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DEPARTMENT OF REVENUE

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

SCOTTS BLUFF COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Scotts Bluff 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 Scotts Bluff 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: Robert Simpson, Scotts Bluff County Assessor

Table of Contents

2026 Reports and Opinions of the Property Tax Administrator:

Certification to the Commission
Introduction
County Overview
Residential Correlation
Commercial Correlation
Agricultural Land Correlation
Property Tax Administrator's Opinion

Appendices:

Commission Summary

Statistical Reports and Displays:

Residential Statistics
Commercial Statistics
Agricultural Land Statistics
Table-Average Value of Land Capability Groups
Special Valuation Statistics (if applicable)

Market Area Map
Valuation History Charts

County Reports:

County Abstract of Assessment for Real Property, Form 45
County Abstract of Assessment for Real Property Compared to the Prior Year
Certificate of Taxes Levied (CTL)
Assessor Survey
Three-Year Plan of Assessment
Special Value Methodology (if applicable)
Ad Hoc Reports Submitted by County (if applicable)

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

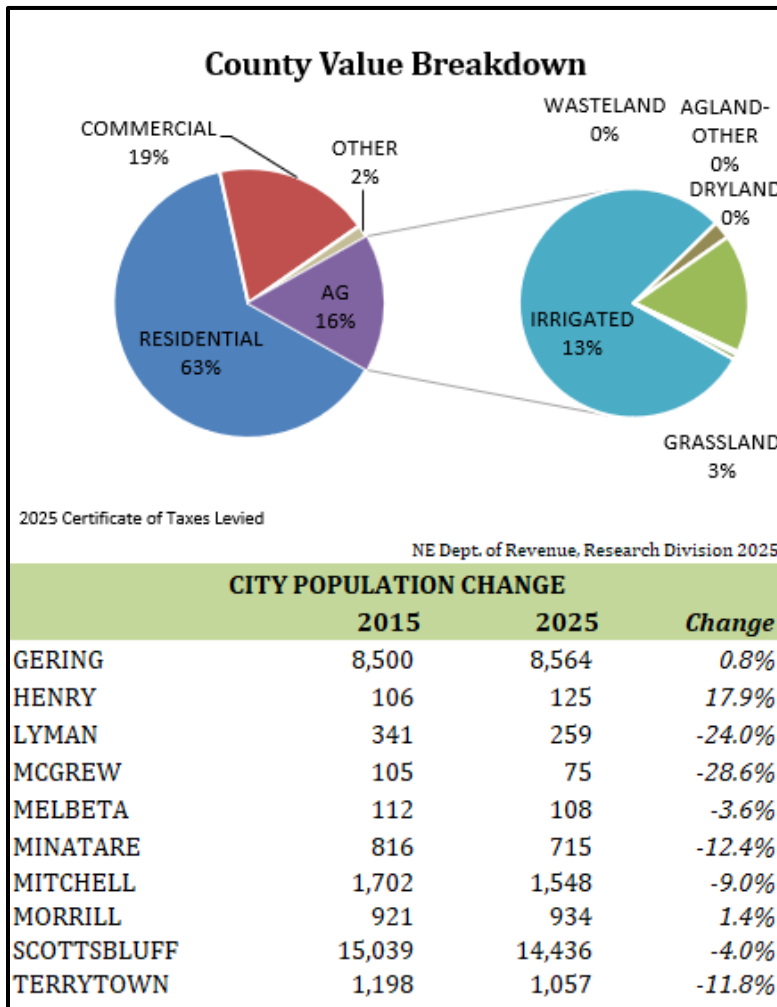
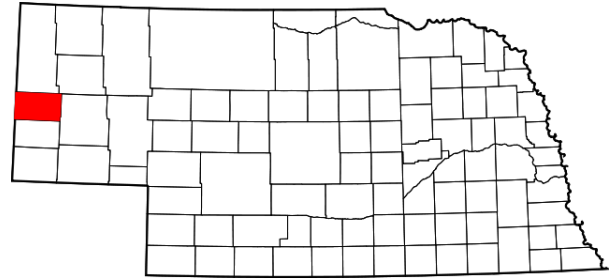
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 739 square miles, Scotts Bluff County has 35,734 residents, a 1% population decrease from the 2020 U.S. Census.¹ The report indicates that 69% of county housing is owner occupied and 88% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$161,895.²



The majority of the commercial properties in Scotts Bluff County are located in and around Scottsbluff, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 1,017 employer establishments with a total employment figure of 12,822. This represents a slight increase in total employment from 2022-2023.¹

Agricultural land contributes approximately 16% of the county's valuation base. A mix of grass and irrigated land makes up the majority of the agricultural land in the county. Scotts Bluff County is included in the North Platte Natural Resources District (NRD).

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

² 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 Scotts Bluff 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 verification and qualification process was reviewed and indicates that the Scotts Bluff County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales rosters shows no bias in sales qualifications and that all arm’s-length sales were made available for measurement.

The Scotts Bluff County Assessor utilizes ten valuation groups based on geographic location. Valuation Groups 15, 20, 30, 40, 50, and 70 are different towns within the county, Valuation Group 60 are small villages, and Valuation Groups 81, 82, and 83 are rural residential parcels.

The six-year inspection and review cycle is in compliance with the statutory requirement. Field reviewers physically inspect properties and take pictures for the residential class. EagleView Pictometry is also available with aerial imagery. The depreciation tables, lot studies and costing increases are completed in house.

The Scotts Bluff County Assessor does not have a written valuation methodology on file and should complete one for the 2026 protest season.

2026 Residential Assessment Details for Scotts Bluff 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
15	Scottsbluff	2025*	2025*	2025*	2025-2026*	
20	Gering	2025*	2025*	2025*	2025 -2026*	
30	Minatare	2025*	2025*	2025*	2025*	
40	Mitchell	2025*	2025*	2025*	2025*	
50	Morrill	2025*	2025*	2025*	2025*	
60	Small Towns	2025*	2025*	2025*	2025*	
70	Terrytown	2025*	2025*	2025*	2025*	
81	Rural Residential - Subdivision	2025*	2025*	2025*	2026*	
82	Rural Residential - Not in a Subdivision	2025*	2025*	2025*	2026*	
83	Rural - IOLL	2025*	2025*	N/A IOLL	2025*	
<u>Additional comments:</u> Pick-up work completed. Reappraisal of all 17 neighborhoods in Scottsbluff and Gering started.						
* = assessment action for current year						

2026 Residential Correlation for Scotts Bluff County

Description of Analysis

The statistical analysis for Scotts Bluff County residential class provided 936 sales for measurement purposes. All measures of central tendency and qualitative statistics are within the IAAO acceptable ranges.

All valuation groups have a median within range, and nine have a sufficient number of sales for analysis. Valuation Group 83 has a high COD with a small sample size. Valuation Groups 15, 30 and 70 all have high PRD's and are regressive. Valuation Groups 40, 50 and 60 have high COD's. While not clearly regressive, Valuation Group 50 has some extreme outliers at multiple sales price ranges. A substat of Valuation Groups 15, 30, and 70 are available in the appendix of this report. The Scotts Bluff County Assessor made significant progress by completing reappraisal of the residential class after multiple years of percent adjustments. Updated adjustments to models are advised for future years to improve uniformity.

The 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) shows changes consistent with the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

Analysis of the assessment practices in conjunction with the statistical profile indicate that the residential property class in Scotts Bluff County is equalized, and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	374	94.57	98.75	94.81	18.92	104.16
20	247	93.18	94.84	93.99	15.44	100.90
30	16	92.49	96.60	89.67	23.05	107.73
40	59	93.38	97.70	93.85	23.24	104.10
50	27	96.65	96.99	94.15	21.01	103.02
60	18	92.73	93.06	83.70	24.32	111.18
70	16	92.33	101.95	97.13	20.77	104.96
81	63	92.38	97.24	94.99	19.70	102.37
82	111	93.14	94.19	92.45	24.66	101.88
83	5	92.90	106.22	104.99	25.92	101.17
____ ALL ____	936	93.95	96.91	94.03	19.31	103.06

Level of Value

Based on analysis of all available information, the level of value for the residential property in Scotts Bluff County is 94%.

2026 Commercial Correlation for Scotts Bluff 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 verification and qualification process was reviewed and indicated that the Scotts Bluff County Assessor qualifies sales at a rate near the statewide average rate. A review of the sales rosters shows no bias in sales qualifications and that all arm’s-length sales were made available for measurement.

There are seven valuation groups used to stratify the commercial class based on commercial activity within the county. Valuation Group 60 is comprised of small towns; Valuation Group 80 is rural commercial and the remaining five valuation groups are towns within the county.

A contract appraiser has been hired to review the commercial properties and bring them into compliance with the six-year inspection and review cycle requirement.

2026 Commercial Assessment Details for Scotts Bluff 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
15	Scottsbluff	2021	2021	2025-2026*	2025-2026*	
20	Gering	2021	2021	2025-2026*	2025-2026*	
30	Minatare	2021	2021	2025-2026*	2025-2026*	
40	Mitchell	2021	2021	2025-2026*	2025-2026*	
50	Morrill	2021	2021	2025-2026*	2025-2026*	
60	Small Towns	2021	2021	2025-2026*	2025-2026*	
80	Rural	2021	2021	2025-2026*	2025-2026*	
<p>Additional comments: Pick-up work completed. Commercial/Industrial parcels in the county had a Lot Study and land adjusted for 2026. Inspections were performed and data was entered for 2026. Improvements values will be updated this year for 2027.</p> <p>* = assessment action for current year</p>						

Description of Analysis

The statistical analysis for the commercial class in Scottsbluff County shows 127 sales for measurement purposes. Two measures of central tendency are in the acceptable range while the weighted mean is low. The COD and PRD are both high. Further analysis by valuation groups shows three with a sufficient number of sales for analysis and all have a median within the statutorily required range.

Analysis of the entire commercial class shows many high COD’s and PRD’s throughout the statistics. Hypothetical removal of outliers does improve the COD without changing the median;

2026 Commercial Correlation for Scotts Bluff County

but the PRD remains high PRD. The sale price substratum shows the sample is not overly regressive, but larger commercial properties do appear to be under assessed. The county assessor began a reappraisal for the current year but ran out of time to enter all data and only adjusted land values for 2026. Commercial improvements are to be revalued for assessment year 2027, the completion of the reappraisal is expected to improve assessment quality. Despite the dispersion in the sample, all evidence suggests that the commercial class is at the low end of the acceptable range, therefore, the median will be used to represent the level of value.

Examination of the sales by occupancy code reveals that all with sufficient sales are within the acceptable range.

Examination of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates that both the commercial property sample and base increased at comparable amounts.

Equalization and Quality of Assessment

Analysis of the assessment practices coupled with the statistical profile indicate that assessment of the commercial property class is uniform and proportionate and in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	69	92.95	98.88	83.79	26.19	118.01
20	35	98.30	98.91	89.77	25.36	110.18
30	3	57.59	65.47	71.28	25.46	91.85
40	6	93.24	113.54	93.25	48.80	121.76
50	2	61.00	61.00	72.31	52.95	84.36
60	4	85.39	79.16	70.86	13.84	111.71
80	8	91.90	94.43	87.21	15.69	108.28
____ ALL ____	127	91.90	97.29	85.07	26.96	114.36

Level of Value

Based on analysis of all available information, the level of value for the commercial property class in Scotts Bluff County is 92%.

2026 Agricultural Correlation for Scotts Bluff 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 verification and qualification process was reviewed and indicates that the Scotts Bluff County Assessor qualifies sales at a rate near the statewide average rate. Review of the sales roster supports that all arm's-length transactions were made available for measurement.

Three market areas are utilized for the agricultural class. Market Areas 1 and 2 have non-agricultural influence and the agricultural use in these areas is subject to special valuation. Market Area 3 consists of the uninfluenced agricultural land outside the boundaries of Markets Areas 1 and 2. A special valuation methodology is on file.

The review of the agricultural parcels is completed by the county assessor and staff and the six-year inspection and review cycle is current. EagleView Pictometry is used extensively on rural properties that are inaccessible. Intensive use has been identified, and values are based upon animal capacity.

2026 Agricultural Assessment Details for Scotts Bluff County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2025*	2025*	2025*	2020	
AB DW	Agricultural dwellings	2025*	2025*	2025*	2020	
Additional comments: Pick-up work completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Influenced area around Scottsbluff and Gering	2023	Irrigated increased 4% Grass increased 5%, CRP increased 4%, Dryland increased 2%
2	Influenced land around the North Platte River	2023	
3	All remaining ag land that is uninfluenced	2023	
Additional comments: Pick-up work completed.			
* = assessment action for current year			

2026 Agricultural Correlation for Scotts Bluff County

Description of Analysis

The statistical profile for the agricultural class indicates 46 sales for measurement purposes. Two measures of central tendency and the COD are in the acceptable range while the weighted mean is low.

Analysis of the 80% MLU By Market Area shows irrigated land has a median in the acceptable range with a sufficient number of sales for analysis. Both the dryland and grassland subclasses lack an adequate sample for further analysis. A review of the 2026 Average Acre Value Comparison shows that all subclasses are comparable to surrounding counties.

Review of the 2026 County Abstract of Assessment for Real Property Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL) supports the stated actions of the county 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	31	70.63	73.04	66.06	16.92	110.57
2	1	46.74	46.74	46.74	00.00	100.00
3	30	71.03	73.91	71.17	16.26	103.85
<u>Dry</u>						
County	1	114.26	114.26	114.26	00.00	100.00
3	1	114.26	114.26	114.26	00.00	100.00
<u>Grass</u>						
County	2	59.99	59.99	66.84	14.17	89.75
3	2	59.99	59.99	66.84	14.17	89.75
<u>ALL</u>	46	71.03	72.35	66.36	21.71	109.03

Level of Value

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

Special Valuation Level of Value

A review of agricultural land value in Scotts Bluff County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the county where no non-agricultural influences exist. 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 Scotts Bluff County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for ScottsBluff County

Residential Real Property - Current

Number of Sales	936	Median	93.95
Total Sales Price	\$201,462,857	Mean	96.91
Total Adj. Sales Price	\$201,462,857	Wgt. Mean	94.03
Total Assessed Value	\$189,428,833	Average Assessed Value of the Base	\$142,196
Avg. Adj. Sales Price	\$215,238	Avg. Assessed Value	\$202,381

Confidence Interval - Current

95% Median C.I	92.76 to 95.41
95% Wgt. Mean C.I	92.48 to 95.57
95% Mean C.I	95.32 to 98.50
% of Value of the Class of all Real Property Value in the County	59.06
% of Records Sold in the Study Period	5.83
% of Value Sold in the Study Period	8.29

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	907	94	94.03
2024	911	92	92.46
2023	1,270	95	94.77
2022	1,215	93	92.51

2026 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	127	Median	91.90
Total Sales Price	\$51,515,459	Mean	97.29
Total Adj. Sales Price	\$51,515,459	Wgt. Mean	85.07
Total Assessed Value	\$43,824,853	Average Assessed Value of the Base	\$341,928
Avg. Adj. Sales Price	\$405,634	Avg. Assessed Value	\$345,078

Confidence Interval - Current

95% Median C.I	87.92 to 99.25
95% Wgt. Mean C.I	76.91 to 93.23
95% Mean C.I	90.88 to 103.70
% of Value of the Class of all Real Property Value in the County	18.95
% of Records Sold in the Study Period	5.93
% of Value Sold in the Study Period	5.98

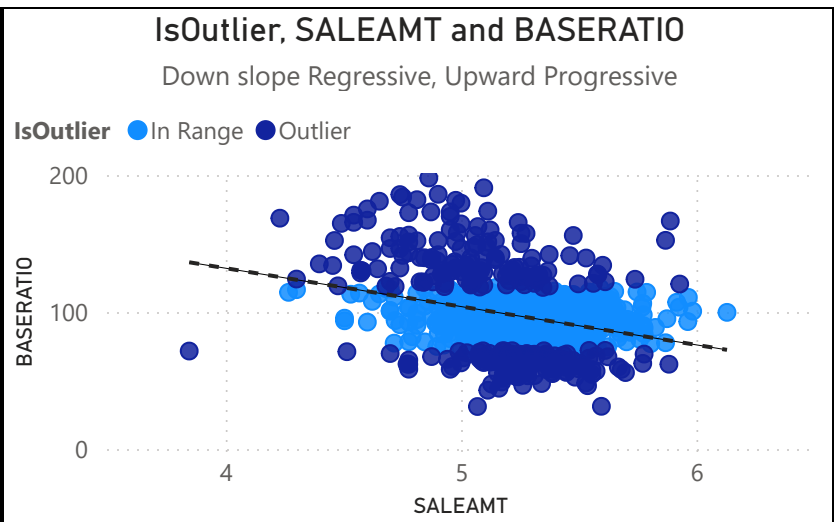
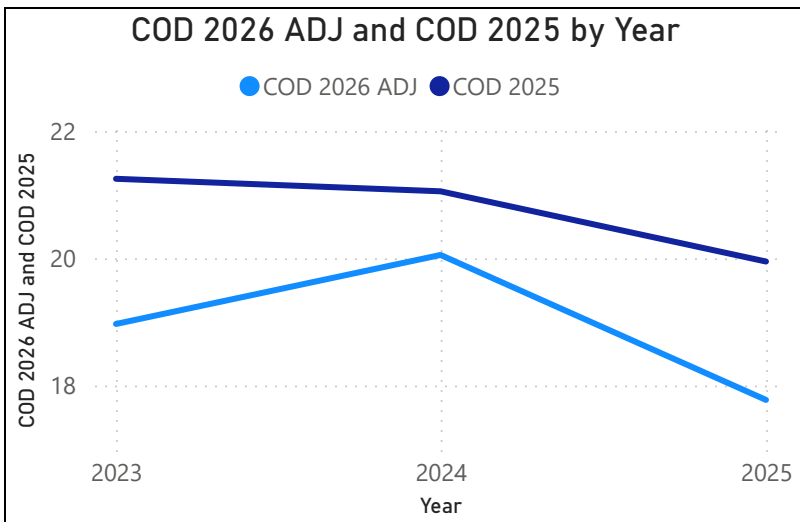
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	262	93	93.42
2024	120	93	93.40
2023	128	94	93.95
2022	102	92	91.60

Scottsbluff 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
15	374	94.56	88.42	6.95%	98.75	91.65	7.74%	94.81	87.72	8.08%
20	247	93.18	87.24	6.82%	94.84	87.99	7.78%	93.99	87.35	7.60%
30	16	92.49	85.62	8.02%	96.60	92.53	4.40%	89.67	84.58	6.02%
40	59	93.38	90.98	2.63%	97.70	93.87	4.08%	93.85	89.38	5.00%
50	27	96.65	96.65	0.00%	96.99	96.40	0.61%	94.15	92.61	1.66%
60	18	92.73	92.65	0.08%	93.06	93.05	0.01%	83.70	83.69	0.01%
70	16	92.33	91.81	0.57%	101.95	100.02	1.93%	97.13	94.69	2.58%
81	63	92.38	83.42	10.74%	97.24	86.56	12.34%	94.99	82.58	15.04%
82	111	93.14	93.07	0.08%	94.19	94.83	-0.68%	92.45	93.22	-0.82%
83	5	92.90	107.96	-13.95%	106.22	115.41	-7.96%	104.99	110.42	-4.91%
Total	936	93.95	88.53	6.12%	96.91	91.31	6.13%	94.03	88.49	6.26%

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
15	374	18.92	20.83	-9.19%	104.16	104.48	-0.31%	44.36	36.00	23.21%	190.65	183.58	3.85%
20	247	15.45	16.12	-4.18%	100.91	100.74	0.17%	31.00	28.61	8.37%	179.43	170.63	5.16%
30	16	23.06	33.48	-31.14%	107.73	109.40	-1.52%	64.96	44.90	44.67%	146.35	187.43	-21.92%
40	59	23.24	22.56	3.00%	104.10	105.02	-0.88%	42.90	42.09	1.91%	158.04	154.17	2.51%
50	27	21.01	21.62	-2.82%	103.02	104.10	-1.03%	47.40	47.40	0.00%	170.71	170.71	0.00%
60	18	24.32	24.33	-0.04%	111.18	111.18	0.00%	46.50	46.50	0.00%	168.47	168.47	0.00%
70	16	20.77	23.00	-9.66%	104.96	105.63	-0.63%	69.28	60.23	15.03%	197.82	197.82	0.00%
81	63	19.71	21.06	-6.44%	102.37	104.82	-2.34%	31.17	28.64	8.84%	181.53	157.30	15.40%
82	111	24.66	25.39	-2.87%	101.88	101.73	0.14%	46.22	46.22	0.00%	172.47	199.01	-13.34%
83	5	25.92	23.76	9.10%	101.17	104.52	-3.20%	77.13	75.35	2.37%	151.48	190.66	-20.55%
Total	936	19.31	20.96	-7.89%	103.06	103.19	-0.12%	31.00	28.61	8.37%	197.82	199.01	-0.60%



79 Scottsbluff

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 : 936
 Total Sales Price : 201,462,857
 Total Adj. Sales Price : 201,462,857
 Total Assessed Value : 189,428,833
 Avg. Adj. Sales Price : 215,238
 Avg. Assessed Value : 202,381

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 97
 COD : 19.31
 PRD : 103.06

COV : 25.64
 STD : 24.85
 Avg. Abs. Dev : 18.14
 MAX Sales Ratio : 197.82
 MIN Sales Ratio : 31.00

95% Median C.I. : 92.76 to 95.41
 95% Wgt. Mean C.I. : 92.48 to 95.57
 95% Mean C.I. : 95.32 to 98.50

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	104	101.04	105.77	102.43	18.96	103.26	57.93	183.86	95.11 to 104.96	211,077	216,216
01-JAN-24 To 31-MAR-24	87	99.68	97.74	95.34	16.47	102.52	54.51	173.06	92.63 to 102.55	190,942	182,040
01-APR-24 To 30-JUN-24	141	93.68	97.94	96.11	20.42	101.90	46.50	197.82	91.00 to 99.74	217,930	209,463
01-JUL-24 To 30-SEP-24	140	95.11	97.22	95.11	20.00	102.22	46.22	185.93	90.54 to 97.41	226,867	215,762
01-OCT-24 To 31-DEC-24	112	92.01	95.72	91.69	21.57	104.40	31.17	172.47	87.46 to 96.65	187,870	172,262
01-JAN-25 To 31-MAR-25	103	92.72	96.25	90.70	19.36	106.12	44.36	179.43	89.10 to 97.65	214,111	194,203
01-APR-25 To 30-JUN-25	111	92.12	92.89	89.28	17.01	104.04	47.40	168.47	87.52 to 94.96	241,060	215,230
01-JUL-25 To 30-SEP-25	138	92.69	93.01	92.21	17.14	100.87	31.00	181.98	88.75 to 95.16	221,427	204,182
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	472	96.89	99.42	97.04	19.36	102.45	46.22	197.82	94.44 to 98.52	214,096	207,765
01-OCT-24 To 30-SEP-25	464	92.32	94.35	90.99	18.70	103.69	31.00	181.98	90.41 to 93.38	216,400	196,905
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	480	94.29	97.18	94.74	20.06	102.58	31.17	197.82	92.63 to 97.21	208,631	197,650
<u>ALL</u>	936	93.95	96.91	94.03	19.31	103.06	31.00	197.82	92.76 to 95.41	215,238	202,381

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
15	374	94.57	98.75	94.81	18.92	104.16	44.36	190.65	92.75 to 97.23	187,787	178,039
20	247	93.18	94.84	93.99	15.44	100.90	31.00	179.43	91.74 to 97.13	224,606	211,097
30	16	92.49	96.60	89.67	23.05	107.73	64.96	146.35	74.77 to 117.05	91,691	82,219
40	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473
50	27	96.65	96.99	94.15	21.01	103.02	47.40	170.71	84.40 to 112.12	152,107	143,206
60	18	92.73	93.06	83.70	24.32	111.18	46.50	168.47	71.02 to 110.53	73,708	61,694
70	16	92.33	101.95	97.13	20.77	104.96	69.28	197.82	82.38 to 113.33	138,406	134,434
81	63	92.38	97.24	94.99	19.70	102.37	31.17	181.53	90.07 to 98.71	284,901	270,638
82	111	93.14	94.19	92.45	24.66	101.88	46.22	172.47	82.25 to 99.10	356,548	329,633
83	5	92.90	106.22	104.99	25.92	101.17	77.13	151.48	N/A	119,109	125,057
<u>ALL</u>	936	93.95	96.91	94.03	19.31	103.06	31.00	197.82	92.76 to 95.41	215,238	202,381

79 Scottsbluff
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 : 936
 Total Sales Price : 201,462,857
 Total Adj. Sales Price : 201,462,857
 Total Assessed Value : 189,428,833
 Avg. Adj. Sales Price : 215,238
 Avg. Assessed Value : 202,381

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 97
 COD : 19.31
 PRD : 103.06

COV : 25.64
 STD : 24.85
 Avg. Abs. Dev : 18.14
 MAX Sales Ratio : 197.82
 MIN Sales Ratio : 31.00

95% Median C.I. : 92.76 to 95.41
 95% Wgt. Mean C.I. : 92.48 to 95.57
 95% Mean C.I. : 95.32 to 98.50

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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
01	936	93.95	96.91	94.03	19.31	103.06	31.00	197.82	92.76 to 95.41	215,238	202,381
06											
07											
<u>ALL</u>	936	93.95	96.91	94.03	19.31	103.06	31.00	197.82	92.76 to 95.41	215,238	202,381

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	1	71.50	71.50	71.50	00.00	100.00	71.50	71.50	N/A	7,000	5,005
Less Than 30,000	8	129.00	126.99	132.70	15.84	95.70	71.50	168.47	71.50 to 168.47	20,625	27,370
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	936	93.95	96.91	94.03	19.31	103.06	31.00	197.82	92.76 to 95.41	215,238	202,381
Greater Than 14,999	935	93.99	96.93	94.03	19.29	103.08	31.00	197.82	92.83 to 95.41	215,461	202,592
Greater Than 29,999	928	93.71	96.65	93.99	19.17	102.83	31.00	197.82	92.69 to 95.16	216,916	203,890
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	71.50	71.50	71.50	00.00	100.00	71.50	71.50	N/A	7,000	5,005
15,000 TO 29,999	7	133.95	134.92	135.41	10.78	99.64	114.35	168.47	114.35 to 168.47	22,571	30,565
30,000 TO 59,999	43	119.08	125.54	125.13	21.80	100.33	62.07	185.69	112.97 to 141.34	45,277	56,653
60,000 TO 99,999	88	108.83	113.87	113.67	24.42	100.18	58.22	197.82	98.89 to 120.74	80,070	91,018
100,000 TO 149,999	175	96.75	99.08	98.50	20.35	100.59	31.00	190.65	93.52 to 100.50	126,095	124,206
150,000 TO 249,999	348	90.85	91.37	91.48	16.82	99.88	46.50	165.35	88.27 to 92.76	194,956	178,351
250,000 TO 499,999	239	92.22	91.12	91.34	14.09	99.76	31.17	155.85	90.04 to 93.99	329,869	301,300
500,000 TO 999,999	34	92.75	95.77	97.30	17.10	98.43	55.79	166.41	87.72 to 103.41	653,088	635,430
1,000,000 +	1	99.74	99.74	99.74	00.00	100.00	99.74	99.74	N/A	1,350,000	1,346,480
<u>ALL</u>	936	93.95	96.91	94.03	19.31	103.06	31.00	197.82	92.76 to 95.41	215,238	202,381

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	374	Median :	95	COV :	25.41	95% Median C.I. :	92.75 to 97.23
Total Sales Price :	70,232,175	Wgt. Mean :	95	STD :	25.09	95% Wgt. Mean C.I. :	92.86 to 96.76
Total Adj. Sales Price :	70,232,175	Mean :	99	Avg. Abs. Dev :	17.89	95% Mean C.I. :	96.21 to 101.29
Total Assessed Value :	66,586,755						
Avg. Adj. Sales Price :	187,787	COD :	18.92	MAX Sales Ratio :	190.65		
Avg. Assessed Value :	178,039	PRD :	104.16	MIN Sales Ratio :	44.36		

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	39	97.63	105.58	99.97	18.77	105.61	68.01	183.86	92.22 to 103.59	196,905	196,855
01/01/2024 To 03/31/2024	32	99.05	96.41	91.85	19.90	104.96	54.51	173.06	81.96 to 103.50	166,303	152,747
04/01/2024 To 06/30/2024	62	93.09	96.81	95.50	20.01	101.37	51.76	190.65	84.84 to 101.07	187,391	178,955
07/01/2024 To 09/30/2024	62	94.75	101.56	95.41	20.82	106.45	53.46	185.93	87.53 to 101.81	182,683	174,298
10/01/2024 To 12/31/2024	37	92.47	99.38	96.30	19.28	103.20	58.22	164.30	86.67 to 104.37	172,610	166,219
01/01/2025 To 03/31/2025	42	96.94	99.14	94.07	19.45	105.39	44.36	175.25	88.59 to 100.82	180,786	170,070
04/01/2025 To 06/30/2025	40	94.92	98.42	92.32	16.26	106.61	64.12	156.13	87.76 to 105.17	186,644	172,315
07/01/2025 To 09/30/2025	60	93.03	94.23	92.94	15.39	101.39	53.17	181.98	88.74 to 98.66	214,021	198,903
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	195	95.39	100.01	95.89	20.14	104.30	51.76	190.65	92.49 to 99.68	184,337	176,753
10/01/2024 To 09/30/2025	179	94.21	97.38	93.68	17.44	103.95	44.36	181.98	90.58 to 97.61	191,545	179,440
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	193	94.21	98.76	95.06	20.27	103.89	51.76	190.65	90.58 to 98.89	179,549	170,672
<u>ALL</u>											
10/01/2023 To 09/30/2025	374	94.57	98.75	94.81	18.92	104.16	44.36	190.65	92.75 to 97.23	187,787	178,039

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
15	374	94.57	98.75	94.81	18.92	104.16	44.36	190.65	92.75 to 97.23	187,787	178,039
<u>ALL</u>											
10/01/2023 To 09/30/2025	374	94.57	98.75	94.81	18.92	104.16	44.36	190.65	92.75 to 97.23	187,787	178,039

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	374	Median :	95	COV :	25.41	95% Median C.I. :	92.75 to 97.23
Total Sales Price :	70,232,175	Wgt. Mean :	95	STD :	25.09	95% Wgt. Mean C.I. :	92.86 to 96.76
Total Adj. Sales Price :	70,232,175	Mean :	99	Avg. Abs. Dev :	17.89	95% Mean C.I. :	96.21 to 101.29
Total Assessed Value :	66,586,755						
Avg. Adj. Sales Price :	187,787	COD :	18.92	MAX Sales Ratio :	190.65		
Avg. Assessed Value :	178,039	PRD :	104.16	MIN Sales Ratio :	44.36		

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	374	94.57	98.75	94.81	18.92	104.16	44.36	190.65	92.75 to 97.23	187,787	178,039
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	374	94.57	98.75	94.81	18.92	104.16	44.36	190.65	92.75 to 97.23	187,787	178,039

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	374	Median :	95	COV :	25.41	95% Median C.I. :	92.75 to 97.23
Total Sales Price :	70,232,175	Wgt. Mean :	95	STD :	25.09	95% Wgt. Mean C.I. :	92.86 to 96.76
Total Adj. Sales Price :	70,232,175	Mean :	99	Avg. Abs. Dev :	17.89	95% Mean C.I. :	96.21 to 101.29
Total Assessed Value :	66,586,755						
Avg. Adj. Sales Price :	187,787	COD :	18.92	MAX Sales Ratio :	190.65		
Avg. Assessed Value :	178,039	PRD :	104.16	MIN Sales Ratio :	44.36		

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	71.50	71.50	71.50		100.00	71.50	71.50	N/A	7,000	5,005
Less Than 30,000	3	133.95	113.52	127.21	15.83	89.24	71.50	135.12	N/A	20,167	25,653
__Ranges Excl. Low \$__											
Greater Than 4,999	374	94.57	98.75	94.81	18.92	104.16	44.36	190.65	92.75 to 97.23	187,787	178,039
Greater Than 15,000	373	94.63	98.82	94.81	18.89	104.23	44.36	190.65	92.91 to 97.23	188,271	178,503
Greater Than 30,000	371	94.50	98.63	94.78	18.79	104.06	44.36	190.65	92.75 to 97.21	189,142	179,272
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	71.50	71.50	71.50		100.00	71.50	71.50	N/A	7,000	5,005
15,000 TO 29,999	2	134.54	134.54	134.50	00.44	100.03	133.95	135.12	N/A	26,750	35,978
30,000 TO 59,999	21	130.41	134.84	135.08	18.78	99.82	90.72	185.69	112.97 to 155.15	46,998	63,483
60,000 TO 99,999	42	114.98	116.36	115.62	22.08	100.64	58.22	185.93	98.89 to 121.98	79,549	91,972
100,000 TO 149,999	83	95.13	100.05	99.51	21.63	100.54	44.36	190.65	88.24 to 102.23	125,875	125,255
150,000 TO 249,999	143	92.43	91.13	91.42	14.25	99.68	51.76	132.51	88.51 to 94.63	196,293	179,457
250,000 TO 499,999	80	92.89	92.07	92.71	11.44	99.31	54.51	134.11	87.98 to 96.93	325,702	301,954
500,000 TO 999,999	2	86.41	86.41	86.54	02.70	99.85	84.08	88.74	N/A	635,000	549,540
1,000,000 +											
____ALL____											
10/01/2023 To 09/30/2025	374	94.57	98.75	94.81	18.92	104.16	44.36	190.65	92.75 to 97.23	187,787	178,039

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	15	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	92	COV :	26.72	95% Median C.I. :	74.77 to 117.05
Total Sales Price :	1,467,050	Wgt. Mean :	90	STD :	25.81	95% Wgt. Mean C.I. :	78.13 to 101.21
Total Adj. Sales Price :	1,467,050	Mean :	97	Avg. Abs. Dev :	21.32	95% Mean C.I. :	82.85 to 110.35
Total Assessed Value :	1,315,500						
Avg. Adj. Sales Price :	91,691	COD :	23.05	MAX Sales Ratio :	146.35		
Avg. Assessed Value :	82,219	PRD :	107.73	MIN Sales Ratio :	64.96		

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	3	86.45	84.00	84.21	13.74	99.75	64.96	100.59	N/A	86,667	72,982
01/01/2024 To 03/31/2024	2	94.56	94.56	79.39	20.93	119.11	74.77	114.35	N/A	79,250	62,915
04/01/2024 To 06/30/2024	2	81.27	81.27	81.69	03.64	99.49	78.31	84.23	N/A	70,000	57,185
07/01/2024 To 09/30/2024	1	98.53	98.53	98.53		100.00	98.53	98.53	N/A	150,000	147,795
10/01/2024 To 12/31/2024	4	105.05	105.49	94.04	34.66	112.18	65.53	146.35	N/A	99,888	93,938
01/01/2025 To 03/31/2025	1	128.51	128.51	128.51		100.00	128.51	128.51	N/A	37,500	48,190
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025	3	100.58	97.66	88.53	13.82	110.31	75.36	117.05	N/A	107,167	94,873
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	8	85.34	87.77	85.67	14.31	102.45	64.96	114.35	64.96 to 114.35	88,563	75,868
10/01/2024 To 09/30/2025	8	108.82	105.43	93.41	24.73	112.87	65.53	146.35	65.53 to 146.35	94,819	88,570
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	9	84.23	96.91	90.06	27.10	107.61	65.53	146.35	72.63 to 137.46	94,228	84,861
<u>ALL</u>											
10/01/2023 To 09/30/2025	16	92.49	96.60	89.67	23.05	107.73	64.96	146.35	74.77 to 117.05	91,691	82,219

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
30	16	92.49	96.60	89.67	23.05	107.73	64.96	146.35	74.77 to 117.05	91,691	82,219
<u>ALL</u>											
10/01/2023 To 09/30/2025	16	92.49	96.60	89.67	23.05	107.73	64.96	146.35	74.77 to 117.05	91,691	82,219

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	92	COV :	26.72	95% Median C.I. :	74.77 to 117.05
Total Sales Price :	1,467,050	Wgt. Mean :	90	STD :	25.81	95% Wgt. Mean C.I. :	78.13 to 101.21
Total Adj. Sales Price :	1,467,050	Mean :	97	Avg. Abs. Dev :	21.32	95% Mean C.I. :	82.85 to 110.35
Total Assessed Value :	1,315,500						
Avg. Adj. Sales Price :	91,691	COD :	23.05	MAX Sales Ratio :	146.35		
Avg. Assessed Value :	82,219	PRD :	107.73	MIN Sales Ratio :	64.96		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	16	92.49	96.60	89.67	23.05	107.73	64.96	146.35	74.77 to 117.05	91,691	82,219
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	16	92.49	96.60	89.67	23.05	107.73	64.96	146.35	74.77 to 117.05	91,691	82,219

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	92	COV :	26.72	95% Median C.I. :	74.77 to 117.05
Total Sales Price :	1,467,050	Wgt. Mean :	90	STD :	25.81	95% Wgt. Mean C.I. :	78.13 to 101.21
Total Adj. Sales Price :	1,467,050	Mean :	97	Avg. Abs. Dev :	21.32	95% Mean C.I. :	82.85 to 110.35
Total Assessed Value :	1,315,500						
Avg. Adj. Sales Price :	91,691	COD :	23.05	MAX Sales Ratio :	146.35		
Avg. Assessed Value :	82,219	PRD :	107.73	MIN Sales Ratio :	64.96		

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	114.35	114.35	114.35		100.00	114.35	114.35	N/A	18,500	21,155
___Ranges Excl. Low \$___											
Greater Than 4,999	16	92.49	96.60	89.67	23.05	107.73	64.96	146.35	74.77 to 117.05	91,691	82,219
Greater Than 15,000	16	92.49	96.60	89.67	23.05	107.73	64.96	146.35	74.77 to 117.05	91,691	82,219
Greater Than 30,000	15	86.45	95.42	89.35	24.16	106.79	64.96	146.35	74.77 to 117.05	96,570	86,290
___Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	114.35	114.35	114.35		100.00	114.35	114.35	N/A	18,500	21,155
30,000 TO 59,999	4	122.78	123.13	123.45	11.65	99.74	100.59	146.35	N/A	47,625	58,791
60,000 TO 99,999	6	81.27	88.51	89.73	23.27	98.64	64.96	137.46	64.96 to 137.46	75,842	68,053
100,000 TO 149,999	1	74.77	74.77	74.77		100.00	74.77	74.77	N/A	140,000	104,675
150,000 TO 249,999	4	80.91	83.24	82.38	11.43	101.04	72.63	98.53	N/A	165,750	136,546
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
_____ALL_____											
10/01/2023 To 09/30/2025	16	92.49	96.60	89.67	23.05	107.73	64.96	146.35	74.77 to 117.05	91,691	82,219

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	30	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	59	Median :	93	COV :	28.02	95% Median C.I. :	90.38 to 104.33
Total Sales Price :	8,516,725	Wgt. Mean :	94	STD :	27.38	95% Wgt. Mean C.I. :	86.50 to 101.20
Total Adj. Sales Price :	8,516,725	Mean :	98	Avg. Abs. Dev :	21.70	95% Mean C.I. :	90.71 to 104.69
Total Assessed Value :	7,992,915						
Avg. Adj. Sales Price :	144,351	COD :	23.24	MAX Sales Ratio :	158.04		
Avg. Assessed Value :	135,473	PRD :	104.10	MIN Sales Ratio :	42.90		

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	6	89.96	92.95	91.54	10.26	101.54	78.90	114.44	78.90 to 114.44	161,500	147,836
01/01/2024 To 03/31/2024	6	119.01	122.54	121.44	14.28	100.91	97.85	158.04	97.85 to 158.04	103,417	125,584
04/01/2024 To 06/30/2024	11	96.71	101.37	103.10	17.77	98.32	68.19	139.41	69.43 to 131.54	126,111	130,020
07/01/2024 To 09/30/2024	8	89.15	93.74	85.58	31.41	109.53	53.59	154.17	53.59 to 154.17	147,375	126,126
10/01/2024 To 12/31/2024	8	107.61	101.46	97.34	28.37	104.23	42.90	139.60	42.90 to 139.60	169,375	164,875
01/01/2025 To 03/31/2025	8	80.35	84.11	80.63	18.83	104.32	62.43	119.08	62.43 to 119.08	147,125	118,624
04/01/2025 To 06/30/2025	5	92.90	89.54	85.75	22.26	104.42	47.81	115.29	N/A	168,600	144,582
07/01/2025 To 09/30/2025	7	93.33	96.30	93.54	19.13	102.95	66.58	139.71	66.58 to 139.71	140,857	131,753
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	31	97.85	101.87	98.17	21.34	103.77	53.59	158.04	89.73 to 114.44	134,056	131,605
10/01/2024 To 09/30/2025	28	93.07	93.08	89.73	23.75	103.73	42.90	139.71	75.88 to 113.82	155,750	139,756
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	33	100.75	103.39	99.34	24.62	104.08	42.90	158.04	90.91 to 126.08	137,628	136,719
<u>ALL</u>											
10/01/2023 To 09/30/2025	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
40	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473
<u>ALL</u>											
10/01/2023 To 09/30/2025	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	59	Median :	93	COV :	28.02	95% Median C.I. :	90.38 to 104.33
Total Sales Price :	8,516,725	Wgt. Mean :	94	STD :	27.38	95% Wgt. Mean C.I. :	86.50 to 101.20
Total Adj. Sales Price :	8,516,725	Mean :	98	Avg. Abs. Dev :	21.70	95% Mean C.I. :	90.71 to 104.69
Total Assessed Value :	7,992,915						
Avg. Adj. Sales Price :	144,351	COD :	23.24	MAX Sales Ratio :	158.04		
Avg. Assessed Value :	135,473	PRD :	104.10	MIN Sales Ratio :	42.90		

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	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	59	Median :	93	COV :	28.02	95% Median C.I. :	90.38 to 104.33
Total Sales Price :	8,516,725	Wgt. Mean :	94	STD :	27.38	95% Wgt. Mean C.I. :	86.50 to 101.20
Total Adj. Sales Price :	8,516,725	Mean :	98	Avg. Abs. Dev :	21.70	95% Mean C.I. :	90.71 to 104.69
Total Assessed Value :	7,992,915						
Avg. Adj. Sales Price :	144,351	COD :	23.24	MAX Sales Ratio :	158.04		
Avg. Assessed Value :	135,473	PRD :	104.10	MIN Sales Ratio :	42.90		

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	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473
Greater Than 15,000	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473
Greater Than 30,000	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	125.31	129.65	132.18	10.53	98.09	113.82	154.17	N/A	40,306	53,275
60,000 TO 99,999	12	110.83	113.80	113.24	18.51	100.49	71.17	158.04	92.55 to 139.60	82,417	93,329
100,000 TO 149,999	15	95.48	96.24	95.20	18.35	101.09	42.90	134.11	89.53 to 119.73	113,633	108,175
150,000 TO 249,999	24	83.78	83.95	84.06	22.12	99.87	47.81	139.25	68.09 to 93.24	180,792	151,977
250,000 TO 499,999	4	103.10	105.37	105.05	21.32	100.30	75.88	139.41	N/A	330,750	347,446
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	59	93.38	97.70	93.85	23.24	104.10	42.90	158.04	90.38 to 104.33	144,351	135,473

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	40	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	93	COV :	31.68	95% Median C.I. :	71.02 to 110.53
Total Sales Price :	1,326,750	Wgt. Mean :	84	STD :	29.48	95% Wgt. Mean C.I. :	68.72 to 98.68
Total Adj. Sales Price :	1,326,750	Mean :	93	Avg. Abs. Dev :	22.55	95% Mean C.I. :	78.40 to 107.72
Total Assessed Value :	1,110,483						
Avg. Adj. Sales Price :	73,708	COD :	24.32	MAX Sales Ratio :	168.47		
Avg. Assessed Value :	61,694	PRD :	111.18	MIN Sales Ratio :	46.50		

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	124.05	124.05	124.05		100.00	124.05	124.05	N/A	20,000	24,810
01/01/2024 To 03/31/2024	2	84.21	84.21	90.32	30.80	93.24	58.27	110.14	N/A	78,500	70,898
04/01/2024 To 06/30/2024	2	68.39	68.39	59.82	32.01	114.33	46.50	90.28	N/A	131,500	78,658
07/01/2024 To 09/30/2024	2	82.55	82.55	83.92	18.28	98.37	67.46	97.63	N/A	82,500	69,233
10/01/2024 To 12/31/2024	5	102.85	99.03	92.67	11.93	106.86	71.74	116.30	N/A	79,100	73,300
01/01/2025 To 03/31/2025	1	60.25	60.25	60.25		100.00	60.25	60.25	N/A	92,000	55,433
04/01/2025 To 06/30/2025	2	130.10	130.10	104.84	29.49	124.09	91.73	168.47	N/A	49,750	52,158
07/01/2025 To 09/30/2025	3	77.29	88.37	90.43	19.74	97.72	71.02	116.80	N/A	44,917	40,617
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	7	90.28	84.90	76.43	25.25	111.08	46.50	124.05	46.50 to 124.05	86,429	66,055
10/01/2024 To 09/30/2025	11	93.73	98.25	89.80	23.56	109.41	60.25	168.47	71.02 to 116.80	65,614	58,918
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	11	93.73	87.77	82.01	19.71	107.02	46.50	116.30	58.27 to 110.53	89,136	73,098
<u>ALL</u>											
10/01/2023 To 09/30/2025	18	92.73	93.06	83.70	24.32	111.18	46.50	168.47	71.02 to 110.53	73,708	61,694

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
60	18	92.73	93.06	83.70	24.32	111.18	46.50	168.47	71.02 to 110.53	73,708	61,694
<u>ALL</u>											
10/01/2023 To 09/30/2025	18	92.73	93.06	83.70	24.32	111.18	46.50	168.47	71.02 to 110.53	73,708	61,694

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	93	COV :	31.68	95% Median C.I. :	71.02 to 110.53
Total Sales Price :	1,326,750	Wgt. Mean :	84	STD :	29.48	95% Wgt. Mean C.I. :	68.72 to 98.68
Total Adj. Sales Price :	1,326,750	Mean :	93	Avg. Abs. Dev :	22.55	95% Mean C.I. :	78.40 to 107.72
Total Assessed Value :	1,110,483						
Avg. Adj. Sales Price :	73,708	COD :	24.32	MAX Sales Ratio :	168.47		
Avg. Assessed Value :	61,694	PRD :	111.18	MIN Sales Ratio :	46.50		

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	18	92.73	93.06	83.70	24.32	111.18	46.50	168.47	71.02 to 110.53	73,708	61,694
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	18	92.73	93.06	83.70	24.32	111.18	46.50	168.47	71.02 to 110.53	73,708	61,694

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	93	COV :	31.68	95% Median C.I. :	71.02 to 110.53
Total Sales Price :	1,326,750	Wgt. Mean :	84	STD :	29.48	95% Wgt. Mean C.I. :	68.72 to 98.68
Total Adj. Sales Price :	1,326,750	Mean :	93	Avg. Abs. Dev :	22.55	95% Mean C.I. :	78.40 to 107.72
Total Assessed Value :	1,110,483						
Avg. Adj. Sales Price :	73,708	COD :	24.32	MAX Sales Ratio :	168.47		
Avg. Assessed Value :	61,694	PRD :	111.18	MIN Sales Ratio :	46.50		

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	3	124.05	136.27	134.58	14.02	101.26	116.30	168.47	N/A	19,000	25,570
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	18	92.73	93.06	83.70	24.32	111.18	46.50	168.47	71.02 to 110.53	73,708	61,694
Greater Than 15,000	18	92.73	93.06	83.70	24.32	111.18	46.50	168.47	71.02 to 110.53	73,708	61,694
Greater Than 30,000	15	90.28	84.41	81.42	20.00	103.67	46.50	116.80	67.46 to 102.85	84,650	68,918
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	124.05	136.27	134.58	14.02	101.26	116.30	168.47	N/A	19,000	25,570
30,000 TO 59,999	4	85.51	89.71	91.35	18.20	98.20	71.02	116.80	N/A	46,813	42,765
60,000 TO 99,999	8	91.01	84.83	85.67	17.32	99.02	58.27	110.14	58.27 to 110.14	79,563	68,163
100,000 TO 149,999	1	110.53	110.53	110.53		100.00	110.53	110.53	N/A	112,500	124,345
150,000 TO 249,999	2	59.12	59.12	57.89	21.35	102.12	46.50	71.74	N/A	166,750	96,533
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL											
10/01/2023 To 09/30/2025	18	92.73	93.06	83.70	24.32	111.18	46.50	168.47	71.02 to 110.53	73,708	61,694

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

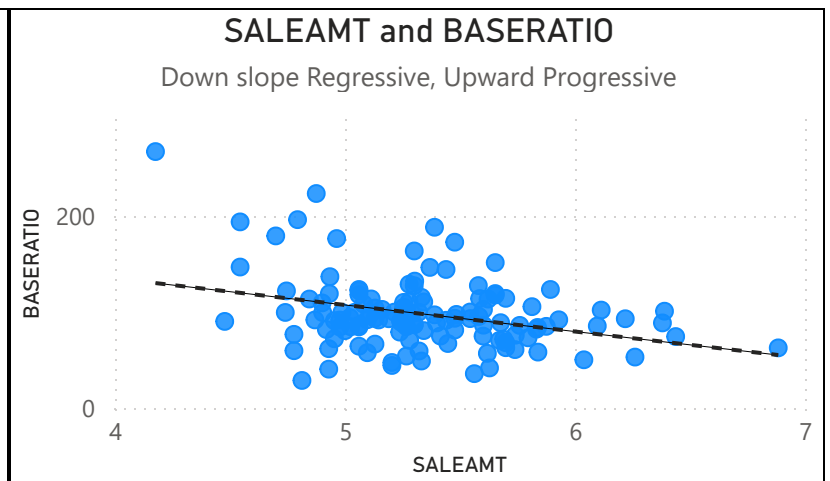
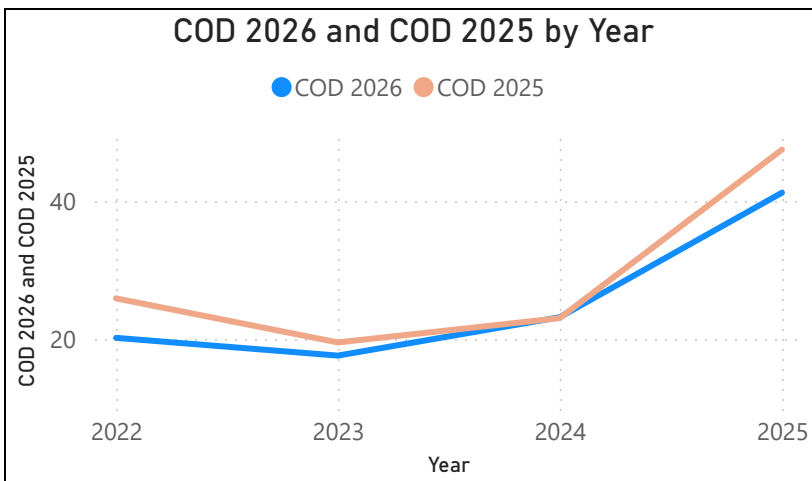
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	60	Total	Increase	0%

What IF

Scottsbluff 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
15	69	92.95	88.45	5.10%	99.21	93.18	6.47%	84.12	81.58	3.11%
20	36	99.02	84.56	17.10%	100.38	90.52	10.90%	91.88	84.10	9.26%
30	3	57.59	57.36	0.40%	65.47	78.85	-16.97%	71.28	91.46	-22.06%
40	6	93.23	78.83	18.27%	113.54	97.03	17.02%	93.25	82.50	13.04%
50	2	61.00	66.54	-8.32%	61.00	66.54	-8.32%	72.31	78.41	-7.79%
60	4	85.39	87.95	-2.92%	79.16	81.38	-2.73%	70.86	72.20	-1.87%
80	8	91.89	92.90	-1.08%	94.43	104.96	-10.03%	87.21	84.60	3.09%
Total	128	91.92	86.27	6.55%	97.90	92.24	6.14%	85.77	82.29	4.23%

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
15	69	26.45	28.66	-7.70%	117.94	114.22	6.47%	35.77	32.81	9.02%	223.41	261.48	-14.56%
20	36	25.10	27.47	-8.63%	109.25	107.63	10.90%	50.22	47.24	6.31%	176.49	161.05	9.58%
30	3	25.45	51.30	-50.39%	91.84	86.21	-16.97%	47.42	45.46	4.32%	91.39	133.73	-31.66%
40	6	48.80	47.40	2.96%	121.76	117.62	17.02%	40.48	34.62	16.92%	267.10	221.30	20.70%
50	2	52.95	50.99	3.84%	84.36	84.86	-8.32%	28.70	32.61	-11.98%	93.30	100.46	-7.13%
60	4	13.84	14.55	-4.90%	111.72	112.71	-2.73%	54.11	54.38	-0.50%	91.75	95.25	-3.67%
80	8	15.70	31.97	-50.90%	108.28	124.08	-10.03%	73.10	53.30	37.16%	128.95	215.02	-40.03%
Total	128	27.14	29.97	-9.46%	114.14	112.09	6.14%	28.70	32.61	-11.98%	267.10	261.48	2.15%



79 Scottsbluff
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 : 127
 Total Sales Price : 51,515,459
 Total Adj. Sales Price : 51,515,459
 Total Assessed Value : 43,824,853
 Avg. Adj. Sales Price : 405,634
 Avg. Assessed Value : 345,078

MEDIAN : 92
 WGT. MEAN : 85
 MEAN : 97
 COD : 26.96
 PRD : 114.36

COV : 37.87
 STD : 36.84
 Avg. Abs. Dev : 24.78
 MAX Sales Ratio : 267.10
 MIN Sales Ratio : 28.70

95% Median C.I. : 87.92 to 99.25
 95% Wgt. Mean C.I. : 76.91 to 93.23
 95% Mean C.I. : 90.88 to 103.70

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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>Qtrts</u>												
01-OCT-22 To 31-DEC-22	10	100.19	105.18	90.88	20.61	115.74	66.55	193.86	74.42 to 121.97	761,066	691,673	
01-JAN-23 To 31-MAR-23	6	83.66	82.53	78.83	11.70	104.69	67.17	98.30	67.17 to 98.30	228,333	180,001	
01-APR-23 To 30-JUN-23	6	88.68	100.45	98.83	25.01	101.64	72.12	177.74	72.12 to 177.74	127,000	125,510	
01-JUL-23 To 30-SEP-23	7	99.40	96.76	95.22	08.19	101.62	79.08	109.48	79.08 to 109.48	131,571	125,284	
01-OCT-23 To 31-DEC-23	13	86.93	84.49	70.37	22.43	120.07	50.22	146.44	57.59 to 102.34	501,772	353,119	
01-JAN-24 To 31-MAR-24	15	102.71	113.35	102.67	25.35	110.40	62.81	196.20	86.06 to 119.22	318,299	326,800	
01-APR-24 To 30-JUN-24	4	99.32	107.71	110.98	14.23	97.05	87.92	144.29	N/A	221,000	245,265	
01-JUL-24 To 30-SEP-24	14	91.81	94.70	72.09	21.68	131.36	44.31	179.25	71.62 to 113.44	793,629	572,143	
01-OCT-24 To 31-DEC-24	18	108.64	104.95	95.60	19.15	109.78	48.94	151.47	88.63 to 122.27	408,837	390,851	
01-JAN-25 To 31-MAR-25	6	84.70	101.27	83.99	45.31	120.57	47.42	223.41	47.42 to 223.41	285,983	240,207	
01-APR-25 To 30-JUN-25	14	74.49	83.60	81.99	33.95	101.96	28.70	188.26	59.40 to 95.33	285,571	234,152	
01-JUL-25 To 30-SEP-25	14	80.58	93.32	88.26	46.25	105.73	35.77	267.10	41.73 to 123.46	320,464	282,841	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	29	91.94	97.48	90.28	18.47	107.98	66.55	193.86	85.97 to 99.74	367,712	331,958	
01-OCT-23 To 30-SEP-24	46	93.13	99.03	79.35	24.08	124.80	44.31	196.20	86.93 to 102.34	506,355	401,818	
01-OCT-24 To 30-SEP-25	52	88.75	95.65	89.49	34.86	106.88	28.70	267.10	75.87 to 105.55	337,682	302,201	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	32	89.12	89.80	76.24	18.48	117.79	50.22	177.74	79.08 to 98.30	299,251	228,144	
01-JAN-24 To 31-DEC-24	51	99.66	104.83	86.74	22.44	120.86	44.31	196.20	91.90 to 111.74	473,105	410,360	
<u>ALL</u>	127	91.90	97.29	85.07	26.96	114.36	28.70	267.10	87.92 to 99.25	405,634	345,078	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
15	69	92.95	98.88	83.79	26.19	118.01	35.77	223.41	86.26 to 99.87	527,520	442,035	
20	35	98.30	98.91	89.77	25.36	110.18	50.22	177.74	83.92 to 109.48	319,075	286,422	
30	3	57.59	65.47	71.28	25.46	91.85	47.42	91.39	N/A	186,667	133,061	
40	6	93.24	113.54	93.25	48.80	121.76	40.48	267.10	40.48 to 267.10	105,833	98,693	
50	2	61.00	61.00	72.31	52.95	84.36	28.70	93.30	N/A	100,000	72,305	
60	4	85.39	79.16	70.86	13.84	111.71	54.11	91.75	N/A	97,250	68,908	
80	8	91.90	94.43	87.21	15.69	108.28	73.10	128.95	73.10 to 128.95	270,625	236,012	
<u>ALL</u>	127	91.90	97.29	85.07	26.96	114.36	28.70	267.10	87.92 to 99.25	405,634	345,078	

**79 Scottsbluff
COMMERCIAL**

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Qualified

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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	9	99.74	103.50	94.10	24.54	109.99	57.59	196.20	71.62 to 113.98	217,244	204,428
03	118	91.83	96.82	84.72	26.94	114.28	28.70	267.10	86.73 to 98.77	420,002	355,805
04											
<u>ALL</u>	<u>127</u>	<u>91.90</u>	<u>97.29</u>	<u>85.07</u>	<u>26.96</u>	<u>114.36</u>	<u>28.70</u>	<u>267.10</u>	<u>87.92 to 99.25</u>	<u>405,634</u>	<u>345,078</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	1	267.10	267.10	267.10	00.00	100.00	267.10	267.10	N/A	15,000	40,065
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	127	91.90	97.29	85.07	26.96	114.36	28.70	267.10	87.92 to 99.25	405,634	345,078
Greater Than 14,999	127	91.90	97.29	85.07	26.96	114.36	28.70	267.10	87.92 to 99.25	405,634	345,078
Greater Than 29,999	126	91.83	95.94	85.02	25.69	112.84	28.70	223.41	87.92 to 98.77	408,734	347,498
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	267.10	267.10	267.10	00.00	100.00	267.10	267.10	N/A	15,000	40,065
30,000 TO 59,999	6	134.40	138.61	137.56	25.83	100.76	90.20	193.86	90.20 to 193.86	43,443	59,759
60,000 TO 99,999	19	91.75	101.41	101.26	36.75	100.15	28.70	223.41	72.12 to 113.52	80,168	81,175
100,000 TO 149,999	20	93.73	94.30	94.35	15.14	99.95	57.59	123.46	84.62 to 104.10	121,575	114,710
150,000 TO 249,999	31	97.06	98.03	99.76	24.40	98.27	44.31	188.26	86.73 to 110.02	194,704	194,228
250,000 TO 499,999	27	91.39	94.10	93.56	24.12	100.58	35.77	172.71	74.89 to 107.25	370,385	346,524
500,000 TO 999,999	14	83.03	83.60	84.75	18.05	98.64	58.23	123.46	62.81 to 105.55	634,862	538,016
1,000,000 TO 1,999,999	5	69.74	73.59	73.75	26.30	99.78	50.22	102.00	N/A	1,424,165	1,050,369
2,000,000 TO 4,999,999	3	88.63	87.96	87.44	09.94	100.59	74.42	100.84	N/A	2,530,000	2,212,330
5,000,000 TO 9,999,999	1	62.63	62.63	62.63	00.00	100.00	62.63	62.63	N/A	7,650,000	4,791,430
10,000,000 +											
<u>ALL</u>	<u>127</u>	<u>91.90</u>	<u>97.29</u>	<u>85.07</u>	<u>26.96</u>	<u>114.36</u>	<u>28.70</u>	<u>267.10</u>	<u>87.92 to 99.25</u>	<u>405,634</u>	<u>345,078</u>

79 Scottsbluff
COMMERCIAL

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Qualified

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 95% Mean C.I. : 90.88 to 103.70

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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
186	1	44.31	44.31	44.31	00.00	100.00	44.31	44.31	N/A	160,000	70,900
300	3	58.23	55.02	56.83	06.85	96.82	47.42	59.40	N/A	353,333	200,802
304	1	86.26	86.26	86.26	00.00	100.00	86.26	86.26	N/A	400,000	345,055
306	1	70.51	70.51	70.51	00.00	100.00	70.51	70.51	N/A	191,000	134,670
341	2	125.54	125.54	104.07	49.97	120.63	62.81	188.26	N/A	372,500	387,643
344	18	96.18	103.49	98.41	30.66	105.16	28.70	267.10	81.23 to 111.74	366,238	360,412
349	3	53.05	56.61	52.63	10.25	107.56	50.22	66.55	N/A	1,017,178	535,363
350	1	151.47	151.47	151.47	00.00	100.00	151.47	151.47	N/A	450,000	681,635
351	4	82.28	115.27	85.77	46.67	134.39	73.10	223.41	N/A	401,875	344,700
352	17	99.74	100.10	91.86	25.63	108.97	40.48	196.20	74.89 to 122.27	217,894	200,151
353	9	91.62	96.64	91.08	21.52	106.10	61.81	146.83	72.12 to 121.97	76,017	69,234
384	2	104.83	104.83	103.55	12.52	101.24	91.71	117.95	N/A	127,500	132,020
386	1	86.06	86.06	86.06	00.00	100.00	86.06	86.06	N/A	575,000	494,840
391	3	88.86	94.35	95.88	07.62	98.40	86.93	107.25	N/A	375,000	359,532
406	10	99.32	101.12	103.68	18.19	97.53	67.31	144.29	74.88 to 128.95	290,581	301,283
410	1	114.22	114.22	114.22	00.00	100.00	114.22	114.22	N/A	500,000	571,085
412	1	115.24	115.24	115.24	00.00	100.00	115.24	115.24	N/A	215,000	247,770
413	1	108.24	108.24	108.24	00.00	100.00	108.24	108.24	N/A	120,500	130,425
423	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	195,000	191,690
426	1	172.71	172.71	172.71	00.00	100.00	172.71	172.71	N/A	300,000	518,140
442	3	88.67	112.21	83.91	52.53	133.73	54.11	193.86	N/A	190,000	159,427
444	4	98.01	102.05	107.96	09.10	94.53	92.95	119.22	N/A	221,250	238,861
455	1	74.42	74.42	74.42	00.00	100.00	74.42	74.42	N/A	2,740,000	2,039,220
458	1	100.84	100.84	100.84	00.00	100.00	100.84	100.84	N/A	2,450,000	2,470,590
470	7	97.49	79.95	69.83	24.36	114.49	35.77	110.45	35.77 to 110.45	285,714	199,506
471	5	99.62	113.00	102.06	20.32	110.72	90.20	177.74	N/A	343,800	350,885
483	3	89.66	89.31	90.03	03.21	99.20	84.82	93.46	N/A	220,000	198,063
490	2	90.07	90.07	89.88	04.55	100.21	85.97	94.16	N/A	110,000	98,870
493	1	69.74	69.74	69.74	00.00	100.00	69.74	69.74	N/A	1,250,000	871,710
494	1	82.13	82.13	82.13	00.00	100.00	82.13	82.13	N/A	680,000	558,465
498	1	146.44	146.44	146.44	00.00	100.00	146.44	146.44	N/A	234,000	342,665
528	9	95.33	96.26	82.43	27.18	116.78	48.94	179.25	60.84 to 113.61	231,174	190,546
531	1	80.58	80.58	80.58	00.00	100.00	80.58	80.58	N/A	100,000	80,580
540	1	88.63	88.63	88.63	00.00	100.00	88.63	88.63	N/A	2,400,000	2,127,180
581	1	56.93	56.93	56.93	00.00	100.00	56.93	56.93	N/A	415,900	236,760

79 Scottsbluff
COMMERCIAL

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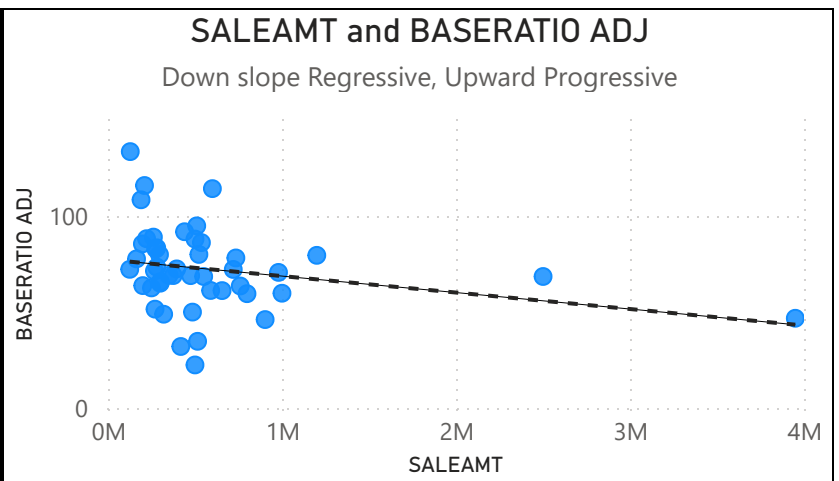
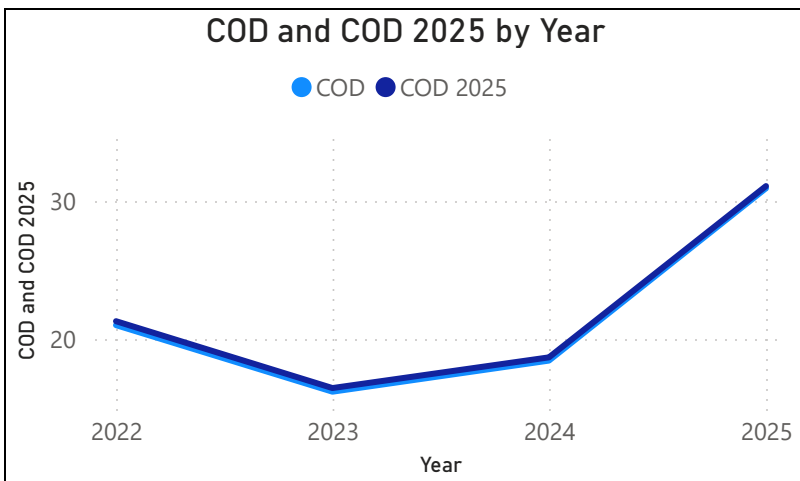
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582	1	91.75	91.75	91.75	00.00	100.00	91.75	91.75	N/A	74,000	67,895
594	1	62.63	62.63	62.63	00.00	100.00	62.63	62.63	N/A	7,650,000	4,791,430
851	3	91.39	95.25	96.27	09.37	98.94	84.34	110.02	N/A	183,333	176,493
<u>ALL</u>	127	91.90	97.29	85.07	26.96	114.36	28.70	267.10	87.92 to 99.25	405,634	345,078

Scottsbluff Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Wgt Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	1	46.74	45.31	3.14%	46.74	45.31	3.14%	46.74	45.31	3.14%
3	45	71.43	69.23	3.18%	72.91	70.42	3.54%	69.79	67.33	3.65%
Total	46	71.03	68.50	3.69%	72.34	69.88	3.53%	66.36	64.05	3.60%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
2	1	0.00	0.00	0.00%	100.00	100.00	0.00%
3	45	21.30	21.49	-0.85%	104.47	104.59	-0.11%
Total	46	21.71	22.00	-1.30%	109.02	109.09	-0.06%



79 Scottsbluff
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 : 46
 Total Sales Price : 26,504,406
 Total Adj. Sales Price : 26,504,406
 Total Assessed Value : 17,587,420
 Avg. Adj. Sales Price : 576,183
 Avg. Assessed Value : 382,335

MEDIAN : 71
 WGT. MEAN : 66
 MEAN : 72
 COD : 21.71
 PRD : 109.03

COV : 29.52
 STD : 21.36
 Avg. Abs. Dev : 15.42
 MAX Sales Ratio : 133.53
 MIN Sales Ratio : 22.43

95% Median C.I. : 65.00 to 79.51
 95% Wgt. Mean C.I. : 58.94 to 73.77
 95% Mean C.I. : 66.18 to 78.52

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	6	73.41	75.07	74.70	21.01	100.50	46.06	114.26	46.06 to 114.26	569,682	425,531	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	5	79.98	78.30	78.71	07.51	99.48	68.50	87.99	N/A	394,500	310,511	
01-JUL-23 To 30-SEP-23	3	68.94	90.32	71.25	31.45	126.76	68.49	133.53	N/A	1,034,500	737,032	
01-OCT-23 To 31-DEC-23	7	63.56	65.95	63.35	07.71	104.10	59.53	85.47	59.53 to 85.47	514,729	326,059	
01-JAN-24 To 31-MAR-24	2	70.25	70.25	69.92	26.70	100.47	51.49	89.01	N/A	265,678	185,758	
01-APR-24 To 30-JUN-24	3	72.45	74.95	74.14	06.64	101.09	68.98	83.42	N/A	350,000	259,482	
01-JUL-24 To 30-SEP-24	3	86.14	84.80	86.81	08.30	97.68	73.41	94.86	N/A	442,333	383,973	
01-OCT-24 To 31-DEC-24	3	71.43	65.09	64.75	27.90	100.53	32.03	91.81	N/A	375,167	242,910	
01-JAN-25 To 31-MAR-25	5	62.55	73.26	67.69	26.95	108.23	49.95	115.89	N/A	536,120	362,893	
01-APR-25 To 30-JUN-25	4	75.25	65.28	61.88	24.92	105.49	22.43	88.18	N/A	499,440	309,065	
01-JUL-25 To 30-SEP-25	5	48.84	62.18	51.04	40.60	121.83	34.73	108.44	N/A	1,139,000	581,368	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	14	74.96	79.49	74.37	18.93	106.88	46.06	133.53	68.49 to 87.99	606,721	451,203	
01-OCT-23 To 30-SEP-24	15	68.98	72.09	70.40	15.18	102.40	51.49	94.86	61.21 to 85.47	434,097	305,619	
01-OCT-24 To 30-SEP-25	17	70.63	66.68	58.15	29.05	114.67	22.43	115.89	46.74 to 88.18	676,404	393,311	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	15	68.50	74.94	69.66	16.18	107.58	59.53	133.53	63.56 to 82.80	578,607	403,071	
01-JAN-24 To 31-DEC-24	11	73.41	74.09	75.13	18.43	98.62	32.03	94.86	51.49 to 91.81	366,714	275,510	
<u>ALL</u>	46	71.03	72.35	66.36	21.71	109.03	22.43	133.53	65.00 to 79.51	576,183	382,335	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
2	1	46.74	46.74	46.74	00.00	100.00	46.74	46.74	N/A	3,950,000	1,846,060	
3	45	71.43	72.91	69.79	21.31	104.47	22.43	133.53	65.74 to 79.51	501,209	349,808	
<u>ALL</u>	46	71.03	72.35	66.36	21.71	109.03	22.43	133.53	65.00 to 79.51	576,183	382,335	

79 Scottsbluff
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 : 46
Total Sales Price : 26,504,406
Total Adj. Sales Price : 26,504,406
Total Assessed Value : 17,587,420
Avg. Adj. Sales Price : 576,183
Avg. Assessed Value : 382,335

MEDIAN : 71
WGT. MEAN : 66
MEAN : 72
COD : 21.71
PRD : 109.03

COV : 29.52
STD : 21.36
Avg. Abs. Dev : 15.42
MAX Sales Ratio : 133.53
MIN Sales Ratio : 22.43

95% Median C.I. : 65.00 to 79.51
95% Wgt. Mean C.I. : 58.94 to 73.77
95% Mean C.I. : 66.18 to 78.52

Printed:3/17/2026 9:53:16AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	8	85.81	84.80	80.60	12.25	105.21	61.21	108.44	61.21 to 108.44	467,575	376,872
3	8	85.81	84.80	80.60	12.25	105.21	61.21	108.44	61.21 to 108.44	467,575	376,872
Dry											
County	1	114.26	114.26	114.26	00.00	100.00	114.26	114.26	N/A	600,000	685,535
3	1	114.26	114.26	114.26	00.00	100.00	114.26	114.26	N/A	600,000	685,535
Grass											
County	1	68.49	68.49	68.49	00.00	100.00	68.49	68.49	N/A	2,500,500	1,712,710
3	1	68.49	68.49	68.49	00.00	100.00	68.49	68.49	N/A	2,500,500	1,712,710
ALL	46	71.03	72.35	66.36	21.71	109.03	22.43	133.53	65.00 to 79.51	576,183	382,335

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	31	70.63	73.04	66.06	16.92	110.57	46.06	108.44	63.75 to 79.98	608,775	402,141
2	1	46.74	46.74	46.74	00.00	100.00	46.74	46.74	N/A	3,950,000	1,846,060
3	30	71.03	73.91	71.17	16.26	103.85	46.06	108.44	65.00 to 79.98	497,401	354,010
Dry											
County	1	114.26	114.26	114.26	00.00	100.00	114.26	114.26	N/A	600,000	685,535
3	1	114.26	114.26	114.26	00.00	100.00	114.26	114.26	N/A	600,000	685,535
Grass											
County	2	59.99	59.99	66.84	14.17	89.75	51.49	68.49	N/A	1,385,440	925,963
3	2	59.99	59.99	66.84	14.17	89.75	51.49	68.49	N/A	1,385,440	925,963
ALL	46	71.03	72.35	66.36	21.71	109.03	22.43	133.53	65.00 to 79.51	576,183	382,335

Scottsbluff County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	3,300	3,199	3,100	2,600	2,499	2,200	2,200	2,100	2,969
Sioux	2	n/a	3,300	n/a	3,300	3,300	3,100	3,000	3,000	3,245
Sioux	1	1,450	1,450	1,400	1,400	1,390	1,391	1,370	1,370	1,401
Morrill	2	2,200	2,200	n/a	2,200	2,090	2,090	2,090	2,090	2,132
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

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	650	640	615	590	560	535	535	611
Sioux	2	n/a	n/a	600	560	550	n/a	530	530	554
Sioux	1	n/a	700	620	620	600	600	580	580	624
Morrill	2	n/a	570	569	535	535	n/a	525	525	535
Morrill	3	n/a	625	625	605	625	605	600	600	611
Banner	1	n/a	610	605	600	595	590	585	570	599

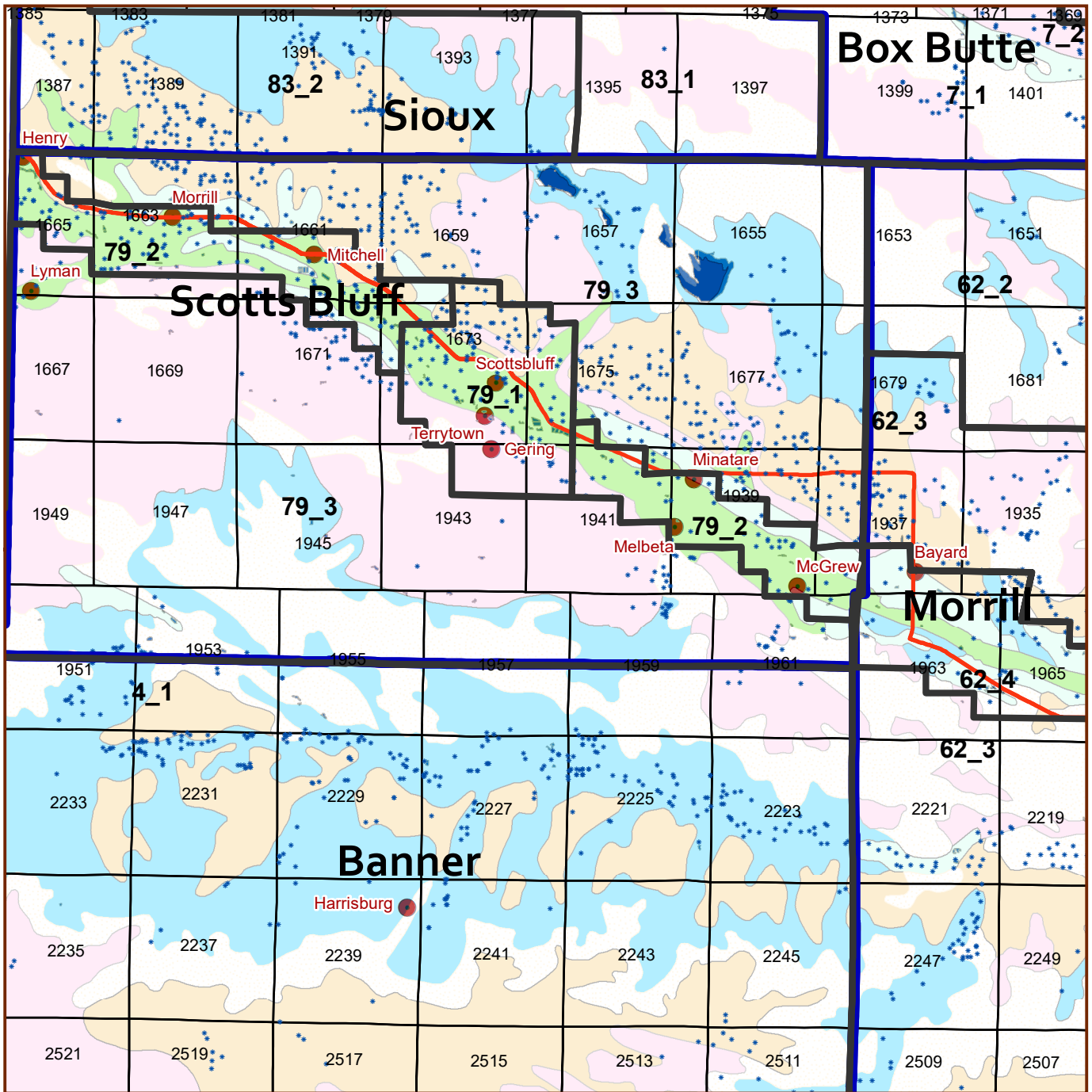
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	630	n/a	n/a	605	580	553	525	525	531
Sioux	2	570	n/a	n/a	620	600	600	580	580	581
Sioux	1	520	520	n/a	520	500	500	480	470	478
Morrill	2	520	521	n/a	n/a	n/a	520	520	520	520
Morrill	3	600	600	n/a	600	600	580	550	550	557
Banner	1	n/a	565	n/a	555	555	545	545	495	512

County	Mkt Area	CRP	TIMBER	WASTE
ScottsBluff	3	532	n/a	206
Sioux	2	n/a	n/a	135
Sioux	1	n/a	1,000	135
Morrill	2	525	n/a	50
Morrill	3	601	n/a	50
Banner	1	542	n/a	310

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.

SCOTTS BLUFF COUNTY



Legend

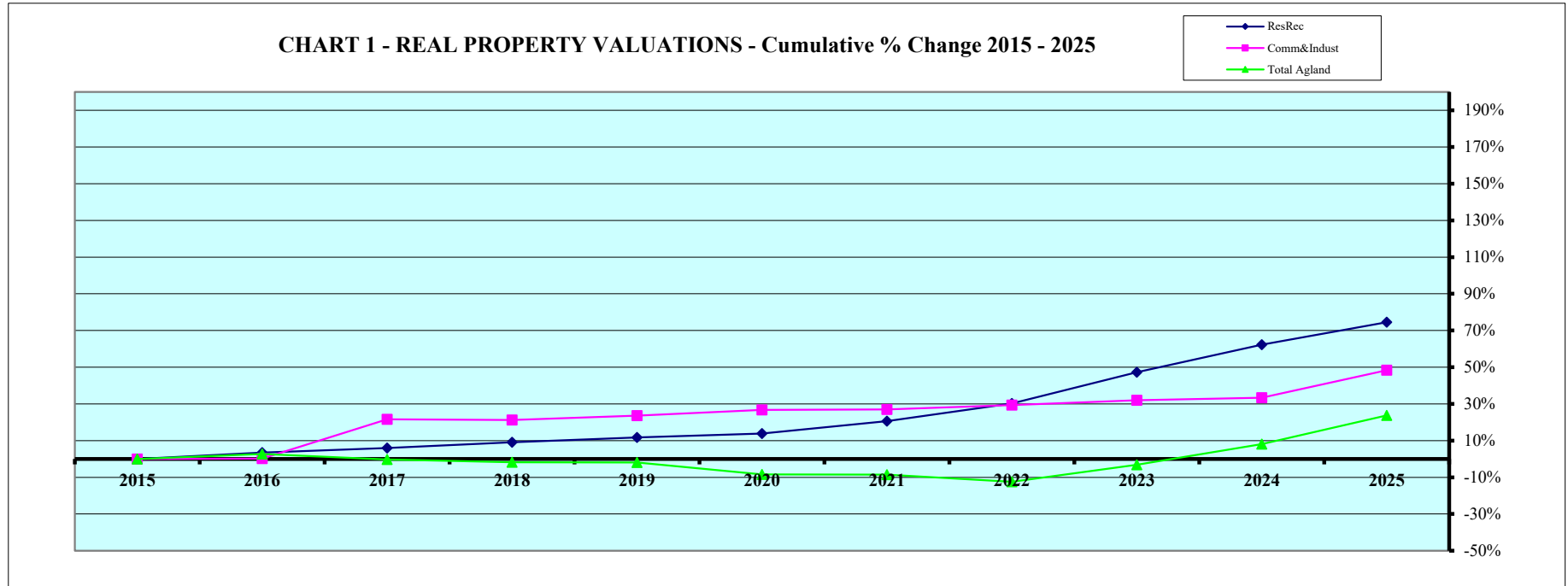
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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 ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2015	1,240,578,930	-	-	-	462,158,754	-	-	-	481,289,574	-	-	-
2016	1,284,264,156	43,685,226	3.52%	3.52%	463,020,127	861,373	0.19%	0.19%	494,105,008	12,815,434	2.66%	2.66%
2017	1,315,401,065	31,136,909	2.42%	6.03%	562,289,227	99,269,100	21.44%	21.67%	479,612,860	-14,492,148	-2.93%	-0.35%
2018	1,353,872,717	38,471,652	2.92%	9.13%	560,366,299	-1,922,928	-0.34%	21.25%	472,758,350	-6,854,510	-1.43%	-1.77%
2019	1,386,025,612	32,152,895	2.37%	11.72%	571,032,899	10,666,600	1.90%	23.56%	471,961,102	-797,248	-0.17%	-1.94%
2020	1,412,507,033	26,481,421	1.91%	13.86%	585,762,058	14,729,159	2.58%	26.74%	440,691,601	-31,269,501	-6.63%	-8.44%
2021	1,496,982,947	84,475,914	5.98%	20.67%	586,937,646	1,175,588	0.20%	27.00%	440,266,213	-425,388	-0.10%	-8.52%
2022	1,616,375,339	119,392,392	7.98%	30.29%	598,124,167	11,186,521	1.91%	29.42%	421,432,823	-18,833,390	-4.28%	-12.44%
2023	1,826,532,799	210,157,460	13.00%	47.23%	609,890,513	11,766,346	1.97%	31.97%	466,160,871	44,728,048	10.61%	-3.14%
2024	2,013,585,167	187,052,368	10.24%	62.31%	616,486,518	6,596,005	1.08%	33.39%	520,365,870	54,204,999	11.63%	8.12%
2025	2,164,955,032	151,369,865	7.52%	74.51%	685,593,263	69,106,745	11.21%	48.35%	595,511,115	75,145,245	14.44%	23.73%

Rate Annual %chg: Residential & Recreational **5.73%**

Commercial & Industrial **4.02%**

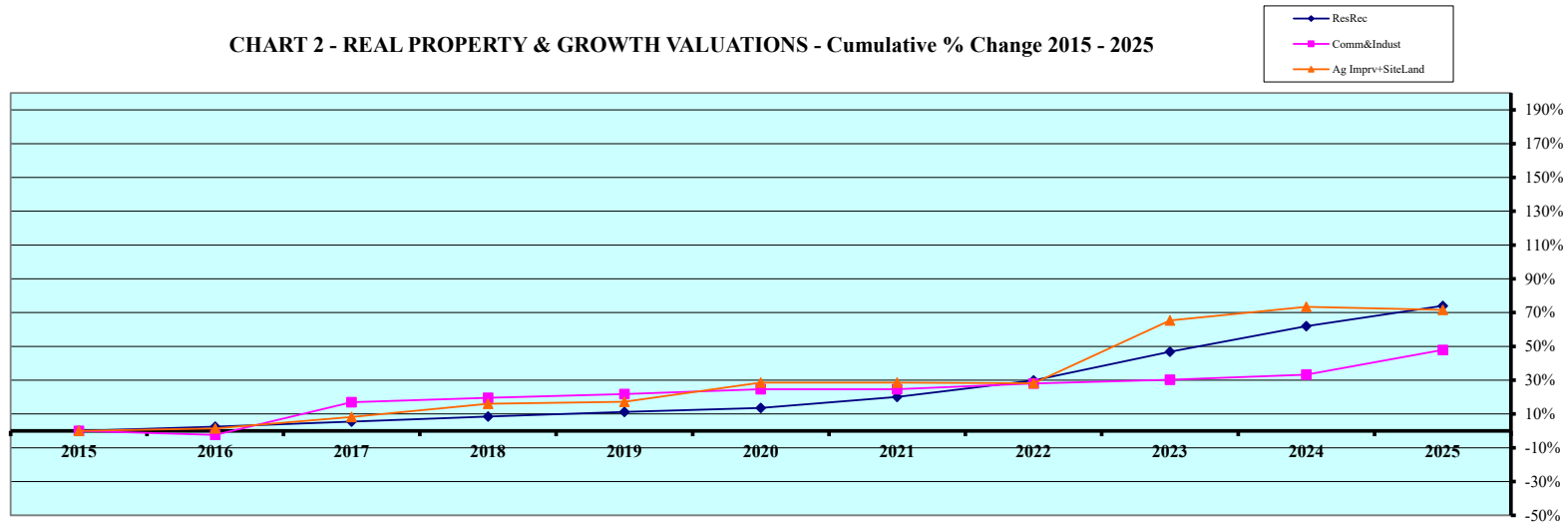
Agricultural Land **2.15%**

Cnty# **79**
County **SCOTTS BLUFF**

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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	--	--	462,158,754	8,575,467	1.86%	453,583,287	--	--
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	2.51%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	-2.38%
2017	1,315,401,065	7,004,911	0.53%	1,308,396,154	1.88%	5.47%	562,289,227	21,619,382	3.84%	540,669,845	16.77%	16.99%
2018	1,353,872,717	8,697,938	0.64%	1,345,174,779	2.26%	8.43%	560,366,299	7,495,211	1.34%	552,871,088	-1.67%	19.63%
2019	1,386,025,612	5,812,152	0.42%	1,380,213,460	1.95%	11.26%	571,032,899	8,242,045	1.44%	562,790,854	0.43%	21.77%
2020	1,412,507,033	4,091,943	0.29%	1,408,415,090	1.62%	13.53%	585,762,058	9,387,983	1.60%	576,374,075	0.94%	24.71%
2021	1,496,982,947	6,613,184	0.44%	1,490,369,763	5.51%	20.14%	586,937,646	10,761,394	1.83%	576,176,252	-1.64%	24.67%
2022	1,616,375,339	5,292,980	0.33%	1,611,082,359	7.62%	29.87%	598,124,167	6,397,575	1.07%	591,726,592	0.82%	28.04%
2023	1,826,532,799	4,505,016	0.25%	1,822,027,783	12.72%	46.87%	609,890,513	7,577,985	1.24%	602,312,528	0.70%	30.33%
2024	2,013,585,167	4,238,220	0.21%	2,009,346,947	10.01%	61.97%	616,486,518	290,400	0.05%	616,196,118	1.03%	33.33%
2025	2,164,955,032	5,977,865	0.28%	2,158,977,167	7.22%	74.03%	685,593,263	1,918,725	0.28%	683,674,538	10.90%	47.93%
Rate Ann%chg	5.73%	Resid & Recreat w/o growth				5.33%	C & I w/o growth				2.59%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	--	--
2016	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	1.40%
2017	103,728,599	32,062,566	135,791,165	2,476,339	1.82%	133,314,826	4.25%	8.28%
2018	104,964,328	40,439,325	145,403,653	2,464,993	1.70%	142,938,660	5.26%	16.10%
2019	106,957,922	39,284,862	146,242,784	1,982,245	1.36%	144,260,539	-0.79%	17.17%
2020	121,614,055	39,581,609	161,195,664	2,918,228	1.81%	158,277,436	8.23%	28.55%
2021	119,557,852	39,784,029	159,341,881	1,008,090	0.63%	158,333,791	-1.78%	28.60%
2022	120,023,490	39,954,367	159,977,857	2,227,133	1.39%	157,750,724	-1.00%	28.13%
2023	150,714,725	53,756,145	204,470,870	892,245	0.44%	203,578,625	27.25%	65.35%
2024	159,608,954	54,633,922	214,242,876	719,585	0.34%	213,523,291	4.43%	73.42%
2025	157,814,915	56,015,935	213,830,850	2,469,340	1.15%	211,361,510	-1.34%	71.67%
Rate Ann%chg	5.21%	7.12%	5.68%	Ag Imprv+Site w/o growth		4.59%		

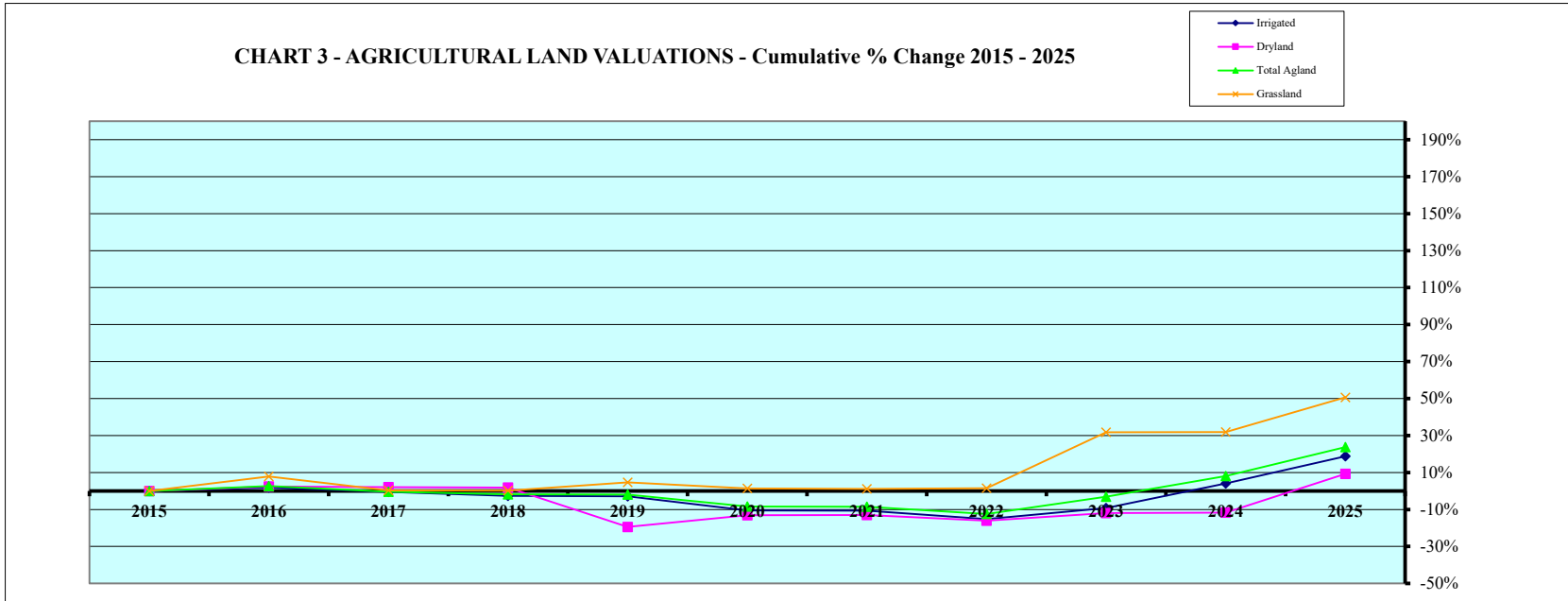
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 79
County SCOTTS BLUFF

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	399,000,949	-	-	-	13,698,860	-	-	-	66,195,093	-	-	-
2016	406,278,002	7,277,053	1.82%	1.82%	14,037,259	338,399	2.47%	2.47%	71,396,008	5,200,915	7.86%	7.86%
2017	396,846,785	-9,431,217	-2.32%	-0.54%	13,975,765	-61,494	-0.44%	2.02%	66,401,742	-4,994,266	-7.00%	0.31%
2018	388,557,633	-8,289,152	-2.09%	-2.62%	13,942,725	-33,040	-0.24%	1.78%	66,282,208	-119,534	-0.18%	0.13%
2019	387,657,272	-900,361	-0.23%	-2.84%	11,037,874	-2,904,851	-20.83%	-19.42%	69,294,986	3,012,778	4.55%	4.68%
2020	356,792,360	-30,864,912	-7.96%	-10.58%	11,896,147	858,273	7.78%	-13.16%	67,127,217	-2,167,769	-3.13%	1.41%
2021	356,502,490	-289,870	-0.08%	-10.65%	11,912,346	16,199	0.14%	-13.04%	66,917,198	-210,019	-0.31%	1.09%
2022	338,340,146	-18,162,344	-5.09%	-15.20%	11,501,643	-410,703	-3.45%	-16.04%	67,189,935	272,737	0.41%	1.50%
2023	361,948,284	23,608,138	6.98%	-9.29%	12,069,820	568,177	4.94%	-11.89%	87,221,120	20,031,185	29.81%	31.76%
2024	415,051,100	53,102,816	14.67%	4.02%	12,095,825	26,005	0.22%	-11.70%	87,325,960	104,840	0.12%	31.92%
2025	473,827,340	58,776,240	14.16%	18.75%	14,967,360	2,871,535	23.74%	9.26%	99,718,205	12,392,245	14.19%	50.64%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2015	1,256,277	-	-	-	1,138,395	-	-	-	481,289,574	-	-	-
2016	1,255,344	-933	-0.07%	-0.07%	1,138,395	0	0.00%	0.00%	494,105,008	12,815,434	2.66%	2.66%
2017	1,250,173	-5,171	-0.41%	-0.49%	1,138,395	0	0.00%	0.00%	479,612,860	-14,492,148	-2.93%	-0.35%
2018	1,253,521	3,348	0.27%	-0.22%	2,722,263	1,583,868	139.13%	139.13%	472,758,350	-6,854,510	-1.43%	-1.77%
2019	1,146,242	-107,279	-8.56%	-8.76%	2,824,728	102,465	3.76%	148.13%	471,961,102	-797,248	-0.17%	-1.94%
2020	2,271,770	1,125,528	98.19%	80.83%	2,604,107	-220,621	-7.81%	128.75%	440,691,601	-31,269,501	-6.63%	-8.44%
2021	2,259,999	-11,771	-0.52%	79.90%	2,674,180	70,073	2.69%	134.91%	440,266,213	-425,388	-0.10%	-8.52%
2022	1,773,305	-486,694	-21.54%	41.16%	2,627,794	-46,386	-1.73%	130.83%	421,432,823	-18,833,390	-4.28%	-12.44%
2023	2,217,395	444,090	25.04%	76.51%	2,704,252	76,458	2.91%	137.55%	466,160,871	44,728,048	10.61%	-3.14%
2024	2,593,785	376,390	16.97%	106.47%	3,299,200	594,948	22.00%	189.81%	520,365,870	54,204,999	11.63%	8.12%
2025	2,638,305	44,520	1.72%	110.01%	4,359,905	1,060,705	32.15%	282.99%	595,511,115	75,145,245	14.44%	23.73%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	399,401,748	176,665	2,261			14,542,104	34,970	416			65,447,638	196,975	332		
2016	406,486,727	176,462	2,304	1.89%	1.89%	14,027,805	32,858	427	2.66%	2.66%	71,391,576	199,322	358	7.80%	7.80%
2017	397,718,937	173,157	2,297	-0.29%	1.60%	13,987,669	32,823	426	-0.18%	2.48%	66,389,924	192,234	345	-3.58%	3.94%
2018	388,638,511	172,347	2,255	-1.82%	-0.26%	13,948,733	32,735	426	-0.01%	2.47%	66,471,029	192,767	345	-0.15%	3.78%
2019	388,435,210	172,014	2,258	0.14%	-0.12%	11,029,537	26,002	424	-0.45%	2.00%	69,228,690	200,884	345	-0.06%	3.72%
2020	377,692,129	168,536	2,241	-0.76%	-0.87%	11,445,699	25,790	444	4.63%	6.72%	68,055,101	196,878	346	0.31%	4.04%
2021	356,656,928	167,374	2,131	-4.91%	-5.75%	11,912,344	26,846	444	-0.02%	6.71%	66,938,156	194,006	345	-0.19%	3.84%
2022	338,721,293	167,523	2,022	-5.11%	-10.56%	11,609,312	26,154	444	0.04%	6.74%	67,094,725	194,447	345	0.01%	3.85%
2023	362,081,600	165,174	2,192	8.42%	-3.04%	12,069,820	24,536	492	10.82%	18.29%	87,234,340	193,501	451	30.65%	35.68%
2024	414,514,630	165,025	2,512	14.58%	11.10%	12,099,660	24,599	492	-0.01%	18.28%	87,314,530	193,677	451	0.00%	35.68%
2025	474,121,070	165,280	2,869	14.20%	26.88%	14,923,585	24,846	601	22.11%	44.44%	99,766,540	195,718	510	13.07%	53.42%

Rate Annual %chg Average Value/Acre: 1.73% 0.26% 4.31%

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	1,262,613	12,626	100			1,138,395	759	1,500			481,792,498	421,995	1,142		
2016	1,256,191	12,562	100	0.00%	0.00%	1,138,395	759	1,500	0.00%	0.00%	494,300,694	421,963	1,171	2.60%	2.60%
2017	1,240,761	12,408	100	0.00%	0.00%	1,138,395	759	1,500	0.00%	0.00%	480,475,686	411,380	1,168	-0.30%	2.30%
2018	1,253,746	12,537	100	0.00%	0.00%	2,806,870	1,582	1,774	18.29%	18.29%	473,118,889	411,968	1,148	-1.67%	0.59%
2019	1,145,644	11,456	100	0.00%	0.00%	2,824,728	1,619	1,745	-1.68%	16.31%	472,663,809	411,976	1,147	-0.10%	0.49%
2020	1,925,677	19,257	100	0.00%	0.00%	2,331,878	1,348	1,730	-0.86%	15.31%	461,450,484	411,809	1,121	-2.33%	-1.85%
2021	2,259,430	22,594	100	0.00%	0.00%	2,674,180	1,446	1,850	6.96%	23.33%	440,441,038	412,266	1,068	-4.66%	-6.43%
2022	1,780,714	17,807	100	0.00%	0.00%	2,627,794	1,427	1,842	-0.43%	22.80%	421,833,838	407,358	1,036	-3.07%	-9.30%
2023	2,218,080	17,733	125	25.08%	25.08%	2,709,850	1,583	1,712	-7.07%	14.12%	466,313,690	402,528	1,158	11.87%	1.47%
2024	2,597,265	17,762	146	16.90%	46.22%	3,286,700	1,582	2,077	21.36%	38.50%	519,812,785	402,646	1,291	11.44%	13.08%
2025	2,639,480	18,046	146	0.03%	46.26%	4,375,535	1,577	2,775	33.55%	84.97%	595,826,210	405,468	1,469	13.83%	28.71%

79
SCOTTS BLUFF

Rate Annual %chg Average Value/Acre: 2.15%

(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
36,084	SCOTTS BLUFF	190,443,852	90,559,627	220,974,412	2,163,638,752	647,397,860	38,195,403	1,316,280	595,511,115	157,814,915	56,015,935	672,990	4,162,541,141
cnty sectorvalue % of total value:		4.58%	2.18%	5.31%	51.98%	15.55%	0.92%	0.03%	14.31%	3.79%	1.35%	0.02%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,564	GERING	26,358,214	8,293,165	6,416,652	553,179,713	0	0	115,722,901	12,829,438	516,530	253,040	0	723,569,653
23.73%	%sector of county sector	13.84%	9.16%	2.90%	25.57%			8791.66%	2.15%	0.33%	0.45%		17.38%
	%sector of municipality	3.64%	1.15%	0.89%	76.45%			15.99%	1.77%	0.07%	0.03%		100.00%
125	HENRY	1,410	429,960	1,770,069	5,449,445	0	0	298,090	0	0	0	0	7,948,974
0.35%	%sector of county sector	0.00%	0.47%	0.80%	0.25%			22.65%					0.19%
	%sector of municipality	0.02%	5.41%	22.27%	68.56%			3.75%					100.00%
259	LYMAN	894,343	500,539	1,195,408	10,163,465	0	0	1,764,280	545,570	0	0	0	15,063,605
0.72%	%sector of county sector	0.47%	0.55%	0.54%	0.47%			134.04%	0.09%				0.36%
	%sector of municipality	5.94%	3.32%	7.94%	67.47%			11.71%	3.62%				100.00%
75	MCGREW	28,781	181,261	1,363,780	3,390,582	0	0	365,760	0	0	0	0	5,330,164
0.21%	%sector of county sector	0.02%	0.20%	0.62%	0.16%			27.79%					0.13%
	%sector of municipality	0.54%	3.40%	25.59%	63.61%			6.86%					100.00%
108	MELBETA	30,288	156,867	1,171,842	3,991,909	0	0	242,970	0	0	0	0	5,593,876
0.30%	%sector of county sector	0.02%	0.17%	0.53%	0.18%			18.46%					0.13%
	%sector of municipality	0.54%	2.80%	20.95%	71.36%			4.34%					100.00%
715	MINATARE	896,239	1,091,437	998,872	18,767,615	0	0	3,418,745	810,455	0	810	0	25,984,173
1.98%	%sector of county sector	0.47%	1.21%	0.45%	0.87%			259.73%	0.14%		0.00%		0.62%
	%sector of municipality	3.45%	4.20%	3.84%	72.23%			13.16%	3.12%		0.00%		100.00%
1,548	MITCHELL	1,057,220	2,030,313	2,391,217	76,222,655	0	0	10,233,281	281,230	6,605	0	0	92,222,521
4.29%	%sector of county sector	0.56%	2.24%	1.08%	3.52%			777.44%	0.05%	0.00%			2.22%
	%sector of municipality	1.15%	2.20%	2.59%	82.65%			11.10%	0.30%	0.01%			100.00%
934	MORRILL	2,604,928	1,466,695	1,553,147	50,482,073	0	0	10,337,445	1,361,415	32,615	0	0	67,838,318
2.59%	%sector of county sector	1.37%	1.62%	0.70%	2.33%			785.35%	0.23%	0.02%			1.63%
	%sector of municipality	3.84%	2.16%	2.29%	74.42%			15.24%	2.01%	0.05%			100.00%
14,436	SCOTTSBLUFF	48,063,003	17,483,147	5,056,135	754,063,354	0	0	423,318,081	3,063,310	332,425	0	0	1,251,379,455
40.01%	%sector of county sector	25.24%	19.31%	2.29%	34.85%			32160.18%	0.51%	0.21%			30.06%
	%sector of municipality	3.84%	1.40%	0.40%	60.26%			33.83%	0.24%	0.03%			100.00%
1,057	TERRYTOWN	329,982	20,437	1,344	28,587,017	0	0	8,461,326	0	0	0	0	37,400,106
2.93%	%sector of county sector	0.17%	0.02%	0.00%	1.32%			642.82%					0.90%
	%sector of municipality	0.88%	0.05%	0.00%	76.44%			22.62%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
27,822	Total Municipalities	80,264,409	31,653,822	21,918,467	1,504,297,836	0	0	574,163,317	18,891,418	888,175	253,850	0	2,232,330,856
77.10%	%all municip.sectors of cnty	42.15%	34.95%	9.92%	69.53%			43620.15%	3.17%	0.56%	0.45%		53.63%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 22,111	Value : 3,867,224,247	Growth 43,708,214	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	759	13,072,027	0	0	2,016	14,839,319	2,775	27,911,346	
02. Res Improve Land	9,815	188,635,775	0	0	2,554	76,071,730	12,369	264,707,505	
03. Res Improvements	10,370	1,388,993,891	14	383,085	2,894	600,752,524	13,278	1,990,129,500	
04. Res Total	11,129	1,590,701,693	14	383,085	4,910	691,663,573	16,053	2,282,748,351	8,038,398
% of Res Total	69.33	69.68	0.09	0.02	30.59	30.30	72.60	59.03	18.39
05. Com UnImp Land	244	15,984,678	0	0	61	5,506,915	305	21,491,593	
06. Com Improve Land	1,629	120,537,249	0	0	160	17,104,520	1,789	137,641,769	
07. Com Improvements	1,639	468,179,546	0	0	174	64,923,700	1,813	533,103,246	
08. Com Total	1,883	604,701,473	0	0	235	87,535,135	2,118	692,236,608	32,682,116
% of Com Total	88.90	87.35	0.00	0.00	11.10	12.65	9.58	17.90	74.77
09. Ind UnImp Land	0	0	0	0	1	96,835	1	96,835	
10. Ind Improve Land	18	2,903,178	0	0	6	1,914,820	24	4,817,998	
11. Ind Improvements	18	15,315,420	0	0	6	20,285,050	24	35,600,470	
12. Ind Total	18	18,218,598	0	0	7	22,296,705	25	40,515,303	1,082,905
% of Ind Total	72.00	44.97	0.00	0.00	28.00	55.03	0.11	1.05	2.48
13. Rec UnImp Land	0	0	0	0	8	880,755	8	880,755	
14. Rec Improve Land	0	0	0	0	2	88,245	2	88,245	
15. Rec Improvements	0	0	0	0	2	382,400	2	382,400	
16. Rec Total	0	0	0	0	10	1,351,400	10	1,351,400	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.03	0.00
Res & Rec Total	11,129	1,590,701,693	14	383,085	4,920	693,014,973	16,063	2,284,099,751	8,038,398
% of Res & Rec Total	69.28	69.64	0.09	0.02	30.63	30.34	72.65	59.06	18.39
Com & Ind Total	1,901	622,920,071	0	0	242	109,831,840	2,143	732,751,911	33,765,021
% of Com & Ind Total	88.71	85.01	0.00	0.00	11.29	14.99	9.69	18.95	77.25
17. Taxable Total	13,030	2,213,621,764	14	383,085	5,162	802,846,813	18,206	3,016,851,662	41,803,419
% of Taxable Total	71.57	73.38	0.08	0.01	28.35	26.61	82.34	78.01	95.64

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	42	22,278,944	81,725,591	0	0	0
20. Industrial	1	1,422,358	1,521,467	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	42	22,278,944	81,725,591
20. Industrial	0	0	0	1	1,422,358	1,521,467
21. Other	0	0	0	0	0	0
22. Total Sch II				43	23,701,302	83,247,058

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	8	450,260	8	450,260	0
24. Non-Producing	0	0	0	0	33	0	33	0	0
25. Total	0	0	0	0	41	450,260	41	450,260	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	813	0	805	1,618

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	43	1,034,875	0	0	2,531	380,075,785	2,574	381,110,660
28. Ag-Improved Land	0	0	0	0	1,281	265,927,597	1,281	265,927,597
29. Ag Improvements	0	0	0	0	1,290	202,884,068	1,290	202,884,068

30. Ag Total					3,864	849,922,325
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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	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.08	810	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	7	3.05	0	0	0.00	0	
40. Other- Non Ag Use	1	83.08	261,350	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	95	97.95	1,167,285	95	97.95	1,167,285	
32. HomeSite Improv Land	906	1,033.20	20,009,620	906	1,033.20	20,009,620	
33. HomeSite Improvements	931	0.00	144,923,605	931	0.00	144,923,605	1,634,265
34. HomeSite Total				1,026	1,131.15	166,100,510	
35. FarmSite UnImp Land	78	269.67	874,085	79	270.75	874,895	
36. FarmSite Improv Land	1,044	1,498.96	5,114,632	1,044	1,498.96	5,114,632	
37. FarmSite Improvements	1,214	0.00	57,960,463	1,214	0.00	57,960,463	270,530
38. FarmSite Total				1,293	1,769.71	63,949,990	
39. Road & Ditches	2,986	10,340.80	0	2,993	10,343.85	0	
40. Other- Non Ag Use	109	4,271.75	3,995,605	110	4,354.83	4,256,955	
41. Total Section VI				2,319	17,599.54	234,307,455	1,904,795

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	21	5,209.04	2,675,940	21	5,209.04	2,675,940

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	5	131.54	399,735	0	0.00	0
44. Market Value	5	131.54	399,735	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,426	383,075.92	570,616,945	3,431	383,207.46	571,016,680
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,774.75	25.24%	9,156,690	26.97%	3,300.01
46. 1A	5,969.11	54.30%	19,101,180	56.26%	3,200.00
47. 2A1	182.07	1.66%	564,410	1.66%	3,099.96
48. 2A	1,496.25	13.61%	3,890,240	11.46%	2,599.99
49. 3A1	31.71	0.29%	79,275	0.23%	2,500.00
50. 3A	82.27	0.75%	180,990	0.53%	2,199.95
51. 4A1	201.06	1.83%	442,325	1.30%	2,199.97
52. 4A	254.87	2.32%	535,215	1.58%	2,099.95
53. Total	10,992.09	100.00%	33,950,325	100.00%	3,088.61
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	73.44	15.12%	47,735	15.87%	649.99
56. 2D1	146.40	30.14%	93,690	31.16%	639.96
57. 2D	123.87	25.50%	76,180	25.33%	615.00
58. 3D1	129.86	26.74%	76,615	25.48%	589.98
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	12.13	2.50%	6,490	2.16%	535.04
62. Total	485.70	100.00%	300,710	100.00%	619.13
Grass					
63. 1G1	651.72	24.78%	410,600	27.65%	630.03
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	130.14	4.95%	78,735	5.30%	605.00
67. 3G1	290.29	11.04%	168,385	11.34%	580.06
68. 3G	368.67	14.02%	202,825	13.66%	550.15
69. 4G1	533.69	20.29%	280,260	18.87%	525.14
70. 4G	655.61	24.93%	344,405	23.19%	525.32
71. Total	2,630.12	100.00%	1,485,210	100.00%	564.69
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Irrigated Total	10,992.09	73.49%	33,950,325	94.50%	3,088.61
Dry Total	485.70	3.25%	300,710	0.84%	619.13
Grass Total	2,630.12	17.58%	1,485,210	4.13%	564.69
72. Waste	849.41	5.68%	183,565	0.51%	216.11
73. Other	0.55	0.00%	5,500	0.02%	10,000.00
74. Exempt	1,813.08	12.12%	1,564,000	4.35%	862.62
75. Market Area Total	14,957.87	100.00%	35,925,310	100.00%	2,401.77

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,948.05	16.18%	9,728,560	18.75%	3,300.00
46. 1A	4,712.75	25.87%	15,080,765	29.07%	3,199.99
47. 2A1	1,694.62	9.30%	5,253,290	10.13%	3,099.98
48. 2A	5,306.80	29.13%	13,797,715	26.60%	2,600.01
49. 3A1	1,205.72	6.62%	3,014,300	5.81%	2,500.00
50. 3A	490.30	2.69%	1,078,670	2.08%	2,200.02
51. 4A1	211.36	1.16%	464,985	0.90%	2,199.97
52. 4A	1,647.57	9.04%	3,459,925	6.67%	2,100.02
53. Total	18,217.17	100.00%	51,878,210	100.00%	2,847.76
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	58.20	4.47%	37,835	4.91%	650.09
56. 2D1	140.33	10.79%	89,810	11.64%	639.99
57. 2D	228.10	17.53%	140,275	18.19%	614.97
58. 3D1	644.11	49.51%	380,030	49.27%	590.01
59. 3D	7.13	0.55%	3,985	0.52%	558.91
60. 4D1	34.73	2.67%	18,580	2.41%	534.98
61. 4D	188.40	14.48%	100,785	13.07%	534.95
62. Total	1,301.00	100.00%	771,300	100.00%	592.85
Grass					
63. 1G1	3,875.11	27.85%	2,441,385	30.18%	630.02
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,176.12	15.64%	1,316,545	16.28%	605.00
67. 3G1	1,763.37	12.67%	1,022,905	12.65%	580.09
68. 3G	4,242.33	30.49%	2,333,370	28.85%	550.02
69. 4G1	1,417.72	10.19%	744,385	9.20%	525.06
70. 4G	437.74	3.15%	229,860	2.84%	525.11
71. Total	13,912.39	100.00%	8,088,450	100.00%	581.38
Irrigated Total	18,217.17	45.43%	51,878,210	82.62%	2,847.76
Dry Total	1,301.00	3.24%	771,300	1.23%	592.85
Grass Total	13,912.39	34.69%	8,088,450	12.88%	581.38
72. Waste	6,311.50	15.74%	1,324,660	2.11%	209.88
73. Other	357.56	0.89%	729,115	1.16%	2,039.14
74. Exempt	1,146.34	2.86%	470,860	0.75%	410.75
75. Market Area Total	40,099.62	100.00%	62,791,735	100.00%	1,565.89

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,191.09	19.28%	86,423,730	21.43%	3,299.74
46. 1A	61,634.92	45.37%	197,200,230	48.90%	3,199.49
47. 2A1	3,002.12	2.21%	9,306,560	2.31%	3,100.00
48. 2A	22,842.47	16.82%	59,390,330	14.73%	2,600.00
49. 3A1	9,274.76	6.83%	23,180,080	5.75%	2,499.26
50. 3A	667.67	0.49%	1,468,895	0.36%	2,200.03
51. 4A1	6,134.71	4.52%	13,496,360	3.35%	2,200.00
52. 4A	6,093.85	4.49%	12,796,970	3.17%	2,099.98
53. Total	135,841.59	100.00%	403,263,155	100.00%	2,968.63
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,604.81	28.97%	4,293,145	30.80%	650.00
56. 2D1	2,002.93	8.79%	1,281,865	9.20%	639.99
57. 2D	8,589.19	37.67%	5,282,345	37.90%	615.00
58. 3D1	1,496.69	6.56%	883,075	6.34%	590.02
59. 3D	36.58	0.16%	20,485	0.15%	560.01
60. 4D1	2,719.57	11.93%	1,454,990	10.44%	535.01
61. 4D	1,348.48	5.91%	721,380	5.18%	534.96
62. Total	22,798.25	100.00%	13,937,285	100.00%	611.33
Grass					
63. 1G1	3,281.32	1.82%	2,067,975	2.16%	630.23
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	3,717.51	2.07%	2,249,145	2.35%	605.01
67. 3G1	3,172.14	1.76%	1,839,865	1.92%	580.01
68. 3G	9,334.48	5.19%	5,159,070	5.40%	552.69
69. 4G1	66,196.91	36.79%	34,762,140	36.37%	525.13
70. 4G	94,227.85	52.37%	49,507,035	51.79%	525.40
71. Total	179,930.21	100.00%	95,585,230	100.00%	531.24
Irrigated Total					
Irrigated Total	135,841.59	38.79%	403,263,155	78.02%	2,968.63
Dry Total					
Dry Total	22,798.25	6.51%	13,937,285	2.70%	611.33
Grass Total					
Grass Total	179,930.21	51.38%	95,585,230	18.49%	531.24
72. Waste	10,968.82	3.13%	2,259,815	0.44%	206.02
73. Other	663.77	0.19%	1,852,340	0.36%	2,790.64
74. Exempt	5,940.61	1.70%	4,778,160	0.92%	804.32
75. Market Area Total	350,202.64	100.00%	516,897,825	100.00%	1,476.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	237.00	745,220	0.00	0	164,813.85	488,346,470	165,050.85	489,091,690
77. Dry Land	18.32	11,300	0.00	0	24,566.63	14,997,995	24,584.95	15,009,295
78. Grass	29.85	16,195	0.00	0	196,442.87	105,142,695	196,472.72	105,158,890
79. Waste	0.00	0	0.00	0	18,129.73	3,768,040	18,129.73	3,768,040
80. Other	0.00	0	0.00	0	1,021.88	2,586,955	1,021.88	2,586,955
81. Exempt	128.86	235,275	0.00	0	8,771.17	6,577,745	8,900.03	6,813,020
82. Total	285.17	772,715	0.00	0	404,974.96	614,842,155	405,260.13	615,614,870

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	165,050.85	40.73%	489,091,690	79.45%	2,963.28
Dry Land	24,584.95	6.07%	15,009,295	2.44%	610.51
Grass	196,472.72	48.48%	105,158,890	17.08%	535.23
Waste	18,129.73	4.47%	3,768,040	0.61%	207.84
Other	1,021.88	0.25%	2,586,955	0.42%	2,531.56
Exempt	8,900.03	2.20%	6,813,020	1.11%	765.51
Total	405,260.13	100.00%	615,614,870	100.00%	1,519.06

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 N/a Or Error	0	0	0	0	5	218,500	5	218,500	79,690
83.2 10 Rural Ag	46	1,674,410	26	689,645	32	6,752,810	78	9,116,865	0
83.3 11 Scottsbluff Ne	3	73,405	0	0	0	0	3	73,405	0
83.4 12 Scottsbluff Nw	1	62,735	13	333,965	13	4,397,010	14	4,793,710	8,615
83.5 13 Scottsbluff Sw	0	0	0	0	14	188,660	14	188,660	0
83.6 14 Scottsbluff Se	0	0	0	0	196	3,207,220	196	3,207,220	1,492,620
83.7 15 Scottsbluff	254	5,761,790	4,858	86,892,860	4,904	698,519,033	5,158	791,173,683	3,609,700
83.8 20 Gering	105	2,870,975	2,945	71,402,055	3,014	506,556,920	3,119	580,829,950	960,128
83.9 30 Minatare	81	664,895	312	2,634,180	333	17,188,025	414	20,487,100	0
83.10 40 Mitchell	37	626,835	682	13,350,570	702	65,065,715	739	79,043,120	20,000
83.11 50 Morrill	53	1,022,410	394	6,790,210	433	42,931,228	486	50,743,848	16,620
83.12 60 Small Towns	188	1,284,062	381	3,261,835	393	17,558,874	581	22,104,771	0
83.13 70 Terrytown	1	32,470	221	3,512,220	358	26,469,701	359	30,014,391	1,021,020
83.14 81 Rur Res In Subd (8000)	85	2,578,254	716	23,895,310	717	154,837,989	802	181,311,553	492,650
83.15 82 Rur Res N/sub (4500)	1,928	12,001,410	1,823	52,032,900	1,826	428,185,569	3,754	492,219,879	254,700
83.16 83 Rur Res Ioll	0	0	0	0	340	18,434,646	340	18,434,646	82,655
83.17 99 Exempt	1	138,450	0	0	0	0	1	138,450	0
84 Residential Total	2,783	28,792,101	12,371	264,795,750	13,280	1,990,511,900	16,063	2,284,099,751	8,038,398

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	10 Rural Ag	1	96,835	2	207,125	3	1,031,330	4	1,335,290	0
85.2	12 Scottsbluff Nw	0	0	4	751,035	4	1,083,770	4	1,834,805	243,915
85.3	15 Scottsbluff	98	13,342,660	971	96,081,932	975	343,270,381	1,073	452,694,973	17,147,536
85.4	20 Gering	65	3,810,328	412	29,434,730	409	117,040,337	474	150,285,395	11,283,825
85.5	30 Minatare	21	195,985	55	1,283,600	56	3,209,453	77	4,689,038	0
85.6	40 Mitchell	15	186,620	118	1,780,790	121	10,690,440	136	12,657,850	0
85.7	50 Morrill	9	133,485	68	1,359,040	71	10,360,580	80	11,853,105	0
85.8	60 Small Towns	45	312,705	69	902,910	70	2,040,400	115	3,256,015	0
85.9	80 Rural Commercial	51	3,331,965	106	9,028,435	116	43,489,335	167	55,849,735	1,175,635
85.10	82 Rur Res N/sub (4500)	0	0	1	304,665	1	3,110,230	1	3,414,895	3,110,230
85.11	93 Permissive Charitable	1	177,845	7	1,325,505	11	33,377,460	12	34,880,810	803,880
86	Commercial Total	306	21,588,428	1,813	142,459,767	1,837	568,703,716	2,143	732,751,911	33,765,021

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	651.72	25.21%	410,600	28.10%	630.03
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	130.14	5.03%	78,735	5.39%	605.00
91. 3G1	290.29	11.23%	168,385	11.52%	580.06
92. 3G	368.67	14.26%	202,825	13.88%	550.15
93. 4G1	533.69	20.64%	280,260	19.18%	525.14
94. 4G	610.76	23.62%	320,635	21.94%	524.98
95. Total	2,585.27	100.00%	1,461,440	100.00%	565.29
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	44.85	100.00%	23,770	100.00%	529.99
104. Total	44.85	100.00%	23,770	100.00%	529.99
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	2,585.27	98.29%	1,461,440	98.40%	565.29
CRP Total	44.85	1.71%	23,770	1.60%	529.99
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	2,630.12	100.00%	1,485,210	100.00%	564.69

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	3,875.11	27.91%	2,441,385	30.25%	630.02
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2,176.12	15.67%	1,316,545	16.31%	605.00
91. 3G1	1,734.09	12.49%	1,005,775	12.46%	580.00
92. 3G	4,242.33	30.56%	2,333,370	28.91%	550.02
93. 4G1	1,417.72	10.21%	744,385	9.22%	525.06
94. 4G	437.74	3.15%	229,860	2.85%	525.11
95. Total	13,883.11	100.00%	8,071,320	100.00%	581.38
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	29.28	100.00%	17,130	100.00%	585.04
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	29.28	100.00%	17,130	100.00%	585.04
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	13,883.11	99.79%	8,071,320	99.79%	581.38
CRP Total	29.28	0.21%	17,130	0.21%	585.04
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	13,912.39	100.00%	8,088,450	100.00%	581.38

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	3,151.60	1.85%	1,985,595	2.19%	630.03
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	3,711.24	2.17%	2,245,320	2.48%	605.01
91. 3G1	3,168.30	1.86%	1,837,620	2.03%	580.00
92. 3G	9,275.67	5.44%	5,126,435	5.66%	552.68
93. 4G1	64,324.55	37.70%	33,769,835	37.25%	524.99
94. 4G	87,010.86	50.99%	45,682,070	50.40%	525.02
95. Total	170,642.22	100.00%	90,646,875	100.00%	531.21
CRP					
96. 1C1	129.72	1.40%	82,380	1.67%	635.06
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	6.27	0.07%	3,825	0.08%	610.05
100. 3C1	3.84	0.04%	2,245	0.05%	584.64
101. 3C	58.81	0.63%	32,635	0.66%	554.92
102. 4C1	1,872.36	20.16%	992,305	20.09%	529.98
103. 4C	7,216.99	77.70%	3,824,965	77.45%	529.99
104. Total	9,287.99	100.00%	4,938,355	100.00%	531.69
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	170,642.22	94.84%	90,646,875	94.83%	531.21
CRP Total	9,287.99	5.16%	4,938,355	5.17%	531.69
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	179,930.21	100.00%	95,585,230	100.00%	531.24

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

79 ScottsBluff

	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	2,163,638,752	2,282,748,351	119,109,599	5.51%	8,038,398	5.13%
02. Recreational	1,316,280	1,351,400	35,120	2.67%	0	2.67%
03. Ag-Homesite Land, Ag-Res Dwelling	157,814,915	166,100,510	8,285,595	5.25%	1,634,265	4.21%
04. Total Residential (sum lines 1-3)	2,322,769,947	2,450,200,261	127,430,314	5.49%	9,672,663	5.07%
05. Commercial	647,397,860	692,236,608	44,838,748	6.93%	32,682,116	1.88%
06. Industrial	38,195,403	40,515,303	2,319,900	6.07%	1,082,905	3.24%
07. Total Commercial (sum lines 5-6)	685,593,263	732,751,911	47,158,648	6.88%	33,765,021	1.95%
08. Ag-Farmsite Land, Outbuildings	51,616,980	63,949,990	12,333,010	23.89%	270,530	23.37%
09. Minerals	672,990	450,260	-222,730	-33.10	0	-33.10%
10. Non Ag Use Land	4,398,955	4,256,955	-142,000	-3.23%		
11. Total Non-Agland (sum lines 8-10)	56,688,925	68,657,205	11,968,280	21.11%	270,530	20.63%
12. Irrigated	473,827,340	489,091,690	15,264,350	3.22%		
13. Dryland	14,967,360	15,009,295	41,935	0.28%		
14. Grassland	99,718,205	105,158,890	5,440,685	5.46%		
15. Wasteland	2,638,305	3,768,040	1,129,735	42.82%		
16. Other Agland	4,359,905	2,586,955	-1,772,950	-40.66%		
17. Total Agricultural Land	595,511,115	615,614,870	20,103,755	3.38%		
18. Total Value of all Real Property (Locally Assessed)	3,660,563,250	3,867,224,247	206,660,997	5.65%	43,708,214	4.45%

2026 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Five
4.	Other part-time employees:
	None
5.	Number of shared employees:
	Two--Mapping Dept. merged with the Assessor's office.
6.	Assessor's requested budget for current fiscal year:
	\$676,212.90
7.	Adopted budget, or granted budget if different from above:
	\$676,212.90
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$100,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$70,000 that includes CAMA, etc.5
11.	Amount of the assessor's budget set aside for education/workshops:
	\$11,694.80, including travel, subscriptions, dues and travel.
12.	Amount of last year's assessor's budget not used:
	\$102,103.95

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The Mapping Department.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes: https://beacon.schneidercorp.com
8.	Who maintains the GIS software and maps?
	Beacon Schneider and the mapping department.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eage View Pictometry-Connect Explorer and Connect Assessment (Change Finder)
10.	When was the aerial imagery last updated?
	Last flight 2023, currently being updated Spring of 2026

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	All Incorporated Towns and Villages are zoned. Scottsbluff, Gering, Terrytown, Mitchell, Morrill, McGrew, Melbeta, Minatare, Lyman, and Henry.
4.	When was zoning implemented?
	1976

D. Contracted Services

1.	Appraisal Services:
	Lake Mac Assessment, LLC.
2.	GIS Services:
	Beacon
3.	Other services:
	MIPS for CAMA, administrative and personal property software. Pritchard & Abbott for oil and gas valuations.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Lake Mac Assessment, LLC.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	That the contracted firm has Certified General certification.
4.	Have the existing contracts been approved by the PTA?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2026 Residential Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:
	The assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is primarily used.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county uses the tables provided by the CAMA vendor and percentage adjustments to land and/or improvements would be made to bring property to market value.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No.
5.	Describe the methodology used to determine the residential lot values?
	Vacant lot sales are studied and categorized by Valuation Group and then stratified by size. The county assessor has also utilized the abstraction method. The lots are then valued by square foot, unit, or acre as deemed appropriate. Any residential property under five acres within the corporate limits and rural platted subdivisions are also valued by the square foot method.
6.	How are rural residential site values developed?
	The assessor's office determines site values based on size, utilizing the sales comparison approach.
7.	Are there form 191 applications on file?
	No.
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	N/A

2026 Commercial Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:
	Currently, the county assessor and staff. Lake Mac Assessment began the review of all commercial properties for 2026 and 2027.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Primarily the cost approach.
2a.	Describe the process used to determine the value of unique commercial properties.
	These would be valued by a contracted appraiser Lake Mac Assessments.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The County uses the tables provided by the CAMA vendor.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No.
5.	Describe the methodology used to determine the commercial lot values.
	Sales of commercial lots within the various valuation groups were stratified by size. Commercial lots were valued by square foot or acre.

2026 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:
	The county assessor and staff.
2.	Describe the process used to determine and monitor market areas.
	Market activity is monitored via sales occurring within all three areas to originally determine and/or confirm the currently drawn boundaries of each area.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	This process would include review by EagleView Pictometry, questionnaires sent to buyers/sellers, in person interviews and information obtained during protests of property valuations.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes. These are valued the same based on amenities such as wells, septic systems, and electricity.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Lake Mac Assessments reviewed all commercial feedlots and sales within the county along with surrounding Panhandle counties. EagleView Pictometry was also used to identify other non-commercial feeding operations. All are valued based on capacity. The first feedlot acre is valued at \$20,000 and stratified from there. Feed bunks are valued by linear foot.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There have been few acres identified by the county as WRP. The County has identified only 31% of land currently enrolled in CRP and have not identified CREP acres.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	There are approximately 5,000 applications at that time.
7b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales of property within the three market areas were examined for predominant use and non-agricultural influences of residential expansion, commercial and recreational use were identified.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	Residential and commercial expansion. Sand and gravel use along the North Platte River, along with recreational influences.

7d.	Where is the influenced area located within the county?
	As mentioned in the Market Area descriptions above, areas around the Cities of Scottsbluff, Gering, Mitchell, Morrill, and Minatare, as well as the North Platte River.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Special Value is determined by utilizing the agricultural non-influenced values derived from the market in Market Area 3.



Office of the
COUNTY ASSESSOR

County of Scotts Bluff
Gering, Nebraska 69341

2025 Plan of Assessment for Scotts Bluff County
Assessment Years 2026, 2027, 2028
Date: October 31, 2025

2025 LEVELS OF VALUE:	Median
Residential	94%
Commercial	93%
Agriculture	70%

2024-2025 BUDGET:

Requested	\$1,099,676.58
Approved	<u>\$774,762.10</u>
Reduction	\$324,914.48

2025-2026 BUDGET:

Requested	\$676,212.90
Approved	<u>\$679,757.50</u>
Increase	\$3,545.50

ASSESSMENT ACTIONS PLANNED

Assessment Year 2026

Currently, there are seven Assessor team positions in the office (including the Assessor, Deputy Assessor and one open position). The Scotts Bluff County GIS/Mapping department was combined with the Assessor's office with two additional team members. The total number of resources in the Assessor's office is now nine.

Multiple initiatives are under way that will fundamentally transform the Scotts Bluff Assessor's office.

- **Residential** – A six-year plan was developed for Neighborhood reviews which began in late 2024. The neighborhood reviews will continue as scheduled for this fiscal year. All building permits and discoveries will be verified by the Assessor and staff. The office is currently using the latest Marshall and Swift tables dated June of 2025. Updates will be incorporated as they are released by the system provider.

- **Commercial** - A commercial/industrial reappraisal by Lake Mac Assessments, LLC started in May 2025 and will continue through March 2027. The review of unimproved and minimally improved commercial lots were completed in May 2025. The reappraisal of feedlots was conducted in 2025, and the balance of commercial reviews is under way. The neighborhood boundaries will be reviewed and redrawn as necessary for 2026 values. Most of the commercial reappraisal work will be completed in 2026. The office is currently using the latest Marshall and Swift tables dated July of 2025. Updates will be incorporated as they are released by the system provider.
- **Agricultural** – All sales will be studied for each market area and values per acre will be adjusted accordingly. Land use changes will occur when owners report such or if there is discovery. There will be a focus on CRP and WRP documentation and valuations in 2025.
- Updated Marshall and Swift tables will be incorporated as they become available.
- New county level Pictometry will be available in the Spring of 2026. The updated information will allow the Assessor staff to use “Change Finder” and focus on additional pick-up work.
- Policies and Procedures (P&P) continue to be developed for every process throughout the annual cycle.
- Training continues through multiple channels (instructor-led, computer-based, materials available through the International Association of Assessing Officers (IAAO) and the Property Assessment Division (PAD).
 - Field review training is ongoing as we have a staff that is relatively new.
 - Homestead and any other training offered via webinars will be conducted when offered.
 - The Assessor is participating in the monthly Panhandle Assessor’s Association meetings and the monthly Coffee Talk with PAD.
 - The Assessor will attend the annual NACO conference in December 2025.
 - We have two team members that took the IAAO 101 Course (Fundamentals of Real Property Appraisal) in 2025. One additional team member is scheduled to take the course.

Assessment Year 2027

- **Residential** – We will continue working on the six-year plan for Neighborhood reviews. Selected neighborhoods and rural property sales will be studied, and adjustments will be made if necessary. All building permits and discoveries will be verified by Assessor and staff.
- **Commercial** - Receive, review and process results from the commercial/industrial reappraisal. All building permits and discoveries will be verified by Assessor and staff.
- **Agricultural** – All sales will be studied for each market area and values per acre will be adjusted accordingly. Land use changes will occur when owners report such or if there is discovery.
- Updated Marshall and Swift tables will be incorporated as they become available.
- Review, add and update P&P as needed.
- Continue training as needed for all staff.
- Work in conjunction with MIPS to review depreciation tables and make changes for the consistent valuation of real property.

- Provide PAD updates to all team members on a regular basis.

Assessment Year 2028

- **Residential** -We will continue working on the six-year plan for Neighborhood reviews. Selected neighborhoods and rural property sales will be studied, and adjustments will be made if necessary. All building permits and discoveries will be verified by Assessor and staff.
- **Commercial** - All building permits and discoveries will be verified by Assessor and staff.
- **Agricultural** - All sales will be studied for each market area and values per acre will be adjusted accordingly. Land use changes will occur when owners report such or if there is discovery.
- Updated Marshall and Swift tables will be incorporated as they become available.
- Review, add and update P&P as needed.
- Continue training as needed for all staff.
- Provide PAD updates to all team members on a regular basis.

Respectfully Submitted,

Robert E. Simpson
Scotts Bluff County Assessor
robert.simpson@scottsbluffcountyne.gov
308-436-6627 Ext. 5720



Office of the
COUNTY ASSESSOR

County of Scotts Bluff
Gering, Nebraska 69341

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

February 27, 2026

Dear Ms. Scott

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

Market area I for 2026 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2026 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2026 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set, they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation. It was determined that market area I and II did qualify for special value. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through each Ag parcel individually to correct any inconsistencies and clean up problems for the future.

Sincerely,

Robert E. Simpson
Assessor
Scotts Bluff County