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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BOYD COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Boyd 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 Boyd 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 "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Tammy Haney, Boyd County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods 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 on 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.

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 and 92% to 100% for all other classes of real property.

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 reliability of the COD can be directly affected by extreme ratios.

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 IAAO's recognition 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.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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'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 professionally accepted mass appraisal methods. 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.

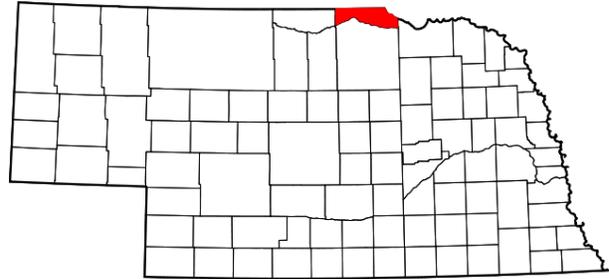
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

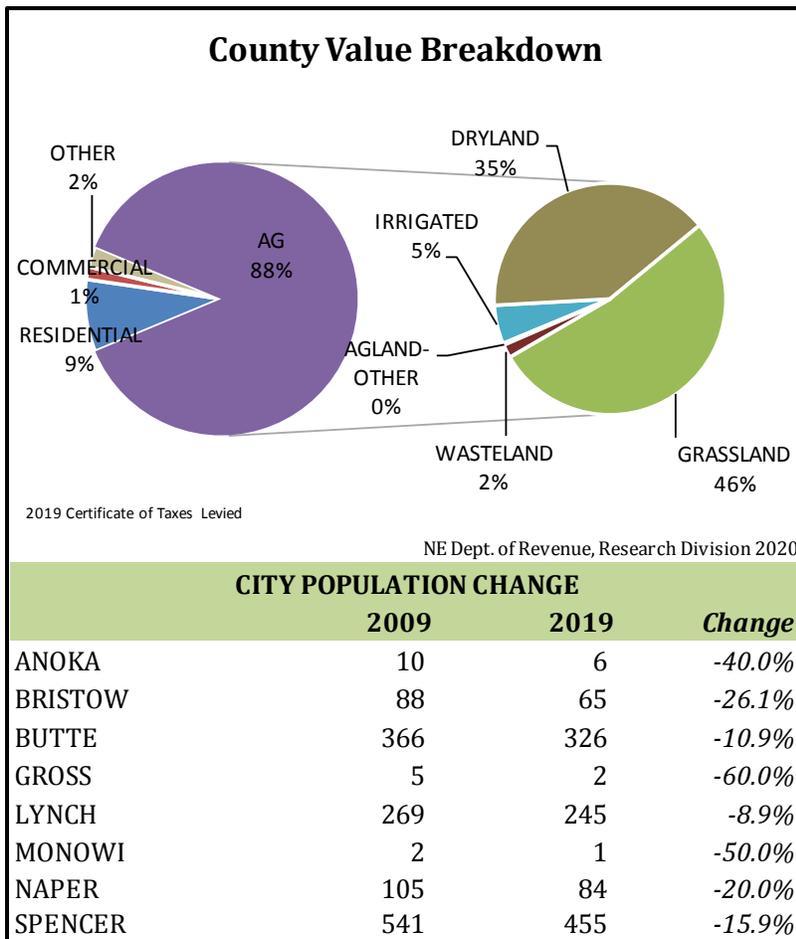
**Further information may be found in Exhibit 94*

County Overview

With a total area of 540 square miles, Boyd County has 1,955 residents, per the Census Bureau Quick Facts for 2018, a 7% population decline from the 2010 U.S. Census. Reports indicate that 64% of county residents are homeowners and 76% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$35,475 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Boyd County are evenly disbursed among Butte, Lynch, and Spencer. According to the latest information available from the U.S. Census Bureau, there are 70 employer establishments with total employment of 397.



An overwhelming majority of the county's valuation base is contributed to by agriculture land. Grassland makes up a majority of the land in the county. Boyd County is included in the Lower Niobrara Natural Resources District (NRD).

2020 Residential Correlation for Boyd County

Assessment Actions

For the 2020 assessment year, due to the flood in March 2019, several homes in valuation group three, Lynch were flooded. Several Report of Destroyed Real Property (Form 425's), were filed with the county assessor. These properties were all physically inspected and reviewed with the changes put on for the 2020 assessment year

Pick up work and routine maintenance was also performed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and to ensure that all data submitted to the State sales file is timely and accurately completed.

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. The Boyd County Assessor continues to maintain acceptable sales qualification and verification practices. Currently there are five valuation groups recognized by the county assessor.

Within the residential class, the required six-year physical inspection and review cycle is current. The county assessor has a spreadsheet that is updated as each town is physically inspected and reviewed by the county assessor's staff. Lot values are reviewed during the six-year cycle when the subclass of property is being reviewed.

The county assessor has a written valuation methodology on file. Cost tables are updated after the review of the valuation groups and the assessor arrives at final value by utilizing the Computer Assisted Mass Appraisal (CAMA) cost tables and a market-derived depreciation model.

Description of Analysis

In the residential class, five distinct valuation groups are identified to have unique economic characteristics that drive market value.

Valuation Group	Description
1	Anoka, Bristow, Gross, Monowi and Naper
2	Butte
3	Lynch
4	Rural
5	Spencer

2020 Residential Correlation for Boyd County

The statistical sample includes 35 qualified sales representing four of the five valuation groups. Two of the three measures of central tendency are within the acceptable range. The COD and PRD are above the recommended ranges; however, the high PRD could be attributed to the lower dollar sales as well as a couple high priced properties. Nine sales sold for below \$10,000. Of the four groups, only Group 5 has a sample size large enough for statistical analysis.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 compared with the 2019 Certificate Taxes Levied (CTL) Report indicate very little change. Changes to the population and sample reflect the stated assessment actions.

SALE PRICE *		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000	2	142.22	142.22	142.21	36.11	100.01
Less Than	15,000	13	106.31	121.90	111.43	36.56	109.40
Less Than	30,000	20	102.58	111.43	95.30	35.35	116.93
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	33	96.65	91.98	72.85	33.21	126.26
Greater Than	14,999	22	91.93	78.87	70.19	29.88	112.37
Greater Than	29,999	15	90.61	72.75	68.00	29.07	106.99
<u>Incremental Ranges</u>							
0 TO	4,999	2	142.22	142.22	142.21	36.11	100.01
5,000 TO	14,999	11	106.31	118.20	109.09	34.44	108.35
15,000 TO	29,999	7	95.77	92.00	85.27	30.43	107.89
30,000 TO	59,999	7	90.61	77.60	80.08	22.96	96.90
60,000 TO	99,999	6	93.42	73.45	71.09	30.39	103.32
100,000 TO	149,999						
150,000 TO	249,999	2	53.64	53.64	54.36	33.09	98.68
250,000 TO	499,999						
500,000 TO	999,999						
1,000,000 +							
<u>ALL</u>		35	96.65	94.85	73.21	34.35	129.56

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. Although Valuation Groups 1, 2, and 3 have an insufficient number of sales for measurement, these areas are subject to the same appraisal techniques as the acceptable valuation groups and are at an acceptable level of value. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

2020 Residential Correlation for Boyd County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	102.75	113.55	53.80	30.28	211.06
2	6	94.68	85.70	89.57	14.90	95.68
3	6	81.84	88.31	48.19	67.19	183.25
5	16	92.06	92.56	78.97	33.89	117.21
<u>ALL</u>	35	96.65	94.85	73.21	34.35	129.56

Level of Value

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

2020 Commercial Correlation for Boyd County

Assessment Actions

For 2020, only pick up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and to ensure that all data submitted to the State sales file is timely and accurately completed.

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. The Boyd County Assessor continues to maintain acceptable sales qualification and verification practices. Currently there is one valuation group recognized by the county assessor.

Within the commercial class, the required six-year physical inspection and review cycle is current. The county has a spreadsheet that is updated as each town is physically inspected and reviewed by the county assessor's staff. Lot values are reviewed during the six-year cycle when the subclass of property is being reviewed.

The cost approach to value using the Computer Assisted Mass Appraisal (CAMA) cost tables with market derived depreciation tables are used for the valuation of the commercial class of property.

Description of Analysis

The commercial statistical profile shows 16 qualified sales, with a median of 86%, and a COD of 51%. Removal of the highest and lowest ratios in the sample, swings the median from 74-97%, further showing the statistics are not reliable. The profile comprises sales involving 11 different occupancy codes. All commercial properties are valued using the cost approach. A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated. When comparing the nearby communities of Chambers, Crofton, Niobrara and Bassett to Butte, Lynch, and Spencer, it appears the values have increased over the past decade at a similar rate.

Review of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report shows a flat to declining valuation of the commercial class, which is expected based on the assessment actions of the county and compared to similar markets in the region.

Equalization and Quality of Assessment

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

2020 Commercial Correlation for Boyd County

Level of Value

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

2020 Agricultural Correlation for Boyd County

Assessment Actions

For 2020, a market study of the agricultural sales was performed after the Land Capability Group (LCG) conversion. From the analysis, irrigated and dryland values changed less than 1%. Grassland decreased approximately -2%. After the flood in March 2019, the county assessor had the land along the rivers in Boyd County flown over for new aeriels. The parcels along the rivers were reviewed for land use changes as several acres had sand washed onto the land.

All pick up work was completed and placed on the 2020 assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The county assessor keeps land use up to date by aerial imagery comparisons with property records and information from the public. Currently feedlots are the only intensive use.

Agricultural improvements are inspected and reviewed within the six-year cycle. The Marshall & Swift costing is dated 2016 and Computer Assisted Mass Appraisal (CAMA) derived depreciation is updated when inspected. Home sites are valued at \$6,000 for the first acre, and farm sites are valued at \$1,000 per acre. These are the same for both agricultural and rural residential dwellings.

Description of Analysis

The agricultural statistical sample consists of 25 sales. Two of the three measures of central tendency for the overall sample are in the acceptable range. The median and weighted mean are within three points of each other providing support of a level of value within the acceptable range. The qualitative statistics are acceptable for the agricultural land class.

Due to the mixed-use sales, there is not an adequate number of sales for analysis when stratified into 80% Majority Land Use (MLU) subclasses. The largest MLU subclass is the grassland sample with seven sales. There is very little irrigated land in the county. The dryland, with such few sales, makes it difficult to measure, but when comparing the counties schedule of values to the adjoining counties with similar markets it appears Boyd County's values are relatively similar and equalized. It is believed that Boyd County has achieved an acceptable level of value.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily required level.

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining

2020 Agricultural Correlation for Boyd County

counties. The quality of assessment of agricultural land in Boyd County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Dry ____						
County	3	70.82	72.29	69.40	11.65	104.16
1	3	70.82	72.29	69.40	11.65	104.16
____ Grass ____						
County	7	80.74	79.40	79.52	10.19	99.85
1	7	80.74	79.40	79.52	10.19	99.85
____ ALL ____	25	69.40	75.71	70.76	20.43	107.00

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Boyd County is 69%.

2020 Opinions of the Property Tax Administrator for Boyd 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	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, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Boyd County

Residential Real Property - Current

Number of Sales	35	Median	96.65
Total Sales Price	\$1,354,650	Mean	94.85
Total Adj. Sales Price	\$1,354,650	Wgt. Mean	73.21
Total Assessed Value	\$991,760	Average Assessed Value of the Base	\$24,683
Avg. Adj. Sales Price	\$38,704	Avg. Assessed Value	\$28,336

Confidence Interval - Current

95% Median C.I	85.29 to 103.58
95% Wgt. Mean C.I	57.86 to 88.56
95% Mean C.I	79.27 to 110.43
% of Value of the Class of all Real Property Value in the County	5.50
% of Records Sold in the Study Period	2.82
% of Value Sold in the Study Period	3.24

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	41	99	98.87
2018	29	96	95.57
2017	36	99	99.01
2016	53	97	97.16

2020 Commission Summary for Boyd County

Commercial Real Property - Current

Number of Sales	16	Median	85.74
Total Sales Price	\$849,051	Mean	91.55
Total Adj. Sales Price	\$849,051	Wgt. Mean	83.64
Total Assessed Value	\$710,150	Average Assessed Value of the Base	\$39,072
Avg. Adj. Sales Price	\$53,066	Avg. Assessed Value	\$44,384

Confidence Interval - Current

95% Median C.I	43.50 to 117.58
95% Wgt. Mean C.I	43.55 to 123.73
95% Mean C.I	60.30 to 122.80
% of Value of the Class of all Real Property Value in the County	1.50
% of Records Sold in the Study Period	7.48
% of Value Sold in the Study Period	8.49

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	10	100	85.74
2018	12	100	95.63
2017	11	100	91.54
2016	12	100	94.52

08 Boyd
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 35
Total Sales Price : 1,354,650
Total Adj. Sales Price : 1,354,650
Total Assessed Value : 991,760
Avg. Adj. Sales Price : 38,704
Avg. Assessed Value : 28,336

MEDIAN : 97
WGT. MEAN : 73
MEAN : 95
COD : 34.35
PRD : 129.56

COV : 49.58
STD : 47.03
Avg. Abs. Dev : 33.20
MAX Sales Ratio : 218.77
MIN Sales Ratio : 20.29

95% Median C.I. : 85.29 to 103.58
95% Wgt. Mean C.I. : 57.86 to 88.56
95% Mean C.I. : 79.27 to 110.43

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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-17 To 31-DEC-17	3	102.75	103.73	105.75	02.70	98.09	100.06	108.37	N/A	36,000	38,068	
01-JAN-18 To 31-MAR-18	2	122.58	122.58	97.51	23.93	125.71	93.25	151.91	N/A	37,825	36,885	
01-APR-18 To 30-JUN-18	5	102.40	132.66	102.82	40.84	129.02	85.29	218.77	N/A	19,000	19,535	
01-JUL-18 To 30-SEP-18	7	98.87	113.62	102.99	18.77	110.32	90.86	193.57	90.86 to 193.57	23,643	24,349	
01-OCT-18 To 31-DEC-18	5	59.31	81.31	77.80	44.04	104.51	50.95	145.33	N/A	26,140	20,338	
01-JAN-19 To 31-MAR-19	3	104.33	94.01	75.69	11.16	124.20	71.38	106.31	N/A	72,667	54,998	
01-APR-19 To 30-JUN-19	5	45.90	74.35	47.77	91.85	155.64	21.64	171.69	N/A	71,760	34,278	
01-JUL-19 To 30-SEP-19	5	34.25	48.90	48.07	73.02	101.73	20.29	105.79	N/A	40,600	19,518	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	17	102.40	118.53	102.69	23.54	115.43	85.29	218.77	93.25 to 151.91	26,126	26,829	
01-OCT-18 To 30-SEP-19	18	60.59	72.49	58.83	55.83	123.22	20.29	171.69	35.89 to 104.33	50,583	29,759	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	19	96.65	111.07	95.02	31.57	116.89	50.95	218.77	90.61 to 145.33	24,571	23,346	
<u>ALL</u>	35	96.65	94.85	73.21	34.35	129.56	20.29	218.77	85.29 to 103.58	38,704	28,336	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	7	102.75	113.55	53.80	30.28	211.06	35.89	193.57	35.89 to 193.57	32,143	17,292	
2	6	94.68	85.70	89.57	14.90	95.68	59.31	103.58	59.31 to 103.58	38,083	34,110	
3	6	81.84	88.31	48.19	67.19	183.25	20.29	171.69	20.29 to 171.69	24,700	11,903	
5	16	92.06	92.56	78.97	33.89	117.21	21.64	218.77	50.95 to 105.79	47,059	37,165	
<u>ALL</u>	35	96.65	94.85	73.21	34.35	129.56	20.29	218.77	85.29 to 103.58	38,704	28,336	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	35	96.65	94.85	73.21	34.35	129.56	20.29	218.77	85.29 to 103.58	38,704	28,336	
06												
07												
<u>ALL</u>	35	96.65	94.85	73.21	34.35	129.56	20.29	218.77	85.29 to 103.58	38,704	28,336	

08 Boyd
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 35
 Total Sales Price : 1,354,650
 Total Adj. Sales Price : 1,354,650
 Total Assessed Value : 991,760
 Avg. Adj. Sales Price : 38,704
 Avg. Assessed Value : 28,336

MEDIAN : 97
 WGT. MEAN : 73
 MEAN : 95
 COD : 34.35
 PRD : 129.56

COV : 49.58
 STD : 47.03
 Avg. Abs. Dev : 33.20
 MAX Sales Ratio : 218.77
 MIN Sales Ratio : 20.29

95% Median C.I. : 85.29 to 103.58
 95% Wgt. Mean C.I. : 57.86 to 88.56
 95% Mean C.I. : 79.27 to 110.43

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	142.22	142.22	142.21	36.11	100.01	90.86	193.57	N/A	3,500	4,978	
Less Than 15,000	13	106.31	121.90	111.43	36.56	109.40	34.25	218.77	90.86 to 166.25	7,631	8,503	
Less Than 30,000	20	102.58	111.43	95.30	35.35	116.93	34.25	218.77	90.86 to 145.33	12,935	12,328	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	33	96.65	91.98	72.85	33.21	126.26	20.29	218.77	71.38 to 103.58	40,838	29,752	
Greater Than 14,999	22	91.93	78.87	70.19	29.88	112.37	20.29	171.69	50.95 to 100.06	57,066	40,055	
Greater Than 29,999	15	90.61	72.75	68.00	29.07	106.99	20.29	108.37	35.89 to 96.65	73,063	49,681	
<u>Incremental Ranges</u>												
0 TO 4,999	2	142.22	142.22	142.21	36.11	100.01	90.86	193.57	N/A	3,500	4,978	
5,000 TO 14,999	11	106.31	118.20	109.09	34.44	108.35	34.25	218.77	57.37 to 166.25	8,382	9,144	
15,000 TO 29,999	7	95.77	92.00	85.27	30.43	107.89	50.95	171.69	50.95 to 171.69	22,786	19,430	
30,000 TO 59,999	7	90.61	77.60	80.08	22.96	96.90	22.31	105.79	22.31 to 105.79	43,086	34,505	
60,000 TO 99,999	6	93.42	73.45	71.09	30.39	103.32	20.29	108.37	20.29 to 108.37	71,558	50,874	
100,000 TO 149,999												
150,000 TO 249,999	2	53.64	53.64	54.36	33.09	98.68	35.89	71.38	N/A	182,500	99,215	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	35	96.65	94.85	73.21	34.35	129.56	20.29	218.77	85.29 to 103.58	38,704	28,336	

08 Boyd
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 16
Total Sales Price : 849,051
Total Adj. Sales Price : 849,051
Total Assessed Value : 710,150
Avg. Adj. Sales Price : 53,066
Avg. Assessed Value : 44,384

MEDIAN : 86
WGT. MEAN : 84
MEAN : 92
COD : 50.55
PRD : 109.46

COV : 64.06
STD : 58.65
Avg. Abs. Dev : 43.34
MAX Sales Ratio : 260.00
MIN Sales Ratio : 26.83

95% Median C.I. : 43.50 to 117.58
95% Wgt. Mean C.I. : 43.55 to 123.73
95% Mean C.I. : 60.30 to 122.80

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	1	53.46	53.46	53.46	00.00	100.00	53.46	53.46	N/A	14,000	7,485	
01-JAN-17 To 31-MAR-17	1	139.30	139.30	139.30	00.00	100.00	139.30	139.30	N/A	155,000	215,915	
01-APR-17 To 30-JUN-17	2	121.84	121.84	142.68	20.12	85.39	97.33	146.35	N/A	10,000	14,268	
01-JUL-17 To 30-SEP-17	3	62.84	60.66	66.56	15.45	91.14	45.00	74.14	N/A	20,334	13,535	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18												
01-JUL-18 To 30-SEP-18	1	105.50	105.50	105.50	00.00	100.00	105.50	105.50	N/A	8,000	8,440	
01-OCT-18 To 31-DEC-18	2	35.17	35.17	36.36	23.71	96.73	26.83	43.50	N/A	3,500	1,273	
01-JAN-19 To 31-MAR-19	1	42.64	42.64	42.64	00.00	100.00	42.64	42.64	N/A	100,000	42,640	
01-APR-19 To 30-JUN-19	2	148.61	148.61	38.18	74.96	389.24	37.21	260.00	N/A	115,500	44,095	
01-JUL-19 To 30-SEP-19	3	107.96	110.21	108.99	03.85	101.12	105.10	117.58	N/A	84,350	91,932	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	7	74.14	88.35	117.02	42.72	75.50	45.00	146.35	45.00 to 146.35	35,714	41,791	
01-OCT-17 To 30-SEP-18	1	105.50	105.50	105.50	00.00	100.00	105.50	105.50	N/A	8,000	8,440	
01-OCT-18 To 30-SEP-19	8	74.30	92.60	69.23	74.10	133.76	26.83	260.00	26.83 to 260.00	73,881	51,146	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	6	85.74	94.16	120.79	39.07	77.95	45.00	146.35	45.00 to 146.35	39,334	47,509	
01-JAN-18 To 31-DEC-18	3	43.50	58.61	73.23	60.28	80.04	26.83	105.50	N/A	5,000	3,662	
<u>ALL</u>	16	85.74	91.55	83.64	50.55	109.46	26.83	260.00	43.50 to 117.58	53,066	44,384	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	16	85.74	91.55	83.64	50.55	109.46	26.83	260.00	43.50 to 117.58	53,066	44,384	
<u>ALL</u>	16	85.74	91.55	83.64	50.55	109.46	26.83	260.00	43.50 to 117.58	53,066	44,384	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	16	85.74	91.55	83.64	50.55	109.46	26.83	260.00	43.50 to 117.58	53,066	44,384	
04												
<u>ALL</u>	16	85.74	91.55	83.64	50.55	109.46	26.83	260.00	43.50 to 117.58	53,066	44,384	

08 Boyd
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 16
Total Sales Price : 849,051
Total Adj. Sales Price : 849,051
Total Assessed Value : 710,150
Avg. Adj. Sales Price : 53,066
Avg. Assessed Value : 44,384

MEDIAN : 86
WGT. MEAN : 84
MEAN : 92
COD : 50.55
PRD : 109.46

COV : 64.06
STD : 58.65
Avg. Abs. Dev : 43.34
MAX Sales Ratio : 260.00
MIN Sales Ratio : 26.83

95% Median C.I. : 43.50 to 117.58
95% Wgt. Mean C.I. : 43.55 to 123.73
95% Mean C.I. : 60.30 to 122.80

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	4	70.42	106.92	69.53	101.89	153.78	26.83	260.00	N/A	2,375	1,651
Less Than 15,000	7	53.46	90.23	67.89	92.85	132.91	26.83	260.00	26.83 to 260.00	5,214	3,540
Less Than 30,000	11	74.14	92.73	84.91	59.19	109.21	26.83	260.00	43.50 to 146.35	11,909	10,112
Ranges Excl. Low \$											
Greater Than 4,999	12	89.62	86.42	83.80	37.80	103.13	37.21	146.35	45.00 to 117.58	69,963	58,629
Greater Than 14,999	9	105.10	92.57	84.35	31.12	109.75	37.21	146.35	42.64 to 139.30	90,283	76,152
Greater Than 29,999	5	107.96	88.94	83.41	32.80	106.63	37.21	139.30	N/A	143,610	119,784
Incremental Ranges											
0 TO 4,999	4	70.42	106.92	69.53	101.89	153.78	26.83	260.00	N/A	2,375	1,651
5,000 TO 14,999	3	53.46	67.99	67.31	37.73	101.01	45.00	105.50	N/A	9,000	6,058
15,000 TO 29,999	4	89.62	97.11	91.48	31.93	106.15	62.84	146.35	N/A	23,625	21,613
30,000 TO 59,999	1	117.58	117.58	117.58	00.00	100.00	117.58	117.58	N/A	33,050	38,860
60,000 TO 99,999											
100,000 TO 149,999	1	42.64	42.64	42.64	00.00	100.00	42.64	42.64	N/A	100,000	42,640
150,000 TO 249,999	3	107.96	94.82	88.45	31.52	107.20	37.21	139.30	N/A	195,000	172,473
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	16	85.74	91.55	83.64	50.55	109.46	26.83	260.00	43.50 to 117.58	53,066	44,384

08 Boyd
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 16
 Total Sales Price : 849,051
 Total Adj. Sales Price : 849,051
 Total Assessed Value : 710,150
 Avg. Adj. Sales Price : 53,066
 Avg. Assessed Value : 44,384

MEDIAN : 86
 WGT. MEAN : 84
 MEAN : 92
 COD : 50.55
 PRD : 109.46

COV : 64.06
 STD : 58.65
 Avg. Abs. Dev : 43.34
 MAX Sales Ratio : 260.00
 MIN Sales Ratio : 26.83

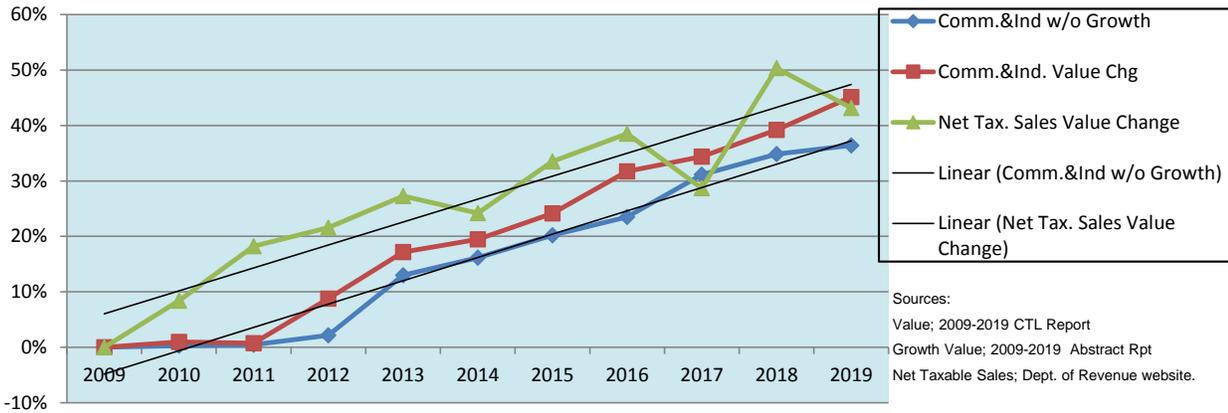
95% Median C.I. : 43.50 to 117.58
 95% Wgt. Mean C.I. : 43.55 to 123.73
 95% Mean C.I. : 60.30 to 122.80

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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
330	2	123.63	123.63	121.64	12.67	101.64	107.96	139.30	N/A	177,500	215,915
340	1	42.64	42.64	42.64	00.00	100.00	42.64	42.64	N/A	100,000	42,640
342	1	97.33	97.33	97.33	00.00	100.00	97.33	97.33	N/A	1,500	1,460
343	1	37.21	37.21	37.21	00.00	100.00	37.21	37.21	N/A	230,000	85,590
350	1	105.50	105.50	105.50	00.00	100.00	105.50	105.50	N/A	8,000	8,440
353	2	182.55	182.55	112.48	42.43	162.30	105.10	260.00	N/A	10,500	11,810
406	2	72.21	72.21	110.03	62.84	65.63	26.83	117.58	N/A	18,025	19,833
419	1	74.14	74.14	74.14	00.00	100.00	74.14	74.14	N/A	28,001	20,760
471	2	94.93	94.93	128.07	54.18	74.12	43.50	146.35	N/A	11,250	14,408
528	2	58.15	58.15	59.71	08.07	97.39	53.46	62.84	N/A	21,000	12,540
556	1	45.00	45.00	45.00	00.00	100.00	45.00	45.00	N/A	5,000	2,250
<u>ALL</u>	16	85.74	91.55	83.64	50.55	109.46	26.83	260.00	43.50 to 117.58	53,066	44,384

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 5,587,740	\$ -		\$ 5,587,740	--	\$ 7,854,813	--
2009	\$ 5,751,720	\$ 199,985	3.48%	\$ 5,551,735	--	\$ 8,637,172	--
2010	\$ 5,806,745	\$ 38,980	0.67%	\$ 5,767,765	0.28%	\$ 9,363,902	8.41%
2011	\$ 5,793,900	\$ 16,185	0.28%	\$ 5,777,715	-0.50%	\$ 10,211,943	9.06%
2012	\$ 6,256,300	\$ 381,225	6.09%	\$ 5,875,075	1.40%	\$ 10,499,960	2.82%
2013	\$ 6,739,865	\$ 241,960	3.59%	\$ 6,497,905	3.86%	\$ 10,991,417	4.68%
2014	\$ 6,872,370	\$ 190,370	2.77%	\$ 6,682,000	-0.86%	\$ 10,728,837	-2.39%
2015	\$ 7,140,315	\$ 225,695	3.16%	\$ 6,914,620	0.61%	\$ 11,533,168	7.50%
2016	\$ 7,576,635	\$ 472,525	6.24%	\$ 7,104,110	-0.51%	\$ 11,964,731	3.74%
2017	\$ 7,729,865	\$ 186,745	2.42%	\$ 7,543,120	-0.44%	\$ 11,114,791	-7.10%
2018	\$ 8,005,745	\$ 249,550	3.12%	\$ 7,756,195	0.34%	\$ 12,985,051	16.83%
2019	\$ 8,347,850	\$ 502,245	6.02%	\$ 7,845,605	-2.00%	\$ 12,363,469	-4.79%
Ann %chg	3.80%			Average	0.22%	3.65%	3.88%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.28%	0.96%	8.41%
2011	0.45%	0.73%	18.23%
2012	2.14%	8.77%	21.57%
2013	12.97%	17.18%	27.26%
2014	16.17%	19.48%	24.22%
2015	20.22%	24.14%	33.53%
2016	23.51%	31.73%	38.53%
2017	31.15%	34.39%	28.69%
2018	34.85%	39.19%	50.34%
2019	36.40%	45.14%	43.14%

County Number	8
County Name	Boyd

08 Boyd
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 25
Total Sales Price : 12,635,850
Total Adj. Sales Price : 12,635,850
Total Assessed Value : 8,940,905
Avg. Adj. Sales Price : 505,434
Avg. Assessed Value : 357,636

MEDIAN : 69
WGT. MEAN : 71
MEAN : 76
COD : 20.43
PRD : 107.00

COV : 32.47
STD : 24.58
Avg. Abs. Dev : 14.18
MAX Sales Ratio : 171.82
MIN Sales Ratio : 50.65

95% Median C.I. : 62.19 to 79.33
95% Wgt. Mean C.I. : 62.39 to 79.12
95% Mean C.I. : 65.56 to 85.86

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	2	74.37	74.37	73.91	04.77	100.62	70.82	77.92	N/A	121,956	90,133
01-JAN-17 To 31-MAR-17	3	80.74	74.43	73.36	08.77	101.46	60.66	81.90	N/A	636,273	466,738
01-APR-17 To 30-JUN-17	2	63.01	63.01	63.81	02.75	98.75	61.28	64.74	N/A	790,130	504,213
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	3	69.47	73.86	73.73	08.97	100.18	66.70	85.40	N/A	390,367	287,823
01-JAN-18 To 31-MAR-18	1	171.82	171.82	171.82	00.00	100.00	171.82	171.82	N/A	400,000	687,270
01-APR-18 To 30-JUN-18	2	98.07	98.07	87.58	19.11	111.98	79.33	116.80	N/A	218,000	190,923
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	2	60.35	60.35	59.53	04.18	101.38	57.83	62.87	N/A	632,123	376,295
01-JAN-19 To 31-MAR-19	3	69.40	67.17	66.06	04.08	101.68	61.81	70.29	N/A	650,667	429,818
01-APR-19 To 30-JUN-19	6	61.78	64.63	63.31	11.65	102.08	50.65	89.20	50.65 to 89.20	588,252	372,418
01-JUL-19 To 30-SEP-19	1	95.24	95.24	95.24	00.00	100.00	95.24	95.24	N/A	150,000	142,865
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	7	70.82	71.15	69.35	10.87	102.60	60.66	81.90	60.66 to 81.90	533,285	369,844
01-OCT-17 To 30-SEP-18	6	82.37	98.25	96.29	32.07	102.04	66.70	171.82	66.70 to 171.82	334,517	322,098
01-OCT-18 To 30-SEP-19	12	62.53	67.10	64.09	12.92	104.70	50.65	95.24	60.29 to 70.29	574,647	368,285
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	8	68.09	71.36	70.21	11.78	101.64	60.66	85.40	60.66 to 85.40	582,523	409,014
01-JAN-18 To 31-DEC-18	5	79.33	97.73	86.74	42.33	112.67	57.83	171.82	N/A	420,049	364,341
<u>ALL</u>	25	69.40	75.71	70.76	20.43	107.00	50.65	171.82	62.19 to 79.33	505,434	357,636

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	25	69.40	75.71	70.76	20.43	107.00	50.65	171.82	62.19 to 79.33	505,434	357,636
<u>ALL</u>	25	69.40	75.71	70.76	20.43	107.00	50.65	171.82	62.19 to 79.33	505,434	357,636

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
<u>Grass</u>											
County	6	79.33	77.77	77.11	10.32	100.86	61.36	95.24	61.36 to 95.24	343,655	264,981
1	6	79.33	77.77	77.11	10.32	100.86	61.36	95.24	61.36 to 95.24	343,655	264,981
<u>ALL</u>	25	69.40	75.71	70.76	20.43	107.00	50.65	171.82	62.19 to 79.33	505,434	357,636

08 Boyd
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 25
 Total Sales Price : 12,635,850
 Total Adj. Sales Price : 12,635,850
 Total Assessed Value : 8,940,905
 Avg. Adj. Sales Price : 505,434
 Avg. Assessed Value : 357,636

MEDIAN : 69
 WGT. MEAN : 71
 MEAN : 76
 COD : 20.43
 PRD : 107.00

COV : 32.47
 STD : 24.58
 Avg. Abs. Dev : 14.18
 MAX Sales Ratio : 171.82
 MIN Sales Ratio : 50.65

95% Median C.I. : 62.19 to 79.33
 95% Wgt. Mean C.I. : 62.39 to 79.12
 95% Mean C.I. : 65.56 to 85.86

Printed:3/23/2020 11:32:13AM

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
<u> Dry </u>											
County	3	70.82	72.29	69.40	11.65	104.16	60.66	85.40	N/A	430,934	299,070
1	3	70.82	72.29	69.40	11.65	104.16	60.66	85.40	N/A	430,934	299,070
<u> Grass </u>											
County	7	80.74	79.40	79.52	10.19	99.85	61.36	95.24	61.36 to 95.24	367,847	292,496
1	7	80.74	79.40	79.52	10.19	99.85	61.36	95.24	61.36 to 95.24	367,847	292,496
<u> ALL </u>	25	69.40	75.71	70.76	20.43	107.00	50.65	171.82	62.19 to 79.33	505,434	357,636

Boyd County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Boyd	1	3400	3400	3200	3200	3000	3000	2820	2820	3104
Rock	3	n/a	3700	3600	3600	3480	3500	3249	2941	3438
Knox	2	3921	3778	3669	3623	3555	3465	3204	3060	3587
Keya Paha	1	2900	2900	2900	2900	2800	2800	2700	2700	2849
Holt	3	2600	2600	2600	2600	2290	2400	2209	2243	2388

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Boyd	1	2350	2350	2090	2090	1880	1880	1800	1800	2137
Rock	3	n/a	1100	1070	1070	960	920	860	800	947
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	2075
Keya Paha	1	995	995	990	990	965	965	915	915	975
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800

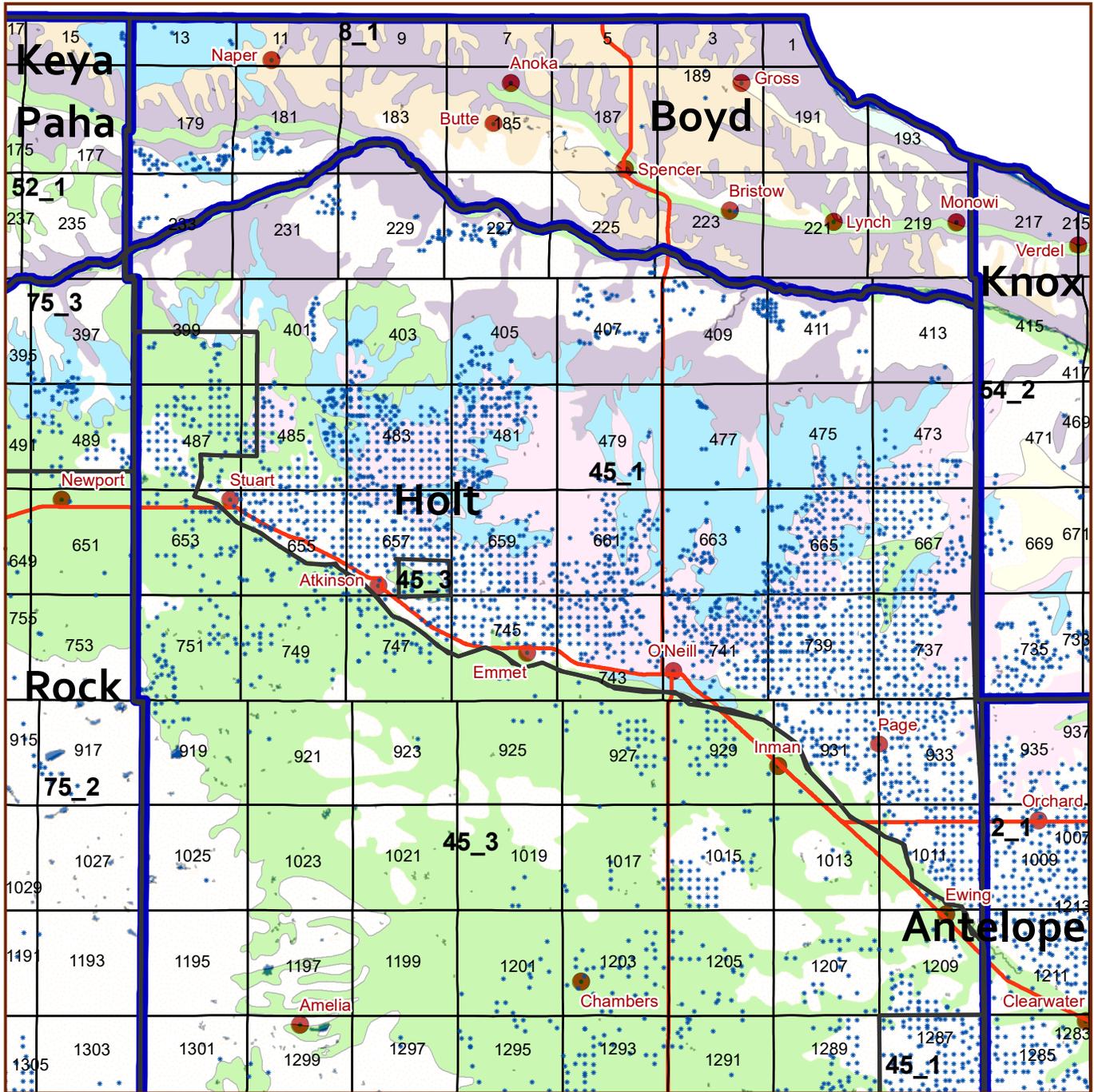
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Boyd	1	1280	1280	1190	1191	1190	1190	1190	1190	1196
Rock	3	890	903	830	831	765	644	635	596	761
Knox	2	1421	1421	1421	1420	1405	1405	1410	1405	1416
Keya Paha	1	740	740	735	735	725	725	725	725	729
Holt	3	1263	1306	845	1152	739	713	705	918	1022

County	Mkt Area	CRP	TIMBER	WASTE
Boyd	1	n/a	n/a	565
Rock	3	781	350	110
Knox	2	1419	500	150
Keya Paha	1	n/a	n/a	60
Holt	3	1218	500	250

Source: 2020 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.

BOYD COUNTY



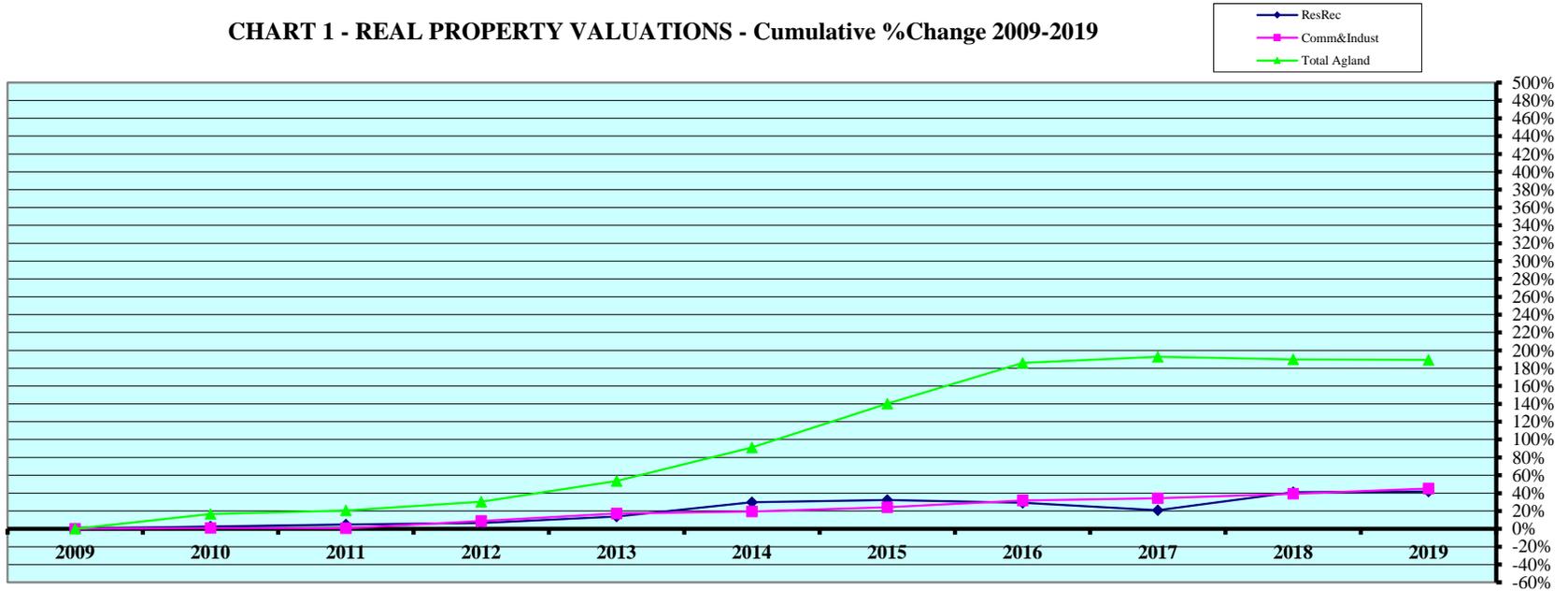
Legend

- 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 2009-2019



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
2009	21,428,595	--	--	--	5,751,720	--	--	--	169,556,645	--	--	--
2010	22,008,645	580,050	2.71%	2.71%	5,806,745	55,025	0.96%	0.96%	197,504,985	27,948,340	16.48%	16.48%
2011	22,490,465	481,820	2.19%	4.96%	5,793,900	-12,845	-0.22%	0.73%	204,414,135	6,909,150	3.50%	20.56%
2012	22,812,095	321,630	1.43%	6.46%	6,256,300	462,400	7.98%	8.77%	221,144,815	16,730,680	8.18%	30.43%
2013	24,358,185	1,546,090	6.78%	13.67%	6,739,865	483,565	7.73%	17.18%	260,430,935	39,286,120	17.76%	53.60%
2014	27,813,305	3,455,120	14.18%	29.80%	6,872,370	132,505	1.97%	19.48%	324,319,990	63,889,055	24.53%	91.28%
2015	28,362,820	549,515	1.98%	32.36%	7,140,315	267,945	3.90%	24.14%	407,387,955	83,067,965	25.61%	140.27%
2016	27,710,410	-652,410	-2.30%	29.32%	7,576,635	436,320	6.11%	31.73%	484,573,580	77,185,625	18.95%	185.79%
2017	25,890,675	-1,819,735	-6.57%	20.82%	7,729,865	153,230	2.02%	34.39%	496,385,750	11,812,170	2.44%	192.76%
2018	30,221,470	4,330,795	16.73%	41.03%	8,005,745	275,880	3.57%	39.19%	491,451,160	-4,934,590	-0.99%	189.84%
2019	30,396,869	175,399	0.58%	41.85%	8,347,850	342,105	4.27%	45.14%	490,518,565	-932,595	-0.19%	189.29%

Rate Annual %chg: Residential & Recreational **3.56%**

Commercial & Industrial **3.80%**

Agricultural Land **11.21%**

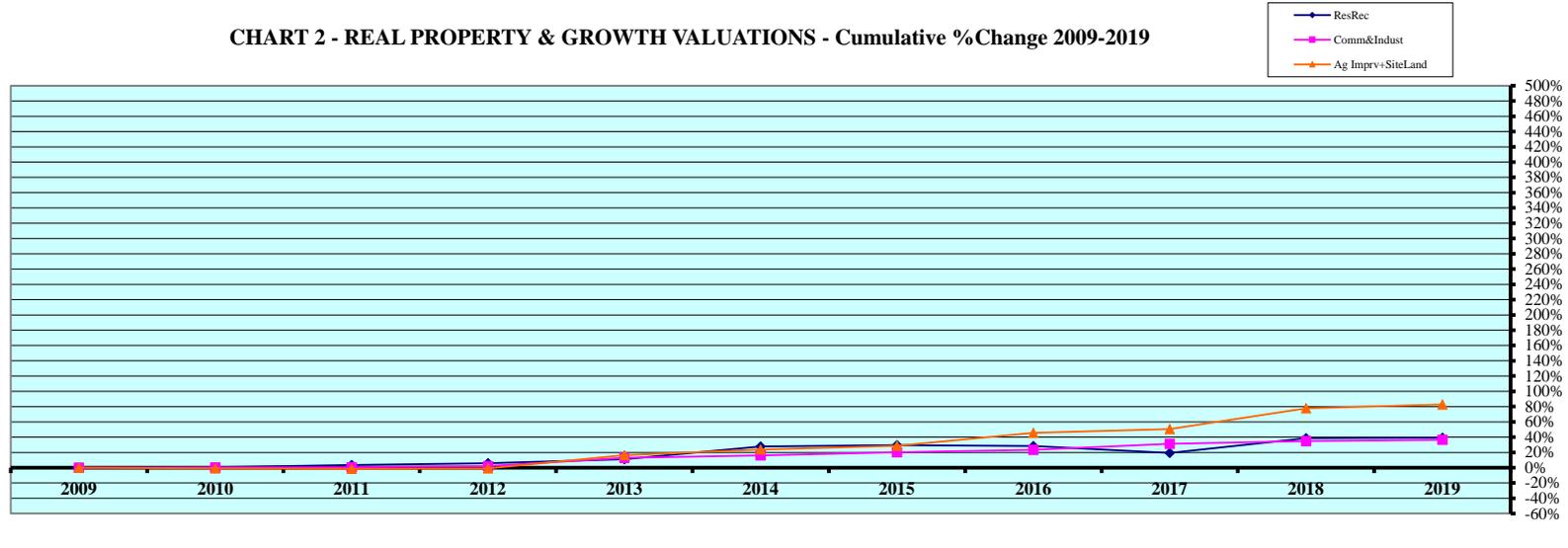
Cnty# **8**
County **BOYD**

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.

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



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	
2009	21,428,595	368,175	1.72%	21,060,420	--	--	5,751,720	199,985	3.48%	5,551,735	--	--	
2010	22,008,645	478,505	2.17%	21,530,140	0.47%	0.47%	5,806,745	38,980	0.67%	5,767,765	0.28%	0.28%	
2011	22,490,465	284,640	1.27%	22,205,825	0.90%	3.63%	5,793,900	16,185	0.28%	5,777,715	-0.50%	0.45%	
2012	22,812,095	132,800	0.58%	22,679,295	0.84%	5.84%	6,256,300	381,225	6.09%	5,875,075	1.40%	2.14%	
2013	24,358,185	543,875	2.23%	23,814,310	4.39%	11.13%	6,739,865	241,960	3.59%	6,497,905	3.86%	12.97%	
2014	27,813,305	405,875	1.46%	27,407,430	12.52%	27.90%	6,872,370	190,370	2.77%	6,682,000	-0.86%	16.17%	
2015	28,362,820	630,985	2.22%	27,731,835	-0.29%	29.42%	7,140,315	225,695	3.16%	6,914,620	0.61%	20.22%	
2016	27,710,410	226,810	0.82%	27,483,600	-3.10%	28.26%	7,576,635	472,525	6.24%	7,104,110	-0.51%	23.51%	
2017	25,890,675	349,865	1.35%	25,540,810	-7.83%	19.19%	7,729,865	186,745	2.42%	7,543,120	-0.44%	31.15%	
2018	30,221,470	515,890	1.71%	29,705,580	14.73%	38.63%	8,005,745	249,550	3.12%	7,756,195	0.34%	34.85%	
2019	30,396,869	581,090	1.91%	29,815,779	-1.34%	39.14%	8,347,850	502,245	6.02%	7,845,605	-2.00%	36.40%	
Rate Ann%chg	3.56%				2.13%		3.80%			C & I w/o growth			0.22%

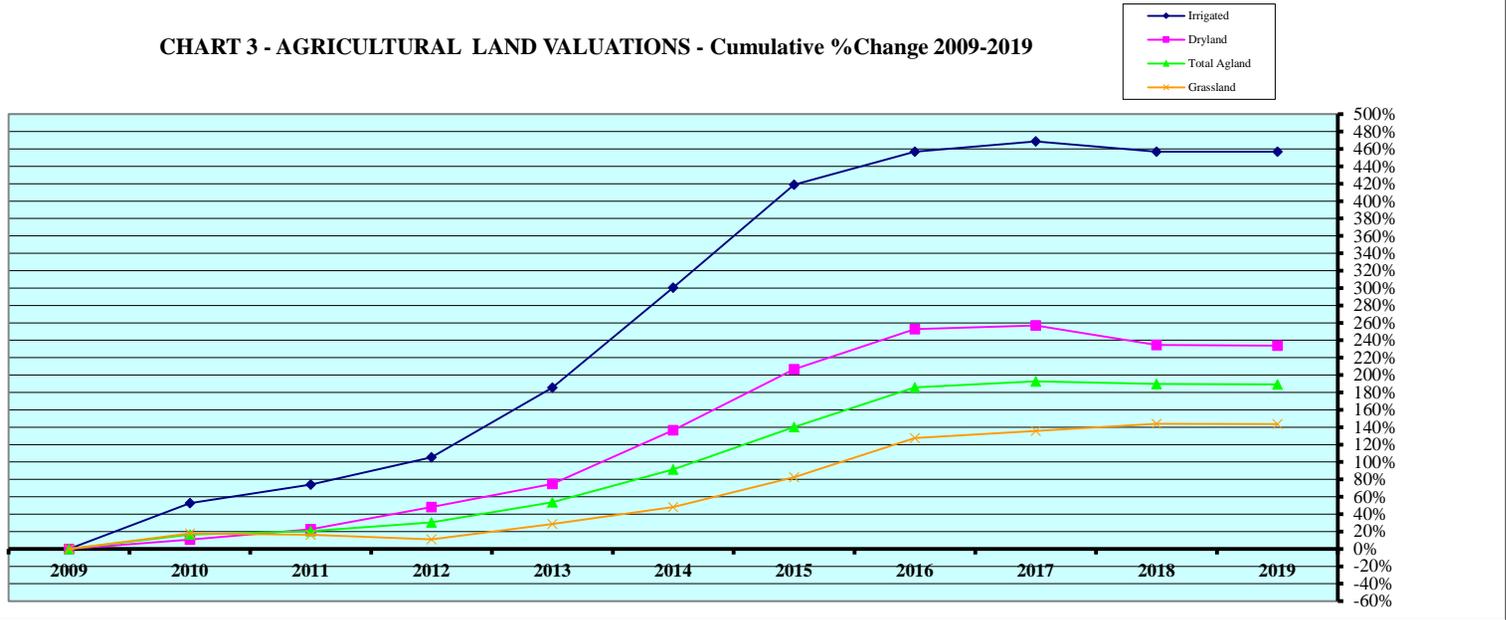
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2009	9,681,955	7,371,735	17,053,690	294,795	1.73%	16,758,895	--	--
2010	9,789,100	7,584,570	17,373,670	454,460	2.62%	16,919,210	-0.79%	-0.79%
2011	10,002,555	7,222,435	17,224,990	438,230	2.54%	16,786,760	-3.38%	-1.57%
2012	10,326,435	7,717,795	18,044,230	1,128,395	6.25%	16,915,835	-1.79%	-0.81%
2013	12,195,680	8,284,235	20,479,915	651,037	3.18%	19,828,878	9.89%	16.27%
2014	13,238,970	9,049,030	22,288,000	1,182,005	5.30%	21,105,995	3.06%	23.76%
2015	13,529,020	9,837,055	23,366,075	1,422,750	6.09%	21,943,325	-1.55%	28.67%
2016	14,568,680	11,116,855	25,685,535	863,225	3.36%	24,822,310	6.23%	45.55%
2017	13,397,310	12,973,245	26,370,555	671,575	2.55%	25,698,980	0.05%	50.69%
2018	17,572,865	13,244,145	30,817,010	498,520	1.62%	30,318,490	14.97%	77.78%
2019	17,808,260	13,912,750	31,721,010	565,515	1.78%	31,155,495	1.10%	82.69%
Rate Ann%chg	6.28%	6.56%	6.40%			Ag Imprv+Site w/o growth	2.78%	

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 8
County BOYD

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	4,764,580	--	--	--	58,656,415	--	--	--	105,843,650	--	--	--
2010	7,269,835	2,505,255	52.58%	52.58%	64,878,645	6,222,230	10.61%	10.61%	124,779,100	18,935,450	17.89%	17.89%
2011	8,292,365	1,022,530	14.07%	74.04%	71,884,880	7,006,235	10.80%	22.55%	122,915,125	-1,863,975	-1.49%	16.13%
2012	9,780,005	1,487,640	17.94%	105.26%	86,864,520	14,979,640	20.84%	48.09%	117,401,240	-5,513,885	-4.49%	10.92%
2013	13,599,215	3,819,210	39.05%	185.42%	102,528,350	15,663,830	18.03%	74.79%	136,173,845	18,772,605	15.99%	28.66%
2014	19,079,315	5,480,100	40.30%	300.44%	138,673,200	36,144,850	35.25%	136.42%	156,754,500	20,580,655	15.11%	48.10%
2015	24,720,225	5,640,910	29.57%	418.83%	179,833,580	41,160,380	29.68%	206.59%	192,979,725	36,225,225	23.11%	82.33%
2016	26,527,905	1,807,680	7.31%	456.77%	206,882,340	27,048,760	15.04%	252.70%	240,695,325	47,715,600	24.73%	127.41%
2017	27,093,035	565,130	2.13%	468.63%	209,377,630	2,495,290	1.21%	256.96%	249,432,465	8,737,140	3.63%	135.66%
2018	26,531,530	-561,505	-2.07%	456.85%	196,243,235	-13,134,395	-6.27%	234.56%	258,165,775	8,733,310	3.50%	143.91%
2019	26,531,530	0	0.00%	456.85%	195,766,045	-477,190	-0.24%	233.75%	257,944,265	-221,510	-0.09%	143.70%

Rate Ann.%chg: Irrigated **18.73%** Dryland **12.81%** Grassland **9.32%**

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
2009	286,225	--	--	--	5,775	--	--	--	169,556,645	--	--	--
2010	298,555	12,330	4.31%	4.31%	278,850	273,075	4728.57%	4728.57%	197,504,985	27,948,340	16.48%	16.48%
2011	181,065	-117,490	-39.35%	-36.74%	1,140,700	861,850	309.07%	19652.38%	204,414,135	6,909,150	3.50%	20.56%
2012	5,963,225	5,782,160	3193.42%	1983.40%	1,135,825	-4,875	-0.43%	19567.97%	221,144,815	16,730,680	8.18%	30.43%
2013	6,969,070	1,005,845	16.87%	2334.82%	1,160,455	24,630	2.17%	19994.46%	260,430,935	39,286,120	17.76%	53.60%
2014	8,010,795	1,041,725	14.95%	2698.78%	1,802,180	641,725	55.30%	31106.58%	324,319,990	63,889,055	24.53%	91.28%
2015	8,010,430	-365	0.00%	2698.65%	1,843,995	41,815	2.32%	31830.65%	407,387,955	83,067,965	25.61%	140.27%
2016	9,180,315	1,169,885	14.60%	3107.38%	1,287,695	-556,300	-30.17%	22197.75%	484,573,580	77,185,625	18.95%	185.79%
2017	9,179,445	-870	-0.01%	3107.07%	1,303,175	15,480	1.20%	22465.80%	496,385,750	11,812,170	2.44%	192.76%
2018	9,186,350	6,905	0.08%	3109.49%	1,324,270	21,095	1.62%	22831.08%	491,451,160	-4,934,590	-0.99%	189.84%
2019	9,186,340	-10	0.00%	3109.48%	1,090,385	-233,885	-17.66%	18781.13%	490,518,565	-932,595	-0.19%	189.29%

Cnty# **8**
County **BOYD**

Rate Ann.%chg: Total Agric Land **11.21%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (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
2009	4,769,315	5,840	817			58,652,625	97,747	600			105,841,385	221,093	479		
2010	7,269,835	5,881	1,236	51.38%	51.38%	65,062,355	97,770	665	10.90%	10.90%	124,596,105	221,134	563	17.70%	17.70%
2011	8,266,115	5,913	1,398	13.08%	71.18%	71,916,355	100,773	714	7.24%	18.93%	117,544,730	208,480	564	0.07%	17.78%
2012	9,780,005	5,928	1,650	18.01%	102.02%	86,977,070	100,615	864	21.13%	44.06%	117,201,550	207,846	564	0.01%	17.79%
2013	13,475,770	7,566	1,781	7.96%	118.11%	102,645,805	100,619	1,020	18.01%	70.01%	136,098,595	206,378	659	16.95%	37.76%
2014	18,427,840	7,790	2,365	32.80%	189.65%	139,184,070	101,043	1,377	35.03%	129.56%	156,672,315	205,460	763	15.63%	59.29%
2015	23,875,100	8,083	2,954	24.87%	261.70%	179,987,080	100,434	1,792	30.10%	198.66%	193,185,670	205,779	939	23.11%	96.11%
2016	26,312,235	8,526	3,086	4.48%	277.92%	206,934,455	100,346	2,062	15.07%	243.68%	240,753,035	205,412	1,172	24.85%	144.83%
2017	27,091,965	8,775	3,087	0.04%	278.05%	209,879,240	99,935	2,100	1.84%	250.00%	249,112,525	205,486	1,212	3.43%	153.24%
2018	26,531,530	8,602	3,084	-0.10%	277.68%	196,346,145	92,747	2,117	0.80%	252.81%	258,101,875	212,722	1,213	0.08%	153.45%
2019	26,531,530	8,602	3,084	0.00%	277.68%	195,821,940	92,495	2,117	0.01%	252.82%	257,943,530	212,603	1,213	-0.01%	153.44%

Rate Annual %chg Average Value/Acre: 14.21%

13.44%

9.75%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	286,225	6,105	47			0	0				169,549,550	330,785	513		
2010	298,555	5,958	50	6.89%	6.89%	273,075	389	702			197,499,925	331,132	596	16.36%	16.36%
2011	5,940,255	13,758	432	761.63%	820.97%	893,980	1,544	579	-17.55%		204,561,435	330,468	619	3.78%	20.77%
2012	5,963,250	14,549	410	-5.07%	774.25%	892,955	1,530	583	0.77%		220,814,830	330,469	668	7.95%	30.36%
2013	6,969,700	14,547	479	16.89%	921.94%	922,550	1,527	604	3.54%		260,112,420	330,637	787	17.74%	53.48%
2014	8,009,835	14,513	552	15.20%	1077.25%	1,164,890	1,875	621	2.84%		323,458,950	330,681	978	24.34%	90.84%
2015	8,010,430	14,524	552	-0.07%	1076.44%	1,208,335	1,875	644	3.73%		406,266,615	330,695	1,229	25.60%	139.68%
2016	9,177,205	14,524	632	14.56%	1247.79%	1,287,965	1,872	688	6.76%		484,464,895	330,679	1,465	19.25%	185.83%
2017	9,179,260	14,536	632	-0.06%	1247.00%	1,301,630	1,870	696	1.14%		496,564,620	330,603	1,502	2.52%	193.03%
2018	9,186,350	14,657	627	-0.75%	1236.87%	1,322,860	1,922	688	-1.09%		491,488,760	330,651	1,486	-1.04%	190.00%
2019	9,186,350	14,657	627	0.00%	1236.87%	1,325,660	1,922	690	0.21%		490,809,010	330,279	1,486	-0.03%	189.92%

8
BOYD

Rate Annual %chg Average Value/Acre: 11.23%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,099	BOYD	27,755,483	823,374	287,346	24,094,834	8,347,850	0	6,302,035	490,518,565	17,808,260	13,912,750	0	589,850,497
cnty sector\value % of total value:		4.71%	0.14%	0.05%	4.08%	1.42%		1.07%	83.16%	3.02%	2.36%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6	ANOKA	66,202	335	190	88,980	0	0	0	265,070	17,630	3,420	0	441,827
0.29%	%sector of county sector	0.24%	0.04%	0.07%	0.37%				0.05%	0.10%	0.02%		0.07%
	%sector of municipality	14.98%	0.08%	0.04%	20.14%				59.99%	3.99%	0.77%		100.00%
65	BRISTOW	31,035	18,741	10,629	1,005,990	100,965	0	0	3,235	0	18,740	0	1,189,335
3.10%	%sector of county sector	0.11%	2.28%	3.70%	4.18%	1.21%			0.00%		0.13%		0.20%
	%sector of municipality	2.61%	1.58%	0.89%	84.58%	8.49%			0.27%		1.58%		100.00%
326	BUTTE	447,675	123,927	31,099	5,633,900	2,039,470	0	0	243,405	0	9,840	0	8,529,316
15.53%	%sector of county sector	1.61%	15.05%	10.82%	23.38%	24.43%			0.05%		0.07%		1.45%
	%sector of municipality	5.25%	1.45%	0.36%	66.05%	23.91%			2.85%		0.12%		100.00%
2	GROSS	5,288	0	0	72,705	14,270	0	0	0	0	0	0	92,263
0.10%	%sector of county sector	0.02%			0.30%	0.17%							0.02%
	%sector of municipality	5.73%			78.80%	15.47%							100.00%
245	LYNCH	141,078	482	273	4,029,299	711,800	0	0	0	0	0	0	4,882,932
11.67%	%sector of county sector	0.51%	0.06%	0.10%	16.72%	8.53%							0.83%
	%sector of municipality	2.89%	0.01%	0.01%	82.52%	14.58%							100.00%
1	MONOWI	4,442	0	0	9,120	3,225	0	0	15,225	0	2,080	0	34,092
0.05%	%sector of county sector	0.02%			0.04%	0.04%			0.00%		0.01%		0.01%
	%sector of municipality	13.03%			26.75%	9.46%			44.66%		6.10%		100.00%
84	NAPER	88,970	0	0	1,285,835	145,100	0	0	0	0	0	0	1,519,905
4.00%	%sector of county sector	0.32%			5.34%	1.74%							0.26%
	%sector of municipality	5.85%			84.60%	9.55%							100.00%
455	SPENCER	1,327,082	102,204	97,318	10,036,765	3,659,910	0	0	0	0	0	0	15,223,279
21.68%	%sector of county sector	4.78%	12.41%	33.87%	41.66%	43.84%							2.58%
	%sector of municipality	8.72%	0.67%	0.64%	65.93%	24.04%							100.00%
1,184	Total Municipalities	2,111,772	245,689	139,509	22,162,594	6,674,740	0	0	526,935	17,630	34,080	0	31,912,949
56.41%	%all municip.sectors of cnty	7.61%	29.84%	48.55%	91.98%	79.96%			0.11%	0.10%	0.24%		5.41%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

Total Real Property Sum Lines 17, 25, & 30	Records : 3,709	Value : 557,388,480	Growth 842,405	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	297	301,885	23	136,465	1	880	321	439,230	
02. Res Improve Land	736	1,062,480	30	82,170	0	0	766	1,144,650	
03. Res Improvements	738	20,812,930	30	1,617,595	10	253,320	778	22,683,845	
04. Res Total	1,035	22,177,295	53	1,836,230	11	254,200	1,099	24,267,725	250,365
% of Res Total	94.18	91.39	4.82	7.57	1.00	1.05	29.63	4.35	29.72
05. Com UnImp Land	31	36,980	3	25,450	2	3,710	36	66,140	
06. Com Improve Land	146	219,670	18	115,745	1	7,835	165	343,250	
07. Com Improvements	156	6,481,595	18	852,490	4	617,945	178	7,952,030	
08. Com Total	187	6,738,245	21	993,685	6	629,490	214	8,361,420	68,940
% of Com Total	87.38	80.59	9.81	11.88	2.80	7.53	5.77	1.50	8.18
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	15	867,030	15	867,030	
14. Rec Improve Land	0	0	0	0	41	1,375,500	41	1,375,500	
15. Rec Improvements	0	0	0	0	127	4,121,105	127	4,121,105	
16. Rec Total	0	0	0	0	142	6,363,635	142	6,363,635	131,075
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	3.83	1.14	15.56
Res & Rec Total	1,035	22,177,295	53	1,836,230	153	6,617,835	1,241	30,631,360	381,440
% of Res & Rec Total	83.40	72.40	4.27	5.99	12.33	21.60	33.46	5.50	45.28
Com & Ind Total	187	6,738,245	21	993,685	6	629,490	214	8,361,420	68,940
% of Com & Ind Total	87.38	80.59	9.81	11.88	2.80	7.53	5.77	1.50	8.18
17. Taxable Total	1,222	28,915,540	74	2,829,915	159	7,247,325	1,455	38,992,780	450,380
% of Taxable Total	83.99	74.16	5.09	7.26	10.93	18.59	39.23	7.00	53.46

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	150	1	31	182

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	6	258,075	1,650	331,526,695	1,656	331,784,770
28. Ag-Improved Land	1	10,880	5	61,815	565	159,714,665	571	159,787,360
29. Ag Improvements	2	6,920	5	54,205	591	26,762,445	598	26,823,570

30. Ag Total					2,254	518,395,700
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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	2	1.64	7,055	
33. HomeSite Improvements	0	0.00	0	2	0.00	24,030	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.30	300	
36. FarmSite Improv Land	1	2.05	2,050	5	3.52	3,520	
37. FarmSite Improvements	2	0.00	6,920	5	0.00	30,175	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	4	3.82	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	71	71.29	427,740	71	71.29	427,740	
32. HomeSite Improv Land	368	381.01	2,286,060	370	382.65	2,293,115	
33. HomeSite Improvements	385	0.00	15,275,450	387	0.00	15,299,480	143,605
34. HomeSite Total				458	453.94	18,020,335	
35. FarmSite UnImp Land	114	237.92	237,920	115	238.22	238,220	
36. FarmSite Improv Land	454	1,762.81	1,762,810	460	1,768.38	1,768,380	
37. FarmSite Improvements	566	0.00	11,486,995	573	0.00	11,524,090	248,420
38. FarmSite Total				688	2,006.60	13,530,690	
39. Road & Ditches	1,567	4,256.00	0	1,571	4,259.82	0	
40. Other- Non Ag Use	2	16.95	635,625	2	16.95	635,625	
41. Total Section VI				1,146	6,737.31	32,186,650	392,025

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	3	230.24	165,345	3	230.24	165,345

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	958.19	11.16%	3,257,850	12.22%	3,400.00
46. 1A	342.64	3.99%	1,164,975	4.37%	3,400.00
47. 2A1	743.06	8.65%	2,377,775	8.92%	3,199.98
48. 2A	2,449.47	28.52%	7,838,310	29.40%	3,200.00
49. 3A1	1,198.66	13.96%	3,595,980	13.49%	3,000.00
50. 3A	1,416.06	16.49%	4,248,180	15.93%	3,000.00
51. 4A1	470.93	5.48%	1,328,045	4.98%	2,820.05
52. 4A	1,010.19	11.76%	2,848,750	10.69%	2,820.01
53. Total	8,589.20	100.00%	26,659,865	100.00%	3,103.88
Dry					
54. 1D1	2,373.86	2.59%	5,578,600	2.85%	2,350.01
55. 1D	33,769.43	36.85%	79,358,380	40.53%	2,350.01
56. 2D1	5,233.81	5.71%	10,938,720	5.59%	2,090.01
57. 2D	31,543.36	34.42%	65,925,635	33.67%	2,090.00
58. 3D1	1,572.85	1.72%	2,956,955	1.51%	1,880.00
59. 3D	2,399.43	2.62%	4,510,985	2.30%	1,880.02
60. 4D1	10,325.82	11.27%	18,586,485	9.49%	1,800.00
61. 4D	4,423.54	4.83%	7,962,465	4.07%	1,800.02
62. Total	91,642.10	100.00%	195,818,225	100.00%	2,136.77
Grass					
63. 1G1	10,036.49	4.75%	12,849,255	5.08%	1,280.25
64. 1G	4,490.53	2.12%	5,747,960	2.27%	1,280.02
65. 2G1	40,193.14	19.01%	47,837,635	18.91%	1,190.19
66. 2G	22,936.87	10.85%	27,310,035	10.79%	1,190.66
67. 3G1	68,589.23	32.43%	81,642,265	32.27%	1,190.31
68. 3G	42,269.97	19.99%	50,307,355	19.88%	1,190.14
69. 4G1	17,361.10	8.21%	20,659,730	8.17%	1,190.00
70. 4G	5,605.05	2.65%	6,670,035	2.64%	1,190.00
71. Total	211,482.38	100.00%	253,024,270	100.00%	1,196.43
Irrigated Total					
Irrigated Total	8,589.20	2.60%	26,659,865	5.48%	3,103.88
Dry Total					
Dry Total	91,642.10	27.74%	195,818,225	40.27%	2,136.77
Grass Total					
Grass Total	211,482.38	64.02%	253,024,270	52.04%	1,196.43
72. Waste	16,473.12	4.99%	9,304,915	1.91%	564.85
73. Other	2,152.74	0.65%	1,401,775	0.29%	651.16
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	330,339.54	100.00%	486,209,050	100.00%	1,471.85

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	8,589.20	26,659,865	8,589.20	26,659,865
77. Dry Land	0.00	0	79.28	163,395	91,562.82	195,654,830	91,642.10	195,818,225
78. Grass	7.42	8,830	118.91	144,785	211,356.05	252,870,655	211,482.38	253,024,270
79. Waste	0.00	0	12.22	835	16,460.90	9,304,080	16,473.12	9,304,915
80. Other	0.00	0	0.00	0	2,152.74	1,401,775	2,152.74	1,401,775
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	7.42	8,830	210.41	309,015	330,121.71	485,891,205	330,339.54	486,209,050

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	8,589.20	2.60%	26,659,865	5.48%	3,103.88
Dry Land	91,642.10	27.74%	195,818,225	40.27%	2,136.77
Grass	211,482.38	64.02%	253,024,270	52.04%	1,196.43
Waste	16,473.12	4.99%	9,304,915	1.91%	564.85
Other	2,152.74	0.65%	1,401,775	0.29%	651.16
Exempt	0.00	0.00%	0	0.00%	0.00
Total	330,339.54	100.00%	486,209,050	100.00%	1,471.85

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 Anoka	31	12,220	5	1,075	5	129,490	36	142,785	53,805
83.2 Bristow	22	16,235	60	47,985	60	954,885	82	1,019,105	4,670
83.3 Butte	48	94,530	192	347,515	192	5,236,890	240	5,678,935	13,065
83.4 Gross	20	8,245	2	770	3	32,555	23	41,570	0
83.5 Lynch	87	80,370	166	145,450	176	4,045,945	263	4,271,765	103,875
83.6 Monowi	31	2,570	2	140	2	6,410	33	9,120	0
83.7 Naper	19	16,160	64	61,355	65	1,256,585	84	1,334,100	9,535
83.8 Rural Residential	40	1,025,935	71	1,459,985	156	5,791,905	196	8,277,825	182,400
83.9 Spencer	38	49,995	245	455,875	246	9,350,285	284	9,856,155	14,090
84 Residential Total	336	1,306,260	807	2,520,150	905	26,804,950	1,241	30,631,360	381,440

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Commercial-bristow	3	1,475	15	5,850	15	93,640	18	100,965	0
85.2	Commercial-butte	14	16,860	41	63,705	42	1,940,570	56	2,021,135	0
85.3	Commercial-gross	0	0	1	140	1	14,130	1	14,270	0
85.4	Commercial-lynch	8	5,520	28	18,040	29	724,360	37	747,920	28,460
85.5	Commercial-monowi	0	0	1	30	1	3,195	1	3,225	0
85.6	Commercial-naper	1	245	12	6,520	12	137,585	13	144,350	0
85.7	Commercial-rural Res.	4	21,070	19	123,580	22	1,470,435	26	1,615,085	0
85.8	Commercial-spencer	5	12,880	48	125,385	55	3,567,365	60	3,705,630	40,480
85.9	Lynch	1	8,090	0	0	0	0	1	8,090	0
85.10	Naper	0	0	0	0	1	750	1	750	0
86	Commercial Total	36	66,140	165	343,250	178	7,952,030	214	8,361,420	68,940

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	10,036.49	4.75%	12,849,255	5.08%	1,280.25
88. 1G	4,490.53	2.12%	5,747,960	2.27%	1,280.02
89. 2G1	40,193.14	19.01%	47,837,635	18.91%	1,190.19
90. 2G	22,936.87	10.85%	27,310,035	10.79%	1,190.66
91. 3G1	68,589.23	32.43%	81,642,265	32.27%	1,190.31
92. 3G	42,269.97	19.99%	50,307,355	19.88%	1,190.14
93. 4G1	17,361.10	8.21%	20,659,730	8.17%	1,190.00
94. 4G	5,605.05	2.65%	6,670,035	2.64%	1,190.00
95. Total	211,482.38	100.00%	253,024,270	100.00%	1,196.43
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	211,482.38	100.00%	253,024,270	100.00%	1,196.43
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	211,482.38	100.00%	253,024,270	100.00%	1,196.43

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

08 Boyd

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	24,094,834	24,267,725	172,891	0.72%	250,365	-0.32%
02. Recreational	6,302,035	6,363,635	61,600	0.98%	131,075	-1.10%
03. Ag-Homesite Land, Ag-Res Dwelling	17,808,260	18,020,335	212,075	1.19%	143,605	0.38%
04. Total Residential (sum lines 1-3)	48,205,129	48,651,695	446,566	0.93%	525,045	-0.16%
05. Commercial	8,347,850	8,361,420	13,570	0.16%	68,940	-0.66%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	8,347,850	8,361,420	13,570	0.16%	68,940	-0.66%
08. Ag-Farmsite Land, Outbuildings	13,277,125	13,530,690	253,565	1.91%	248,420	0.04%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	635,625	635,625	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	13,912,750	14,166,315	253,565	1.82%	248,420	0.04%
12. Irrigated	26,531,530	26,659,865	128,335	0.48%		
13. Dryland	195,766,045	195,818,225	52,180	0.03%		
14. Grassland	257,944,265	253,024,270	-4,919,995	-1.91%		
15. Wasteland	9,186,340	9,304,915	118,575	1.29%		
16. Other Agland	1,090,385	1,401,775	311,390	28.56%		
17. Total Agricultural Land	490,518,565	486,209,050	-4,309,515	-0.88%		
18. Total Value of all Real Property (Locally Assessed)	560,984,294	557,388,480	-3,595,814	-0.64%	842,405	-0.79%

2020 Assessment Survey for Boyd County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$116,986, this includes \$10,000 for GIS
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$10,500
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:
	\$9,100, plus \$500 computer consultant
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500, plus \$2,000 for travel expenses
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS INC
2.	CAMA software:
	MIPS INC V 3.0
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and Deputy
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	GIS is available to the public. https://boyd.gworks.com and we have nebraska.assessorsonline.us .
7.	Who maintains the GIS software and maps?
	gWorks is 100% support. The assessor and deputy also assist
8.	What type of aerial imagery is used in the cyclical review of properties?
	GIS aerial imagery
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	MIPS INC V 3.0

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?
	Butte
4.	When was zoning implemented?
	2003

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, just for listing and pick up work.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2020 Residential Assessment Survey for Boyd County

1.	Valuation data collection done by:														
	Assessor, Deputy, and lister														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Anoka, Bristow, Gross, Monowi, Naper – majority of parcels and sales fall in Bristow and Naper. The two groupings are made up of a Bank, Meat Locker, Bar/Grill, Post Office, Library, Plumbing service, trucking center, Consignment store and NE Dept. of Roads shop.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Butte - all improved and unimproved properties located within the Village of Butte. Population approximately 326. K-4 attendance center, café, bank/insurance company, assisted living/nursing home, community center, trucking/welding business, Massey implement dealer, motel, farm supply business, health clinic, green house/floral shop, beauty shop, Sapp Brothers Propane, library, convenience store/gas, Post Office, Craft Store. Antique Shop, storage units and Bar/Grill</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lynch - all improved and unimproved properties located within the Village of Lynch. Population approximately 245. K-4 attendance center, quick stop, Coop, Gas station, grocery store, bank, bars, car repair shop, bowling alley, post office, hospital, theatre, cafe, Special T's and a health clinic.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - all improved and unimproved properties located in the rural areas outside of the Villages.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Spencer - all improved and unimproved properties located within the Village of Spencer. Population approximately 455. 5-12 public school, lumberyard, grocery store, convenience/gas station, bar, post office, café, health clinic, funeral home, library, insurance company, body shop, mechanic shop, heating/cooling shop, Spencer livestock, trucking center, senior citizens center, fitness center, newspaper office, beauty shop, Huffy's wind socks, motel, small sporting goods store, welding shop, cafe/general store, clothing botique's, screen printing shop, used car dealership, storage units and a Dollar General.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Anoka, Bristow, Gross, Monowi, Naper – majority of parcels and sales fall in Bristow and Naper. The two groupings are made up of a Bank, Meat Locker, Bar/Grill, Post Office, Library, Plumbing service, trucking center, Consignment store and NE Dept. of Roads shop.	2	Butte - all improved and unimproved properties located within the Village of Butte. Population approximately 326. K-4 attendance center, café, bank/insurance company, assisted living/nursing home, community center, trucking/welding business, Massey implement dealer, motel, farm supply business, health clinic, green house/floral shop, beauty shop, Sapp Brothers Propane, library, convenience store/gas, Post Office, Craft Store. Antique Shop, storage units and Bar/Grill	3	Lynch - all improved and unimproved properties located within the Village of Lynch. Population approximately 245. K-4 attendance center, quick stop, Coop, Gas station, grocery store, bank, bars, car repair shop, bowling alley, post office, hospital, theatre, cafe, Special T's and a health clinic.	4	Rural - all improved and unimproved properties located in the rural areas outside of the Villages.	5	Spencer - all improved and unimproved properties located within the Village of Spencer. Population approximately 455. 5-12 public school, lumberyard, grocery store, convenience/gas station, bar, post office, café, health clinic, funeral home, library, insurance company, body shop, mechanic shop, heating/cooling shop, Spencer livestock, trucking center, senior citizens center, fitness center, newspaper office, beauty shop, Huffy's wind socks, motel, small sporting goods store, welding shop, cafe/general store, clothing botique's, screen printing shop, used car dealership, storage units and a Dollar General.	AG	Agricultural homes and outbuildings
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AG	Agricultural homes and outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
4.	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?														
	A depreciation study was developed based on local market information and implemented for assessment year 2018.														
5.	Are individual depreciation tables developed for each valuation group?														

One depreciation table is developed for all valuation groupings. However, economic depreciation is applied to individual groupings based on the study.

6. Describe the methodology used to determine the residential lot values?

Market analysis of vacant land sales to determine square foot value.

7. How are rural residential site values developed?

Rural residential site values are developed based on sales and through local market information.

8. Are there form 191 applications on file?

No

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

All lots are treated the same, currently there is no difference.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2016	2017	2016
2	2018	2016	2017	2016	
3	2018	2016	2017	2016	
4	2018	2016	2017	2014	
5	2018	2016	2017	2016	
AG	2018	2016	2017	2014	

2020 Commercial Assessment Survey for Boyd County

1.	Valuation data collection done by:			
	Assessor, Deputy Assessor and lister			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	Anoka, Bristow, Gross, Monowi, Naper, Butte, Lynch, Spencer and Rural – all commercial parcels within Boyd County.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The county would hire a licensed appraiser, compare with adjoining counties, then state wide.			
4.	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 develops depreciation studies based on local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	No, but an economic depreciation is applied to individual groupings based on the study			
6.	Describe the methodology used to determine the commercial lot values.			
	Market analysis of vacant land sales to determine square foot value.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2016	2017
				<u>Date of Last Inspection</u>
				2017

2020 Agricultural Assessment Survey for Boyd County

1.	Valuation data collection done by:						
	Assessor, Deputy Assessor and lister						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	Soils, land use and geographic characteristics.	2020					
3.	Describe the process used to determine and monitor market areas.						
	Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may say a market area or areas are needed.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Questionnaires from buyers and sellers are also reviewed for any recreational influences.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	Yes, they carry the same value.						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	Feedlots are drawn out on GIS and valued at \$1,000 an acre.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	Sales are verified and values are set by using the value of current class of grass for the soil type and factoring up to 100%.						
	<i><u>If your county has special value applications, please answer the following</u></i>						
8a.	How many parcels have a special valuation application on file?						
	N/A						
8b.	What process was used to determine if non-agricultural influences exist in the county?						
	a review of the sales						
	<i><u>If your county recognizes a special value, please answer the following</u></i>						
8c.	Describe the non-agricultural influences recognized within the county.						
	N/A						

8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2019 Plan of Assessment for Boyd County

Assessment Years 2020, 2021, and 2022

June 15, 2019

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2007, LB 334, Auth. 77-1311.02. The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendment thereto shall be mailed to the Department of Revenue on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, or is permitted by the constitution and enabling the legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as the “market value of real property in the ordinary course of trade.” Neb.Rev.Stat. 77-112 (R.R.S. 2003).

Assessment levels required for real property are as follows:

The acceptable ratio range for the median of the “Assessment-Sales Ratio” is 75% of actual or fair market value for the class and subclasses of agricultural land and horticultural land not receiving special valuation pursuant to Neb. Rev. Stat. 77-1344; 75% of special valuation for the class and subclasses of agricultural land and horticultural land receiving special valuation pursuant to Neb. Rev. Stat. 77-1344; and 100% of actual or fair market value for all other classes and subclass of real property.

General Description of Real Property in Boyd County

Per the 2018 County Abstract, Boyd County consists of the following real property types:

	Parcels	% of Total
Residential	1,101	30%
Commercial	210	6%
Recreational	143	4%
Agricultural	<u>2,242</u>	<u>60%</u>
	3,696	100%

Agricultural Land Summary as it is predominant property type in Boyd County.

	Total Taxable Acres	% of Total Acres
Irrigated	8,602.27	3%
Dry land	92,494.66	28%
Grassland	212,602.80	64%
Waste	14,656.97	4%
Other Ag land	<u>1,921.94</u>	<u>1%</u>
Total	330,278.64	100%

New Property: For assessment year 2019, an estimated 8 building permits and /or information statements were filed for new property construction/additions in the county.

2019 Level of Value

<u>Property Class</u>	<u>Median</u>	<u>*C.O.D</u>	<u>*P.R.D.</u>
Residential	99	25.13	116.92
Agricultural	71	20.65	107.75
Commercial	100% (Insufficient number of sales to provide reliable statistical studies)		

*C.O.D. means coefficient of dispersion and *P.R.D. means price related differential.

Residential, Agricultural, and Commercial medians are within required range. Commercial level of value has been met; however there are only 10 qualified sales in the sales file and therefore the statistics may not be reliable. Each year we must analyze our statistics and determine what steps should be taken to better our quality and uniformity of assessment. We will work with our Field Liaison on the analysis of assessment sales ratio studies.

3 YEAR APPRAISAL PLAN

2020

Residential

Sales ratio study has been done in all villages. We have approximately 751 improved village parcels. Sales review and pickup work will be completed. We continually keep property cards updated with the most current changes. The residential lot (per square foot) pricing has been at the same rate for years. We have not had many unimproved lot sales to be able to determine what value should be on the lot (per square foot). With guidance, from our Field Liaison we determined no changes in lot values were necessary at this time. We will be working on a study on all Mobile Homes in the county to insure we are equalized. New ownership/breakdown books will be completed.

Commercial

Sales ratio study will be done on the commercial properties to be certain our values are in compliance with required statistical measures. We have approximately 180 improved commercial parcels county-wide. Sales review and pickup work will be completed. We have replaced the old parcel cards with new cards. Also new ownership/breakdown books will be completed.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustment to comply with statistical measures. Sales will also be platted on a map to determine if the current market areas are supported by the current sales. Each year a market analysis is conducted in-house by utilizing the county's current MIPS system. Sales review and pickup work will also be completed for agricultural properties. We currently have the 2018 imagery from GIS. In 2017 a GIS web site has been developed for the county. GIS currently costs \$6,386 per year for 100% support. Additional county tabs, such as the road department and the county clerk, have been added to the website. Cost for the web site will be \$3,600 per year for the Assessor's tab.

To keep in compliance with the NE State Statute 77-1311.01 we will contact an individual to do a whole review and inspection of all the improved rural parcels. We will be getting review sheets ready for the 6 year review. Changes will be implemented for 2021. New breakdown/ownership books will be completed.

In June, 2019, we hired Cornerstone Mapping to fly the Keya Paha River, Niobrara River and part of the Ponca Creek due to the flooding in March 2019. Flood Imagery will be reviewed and changes to land or land use will be implemented for 2020. Form 425 (Report of Destroyed Real Property) was available for taxpayers to file due to the flooding. We had 15 forms filed for flood

damage and those decisions made by the Boyd County Board of Equalization will be implemented for 2019. We will be reviewing land use by using the latest GIS Imagery (2018)

Recreational

Recreational property will need to be reviewed often. A total review to measure and list the new and remodeled recreational property will be necessary due to constant changes. Our office has received several building permits and Manufactured Housing Transfer Statements (Form 521MH) so there is much activity in this area since the flooding. We currently have an estimated 164 improved recreational parcels. Constantly, there are changes to keep all recreational property updated, ownership, etc. Sales review and pickup work will be completed.

2021

Residential

Sales ratio study will be done in all villages too keep in compliance with the Nebraska Statute 77-1311.03. Sales review and pickup work will also be completed. We have approximately 751 village parcels. We continually keep property cards updated and documented with the most current changes. To keep in compliance with NE State Statute 77-1311.01, we will contact an individual to do a whole review and inspection of all residential parcels. Property record cards will be ready for the review.

Commercial

Sales ratio study will be done on the commercial properties to be certain our values are still in compliance with required statistical measures. Sales review and pickup work will be completed. We have approximately 180 improved commercial parcels county-wide.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustment to comply with statistical measures. Sales will be platted on a map to determine if the current market areas are supported by the current sales. The market analysis is conducted in-house by utilizing the county's current MIPS system. Sales review and pickup work will also be completed for agricultural properties. The GIS system will be used to keep updated with all land usage. We continually will keep property cards updated and documented with the most current changes. The 6 year review was completed and those changes will be implemented for 2021 tax year.

Recreational

Recreational property will be reviewed as continually there are changes. Sales review and pickup work will be completed. Each year with all the changes in recreational property, a drive thru review (using the property record cards) will be done to determine if any changes have been done since the previous year.

2022

Residential

Sales ratio study will be done in all villages to keep in compliance with Nebraska Statute 77-1311.03. Sales review and pickup work will also be completed. We have approximately 749 village parcels. We will continually keep property cards updated and documented with the most current changes. Changes from the 6 year residential review will be implemented for the 2022 tax year. To keep in compliance with the NE State Statute 77-1311.01, we will contact an individual to do a whole review and inspection on all the residential parcels.

Commercial

Sales ratio study will be done on the commercial properties to be certain our values are still in compliance with required statistical measures. Sales review and pickup work will also be completed. We will continually keep property cards updated and documented with the most current change.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustment to comply with statistical measures. Sales will be platted on a map to determine if the current market areas are supported by the current sales. Sales review and pickup work will also be completed for agricultural properties. Using the most current GIS information we will review land usage and keep records updated. Any changes from the 6 year review that was done in 2020 will be implemented for 2021. We will continually keep property cards updated and documented with the most current changes.

Recreational

Sales review and pickup work will be completed. All recreational property will be updated according to ownership and any changes that have occurred in the previous year. Review of all recreational property is always necessary due to constant improvement changes.

TIMETABLE OF NARRATIVE PORTION OF THE PLAN

2020

1. Sales review and pick up work
2. Market study of ag land and rural improvements
3. Sales ratio study in villages on all residential property
4. Updates and sales ratio study on commercial property
5. Prepare for the 6 year rural review and inspection
6. Implement changes due to flood
7. Review land use using GIS Imagery
8. New breakdown/ownership books will be implemented

2021

1. Sales review and pick up work
2. Market study of ag land and rural improvements
3. Sales ratio study in villages on all residential property
4. Ag property was reviewed in 2020 and will be implemented for the 2021 tax year
5. Sales ratio study on commercial property

2022

1. Sales review and pick up work
2. Market study of Ag land
3. Sales ratio study in villages on all residential property
4. Updates and sales ration study on commercial property
5. Prepare for the 6 year residential review and inspection
6. Review land use using GIS Imagery

STAFF

1. Assessor
2. Deputy Assessor

The Assessor and Deputy Assessor have their Assessor's certification and will be taking the IAAO and other courses of instruction for the assessment field to complete the required hours to maintain them. The Assessor has taken IAAO course #101, which is required by law to be taken by the end of the first term. IAAO course #300 is also required to be completed by the end of the first term. The Assessor has completed both of the required IAAO classes. The Assessor attends monthly district meetings when able. The Assessor and Deputy Assessor will continue to attend

workshops and sessions that will give required certification hours. Should the occasion occur that we need further training in a specific area, we will find somewhere to receive instruction. The Assessor and Deputy Assessor must be knowledgeable to complete all office responsibilities and reports. Reports are filed accurately and in a timely manner. The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed to meet the requirements of law/regulation.

1. Form 45 County Abstract of Assessment for Real Property
2. Form 45P – Personal Property County Abstract Of Assessment Report
3. Personal Property Schedules
4. Form 259P - Personal Property Tax Exemption Summary Certificate
5. Homestead Exemption Average Assessed Value of single-family residential property (458V)
6. Sales information to PAD rosters and annual Assessed Value Update with Abstract
7. Scanned PDF copies of Real Estate Transfer Statements (Form 521 & 521MH)
8. Certification of Value Political Subdivisions
9. School District Taxable Value Report
10. Ensure the county's sales file date is accurate and all sales received for the current study period are transferred into the state sales file.
11. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
12. Certificate of Taxes Levied Report
13. Report of current values for properties owned by Board of Educational Lands and Funds
14. Report of all Exempt Property and Taxable Government Owned Property
15. Annual Plan of Assessment Report (for the next 3 Assessment years)
13. Notice of Valuation Change - Statute 77-1315
14. Attend County Board of Equalization meetings
15. TERC Appeals – prepare and attend hearings
16. TERC Statewide Equalization – attend hearings if applicable to county
17. Centralized Assessment – establishes assessment records and tax billing for tax list
18. Annual Inventory Statement – reported to County Board by July 25th.
19. Average Residential Value for Homestead Exemptions- certified by September 1st
20. Tax Districts and Tax Rates
21. Tax List - prepared and certified to the county treasurer by November 22nd

The data on the cadastral maps is 1973. Consideration should be given to replace them as all the highways have changed their right-of-ways since they were published. The edges of the cadastral maps are getting worn even though we have them in sturdy book binders. The cadastral maps are kept current as to ownership when we do monthly transfers. Implementing GIS Workshop has helped as our outdated cadastral maps are fragile and badly worn.

The soil maps that show the land usage are in excellent condition. We were unable to obtain usage maps from the Farm Service Agency to get our records updated, thus GIS Workshop implementation has helped us do our job the best and the most accurate way possible. We are already realizing the benefits of having GIS workshop. We have had numerous individuals stop in the office to view and print GIS maps. All surveys can be drawn out with much accuracy.

The property record cards contain all information required by Regulation 10-004, which include the legal description, property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property, a photograph of the property, and if agricultural land is involved, an inventory of the soil types by land use. The property record cards are updated continually. All rural, exempt, and IOLL property record cards have been replaced with new property record cards. The old commercial record cards have been replaced. We have put situs of property and cadastral map book and page on residential and commercial property and continually add information as we obtain information. We are still planning to meet with the Holt County contact that works with the 911 physical addresses and document the physical address on all recreational property in the Sleepy Hollow and Sunshine Bottom area when time allows.

All personal property is handled according to Regulation 20. The schedules are to be filed by May 1 to be considered timely and receive the \$10,000 exemption. After May 1st and on or before June 30th all schedules received by the office receive a 10% penalty with no exemption. On or after July 1, a 25% penalty is assessed with no exemption. We have our local newspaper publish an ad for 2 weeks to remind taxpayers that it is personal property filing time. The taxpayer's federal income tax depreciation schedule is used as a basis for the personal property schedule. We both do the personal property file maintenance. We maintain personal property books and also in the computer. Our office phones and/or sends out notices if schedules are late and apply penalties. A Personal Property Tax Exemption Summary Certificate and a Personal Property County Abstract of Assessment Report will be completed each year.

The Assessor and Deputy Assessor maintains the homestead exemption files. Pre-typed applications with a letter of explanation and income guidelines are mailed to each applicant a week before the filing date. The assessor does the work with the applications to get them ready to be submitted to the state. We check the list to remind the ones who forgot to come in and submit applications. A courtesy phone call is made to remind them of the upcoming deadline date.

The Assessor and Deputy Assessor tends to the 521 Transfer Statements. There are 8 steps to complete the information on the transfers.

1. Change ownership on real estate books
2. Change ownership on the real estate cards
3. Change ownership in the PC Admin and CAMA
4. Update cadastral maps and GIS system
5. Update address index
6. Do state reports on each sale (electronically- effective July 1, 2008)
7. Send informational questionnaire to both the buyer and the seller on each sale
8. Map it on the wall maps and provide the information for public use

Physical review of residential property sales is done. If needed pictures of qualified residential, commercial and recreational sales are taken. Information is generally attained from realtors, attorneys, buyers and sellers previous to a sale. We send a questionnaire to the buyer and seller of the property and enclose a stamped self-addressed envelope for their convenience.

Real property is updated annually through maintenance and pickup work. We review the building permits obtained from the zoning administrator, village clerks, and informational statements received in our office. We do our pickup work in the fall. We hire a lister on a yearly basis for listing new construction. We have the calculations completed and put in the computer, on the cards, and in the books by January 1st.

When we need to do reappraisals we will hire a lister or an appraiser to physically inspect the property to verify all information in the property record card along with taking new photos. They will re-measure and re-list on a worksheet construction data where necessary. We will expect a sketch to show shapes and square footage of houses where there are changes or a new structure. These properties will be valued using Marshall & Swift's cost approach and using market derived depreciation.

MIPS is our vendor for Cama software, administrative software and personal property software. In June 2012, we updated our Version One PC ADMIN – CAMA to the newer improved Version Two PC ADMIN – CAMA. We have since updated to the product version 3.0 in 2016.

We make new address and situs changes in the address index and in the computer when those changes occur.

We have been trying to get more cell phone numbers documented in our office, to help us contact individuals in a timely matter.

The Assessor makes all tax list corrections.

The Assessor and Deputy Assessor have had the NEW SALES FILE online training for the new web based system that was implemented in 2011.

The assessor along with the clerk and treasurer are on the local Freeholder's Petition board. Hearings are held to approve or deny the freeholder petition(s) that are filed on or before June 1 of current year. **LB988**

The assessor provides all information for Boyd County Board of Equalization when they have protests during July. The Assessor and Deputy Assessor review all protested property and take current pictures.

The assessor, with assistance from county attorney, puts together all information for TERC board hearings and attends the hearings and testifies for the county board.

Our office receives numerous letters, phone calls, faxes, and emails from appraisers, attorneys, insurance companies, banks, etc. requesting information from our office. We have compiled information for Region 24 Emergency Management (Doug Fox), U.S. Small Business Administration – Office of Disaster Assistance, recreational land owners, and recreational property owners. Our office purchased a fax/scan machine it has been very beneficial to us and the public. Several personal property depreciation schedules have been sent to us via fax. Appraisers, banks, insurance companies and individuals like the instant fax information they can receive from our office.

We have been asked by many appraisers, attorneys, insurance companies, banks, and the public if we have a web site. In 2013, MIPS, a Nebraska Computer Vendor Company, developed a basic website for Boyd County. MIPS told us that there is no cost for this service at this time. We have also developed a GIS website in 2017. This service to the public has helped save us valuable time as we receive many emails and phone calls requesting information from our office. Web Site: www.nebraskaassessoronline.us and also www.boyd.gisworkshop.com

Boyd County real property is in compliance with Nebraska Statute 77-1311.03 All Boyd County real property parcels have been inspected and reviewed in the 6 year cycle (March 19th 2014 to March 19th 2020).

Budget Request for 2019 is: \$ 116,986.

Date: _____

Tammy L. Haney
Boyd County Assessor