88%					100.00%
	%sector of county sector												
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2,690	Total Municipalities	12,854,438	4,736,494	7,096,914	123,898,254	0	204,615	24,249,827	23,127,550	124,600	197,950	0	196,487,690
59.05%	%all municip.sectors of cnty	15.36%	11.48%	3.45%	66.66%		0.55%	295189.61%	3.03%	0.15%	0.33%		13.15%

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Sources: 2025 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,335</b>	<b>Value : 1,172,810,675</b>	<b>Growth 1,023,540</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	410	2,465,845	6	20,850	357	5,483,440	773	7,970,135	
<b>02. Res Improve Land</b>	1,248	13,427,385	0	0	295	5,909,550	1,543	19,336,935	
<b>03. Res Improvements</b>	1,344	118,880,745	0	0	379	48,348,955	1,723	167,229,700	
<b>04. Res Total</b>	1,754	134,773,975	6	20,850	736	59,741,945	2,496	194,536,770	913,585
<b>% of Res Total</b>	70.27	69.28	0.24	0.01	29.49	30.71	34.03	16.59	89.26
<b>05. Com UnImp Land</b>	40	301,380	0	0	22	137,590	62	438,970	
<b>06. Com Improve Land</b>	227	3,002,890	0	0	38	738,425	265	3,741,315	
<b>07. Com Improvements</b>	230	19,619,670	0	0	47	5,471,360	277	25,091,030	
<b>08. Com Total</b>	270	22,923,940	0	0	69	6,347,375	339	29,271,315	109,955
<b>% of Com Total</b>	79.65	78.32	0.00	0.00	20.35	21.68	4.62	2.50	10.74
<b>09. Ind UnImp Land</b>	0	0	0	0	7	1,077,880	7	1,077,880	
<b>10. Ind Improve Land</b>	2	468,790	0	0	5	2,800,010	7	3,268,800	
<b>11. Ind Improvements</b>	3	16,329,575	0	0	5	12,419,210	8	28,748,785	
<b>12. Ind Total</b>	3	16,798,365	0	0	12	16,297,100	15	33,095,465	0
<b>% of Ind Total</b>	20.00	50.76	0.00	0.00	80.00	49.24	0.20	2.82	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	1	8,215	1	8,215	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	1	8,215	1	8,215	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.00
<b>Res &amp; Rec Total</b>	1,754	134,773,975	6	20,850	737	59,750,160	2,497	194,544,985	913,585
<b>% of Res &amp; Rec Total</b>	70.24	69.28	0.24	0.01	29.52	30.71	34.04	16.59	89.26
<b>Com &amp; Ind Total</b>	273	39,722,305	0	0	81	22,644,475	354	62,366,780	109,955
<b>% of Com &amp; Ind Total</b>	77.12	63.69	0.00	0.00	22.88	36.31	4.83	5.32	10.74
<b>17. Taxable Total</b>	2,027	174,496,280	6	20,850	818	82,394,635	2,851	256,911,765	1,023,540
<b>% of Taxable Total</b>	71.10	67.92	0.21	0.01	28.69	32.07	38.87	21.91	100.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	8	876,585	3,962,030	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	8	876,585	3,962,030
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				8	876,585	3,962,030

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	44	889,060	44	889,060	0
24. Non-Producing	0	0	0	0	44	39,215	44	39,215	0
25. Total	0	0	0	0	88	928,275	88	928,275	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	226	0	297	523

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	23,600	0	0	3,452	589,205,580	3,455	589,229,180
28. Ag-Improved Land	7	124,715	0	0	900	198,742,860	907	198,867,575
29. Ag Improvements	7	320,550	0	0	934	126,553,330	941	126,873,880

30. Ag Total				4,396	914,970,635
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	2	2.00	44,000	0	0.00	0	
33. HomeSite Improvements	2	0.00	180,390	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	7	5.72	42,000	0	0.00	0	
37. FarmSite Improvements	7	0.00	140,160	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.18	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	50	51.90	1,144,000	50	51.90	1,144,000	
32. HomeSite Improv Land	591	663.25	14,608,440	593	665.25	14,652,440	
33. HomeSite Improvements	628	0.00	77,297,935	630	0.00	77,478,325	0
34. HomeSite Total				<b>680</b>	<b>717.15</b>	<b>93,274,765</b>	
35. FarmSite UnImp Land	39	36.17	234,000	39	36.17	234,000	
36. FarmSite Improv Land	781	777.76	4,725,300	788	783.48	4,767,300	
37. FarmSite Improvements	888	0.00	49,255,395	895	0.00	49,395,555	0
38. FarmSite Total				<b>934</b>	<b>819.65</b>	<b>54,396,855</b>	
39. Road & Ditches	2,248	6,185.18	0	2,249	6,185.36	0	
40. Other- Non Ag Use	111	1,600.70	4,488,355	111	1,600.70	4,488,355	
41. Total Section VI				<b>1,614</b>	<b>9,322.86</b>	<b>152,159,975</b>	<b>0</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	602.57	3.62%	1,325,650	3.74%	2,199.99
46. 1A	3,319.46	19.94%	7,302,810	20.58%	2,200.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2,396.78	14.40%	5,272,895	14.86%	2,199.99
49. 3A1	3,814.23	22.91%	7,971,750	22.47%	2,090.00
50. 3A	203.82	1.22%	425,980	1.20%	2,089.98
51. 4A1	4,175.48	25.08%	8,726,745	24.59%	2,090.00
52. 4A	2,133.55	12.82%	4,459,135	12.57%	2,090.01
53. Total	16,645.89	100.00%	35,484,965	100.00%	2,131.76
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,850.31	9.52%	1,624,695	10.14%	570.01
56. 2D1	0.36	0.00%	205	0.00%	569.44
57. 2D	9,454.55	31.57%	5,058,175	31.57%	535.00
58. 3D1	7,897.46	26.37%	4,225,110	26.37%	535.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,590.23	15.33%	2,409,885	15.04%	525.00
61. 4D	5,152.43	17.21%	2,705,050	16.88%	525.00
62. Total	29,945.34	100.00%	16,023,120	100.00%	535.08
<b>Grass</b>					
63. 1G1	20,431.59	6.40%	10,624,395	6.40%	520.00
64. 1G	2.91	0.00%	1,515	0.00%	520.62
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	42,878.21	13.43%	22,314,875	13.44%	520.42
69. 4G1	212,430.29	66.54%	110,480,735	66.53%	520.08
70. 4G	43,519.60	13.63%	22,634,385	13.63%	520.10
71. Total	319,262.60	100.00%	166,055,905	100.00%	520.12
<b>Irrigated Total</b>					
	16,645.89	4.35%	35,484,965	16.22%	2,131.76
<b>Dry Total</b>					
	29,945.34	7.82%	16,023,120	7.33%	535.08
<b>Grass Total</b>					
	319,262.60	83.40%	166,055,905	75.92%	520.12
72. Waste	16,786.17	4.38%	839,405	0.38%	50.01
73. Other	186.48	0.05%	314,775	0.14%	1,687.98
74. Exempt	158.11	0.04%	62,175	0.03%	393.24
75. Market Area Total	382,826.48	100.00%	218,718,170	100.00%	571.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	648.93	0.78%	2,037,640	0.85%	3,140.00
46. 1A	33,289.06	40.02%	104,527,595	43.35%	3,140.00
47. 2A1	2,469.40	2.97%	7,161,245	2.97%	2,899.99
48. 2A	14,406.32	17.32%	41,778,320	17.33%	2,900.00
49. 3A1	13,331.09	16.03%	35,993,965	14.93%	2,700.00
50. 3A	1,542.25	1.85%	4,164,085	1.73%	2,700.01
51. 4A1	14,673.84	17.64%	38,151,995	15.82%	2,600.00
52. 4A	2,812.80	3.38%	7,313,240	3.03%	2,599.99
53. Total	83,173.69	100.00%	241,128,085	100.00%	2,899.09
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,622.05	20.81%	4,138,950	21.30%	625.03
56. 2D1	1,364.17	4.29%	852,630	4.39%	625.02
57. 2D	12,804.10	40.25%	7,746,485	39.87%	605.00
58. 3D1	3,009.98	9.46%	1,881,390	9.68%	625.05
59. 3D	104.46	0.33%	63,190	0.33%	604.92
60. 4D1	5,445.32	17.12%	3,267,190	16.82%	600.00
61. 4D	2,464.78	7.75%	1,478,875	7.61%	600.00
62. Total	31,814.86	100.00%	19,428,710	100.00%	610.68
<b>Grass</b>					
63. 1G1	2,978.35	0.97%	1,787,085	1.04%	600.03
64. 1G	512.88	0.17%	307,730	0.18%	600.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	787.57	0.26%	472,545	0.28%	600.00
67. 3G1	391.19	0.13%	234,825	0.14%	600.28
68. 3G	58,359.01	18.98%	33,878,805	19.75%	580.52
69. 4G1	61,601.24	20.04%	34,118,380	19.89%	553.86
70. 4G	182,806.17	59.46%	100,733,395	58.73%	551.04
71. Total	307,436.41	100.00%	171,532,765	100.00%	557.95
<b>Irrigated Total</b>					
	83,173.69	19.48%	241,128,085	55.50%	2,899.09
<b>Dry Total</b>					
	31,814.86	7.45%	19,428,710	4.47%	610.68
<b>Grass Total</b>					
	307,436.41	72.01%	171,532,765	39.48%	557.95
72. Waste	3,547.08	0.83%	178,955	0.04%	50.45
73. Other	956.75	0.22%	2,235,365	0.51%	2,336.41
74. Exempt	478.46	0.11%	271,700	0.06%	567.86
75. Market Area Total	426,928.79	100.00%	434,503,880	100.00%	1,017.74

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	44.50	0.17%	133,500	0.18%	3,000.00
46. 1A	5,289.77	20.21%	15,869,310	21.57%	3,000.00
47. 2A1	3,556.79	13.59%	10,314,690	14.02%	2,900.00
48. 2A	4,043.84	15.45%	11,727,200	15.94%	2,900.02
49. 3A1	4,109.46	15.70%	11,301,445	15.36%	2,750.10
50. 3A	3,208.13	12.25%	8,822,680	11.99%	2,750.10
51. 4A1	2,883.92	11.02%	7,498,150	10.19%	2,599.99
52. 4A	3,042.03	11.62%	7,909,290	10.75%	2,600.00
<b>53. Total</b>	<b>26,178.44</b>	<b>100.00%</b>	<b>73,576,265</b>	<b>100.00%</b>	<b>2,810.57</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	36.49	4.10%	22,625	4.66%	620.03
56. 2D1	27.17	3.05%	16,845	3.47%	619.99
57. 2D	129.96	14.61%	80,575	16.60%	620.00
58. 3D1	211.57	23.78%	111,080	22.88%	525.03
59. 3D	56.83	6.39%	29,835	6.15%	524.99
60. 4D1	36.34	4.08%	19,080	3.93%	525.04
61. 4D	391.25	43.98%	205,425	42.32%	525.05
<b>62. Total</b>	<b>889.61</b>	<b>100.00%</b>	<b>485,465</b>	<b>100.00%</b>	<b>545.71</b>
<b>Grass</b>					
63. 1G1	4,694.49	10.95%	2,980,320	11.37%	634.85
64. 1G	3,603.58	8.40%	2,242,735	8.55%	622.36
65. 2G1	0.02	0.00%	10	0.00%	500.00
66. 2G	2,315.99	5.40%	1,333,650	5.09%	575.84
67. 3G1	8,912.90	20.79%	5,017,160	19.14%	562.91
68. 3G	10,373.93	24.20%	5,915,885	22.56%	570.26
69. 4G1	4,833.61	11.27%	2,508,775	9.57%	519.03
70. 4G	8,140.00	18.99%	6,219,300	23.72%	764.04
<b>71. Total</b>	<b>42,874.52</b>	<b>100.00%</b>	<b>26,217,835</b>	<b>100.00%</b>	<b>611.50</b>
<b>Irrigated Total</b>	<b>26,178.44</b>	<b>31.08%</b>	<b>73,576,265</b>	<b>67.14%</b>	<b>2,810.57</b>
<b>Dry Total</b>	<b>889.61</b>	<b>1.06%</b>	<b>485,465</b>	<b>0.44%</b>	<b>545.71</b>
<b>Grass Total</b>	<b>42,874.52</b>	<b>50.90%</b>	<b>26,217,835</b>	<b>23.92%</b>	<b>611.50</b>
72. Waste	7,557.31	8.97%	4,375,265	3.99%	578.94
73. Other	6,734.87	8.00%	4,933,780	4.50%	732.57
74. Exempt	296.23	0.35%	150,435	0.14%	507.83
<b>75. Market Area Total</b>	<b>84,234.75</b>	<b>100.00%</b>	<b>109,588,610</b>	<b>100.00%</b>	<b>1,300.99</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	13.62	40,180	0.00	0	125,984.40	350,149,135	125,998.02	350,189,315
<b>77. Dry Land</b>	0.00	0	0.00	0	62,649.81	35,937,295	62,649.81	35,937,295
<b>78. Grass</b>	38.53	22,135	0.00	0	669,535.00	363,784,370	669,573.53	363,806,505
<b>79. Waste</b>	0.00	0	0.00	0	27,890.56	5,393,625	27,890.56	5,393,625
<b>80. Other</b>	0.00	0	0.00	0	7,878.10	7,483,920	7,878.10	7,483,920
<b>81. Exempt</b>	0.00	0	0.00	0	932.80	484,310	932.80	484,310
<b>82. Total</b>	<b>52.15</b>	<b>62,315</b>	<b>0.00</b>	<b>0</b>	<b>893,937.87</b>	<b>762,748,345</b>	<b>893,990.02</b>	<b>762,810,660</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	125,998.02	14.09%	350,189,315	45.91%	2,779.32
<b>Dry Land</b>	62,649.81	7.01%	35,937,295	4.71%	573.62
<b>Grass</b>	669,573.53	74.90%	363,806,505	47.69%	543.34
<b>Waste</b>	27,890.56	3.12%	5,393,625	0.71%	193.39
<b>Other</b>	7,878.10	0.88%	7,483,920	0.98%	949.97
<b>Exempt</b>	932.80	0.10%	484,310	0.06%	519.20
<b>Total</b>	<b>893,990.02</b>	<b>100.00%</b>	<b>762,810,660</b>	<b>100.00%</b>	<b>853.27</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bayard	208	1,342,985	529	5,954,215	552	45,855,295	760	53,152,495	102,270
83.2 Bridgeport	144	1,126,545	633	7,137,085	699	68,864,065	843	77,127,695	698,780
83.3 Broadwater	57	190,630	87	418,640	93	3,691,820	150	4,301,090	111,960
83.4 Rural	365	5,318,190	294	5,826,995	379	48,818,520	744	59,963,705	575
84 Residential Total	774	7,978,350	1,543	19,336,935	1,723	167,229,700	2,497	194,544,985	913,585

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bayard	20	180,120	97	1,022,385	95	4,900,575	115	6,103,080	21,645
85.2	Bridgeport	12	305,360	119	2,258,545	124	20,384,130	136	22,948,035	62,015
85.3	Broadwater	12	19,305	14	36,205	16	301,425	28	356,935	26,295
85.4	Rural	25	1,012,065	42	3,692,980	50	28,253,685	75	32,958,730	0
86	Commercial Total	69	1,516,850	272	7,010,115	285	53,839,815	354	62,366,780	109,955

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	20,431.59	6.56%	10,624,395	6.56%	520.00
88. 1G	2.91	0.00%	1,515	0.00%	520.62
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	39,231.42	12.60%	20,400,310	12.60%	520.00
93. 4G1	209,055.47	67.14%	108,708,910	67.14%	520.00
94. 4G	42,669.94	13.70%	22,188,320	13.70%	520.00
95. Total	311,391.33	100.00%	161,923,450	100.00%	520.00
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3,646.79	46.33%	1,914,565	46.33%	525.00
102. 4C1	3,374.82	42.88%	1,771,825	42.88%	525.01
103. 4C	849.66	10.79%	446,065	10.79%	524.99
104. Total	7,871.27	100.00%	4,132,455	100.00%	525.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	311,391.33	97.53%	161,923,450	97.51%	520.00
CRP Total	7,871.27	2.47%	4,132,455	2.49%	525.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	319,262.60	100.00%	166,055,905	100.00%	520.12

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,974.91	0.99%	1,784,935	1.07%	600.00
88. 1G	512.88	0.17%	307,730	0.18%	600.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	787.57	0.26%	472,545	0.28%	600.00
91. 3G1	369.30	0.12%	221,580	0.13%	600.00
92. 3G	57,141.63	19.10%	33,142,310	19.89%	580.00
93. 4G1	57,013.86	19.05%	31,365,955	18.83%	550.15
94. 4G	180,420.66	60.30%	99,302,080	59.61%	550.39
95. Total	299,220.81	100.00%	166,597,135	100.00%	556.77
<b>CRP</b>					
96. 1C1	3.44	0.04%	2,150	0.04%	625.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	21.89	0.27%	13,245	0.27%	605.07
101. 3C	1,217.38	14.82%	736,495	14.92%	604.98
102. 4C1	4,587.38	55.84%	2,752,425	55.77%	600.00
103. 4C	2,385.51	29.04%	1,431,315	29.00%	600.00
104. Total	8,215.60	100.00%	4,935,630	100.00%	600.76
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	299,220.81	97.33%	166,597,135	97.12%	556.77
CRP Total	8,215.60	2.67%	4,935,630	2.88%	600.76
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	307,436.41	100.00%	171,532,765	100.00%	557.95

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,694.49	10.97%	2,980,320	11.38%	634.85
88. 1G	3,603.58	8.42%	2,242,735	8.57%	622.36
89. 2G1	0.02	0.00%	10	0.00%	500.00
90. 2G	2,302.98	5.38%	1,325,585	5.06%	575.60
91. 3G1	8,912.90	20.82%	5,017,160	19.16%	562.91
92. 3G	10,321.40	24.11%	5,888,305	22.49%	570.49
93. 4G1	4,830.78	11.29%	2,507,290	9.58%	519.02
94. 4G	8,138.66	19.01%	6,218,595	23.75%	764.08
95. Total	42,804.81	100.00%	26,180,000	100.00%	611.61
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	13.01	18.66%	8,065	21.32%	619.91
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	52.53	75.36%	27,580	72.90%	525.03
102. 4C1	2.83	4.06%	1,485	3.92%	524.73
103. 4C	1.34	1.92%	705	1.86%	526.12
104. Total	69.71	100.00%	37,835	100.00%	542.75
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	42,804.81	99.84%	26,180,000	99.86%	611.61
CRP Total	69.71	0.16%	37,835	0.14%	542.75
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	42,874.52	100.00%	26,217,835	100.00%	611.50

**2026 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

62 Morrill

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	185,860,626	194,536,770	8,676,144	4.67%	913,585	4.18%
02. Recreational	8,215	8,215	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	85,836,778	93,274,765	7,437,987	8.67%	0	8.67%
<b>04. Total Residential (sum lines 1-3)</b>	<b>271,705,619</b>	<b>287,819,750</b>	<b>16,114,131</b>	<b>5.93%</b>	<b>913,585</b>	<b>5.59%</b>
05. Commercial	31,282,885	29,271,315	-2,011,570	-6.43%	109,955	-6.78%
06. Industrial	37,206,485	33,095,465	-4,111,020	-11.05%	0	-11.05%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>68,489,370</b>	<b>62,366,780</b>	<b>-6,122,590</b>	<b>-8.94%</b>	<b>109,955</b>	<b>-9.10%</b>
08. Ag-Farmsite Land, Outbuildings	55,087,990	54,396,855	-691,135	-1.25%	0	-1.25%
09. Minerals	1,363,195	928,275	-434,920	-31.90	0	-31.90%
10. Non Ag Use Land	4,488,355	4,488,355	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>60,939,540</b>	<b>59,813,485</b>	<b>-1,126,055</b>	<b>-1.85%</b>	<b>0</b>	<b>-1.85%</b>
12. Irrigated	350,189,315	350,189,315	0	0.00%		
13. Dryland	35,937,295	35,937,295	0	0.00%		
14. Grassland	363,806,505	363,806,505	0	0.00%		
15. Wasteland	5,393,625	5,393,625	0	0.00%		
16. Other Agland	7,483,920	7,483,920	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>762,810,660</b>	<b>762,810,660</b>	<b>0</b>	<b>0.00%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,163,945,189</b>	<b>1,172,810,675</b>	<b>8,865,486</b>	<b>0.76%</b>	<b>1,023,540</b>	<b>0.67%</b>

## 2026 Assessment Survey for Morrill County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$267,249
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$267,249
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Data Processing \$24,000, GIS \$14,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$8,300 excluding meals, lodging and mileage.
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$3,300

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's office.
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, morrill.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	Office personnel and gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	2024

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Bridgeport, Bayard, and Broadwater are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

#### **D. Contracted Services**

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

#### **E. Appraisal /Listing Services**

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

## 2026 Residential Assessment Survey for Morrill County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Office staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	Cost and sales are considered to determine the market value of residential properties. However, the sales will be utilized the most in building models.
<b>3.</b>	<b>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?</b>
	The appraisal company will review the sales and build models, the sales will be charted for a cost range per square foot based on style, quality, condition and age. Plus or minus adjustment factors will be developed for, but not limited to; basement, basement finish, number of garage stalls, fireplace, central air, and so on to arrive at a final value estimate per square foot.
<b>4.</b>	<b>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.</b>
	Values are established primarily from a model based on a cost range per square foot.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Land is valued by a square foot method.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	Assessor utilizes sales of improved rural residential sales to reach market value. Excess acres to be valued at 100% of grass values.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Lot values are valued the same as adjacent properties.

## 2026 Commercial Assessment Survey for Morrill County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Office staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	All three approaches (cost, income and sales) will be looked at, the market and income approaches will carry the most weight.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	Stanard Appraisal Service has been used in the past to value the unique commercial properties, such as the ethanol plant, feedlots, and elevator facilities and an independent living facility.
<b>3.</b>	<b>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?</b>
	Prior, the appraisal company looked at the local market and surrounding counties to develop the depreciation studies.
<b>4.</b>	<b>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.</b>
	Yes
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	From the market a square foot method has been developed.

## 2026 Agricultural Assessment Survey for Morrill County

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

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

# MORRILL COUNTY

## 2025 PLAN OF ASSESSMENT

### PLAN OF ASSESSMENT REQUIREMENTS:

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

### REAL PROPERTY ASSESSMENT REQUIREMENTS:

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

Neb. Rev. Stat. §77-112

Assessment levels required for real property are as follows:

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

Neb. Rev. Stat. §77-201

**GENERAL DESCRIPTION OF REAL PROPERTY IN MORRILL COUNTY:**

Per the 2025 County Abstract, Morrill County consists of the following real property types:

	Parcel/Acre Count	% Parcel	Total Value	% Value
Residential	3206	36%	279,201,638	22%
Commercial/Ind	353	4%	68,637,635	6%
Agriculture	5312	59%	959,973,300	70%
TIF	8	.2%	4,295,650	1%
Minerals	88	.8%	1,363,195	.5%
Total	8,967	100%	1,185,994,350	100%

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

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

Additional information is contained in the 2025 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2025.

**CURRENT RESOURCES:**

Staff/Budget/Training

In addition to the Assessor, there is 1 Deputy Assessor, and 2 full-time clerks on staff. The county used to contract with an independent appraiser (Stanard Appraisal), as needed, for appraisal maintenance. Morrill County Board turned down the renewal contract in June 2024 saying the contract is too expensive. Later in 2024, Stanard Appraisal was approved for a maintenance contract for the Bridgeport Ethanol Plant. The County Board expressed that it is the only maintenance that Stanard Appraisal will be able to do. The County Board expects the Assessor to take over all appraisal functions of the office, and the whole Assessor Staff works at this, but it is very time consuming and overtime hours are required. The Assessor has explained in the past that Stanard Appraisal was only used as needed and didn't always use the full number of days available. Many times, the appraisal company assisted in large specialty properties and commercial properties. The county board refuses to enter a reval contract with Stanard Appraisal for residential and commercial properties due to the expense. The Assessor was told she could hire another full-time staff member but had to work it into her current budget. The Assessor budget does not allow for another full-time salary or wage, as well as taking into consideration that appraisal experience would be expected. The contract with the oils/minerals appraiser (Pritchard & Abbot) was renewed for another 2 years for the oils in Morrill County through 2026.

The proposed budget for the assessment portion of the Assessor's budget for FY 2024-2025 is going to be roughly \$274,279. The Assessor plans to ask to replace the line item for attorney for TERC cases and also receive the 2.5% increase as the other budgets receive. Without the Assessor present due to TERC hearing in 2024 during Budget workshop, the county board took on responsibility of cutting the assessor budget.

She was told later, because of appealing the BOE to TERC, that they would continue to cut until “you learn your lesson”. The county had agreed to not renew a maintenance contract of appraisal through Stanard Appraisal because of the appeals. It is prudent to note that a professional appraisal firm would be the best source of appraising and defending valuations on specialty and/or high dollar commercial properties. It is also prudent to know the time and knowledge needed to successfully review and reval the county throughout the 6 year review time. Many times, the current staff works overtime in order to do this without the current help of Stanard Appraisal Inc. Bridgeport and the surrounding rural area have continued to be very economically successful in the last few years. Due to the economic success, the diversity of businesses across the county, and the lack of building permits from the rural area, the staff find it very hard to keep up with all property to be assessed county wide without additional help from an appraiser.

By statute, the assessor must physically review and inspect all parcels every 6-years. The goal to complete the county 6-year review by the end of 2024 was met. Also, for the year 2024, a review was completed on all commercial properties in the county. This included all feedlots.

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

The assessor believes continuing education is vital to maintaining proper assessment practices. The Assessor, Deputy Assessor, and one additional staff member that hold Nebraska Assessor Certificates try to attend as many monthly district meetings as possible, as well as workshops and webinars offered by the Nebraska Association of County Officials, the Property Assessment Division of the Department of Revenue and the International Association of Assessing Officers. The Assessor has been working on getting more feedlot appraisal education for the whole Panhandle. A class could become available soon through an appraisal company. With the budget cuts that seem to occur every year, it will become a challenge to keep 3 certified staff in the Morrill County Assessor’s office as well as attend the educational IAAO classes and the expenses associated with each one. The Assessor carefully selects those courses that will most benefit the office. All 3 of the staff that hold Assessor Certificates will again expect to complete 60 educational hours by the end of this term. It is felt there are sufficient educational courses being offered for all Assessor staff. During the budget hearings of 2024, the Assessor was not present due to TERC hearings. Therefore, the Morrill County Board cut \$10,000 out of her budget. This was simply because the Board felt that money was being spent on the TERC cases the Assessor filed against the Board for 2023 values. Later, in December 2024, the Assessor was told by the County Board Chair that the Assessor will not be allowed education expenses to be paid. He considers all education the Assessor’s Office attends out of town are “party trips”. The County Board does not deem it necessary to have anyone besides the County Assessor to be certified in the Assessor’s Office. The Assessor maintains that education is vital to all staff members certified or not. She also feels it is imperative to have an appointed Deputy, of whom it is required to have a certificate.

### Record Maintenance

The county board in the past recognized the need for consistent maintenance of the records and approved the development of a web-based GIS system through GWorks. Many appraisers, bankers, title agents, insurance agents, attorneys, and others have been appreciative of this information being available online alongside MIPS. The public is becoming increasingly aware of and familiar with Morrill County Assessor online information that is being made available. In fact, many Morrill County residents use Morrill County’s gWorks on a regular basis. A contract was agreed on by the board in 2023 to renew and was signed with gWorks for 3 years of services, remaining at the same cost each year. The County Board continues to question costs associated with this contract, even though the Deputy Assessor is skilled in the

mapping and maintains it, keeping the cost to the county down. At contract renewal time, the board asked the assessor to look into other companies with GIS since the price increase was 5%. It is becoming questionable for how long the board will recognize the importance of mapping tools with online services available in the Assessor's Office and to the public.

Property record cards are kept up to date on hard copy. Each property record card is filed with legal description and contains up-to-date listings, photographs and sketches for each property that has improvements. Pictures are continuously being added and updated as parcel reviews occur on each parcel that is improved. Morrill County Assessor's office is adding situs addresses as the information is obtained on each parcel. This has been a help to local Law Enforcement, the Road Department, and the public in general. Also, it was discovered that the Road Superintendent, who gives out the situs address on new properties, did not share this information with the Sheriff's Office for 911 purposes. The Assessor has made a line of communication between all three offices to establish 911 addressing for the public. It is through Assessor staff discovery that new homes are known to be built, as the County Board does not hold zoning responsible for receiving permits for improvements of any kind.

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

## **ASSESSMENT PROCEDURES:**

### Discover/List/Inventory Property

The assessor also keeps in close contact with the register of deeds and all zoning administrators of Morrill County, which is an aid in the process of property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices is also useful in tracking land usage if the landowner chooses to allow sharing of information. The Morrill County Zoning Board and Morrill County Board of Commissioners changed zoning regulations to not require surveys for parcels under 10 acres. This has created a hardship for the Assessor's Office in determining the exact location of the property and the Clerk's Office when accepting and recording deeds. Discovery by the Assessor and staff also aids in finding new improvements as zoning permits are not required by the Morrill County Zoning Board if the improvement is in the rural area. The only building permits the Assessor has received in the last several years have been from the cities of Bridgeport and Bayard. (Broadwater has not had any improvements in recent years). These last couple of years, the Clerk's office collected a few building permits & they alerted the Assessor's Office about them. The County Board has not held their Zoning Official responsible for getting any building permits into the Assessor. Often improvements are discovered by the Assessor's Office during review and pickup work. With the Morrill County Zoning Board not requiring building permits or issuing any fines for not asking for a building permit on ag related improvements, all the rural improvements have been made by discovery. In 2024, a large 24,000 head feedlot designed and started construction with absolutely no information from zoning. The lack of building permits has made it more challenging for the Assessor's Office to find and list improvements as they are added to parcels in Morrill County. Rural residential, and rural commercial properties are never rezoned to their respective uses. Therefore, the Assessor codes into MIPS the use of the land to keep the valuation of those properties consistent. gWorks also uploaded 2024 aerials, and this has been helpful with the irrigation land use changes. The Assessor's office is aware of several new pivots that went up in 2021 and 2022 and

the newer aerials are very helpful in getting irrigation acres correct. There were more pivots added or moved in 2023 and 2024.

### Ownership Changes

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

### Data Collection

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

### Ratio Studies

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

### Value Approaches

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

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

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

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

### Reconciliation of Value

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

### Sales Ratio Review

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

Notices

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

**Level of Value, Quality and Uniformity for assessment year 2025:**

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	98%
Commercial	100%
Agricultural	71%

For more information regarding statistical measures, see 2025 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2025.

**Protests/Appeals:**

The 2025 protests brought 59 Form 422 protests filed with the Morrill County BOE. There was 1 additional Destroyed Property protest filed. Morrill County BOE adjusted many of 2025 protests down in value. Some of those protests were valuations that were appealed by the Assessor on the 2023 & 2024 values. The 2023 TERC cases that had been decided and reversed, were even changed back to the 2023 value once again. The BOE thinks their value is the set value from year to year with no changes to be made until TERC decisions are made, and even then, they still believe their value stands after their decision was reversed by TERC. The Assessor has appealed 19 of 2025 BOE decisions again to TERC since the BOE did not have a basis for those final valuations. The Morrill County BOE has also stated the Assessor’s budget will be used to cover all costs associated with these appeals. Most of the 2023 appeals have been heard by TERC and the BOE’s decision was reversed. 2024 TERC appeals have not yet been scheduled, and some of those are the same parcels as the 2023 ones that were reversed. It should also be noted that the County Board feels that any sales with adjacent buyers or 1031 Exchanges should be deemed no good sales, while maintaining every sale is arm’s length transaction as long as the value is higher than the purchase price. Because of some of the sales included in the sales file, one BOE member stated that the Assessor’s “sales file is tainted.” The Assessor always takes a careful look at these sales to determine whether they are arm’s length transactions or not.

**Assessment Actions Planned for Assessment Year 2025:**

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass, or neighborhood. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. It is planned to do a complete review of Bayard and the rural residential area of the southeast portion of the county. This plan has changed as the Attorney General opinion was changed. Bayard will be reviewed to the best of our ability, and the rural area will be questionable as so many properties are not visible from public access roads. Appraisal maintenance and pick-up work will be completed in addition to sales review the best way possible with this new opinion.

**Commercial:** The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. A complete

review of commercial in the county was finished in 2024. Statistical studies will be completed to determine if ratios reflect values with appropriate uniform and proportionate assessments. This has all changed since the County Board denied the Standard Appraisal contract. Appraisal maintenance and pick-up work will be completed as quickly as possible

**Agricultural:** A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Also, staff is updating recorded information for irrigated surface water acre rights. Land use review will be started in the southeast corner of the county since the 2024 aerials were uploaded on gWorks. Agricultural sales will be monitored through ratio studies. It is still a goal to study and implement values for pivot irrigation differently than gravity irrigation. This will take some time, and be reviewed specifically by the Assessor who is versed in irrigated farm practices. Determination of where exactly pivots were placed in recent years with the new aerials from GWorks have aided in the differences of irrigation practices within Morrill County.

### **Assessment Actions Planned for Assessment Year 2026:**

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

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

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

### **Assessment Actions Planned for Assessment Year 2027:**

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

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

**Agricultural:** A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review. As part of the 6-year review plan, it is anticipated to start in the central portion of Morrill County in the year 2027.

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

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

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendations to county board. This office receives approximately 35 applications annually. applications were reviewed. The county hospital built a new daycare in 2024, and this will need to be monitored for exempt purposes. They year 2026 is a reaffirmation year.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 290 applications annually.

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

Homestead Summary: Nov 30 for county assessors and treasurers to certify to the Tax Commissioner the Homestead Exemption Summary Certificate, Form 458S, for tax loss due to homestead exemptions for the current tax year. The signatures of both the county assessor and the county treasurer are required.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Conclusion:**

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

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

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

Respectfully submitted,

Rose M. Nelson  
Morrill County Assessor

**John O. Erickson**  
**MORRILL COUNTY ASSESSOR**  
P O BOX 868  
BRIDGEPORT, NE 69336  
308-262-1534

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

Dear Ms Scott:

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

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

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

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

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

There have not been any new applications in the last few years. It is felt that most lands that would qualify for special value have been applied for. The assessor and staff will continue to inspect and document recreational uses on each parcel. The blinds will be valued at 100% of

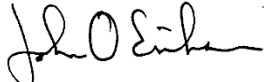
market value, with the rest of the land valued as agricultural, if used as such, based on approximately 75% of market.

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "John O. Erickson". The signature is fluid and cursive, with the first name "John" being the most prominent.

John O. Erickson  
Morrill County Assessor