

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**SCOTTS BLUFF 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 Scotts Bluff County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Scotts Bluff County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

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

cc: Amy Ramos, Scotts Bluff County Assessor

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## Introduction

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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.

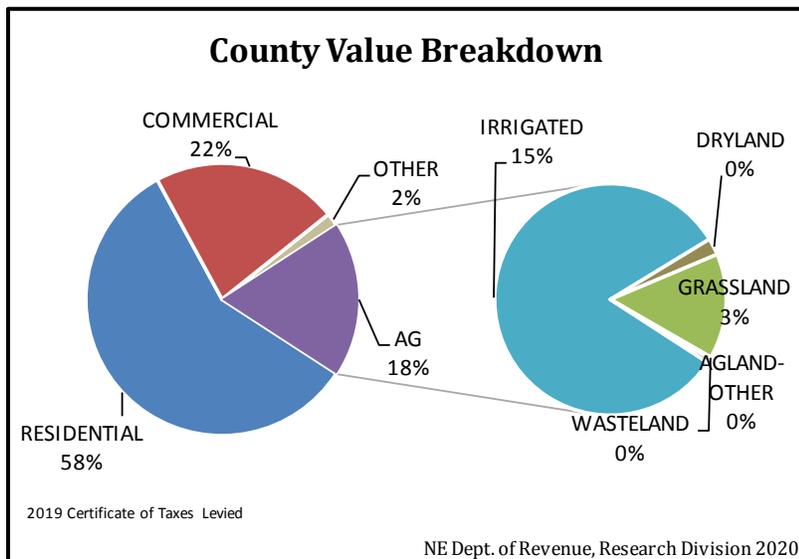
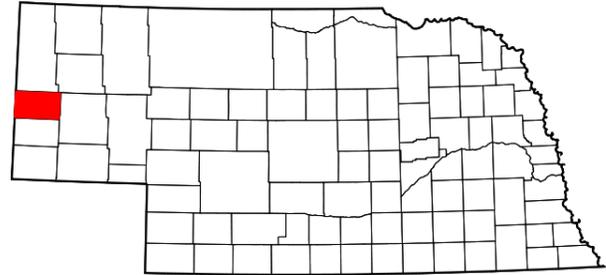
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior 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 739 square miles, Scotts Bluff County had 35,989 residents, per the Census Bureau Quick Facts for 2018, a 3% population decline from the 2010 U.S. Census. Reports indicated that 72% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$104,062 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Scotts Bluff County are located in and around Scottsbluff, the largest town in the county. The U.S. Census Bureau reports there were 1,101 employer establishments with total employment of 13,427, a 3% increase in total employment from the prior year.

Agricultural land contributes approximately 18% of the county's valuation base. A mix of grass and irrigated land makes up the majority of the land in the county. Scotts Bluff County is included in the North Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Scotts Bluff County ranks first in dry edible beans and second in sugar beets for sugar.

CITY POPULATION CHANGE			
	2009	2019	Change
GERING	7,751	8,500	9.7%
HENRY	162	106	-34.6%
LYMAN	421	341	-19.0%
MCGREW	103	105	1.9%
MELBETA	138	112	-18.8%
MINATARE	810	823	1.6%
MITCHELL	1,831	1,702	-7.0%
MORRILL	957	921	-3.8%
SCOTTSBLUFF	14,852	15,039	1.3%
TERRYTOWN	993	1,198	20.6%

## 2020 Residential Correlation for Scotts Bluff County

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### *Assessment Actions*

The county assessor took the following assessment actions to address the residential property class by Valuation Group. Valuation Group 15 received a 3% increase to dwellings and garages; Valuation Group 70 received a 7% increase to dwellings and garages; Valuation Groups 81 and 82 were reappraised for assessment year 2020.

All other Valuation Groups had only parcels with building permits updated via aerial imagery. Further, the county assessor noted that the rural residential property contained some parcels that had been assessed with agricultural acres, these were assessed as rural residential with only site acres.

### *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.

Review of the county's sales verification and qualification practices indicate an above average use for all the residential property class, when compared with the statewide average. This could account for many of the extreme outliers exhibited by the statistical profile. It is believed that no apparent bias exists in the sales qualification determination.

The ten residential valuation groups determined by the county assessor match the geographic and market dynamics relevant in the residential property class. All of the smaller villages that have no active residential market are combined into one valuation group. Scotts Bluff County is current with the required six-year physical inspection and review with the completion of the two rural subclass for assessment year 2020.

Lot values, as well as the date of the cost indices and depreciation tables are updated as the various valuation groups are reviewed. The review of residential parcels begins with the comparison of aerial imagery with record card data. New construction and additions to existing improvements are part of an on-site visit. Regarding the six-year inspection cycle, all valuation groups are current.

### *Description of Analysis*

As noted in the assessment practice review above, residential property is valued by ten valuation groups according to the market for residential property within the county.

## 2020 Residential Correlation for Scotts Bluff County

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The county assessor has determined that there is not a viable stand-alone suburban market for the cities of Scottsbluff and Gering and these properties are merged and valued with their respective city.

<b>Valuation Group</b>	<b>Description</b>
15	Scottsbluff and suburban
20	Gering and suburban
30	Minatare
40	Mitchell
50	Morrill
60	Small towns—the villages of Henry, Lyman, McGrew and Melbeta
70	Terrytown
81	Rural Area 1—rural residential within a subdivision
82	Rural Area 2—rural residential parcels not in a subdivision
83	Rural Area 3—rural improvements on leased land (IOLL)

Analysis of the statistical profile displays 1,181 qualified residential sales during the two-year timeframe of the sales study period. All three measures of central tendency are within range, and both qualitative measures appear to be above their prescribed parameters. Both qualitative statistics are a product of the extreme outlying ratios.

Review of qualified sales by valuation group indicates nine of the ten with adequate sales and median measures of central tendency within acceptable range. Extreme outlying sales show a detrimental effect on the qualitative statistics by valuation group, and can be a result of low-dollar sales. Valuation Group 83 consists of nine sales of Improvements on Leased Land (IOLL). Further analysis of the nine sales shows that the ratios of this small group array from 35% to 96%. The sample is not considered reliable due to its being too small and the assessment to sale price (A/S) ratios with too wide of a range.

Comparison of the preliminary residential assessed values with the R&O values indicates a 2% change to the sample. The 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied (CTL) shows an overall residential change of roughly 3%, supporting that the assessment actions taken by the county assessor have been applied to both the sample and the residential population.

### ***Equalization and Quality of Assessment***

A review of the statistical profile shows overall measures of central tendency within range, and all valuation groups with an adequate sample have medians within acceptable range. Based on all pertinent information and the review of the county's assessment practices, the quality of

## 2020 Residential Correlation for Scotts Bluff County

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assessment for the residential property class is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	490	92.00	96.48	91.99	22.08	104.88
20	322	91.77	95.41	91.63	20.93	104.13
30	18	100.08	109.62	89.34	35.99	122.70
40	68	92.16	106.21	90.89	39.87	116.86
50	29	92.28	99.09	89.72	33.16	110.44
60	33	100.00	105.34	93.07	31.77	113.18
70	17	92.72	95.02	93.12	20.77	102.04
81	71	91.81	100.96	91.95	23.30	109.80
82	124	93.54	95.30	92.52	20.53	103.00
83	9	77.59	72.04	71.49	18.65	100.77
____ALL____	1,181	92.43	97.20	91.77	23.56	105.92

### *Level of Value*

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

## 2020 Commercial Correlation for Scotts Bluff County

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### *Assessment Actions*

For the current assessment year, the County Assessor updated the commercial cost index and depreciation tables for all valuation groups to a date of 2017. Routine pick-up work was also completed.

### *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.

Review of the county's sales verification and qualification practices indicate an above average use for the commercial property class, when compared with the statewide average. Analysis of the non-qualified sales indicated sufficient reasons for their disqualification, ensuring that all arm's-length commercial sales were available for measurement purposes.

The county assessor has established seven valuation groups to identify commercial property within the county by market activity and geographic location. The two larger cities in the county, Scottsbluff and Gering, include suburban commercial property, the remaining towns have a separate, if not always active market; the villages are grouped together since there is rarely commercial activity occurring in them. And the rural valuation group consists of the remaining commercial property not contained in the other six groups.

Regarding the use of the three approaches to value, the county assessor applies both the cost and income approaches to commercial property. The income approach was last utilized during the revaluation of commercial valuation groups 10 and 20, Scottsbluff and Gering, since there are adequate sales in these areas and both are commercial hubs for the county.

The county is current with its six-year review and inspection cycle. Review of commercial property begins with the comparison of aerial imagery to the existing property records. Any new construction or additions to existing improvements are visited on-site. Cost tables have been updated for the current assessment year to 2017. Depreciation for commercial property was developed as market-derived during the 2017 commercial reappraisal. Lot values were also reviewed and revalued at the same time as the six-year inspection and review cycle. Commercial lot valuation is accomplished by front foot for the Broadway area of Scottsbluff, and remaining commercial lots in the county are valued by the square foot method or by acre where appropriate.

## 2020 Commercial Correlation for Scotts Bluff County

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### *Description of Analysis*

Scotts Bluff County has established seven commercial valuation groups based on commercial market activity by geographic location.

<b>Valuation Group</b>	<b>Description</b>
15	Scottsbluff and suburban
20	Gering, Terrytown and suburban
30	Minatare
40	Mitchell
50	Morrill
60	Henry, Lyman, McGrew, and Melbeta
80	Rural

The commercial statistical profile is comprised of 115 qualified sales that indicate two of the three measures of central tendency within acceptable range. The weighted mean is three points below the range, and both qualitative statistical measures lie above their prescribed parameters.

By valuation group, the bulk of the commercial sales fall into the Valuation Group 15 and Valuation Group 20 categories. They are over-represented in the statistical profile, but this is due to the fact that both represent the two cities that are the actual hub of commercial activity in the county. Both have at least two of the three measures of central tendency within range and extreme outliers are skewing the qualitative statistics of Valuation Group 20, Gering. Valuation Group 40 with only nine sales shows good overall statistics and the remaining valuation groups are too small to be statistically significant.

A review of sales by occupancy code reveals four codes with double-digit sales. Occupancy codes 344, 353, and 406 are outside of the range. A substat of each occupancy code can be found in the appendices of this report.

Each of these occupancy codes exist in four different valuation group and have widely varying ratios for small sales samples. None of the sales by occupancy code are homogenous and no adjustment could provide uniformity for any of the above groups.

A comparison of the changes to the sales between the preliminary and final statistics shows less than a 1% change in value, and the 2020 County Abstract of Assessment for Real Property, Form 45 Compared to the 2019 Certificate of Taxes Levied (CTL) shows an approximate 3% change to the commercial population. Both would confirm the assessment actions of routine assessment maintenance and the implementation of a 2017 cost index.

## 2020 Commercial Correlation for Scotts Bluff County

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### *Equalization and Quality of Assessment*

As stated in the previous Description of Analysis section, all valuation groups with significant sales have medians within range and the overall profile also is in compliance. Based on all relevant information and the review of the county's assessment practices, the commercial property class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	71	94.18	94.44	88.43	22.30	108.80
20	17	93.78	107.22	93.94	34.46	114.14
30	7	97.22	114.37	88.28	33.97	129.55
40	9	95.97	98.26	99.70	15.33	98.56
50	6	96.23	98.19	88.09	25.78	111.47
60	2	130.32	130.32	102.49	31.02	127.15
80	3	51.13	53.16	58.33	14.84	91.14
<u>    ALL    </u>	115	94.18	97.59	88.69	25.51	110.03

### *Level of Value*

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

## 2020 Agricultural Correlation for Scotts Bluff County

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### *Assessment Actions*

Assessment actions taken by the county assessor for the current assessment year included working with the Property Assessment Division (Division) and the Mapping Department to develop and implement a parcel boundary and land use layers for assessment purposes. Sales and the agricultural land base were updated with the results achieved at present, due to the large scope of the project.

The county assessor performed an analysis of the sales that occurred during the study period and made the following adjustments to two of the three agricultural land classes: prior to the implementation of the 2019 Land Capability Group (LCG) conversion based on productivity, the county did not have the two top irrigated LCG's of (1A1 and 1A). Values were established for these, and a review of the irrigated sales indicated that decreases to the 2A1 and 2A subclasses were necessary. These were decreased from a value of \$2,600 to \$2,300. Similarly, the dryland classification did not have the upper LCG's and these were valued at the level of the two prior 2D1 and 2D valuations of \$465. Since there were only three dryland sales in the sample and adjustment was not made to the dryland class of land. Likewise, the LCG conversion produced two upper classifications based on rangeland productivity—1G1 and 1G. Review of the sales showed that the grassland classification sold at a uniform price per acre. The county assessor established a uniform value of \$345 for each LCG classification.

### *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.

Review of the county's sales verification and qualification practices indicate an above average use for the agricultural land class, compared with the statewide average. Analysis of the non-qualified sales indicated sufficient reasons for their disqualification, ensuring that all arm's-length agricultural sales were available for measurement purposes.

Scotts Bluff County has established three unique market areas with two that are influenced by non-agricultural uses (mostly residential and commercial use), Market Areas 1 and 2. These areas are also subject to special valuation and the county assessor has established a valuation methodology for these influenced areas. The remaining Market Area 3 is comprised of the remainder of the county and represents all non-influenced agricultural sales.

The Division has been working for the last year with the County Assessor's office and the Scotts Bluff County Mapping Department to ensure the development and implementation of a parcel boundary Geographic Information System (GIS) and land use layer for assessment use. Due to the scope of the project that involves all 27 townships (geocodes), the county has diligently applied the completed portion of the project to the sales and the base completed. This will be an ongoing

## 2020 Agricultural Correlation for Scotts Bluff County

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project. It is believed that the statistical sample represents the completed base of agricultural properties.

All improvements to rural land were physically inspected and reviewed for the current assessment year. Farm home sites carry the same value as rural residential home sites, provided they have the same amenities—and these values are applied regardless of market area. Intensive use in the county has been largely identified and valued by the previously contracted appraisal firm.

During the parcel boundary and land use review supplied by the mapping department and corrected and then implemented by the county assessor, some of the land enrolled in government programs have been identified. However, there are still acres that need to be identified as being enrolled in the Conservation Reserve Program (CRP) and Conservation Enhancement Program (CREP) programs. This is difficult, since the local Farm Service Agency (FSA) office provides maps not to the county assessor, but only to taxpayers upon request.

### *Description of Analysis*

The county has established three agricultural market areas. Market Area 1 consists of land surrounding the two major cities of Scottsbluff and Gering, and these land values are influenced by the often purchase of land for site use (residential and commercial) than for pure agricultural use. Market Area 2 runs diagonally through the county from west to east encompassing the North Platte River. This area includes accretion land and any growth from the small towns. It is influenced by commercial and recreational use. Both Market Areas 1 and 2 qualify for special value consideration, and pure agricultural land use receives this classification.

Agricultural Market Area 3 constitutes the remaining land within the county that does not fall within the aforementioned market areas. This non-influenced area will be used for measurement purposes. This land is also used by the Scotts Bluff county assessor to determine special valuation in Market Areas 1 and 2.

The statistical profile reveals 62 qualified agricultural sales with two of the three measures of central tendency within acceptable range. The mean is directly influenced by the two highest outlying sales and their removal would bring the mean into range at 73%.

Consideration of the sales by 80% Majority Land Use (MLU) indicates 33 of the sales are of the irrigated land class, and the statistical profile shows all three measures of central tendency within acceptable range. The qualitative statistics support these measures. The dryland classification has only three sales and thus the statistical measures are not significant. The grassland classification reveals 11 sales with a median of 69% and a supportive COD at 17%.

Analysis of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) indicates an overall decrease to agricultural land of 2% that would match the assessment actions mentioned above.

## 2020 Agricultural Correlation for Scotts Bluff County

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### *Equalization and Quality of Assessment*

All agricultural dwellings, and outbuildings are valued using the same cost index and Computer Assisted Mass Appraisal (CAMA) derived depreciation as those for rural residential properties. It is believed that the agricultural land in Scotts Bluff County is equalized and the quality of assessment follows general mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	33	70.87	72.70	70.05	19.60	103.78
3	33	70.87	72.70	70.05	19.60	103.78
<u>Dry</u>						
County	3	81.85	100.11	103.85	40.61	96.40
3	3	81.85	100.11	103.85	40.61	96.40
<u>Grass</u>						
County	11	68.55	59.51	60.39	21.87	98.54
3	11	68.55	59.51	60.39	21.87	98.54
<u>ALL</u>						
	62	72.13	75.02	72.71	23.10	103.18

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Scotts Bluff County is 72%.

### *Special Valuation*

A review of agricultural land value in Scotts Bluff County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of market area one where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 72%.

## 2020 Opinions of the Property Tax Administrator for Scotts Bluff County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
<b>Residential Real Property</b>	92	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	94	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	72	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	72	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.




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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2020 Commission Summary for ScottsBluff County

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### Residential Real Property - Current

Number of Sales	1181	Median	92.43
Total Sales Price	\$161,997,570	Mean	97.20
Total Adj. Sales Price	\$161,997,570	Wgt. Mean	91.77
Total Assessed Value	\$148,660,531	Average Assessed Value of the Base	\$90,219
Avg. Adj. Sales Price	\$137,170	Avg. Assessed Value	\$125,877

### Confidence Interval - Current

95% Median C.I	91.02 to 93.55
95% Wgt. Mean C.I	90.51 to 93.02
95% Mean C.I	95.02 to 99.38
% of Value of the Class of all Real Property Value in the County	53.64
% of Records Sold in the Study Period	7.51
% of Value Sold in the Study Period	10.48

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	1,175	92	92.13
2018	1,218	92	92.37
2017	1,211	93	92.59
2016	1,159	93	93.49

## 2020 Commission Summary for ScottsBluff County

### Commercial Real Property - Current

Number of Sales	115	Median	94.18
Total Sales Price	\$26,074,205	Mean	97.59
Total Adj. Sales Price	\$26,074,205	Wgt. Mean	88.69
Total Assessed Value	\$23,124,172	Average Assessed Value of the Base	\$279,422
Avg. Adj. Sales Price	\$226,732	Avg. Assessed Value	\$201,080

### Confidence Interval - Current

95% Median C.I	86.87 to 98.69
95% Wgt. Mean C.I	81.63 to 95.75
95% Mean C.I	90.64 to 104.54
% of Value of the Class of all Real Property Value in the County	22.57
% of Records Sold in the Study Period	5.38
% of Value Sold in the Study Period	3.87

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	138	97	97.23
2018	140	99	98.80
2017	133	99	99.29
2016	153	92	92.22

**79 Scottsbluff**

**PAD 2020 R&O Statistics (Using 2020 Values)**

**RESIDENTIAL**

Qualified

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

Number of Sales : 1,181  
 Total Sales Price : 161,997,570  
 Total Adj. Sales Price : 161,997,570  
 Total Assessed Value : 148,660,531  
 Avg. Adj. Sales Price : 137,170  
 Avg. Assessed Value : 125,877

MEDIAN : 92  
 WGT. MEAN : 92  
 MEAN : 97  
 COD : 23.56  
 PRD : 105.92

COV : 39.32  
 STD : 38.22  
 Avg. Abs. Dev : 21.78  
 MAX Sales Ratio : 493.09  
 MIN Sales Ratio : 16.37

95% Median C.I. : 91.02 to 93.55  
 95% Wgt. Mean C.I. : 90.51 to 93.02  
 95% Mean C.I. : 95.02 to 99.38

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<b>DATE OF SALE *</b>											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	145	96.35	100.62	97.35	20.28	103.36	35.50	358.34	94.26 to 99.74	141,329	137,588	
01-JAN-18 To 31-MAR-18	115	95.53	101.81	94.15	22.46	108.14	46.39	298.11	93.00 to 99.27	124,126	116,870	
01-APR-18 To 30-JUN-18	144	92.40	95.09	91.91	19.00	103.46	49.22	199.23	88.65 to 94.42	133,177	122,410	
01-JUL-18 To 30-SEP-18	168	88.99	92.07	89.11	18.93	103.32	52.44	254.00	83.75 to 92.47	148,456	132,294	
01-OCT-18 To 31-DEC-18	150	93.59	95.76	90.23	22.62	106.13	16.37	272.66	87.84 to 98.19	140,436	126,713	
01-JAN-19 To 31-MAR-19	118	92.20	100.13	92.66	28.85	108.06	32.90	267.79	87.43 to 99.31	126,095	116,834	
01-APR-19 To 30-JUN-19	181	92.04	95.72	90.23	25.65	106.08	28.93	415.45	86.03 to 94.97	142,727	128,776	
01-JUL-19 To 30-SEP-19	160	88.23	98.93	90.54	30.05	109.27	22.78	493.09	83.64 to 91.55	133,339	120,725	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	572	93.14	96.96	92.85	20.30	104.43	35.50	358.34	91.76 to 94.42	137,911	128,047	
01-OCT-18 To 30-SEP-19	609	91.17	97.43	90.74	26.80	107.37	16.37	493.09	88.85 to 93.02	136,473	123,839	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	577	92.50	95.72	90.99	20.79	105.20	16.37	298.11	90.08 to 93.84	137,709	125,302	
<u>ALL</u>	1,181	92.43	97.20	91.77	23.56	105.92	16.37	493.09	91.02 to 93.55	137,170	125,877	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
15	490	92.00	96.48	91.99	22.08	104.88	32.90	493.09	89.50 to 94.42	131,360	120,841	
20	322	91.77	95.41	91.63	20.93	104.13	45.60	350.72	88.97 to 93.84	146,410	134,163	
30	18	100.06	109.62	89.34	35.99	122.70	28.93	214.16	77.34 to 145.15	37,665	33,651	
40	68	92.16	106.21	90.89	39.87	116.86	22.78	415.45	80.56 to 99.77	83,067	75,498	
50	29	92.28	99.09	89.72	33.16	110.44	43.33	267.79	73.68 to 107.91	91,894	82,445	
60	33	100.00	105.34	93.07	31.77	113.18	39.51	257.89	85.92 to 124.20	44,146	41,088	
70	17	92.72	95.02	93.12	20.77	102.04	65.48	183.01	73.12 to 107.82	86,274	80,335	
81	71	91.81	100.96	91.95	23.30	109.80	39.09	272.66	84.85 to 95.02	177,821	163,511	
82	124	93.54	95.30	92.52	20.53	103.00	16.37	253.04	90.77 to 97.00	200,862	185,833	
83	9	77.59	72.04	71.49	18.65	100.77	34.81	96.69	39.52 to 94.26	115,556	82,605	
<u>ALL</u>	1,181	92.43	97.20	91.77	23.56	105.92	16.37	493.09	91.02 to 93.55	137,170	125,877	

**79 Scottsbluff**

**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

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 Avg. Assessed Value : 125,877

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 MEAN : 97  
 COD : 23.56  
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COV : 39.32  
 STD : 38.22  
 Avg. Abs. Dev : 21.78  
 MAX Sales Ratio : 493.09  
 MIN Sales Ratio : 16.37

95% Median C.I. : 91.02 to 93.55  
 95% Wgt. Mean C.I. : 90.51 to 93.02  
 95% Mean C.I. : 95.02 to 99.38

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,181	92.43	97.20	91.77	23.56	105.92	16.37	493.09	91.02 to 93.55	137,170	125,877
06											
07											
<u>ALL</u>	1,181	92.43	97.20	91.77	23.56	105.92	16.37	493.09	91.02 to 93.55	137,170	125,877

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	200.39	200.39	200.39	51.08	100.00	98.04	302.73	N/A	4,500	9,018
Less Than 15,000	18	197.15	199.73	203.19	38.01	98.30	59.86	493.09	119.71 to 259.00	9,193	18,679
Less Than 30,000	74	135.09	163.96	156.52	50.43	104.75	44.05	493.09	110.59 to 157.40	19,888	31,129
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,179	92.39	97.02	91.76	23.42	105.73	16.37	493.09	90.99 to 93.50	137,395	126,075
Greater Than 14,999	1,163	92.16	95.61	91.65	22.14	104.32	16.37	415.45	90.73 to 93.14	139,151	127,536
Greater Than 29,999	1,107	91.42	92.74	91.17	19.58	101.72	16.37	267.79	89.82 to 92.62	145,010	132,210
<u>Incremental Ranges</u>											
0 TO 4,999	2	200.39	200.39	200.39	51.08	100.00	98.04	302.73	N/A	4,500	9,018
5,000 TO 14,999	16	197.15	199.64	203.36	36.27	98.17	59.86	493.09	119.71 to 259.00	9,779	19,887
15,000 TO 29,999	56	127.91	152.47	150.61	48.31	101.23	44.05	415.45	102.08 to 144.06	23,325	35,131
30,000 TO 59,999	131	103.19	112.99	110.28	32.46	102.46	33.18	267.79	98.73 to 111.14	44,818	49,427
60,000 TO 99,999	242	91.56	93.17	92.36	24.42	100.88	28.93	253.04	84.45 to 94.32	80,119	74,000
100,000 TO 149,999	299	85.27	85.49	85.54	17.83	99.94	16.37	133.48	81.51 to 89.52	125,913	107,709
150,000 TO 249,999	318	91.03	90.29	90.33	12.55	99.96	39.09	160.65	89.15 to 92.72	187,952	169,768
250,000 TO 499,999	111	94.97	94.12	94.06	11.33	100.06	60.10	132.78	90.76 to 97.96	310,580	292,140
500,000 TO 999,999	6	88.75	98.44	99.41	28.63	99.02	54.38	142.24	54.38 to 142.24	562,500	559,193
1,000,000 +											
<u>ALL</u>	1,181	92.43	97.20	91.77	23.56	105.92	16.37	493.09	91.02 to 93.55	137,170	125,877

**79 Scottsbluff**

**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 : 115  
 Total Sales Price : 26,074,205  
 Total Adj. Sales Price : 26,074,205  
 Total Assessed Value : 23,124,172  
 Avg. Adj. Sales Price : 226,732  
 Avg. Assessed Value : 201,080

MEDIAN : 94  
 WGT. MEAN : 89  
 MEAN : 98  
 COD : 25.51  
 PRD : 110.03

COV : 38.95  
 STD : 38.01  
 Avg. Abs. Dev : 24.03  
 MAX Sales Ratio : 327.83  
 MIN Sales Ratio : 31.08

95% Median C.I. : 86.87 to 98.69  
 95% Wgt. Mean C.I. : 81.63 to 95.75  
 95% Mean C.I. : 90.64 to 104.54

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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-16 To 31-DEC-16	9	99.74	94.27	82.51	13.30	114.25	54.61	117.90	65.56 to 109.41	176,944	146,004
01-JAN-17 To 31-MAR-17	6	91.75	96.07	87.70	12.62	109.54	79.28	126.68	79.28 to 126.68	570,167	500,057
01-APR-17 To 30-JUN-17	16	93.73	111.99	79.81	40.50	140.32	42.78	327.83	75.02 to 129.85	268,481	214,285
01-JUL-17 To 30-SEP-17	12	98.30	98.50	84.00	21.12	117.26	56.97	164.75	70.84 to 115.08	234,683	197,131
01-OCT-17 To 31-DEC-17	16	83.99	81.03	81.35	17.66	99.61	48.96	105.22	65.82 to 97.62	155,731	126,683
01-JAN-18 To 31-MAR-18	11	88.15	89.74	98.42	22.31	91.18	51.13	131.91	59.62 to 116.37	275,254	270,915
01-APR-18 To 30-JUN-18	8	112.54	122.63	100.29	27.61	122.28	82.96	249.29	82.96 to 249.29	182,875	183,412
01-JUL-18 To 30-SEP-18	6	90.66	88.02	85.76	17.42	102.64	56.70	111.98	56.70 to 111.98	205,783	176,489
01-OCT-18 To 31-DEC-18	7	81.33	101.25	106.06	38.84	95.46	50.55	169.77	50.55 to 169.77	166,429	176,508
01-JAN-19 To 31-MAR-19	8	89.49	107.82	95.95	35.22	112.37	62.30	170.75	62.30 to 170.75	117,063	112,323
01-APR-19 To 30-JUN-19	9	97.22	94.85	90.95	24.25	104.29	31.08	145.63	63.94 to 131.72	135,291	123,049
01-JUL-19 To 30-SEP-19	7	89.89	86.59	92.89	19.45	93.22	56.15	116.08	56.15 to 116.08	344,643	320,124
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	43	97.25	102.30	83.37	25.29	122.71	42.78	327.83	87.34 to 104.17	281,986	235,081
01-OCT-17 To 30-SEP-18	41	88.15	92.50	91.68	23.54	100.89	48.96	249.29	82.96 to 100.06	200,419	183,737
01-OCT-18 To 30-SEP-19	31	92.03	97.77	95.65	28.95	102.22	31.08	170.75	80.03 to 105.77	184,891	176,853
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	50	93.53	96.94	83.08	25.69	116.68	42.78	327.83	83.52 to 98.69	260,492	216,428
01-JAN-18 To 31-DEC-18	32	93.86	100.16	97.84	27.54	102.37	50.55	249.29	81.33 to 111.98	215,328	210,683
<u>ALL</u>	115	94.18	97.59	88.69	25.51	110.03	31.08	327.83	86.87 to 98.69	226,732	201,080

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
15	71	94.18	94.44	88.43	22.30	106.80	31.08	182.14	85.06 to 100.06	279,431	247,096
20	17	93.78	107.22	93.94	34.46	114.14	54.61	327.83	70.88 to 105.77	207,588	195,012
30	7	97.22	114.37	88.28	33.97	129.55	62.30	249.29	62.30 to 249.29	146,517	129,343
40	9	95.97	98.26	99.70	15.33	98.56	75.02	129.85	76.71 to 127.51	44,889	44,753
50	6	96.23	98.19	88.09	25.78	111.47	59.62	145.63	59.62 to 145.63	109,583	96,535
60	2	130.32	130.32	102.49	31.02	127.15	89.89	170.75	N/A	19,250	19,730
80	3	51.13	53.16	58.33	14.84	91.14	42.78	65.56	N/A	193,333	112,767
<u>ALL</u>	115	94.18	97.59	88.69	25.51	110.03	31.08	327.83	86.87 to 98.69	226,732	201,080

**79 Scottsbluff**  
**COMMERCIAL**

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Qualified

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MEDIAN : 94  
WGT. MEAN : 89  
MEAN : 98  
COD : 25.51  
PRD : 110.03

COV : 38.95  
STD : 38.01  
Avg. Abs. Dev : 24.03  
MAX Sales Ratio : 327.83  
MIN Sales Ratio : 31.08

95% Median C.I. : 86.87 to 98.69  
95% Wgt. Mean C.I. : 81.63 to 95.75  
95% Mean C.I. : 90.64 to 104.54

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	111	95.97	98.20	89.51	25.39	109.71	31.08	327.83	86.87 to 99.74	197,885	177,121
04	4	86.70	80.45	84.30	11.67	95.43	54.61	93.78	N/A	1,027,250	865,943
<u>ALL</u>	115	94.18	97.59	88.69	25.51	110.03	31.08	327.83	86.87 to 98.69	226,732	201,080

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	5	117.90	144.58	155.79	39.88	92.80	87.72	249.29	N/A	8,724	13,591
Less Than 30,000	10	120.76	152.30	150.23	42.34	101.38	87.72	327.83	97.22 to 249.29	14,412	21,652
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	115	94.18	97.59	88.69	25.51	110.03	31.08	327.83	86.87 to 98.69	226,732	201,080
Greater Than 14,999	110	93.53	95.45	88.57	24.28	107.77	31.08	327.83	86.27 to 97.91	236,642	209,602
Greater Than 29,999	105	92.53	92.38	88.34	22.25	104.57	31.08	182.14	84.98 to 97.25	246,953	218,168
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	5	117.90	144.58	155.79	39.88	92.80	87.72	249.29	N/A	8,724	13,591
15,000 TO 29,999	5	123.62	160.02	147.82	43.76	108.25	100.07	327.83	N/A	20,100	29,712
30,000 TO 59,999	14	94.12	100.28	99.32	22.61	100.97	62.30	157.55	75.02 to 127.51	45,036	44,730
60,000 TO 99,999	26	95.52	97.15	96.52	18.52	100.65	67.83	182.14	83.52 to 101.17	78,142	75,423
100,000 TO 149,999	15	65.82	81.98	83.45	43.68	98.24	31.08	164.75	56.70 to 104.17	126,733	105,765
150,000 TO 249,999	22	98.83	95.26	94.12	13.59	101.21	48.96	117.20	85.06 to 105.77	186,191	175,248
250,000 TO 499,999	14	79.66	87.32	89.69	27.89	97.36	50.55	169.77	63.94 to 104.78	312,750	280,492
500,000 TO 999,999	9	88.15	89.47	89.91	12.24	99.51	56.15	108.80	82.96 to 107.88	584,555	525,601
1,000,000 +	5	87.34	83.33	81.52	25.67	102.22	51.62	116.08	N/A	1,526,240	1,244,243
<u>ALL</u>	115	94.18	97.59	88.69	25.51	110.03	31.08	327.83	86.87 to 98.69	226,732	201,080

**79 Scottsbluff**

**COMMERCIAL**

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 MEAN : 98  
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 PRD : 110.03

COV : 38.95  
 STD : 38.01  
 Avg. Abs. Dev : 24.03  
 MAX Sales Ratio : 327.83  
 MIN Sales Ratio : 31.08

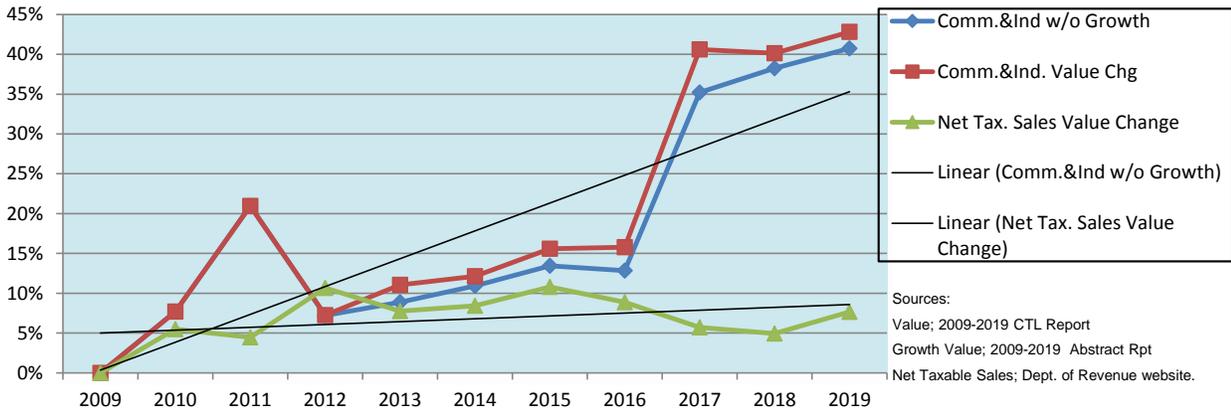
95% Median C.I. : 86.87 to 98.69  
 95% Wgt. Mean C.I. : 81.63 to 95.75  
 95% Mean C.I. : 90.64 to 104.54

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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
300	7	84.80	91.82	91.79	13.24	100.03	75.20	109.41	75.20 to 109.41	300,042	275,418
319	2	73.93	73.93	65.60	30.18	112.70	51.62	96.23	N/A	1,121,350	735,590
340	1	249.29	249.29	249.29	00.00	100.00	249.29	249.29	N/A	14,000	34,900
342	2	110.86	110.86	68.49	48.61	161.86	56.97	164.75	N/A	678,100	464,450
344	14	103.50	96.85	96.40	13.71	100.47	56.15	123.62	74.48 to 115.08	259,286	249,954
350	3	100.11	122.90	128.25	23.62	95.83	98.81	169.77	N/A	298,333	382,626
351	1	31.08	31.08	31.08	00.00	100.00	31.08	31.08	N/A	129,000	40,090
352	15	86.27	97.72	86.72	27.54	112.68	48.96	182.14	70.88 to 105.22	218,067	189,102
353	18	102.67	100.46	96.18	20.16	104.45	42.78	145.63	83.52 to 117.36	295,316	284,050
384	1	86.51	86.51	86.51	00.00	100.00	86.51	86.51	N/A	78,000	67,480
386	6	101.49	102.87	102.45	17.37	100.41	65.82	139.36	65.82 to 139.36	189,750	194,403
406	16	92.66	104.00	83.89	31.45	123.97	59.62	327.83	69.53 to 102.94	50,476	42,343
410	2	79.06	79.06	83.45	19.12	94.74	63.94	94.18	N/A	387,500	323,374
426	2	114.89	114.89	105.32	37.13	109.09	72.23	157.55	N/A	49,000	51,605
459	1	96.52	96.52	96.52	00.00	100.00	96.52	96.52	N/A	169,700	163,790
470	5	96.15	93.40	84.55	17.62	110.47	50.55	129.85	N/A	161,500	136,546
471	7	83.65	82.83	84.07	20.27	98.53	56.70	136.33	56.70 to 136.33	231,500	194,613
528	7	93.78	91.42	93.55	17.09	97.72	62.30	131.91	62.30 to 131.91	96,857	90,613
554	2	98.22	98.22	77.09	33.25	127.41	65.56	130.87	N/A	212,500	163,810
555	1	54.61	54.61	54.61	00.00	100.00	54.61	54.61	N/A	365,000	199,320
582	1	89.89	89.89	89.89	00.00	100.00	89.89	89.89	N/A	32,500	29,215
999	1	51.13	51.13	51.13	00.00	100.00	51.13	51.13	N/A	125,000	63,917
<u>ALL</u>	<u>115</u>	<u>94.18</u>	<u>97.59</u>	<u>88.69</u>	<u>25.51</u>	<u>110.03</u>	<u>31.08</u>	<u>327.83</u>	<u>86.87 to 98.69</u>	<u>226,732</u>	<u>201,080</u>

### 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	\$ 398,566,852	\$ 17,360,283		\$ 381,206,569	--	\$ 423,976,407	--
2009	\$ 399,872,969	\$ 4,004,134	1.00%	\$ 395,868,835	--	\$ 431,089,199	--
2010	\$ 430,660,276	\$ -	0.00%	\$ 430,660,276	7.70%	\$ 454,767,473	5.49%
2011	\$ 483,625,525	\$ -	0.00%	\$ 483,625,525	12.30%	\$ 450,324,680	-0.98%
2012	\$ 428,810,080	\$ 134,528	0.03%	\$ 428,675,552	-11.36%	\$ 477,008,753	5.93%
2013	\$ 444,058,783	\$ 8,671,237	1.95%	\$ 435,387,546	1.53%	\$ 464,473,562	-2.63%
2014	\$ 448,341,078	\$ 4,808,410	1.07%	\$ 443,532,668	-0.12%	\$ 467,408,632	0.63%
2015	\$ 462,158,754	\$ 8,575,467	1.86%	\$ 453,583,287	1.17%	\$ 477,620,744	2.18%
2016	\$ 463,020,127	\$ 11,839,741	2.56%	\$ 451,180,386	-2.38%	\$ 469,373,408	-1.73%
2017	\$ 562,289,227	\$ 21,619,382	3.84%	\$ 540,669,845	16.77%	\$ 455,691,453	-2.91%
2018	\$ 560,366,299	\$ 7,495,211	1.34%	\$ 552,871,088	-1.67%	\$ 452,465,015	-0.71%
2019	\$ 571,032,899	\$ 8,242,045	1.44%	\$ 562,790,854	0.43%	\$ 464,078,046	2.57%
<b>Ann %chg</b>	3.63%			<b>Average</b>	<b>2.44%</b>	0.74%	<b>0.78%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	7.70%	7.70%	5.49%
2011	20.94%	20.94%	4.46%
2012	7.20%	7.24%	10.65%
2013	8.88%	11.05%	7.74%
2014	10.92%	12.12%	8.43%
2015	13.43%	15.58%	10.79%
2016	12.83%	15.79%	8.88%
2017	35.21%	40.62%	5.71%
2018	38.26%	40.14%	4.96%
2019	40.74%	42.80%	7.65%

County Number	79
County Name	Scotts Bluff

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	104	COV :	19.93	95% Median C.I. :	74.48 to 115.08
Total Sales Price :	3,630,000	Wgt. Mean :	96	STD :	19.30	95% Wgt. Mean C.I. :	81.51 to 111.30
Total Adj. Sales Price :	3,630,000	Mean :	97	Avg. Abs. Dev :	14.19	95% Mean C.I. :	85.71 to 107.99
Total Assessed Value :	3,499,357						
Avg. Adj. Sales Price :	259,286	COD :	13.71	MAX Sales Ratio :	123.62		
Avg. Assessed Value :	249,954	PRD :	100.47	MIN Sales Ratio :	56.15		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2016 To 12/31/2016	1	102.60	102.60	102.60		100.00	102.60	102.60	N/A	150,000	153,907
01/01/2017 To 03/31/2017	1	79.28	79.28	79.28		100.00	79.28	79.28	N/A	268,500	212,854
04/01/2017 To 06/30/2017	1	116.87	116.87	116.87		100.00	116.87	116.87	N/A	175,000	204,520
07/01/2017 To 09/30/2017	2	109.93	109.93	107.66	04.68	102.11	104.78	115.08	N/A	312,500	336,453
10/01/2017 To 12/31/2017	1	97.62	97.62	97.62		100.00	97.62	97.62	N/A	80,000	78,095
01/01/2018 To 03/31/2018	3	95.97	91.69	103.28	10.47	88.78	74.48	104.63	N/A	386,333	399,002
04/01/2018 To 06/30/2018	1	107.88	107.88	107.88		100.00	107.88	107.88	N/A	500,000	539,405
07/01/2018 To 09/30/2018											
10/01/2018 To 12/31/2018	2	98.09	98.09	85.62	26.03	114.56	72.56	123.62	N/A	53,750	46,020
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019	2	80.27	80.27	61.70	30.05	130.10	56.15	104.39	N/A	282,500	174,313
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	5	104.78	103.72	102.11	09.55	101.58	79.28	116.87	N/A	243,700	248,837
10/01/2017 To 09/30/2018	5	97.62	96.12	104.34	08.62	92.12	74.48	107.88	N/A	347,800	362,901
10/01/2018 To 09/30/2019	4	88.48	89.18	65.53	28.06	136.09	56.15	123.62	N/A	168,125	110,167
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	5	104.78	102.73	101.73	10.51	100.98	79.28	116.87	N/A	229,700	233,675
01/01/2018 To 12/31/2018	6	100.30	96.52	103.51	15.47	93.25	72.56	123.62	72.56 to 123.62	294,417	304,742

**PAD 2020 R&O Statistics 2020 Values**

**COMMERCIAL IMPROVED**

Type : Qualified

Number of Sales :	14	Median :	104	COV :	19.93	95% Median C.I. :	74.48 to 115.08
Total Sales Price :	3,630,000	Wgt. Mean :	96	STD :	19.30	95% Wgt. Mean C.I. :	81.51 to 111.30
Total Adj. Sales Price :	3,630,000	Mean :	97	Avg. Abs. Dev :	14.19	95% Mean C.I. :	85.71 to 107.99
Total Assessed Value :	3,499,357						
Avg. Adj. Sales Price :	259,286	COD :	13.71	MAX Sales Ratio :	123.62		
Avg. Assessed Value :	249,954	PRD :	100.47	MIN Sales Ratio :	56.15		

What IF

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	9	102.60	92.19	92.03	17.56	100.17	56.15	116.87	72.56 to 115.08	259,944	239,216
20	3	104.39	102.21	104.16	02.24	98.13	97.62	104.63	N/A	408,333	425,316
40	1	95.97	95.97	95.97		100.00	95.97	95.97	N/A	38,000	36,468
50	1	123.62	123.62	123.62		100.00	123.62	123.62	N/A	27,500	33,995

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	14	103.50	96.85	96.40	13.71	100.47	56.15	123.62	74.48 to 115.08	259,286	249,954
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	104	COV :	19.93	95% Median C.I. :	74.48 to 115.08
Total Sales Price :	3,630,000	Wgt. Mean :	96	STD :	19.30	95% Wgt. Mean C.I. :	81.51 to 111.30
Total Adj. Sales Price :	3,630,000	Mean :	97	Avg. Abs. Dev :	14.19	95% Mean C.I. :	85.71 to 107.99
Total Assessed Value :	3,499,357						
Avg. Adj. Sales Price :	259,286	COD :	13.71	MAX Sales Ratio :	123.62		
Avg. Assessed Value :	249,954	PRD :	100.47	MIN Sales Ratio :	56.15		

What IF

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	123.62	123.62	123.62		100.00	123.62	123.62	N/A	27,500	33,995
__ Ranges Excl. Low \$ __											
Greater Than 4,999	14	103.50	96.85	96.40	13.71	100.47	56.15	123.62	74.48 to 115.08	259,286	249,954
Greater Than 15,000	14	103.50	96.85	96.40	13.71	100.47	56.15	123.62	74.48 to 115.08	259,286	249,954
Greater Than 30,000	13	102.60	94.79	96.19	13.31	98.54	56.15	116.87	74.48 to 107.88	277,115	266,566
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	123.62	123.62	123.62		100.00	123.62	123.62	N/A	27,500	33,995
30,000 TO 59,999	2	85.23	85.23	84.82	12.61	100.48	74.48	95.97	N/A	39,500	33,503
60,000 TO 99,999	3	97.62	91.52	90.66	10.87	100.95	72.56	104.39	N/A	75,000	67,998
100,000 TO 149,999											
150,000 TO 249,999	3	115.08	111.52	111.96	04.14	99.61	102.60	116.87	N/A	166,667	186,606
250,000 TO 499,999	2	92.03	92.03	95.25	13.85	96.62	79.28	104.78	N/A	359,250	342,185
500,000 TO 999,999	2	82.02	82.02	82.02	31.54	100.00	56.15	107.88	N/A	500,000	410,089
1,000,000 +	1	104.63	104.63	104.63		100.00	104.63	104.63	N/A	1,080,000	1,130,000

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
344	14	103.50	96.85	96.40	13.71	100.47	56.15	123.62	74.48 to 115.08	259,286	249,954

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	344	Total	Increase	0%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	86	COV :	37.05	95% Median C.I. :	70.88 to 105.22
Total Sales Price :	3,271,000	Wgt. Mean :	87	STD :	36.21	95% Wgt. Mean C.I. :	76.75 to 96.69
Total Adj. Sales Price :	3,271,000	Mean :	98	Avg. Abs. Dev :	23.76	95% Mean C.I. :	77.67 to 117.77
Total Assessed Value :	2,836,534						
Avg. Adj. Sales Price :	218,067	COD :	27.54	MAX Sales Ratio :	182.14		
Avg. Assessed Value :	189,102	PRD :	112.68	MIN Sales Ratio :	48.96		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2016 To 12/31/2016	1	99.74	99.74	99.74		100.00	99.74	99.74	N/A	200,000	199,475
01/01/2017 To 03/31/2017											
04/01/2017 To 06/30/2017	2	126.51	126.51	95.22	43.97	132.86	70.88	182.14	N/A	160,000	152,349
07/01/2017 To 09/30/2017	1	104.78	104.78	104.78		100.00	104.78	104.78	N/A	150,000	157,166
10/01/2017 To 12/31/2017	4	83.99	80.54	78.60	17.34	102.47	48.96	105.22	N/A	205,750	161,725
01/01/2018 To 03/31/2018	1	88.15	88.15	88.15		100.00	88.15	88.15	N/A	532,000	468,970
04/01/2018 To 06/30/2018	2	100.08	100.08	91.46	17.11	109.42	82.96	117.20	N/A	352,500	322,408
07/01/2018 To 09/30/2018											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019	2	128.51	128.51	89.15	32.87	144.15	86.27	170.75	N/A	88,000	78,450
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019	2	70.40	70.40	70.58	00.68	99.74	69.92	70.88	N/A	182,500	128,805
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	4	102.26	114.39	98.71	28.44	115.88	70.88	182.14	N/A	167,500	165,335
10/01/2017 To 09/30/2018	7	84.98	87.21	85.47	16.09	102.04	48.96	117.20	48.96 to 117.20	294,286	251,526
10/01/2018 To 09/30/2019	4	78.58	99.46	76.62	36.98	129.81	69.92	170.75	N/A	135,250	103,628
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	7	84.98	97.14	85.75	31.82	113.28	48.96	182.14	48.96 to 182.14	184,714	158,395
01/01/2018 To 12/31/2018	3	88.15	96.10	90.04	12.94	106.73	82.96	117.20	N/A	412,333	371,262

**PAD 2020 R&O Statistics 2020 Values**

**COMMERCIAL IMPROVED**

Type : Qualified

Number of Sales :	15	Median :	86	COV :	37.05	95% Median C.I. :	70.88 to 105.22
Total Sales Price :	3,271,000	Wgt. Mean :	87	STD :	36.21	95% Wgt. Mean C.I. :	76.75 to 96.69
Total Adj. Sales Price :	3,271,000	Mean :	98	Avg. Abs. Dev :	23.76	95% Mean C.I. :	77.67 to 117.77
Total Assessed Value :	2,836,534						
Avg. Adj. Sales Price :	218,067	COD :	27.54	MAX Sales Ratio :	182.14		
Avg. Assessed Value :	189,102	PRD :	112.68	MIN Sales Ratio :	48.96		

What IF

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	8	96.47	101.55	90.20	26.73	112.58	48.96	182.14	48.96 to 182.14	258,125	232,831
20	5	70.88	76.59	76.42	08.59	100.22	69.92	86.27	N/A	200,000	152,834
50	1	99.74	99.74	99.74		100.00	99.74	99.74	N/A	200,000	199,475
60	1	170.75	170.75	170.75		100.00	170.75	170.75	N/A	6,000	10,245

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	15	86.27	97.72	86.72	27.54	112.68	48.96	182.14	70.88 to 105.22	218,067	189,102
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	15	Median :	86	COV :	37.05	95% Median C.I. :	70.88 to 105.22
Total Sales Price :	3,271,000	Wgt. Mean :	87	STD :	36.21	95% Wgt. Mean C.I. :	76.75 to 96.69
Total Adj. Sales Price :	3,271,000	Mean :	98	Avg. Abs. Dev :	23.76	95% Mean C.I. :	77.67 to 117.77
Total Assessed Value :	2,836,534						
Avg. Adj. Sales Price :	218,067	COD :	27.54	MAX Sales Ratio :	182.14		
Avg. Assessed Value :	189,102	PRD :	112.68	MIN Sales Ratio :	48.96		

What IF

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	170.75	170.75	170.75		100.00	170.75	170.75	N/A	6,000	10,245
Less Than 30,000	1	170.75	170.75	170.75		100.00	170.75	170.75	N/A	6,000	10,245
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	15	86.27	97.72	86.72	27.54	112.68	48.96	182.14	70.88 to 105.22	218,067	189,102
Greater Than 15,000	14	85.63	92.51	86.56	22.68	106.87	48.96	182.14	70.88 to 105.22	233,214	201,878
Greater Than 30,000	14	85.63	92.51	86.56	22.68	106.87	48.96	182.14	70.88 to 105.22	233,214	201,878
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	1	170.75	170.75	170.75		100.00	170.75	170.75	N/A	6,000	10,245
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	182.14	182.14	182.14		100.00	182.14	182.14	N/A	70,000	127,500
100,000 TO 149,999	1	69.92	69.92	69.92		100.00	69.92	69.92	N/A	115,000	80,412
150,000 TO 249,999	8	93.01	91.27	89.28	16.63	102.23	48.96	117.20	48.96 to 117.20	189,750	169,413
250,000 TO 499,999	2	70.88	70.88	70.88		100.00	70.88	70.88	N/A	250,000	177,198
500,000 TO 999,999	2	85.56	85.56	85.56	03.04	100.00	82.96	88.15	N/A	531,000	454,340
1,000,000 +											

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
352	15	86.27	97.72	86.72	27.54	112.68	48.96	182.14	70.88 to 105.22	218,067	189,102

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	352	Total	Increase	0%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	103	COV :	26.29	95% Median C.I. :	83.52 to 117.36
Total Sales Price :	5,315,690	Wgt. Mean :	96	STD :	26.41	95% Wgt. Mean C.I. :	82.07 to 110.30
Total Adj. Sales Price :	5,315,690	Mean :	100	Avg. Abs. Dev :	20.70	95% Mean C.I. :	87.33 to 113.59
Total Assessed Value :	5,112,894						
Avg. Adj. Sales Price :	295,316	COD :	20.16	MAX Sales Ratio :	145.63		
Avg. Assessed Value :	284,050	PRD :	104.45	MIN Sales Ratio :	42.78		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2016 To 12/31/2016	1	104.17	104.17	104.17		100.00	104.17	104.17	N/A	110,000	114,585
01/01/2017 To 03/31/2017	2	107.01	107.01	87.89	18.38	121.75	87.34	126.68	N/A	1,420,000	1,248,060
04/01/2017 To 06/30/2017	3	80.13	77.42	73.86	27.69	104.82	42.78	109.36	N/A	86,230	63,690
07/01/2017 To 09/30/2017	4	91.11	95.14	90.79	19.71	104.79	70.84	127.51	N/A	72,000	65,371
10/01/2017 To 12/31/2017	1	61.63	61.63	61.63		100.00	61.63	61.63	N/A	145,000	89,365
<u>01/01/2018 To 03/31/2018</u>											
04/01/2018 To 06/30/2018	2	104.56	104.56	103.94	12.25	100.60	91.75	117.36	N/A	62,000	64,440
07/01/2018 To 09/30/2018	1	111.98	111.98	111.98		100.00	111.98	111.98	N/A	175,000	195,970
<u>10/01/2018 To 12/31/2018</u>											
<u>01/01/2019 To 03/31/2019</u>											
04/01/2019 To 06/30/2019	3	131.72	126.17	126.57	11.25	99.68	101.17	145.63	N/A	125,000	158,214
07/01/2019 To 09/30/2019	1	116.08	116.08	116.08		100.00	116.08	116.08	N/A	1,000,000	1,160,778
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	10	93.02	93.10	87.60	21.69	106.28	42.78	127.51	70.84 to 126.68	349,669	306,326
10/01/2017 To 09/30/2018	4	101.87	95.68	93.29	18.64	102.56	61.63	117.36	N/A	111,000	103,554
10/01/2018 To 09/30/2019	4	123.90	123.65	118.94	12.13	103.96	101.17	145.63	N/A	343,750	408,855
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	10	85.43	88.85	86.02	24.66	103.29	42.78	127.51	61.63 to 126.68	353,169	303,804
01/01/2018 To 12/31/2018	3	111.98	107.03	108.65	07.63	98.51	91.75	117.36	N/A	99,667	108,283

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	103	COV :	26.29	95% Median C.I. :	83.52 to 117.36
Total Sales Price :	5,315,690	Wgt. Mean :	96	STD :	26.41	95% Wgt. Mean C.I. :	82.07 to 110.30
Total Adj. Sales Price :	5,315,690	Mean :	100	Avg. Abs. Dev :	20.70	95% Mean C.I. :	87.33 to 113.59
Total Assessed Value :	5,112,894						
Avg. Adj. Sales Price :	295,316	COD :	20.16	MAX Sales Ratio :	145.63		
Avg. Assessed Value :	284,050	PRD :	104.45	MIN Sales Ratio :	42.78		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	15	101.17	99.49	96.83	16.04	102.75	61.63	131.72	83.52 to 116.08	343,046	332,159
40	1	127.51	127.51	127.51		100.00	127.51	127.51	N/A	50,000	63,755
50	1	145.63	145.63	145.63		100.00	145.63	145.63	N/A	15,000	21,845
80	1	42.78	42.78	42.78		100.00	42.78	42.78	N/A	105,000	44,915

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	17	104.17	101.24	106.03	20.09	95.48	42.78	145.63	80.13 to 126.68	147,982	156,908
04	1	87.34	87.34	87.34		100.00	87.34	87.34	N/A	2,800,000	2,445,450

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	18	Median :	103	COV :	26.29	95% Median C.I. :	83.52 to 117.36
Total Sales Price :	5,315,690	Wgt. Mean :	96	STD :	26.41	95% Wgt. Mean C.I. :	82.07 to 110.30
Total Adj. Sales Price :	5,315,690	Mean :	100	Avg. Abs. Dev :	20.70	95% Mean C.I. :	87.33 to 113.59
Total Assessed Value :	5,112,894						
Avg. Adj. Sales Price :	295,316	COD :	20.16	MAX Sales Ratio :	145.63		
Avg. Assessed Value :	284,050	PRD :	104.45	MIN Sales Ratio :	42.78		

What IF

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	145.63	145.63	145.63		100.00	145.63	145.63	N/A	15,000	21,845
__ Ranges Excl. Low \$ __											
Greater Than 4,999	18	102.67	100.46	96.18	20.16	104.45	42.78	145.63	83.52 to 117.36	295,316	284,050
Greater Than 15,000	18	102.67	100.46	96.18	20.16	104.45	42.78	145.63	83.52 to 117.36	295,316	284,050
Greater Than 30,000	17	101.17	97.81	96.05	19.08	101.83	42.78	131.72	80.13 to 117.36	311,805	299,473
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	145.63	145.63	145.63		100.00	145.63	145.63	N/A	15,000	21,845
30,000 TO 59,999	3	126.68	123.85	123.27	02.67	100.47	117.36	127.51	N/A	49,667	61,222
60,000 TO 99,999	7	91.75	90.78	90.06	11.64	100.80	70.84	109.36	70.84 to 109.36	75,241	67,764
100,000 TO 149,999	3	61.63	69.53	69.13	33.20	100.58	42.78	104.17	N/A	120,000	82,955
150,000 TO 249,999	1	111.98	111.98	111.98		100.00	111.98	111.98	N/A	175,000	195,970
250,000 TO 499,999	1	131.72	131.72	131.72		100.00	131.72	131.72	N/A	290,000	381,976
500,000 TO 999,999											
1,000,000 +	2	101.71	101.71	94.90	14.13	107.18	87.34	116.08	N/A	1,900,000	1,803,114

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
353	18	102.67	100.46	96.18	20.16	104.45	42.78	145.63	83.52 to 117.36	295,316	284,050

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Increase	0%

What IF

**79 Scottsbluff**  
**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 : 62  
 Total Sales Price : 18,262,031  
 Total Adj. Sales Price : 18,262,031  
 Total Assessed Value : 13,278,699  
 Avg. Adj. Sales Price : 294,549  
 Avg. Assessed Value : 214,173

MEDIAN : 72  
 WGT. MEAN : 73  
 MEAN : 75  
 COD : 23.10  
 PRD : 103.18

COV : 32.38  
 STD : 24.29  
 Avg. Abs. Dev : 16.66  
 MAX Sales Ratio : 159.10  
 MIN Sales Ratio : 00.00

95% Median C.I. : 68.55 to 79.43  
 95% Wgt. Mean C.I. : 68.38 to 77.04  
 95% Mean C.I. : 68.97 to 81.07

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<b>DATE OF SALE *</b>										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-16 To 31-DEC-16	4	68.99	73.31	75.50	28.34	97.10	45.24	110.03	N/A	168,000	126,845
01-JAN-17 To 31-MAR-17	6	65.23	66.52	67.44	19.47	98.64	47.81	93.75	47.81 to 93.75	259,667	175,108
01-APR-17 To 30-JUN-17	5	79.43	81.35	82.69	08.04	98.38	70.78	93.26	N/A	242,840	200,809
01-JUL-17 To 30-SEP-17	1	75.42	75.42	75.42	00.00	100.00	75.42	75.42	N/A	375,000	282,818
01-OCT-17 To 31-DEC-17	3	62.91	86.30	81.68	43.14	105.66	57.29	138.70	N/A	261,767	213,814
01-JAN-18 To 31-MAR-18	7	56.98	59.49	58.95	25.01	100.92	27.07	90.01	27.07 to 90.01	294,746	173,751
01-APR-18 To 30-JUN-18	6	70.65	72.18	71.61	06.91	100.80	63.81	86.91	63.81 to 86.91	467,067	334,456
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	6	67.88	54.96	57.66	27.20	95.32	00.00	79.36	00.00 to 79.36	353,625	203,896
01-JAN-19 To 31-MAR-19	9	82.76	85.78	87.05	12.20	98.54	59.39	122.52	75.62 to 94.90	192,971	167,978
01-APR-19 To 30-JUN-19	11	73.37	79.77	74.90	24.78	106.50	52.61	159.10	54.13 to 89.76	354,856	265,791
01-JUL-19 To 30-SEP-19	4	99.43	97.32	88.40	17.80	110.09	68.84	121.60	N/A	257,500	227,626
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	16	75.09	73.41	74.49	17.25	98.55	45.24	110.03	61.29 to 86.37	238,700	177,805
01-OCT-17 To 30-SEP-18	16	68.31	69.27	68.39	21.10	101.29	27.07	138.70	56.98 to 72.98	353,183	241,527
01-OCT-18 To 30-SEP-19	30	80.61	78.95	74.72	22.76	105.66	00.00	159.10	68.84 to 85.61	293,064	218,980
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	15	74.76	76.01	75.75	19.82	100.34	47.81	138.70	61.29 to 86.37	262,167	198,597
01-JAN-18 To 31-DEC-18	19	68.55	62.06	63.63	19.52	97.53	00.00	90.01	53.19 to 71.28	367,756	234,019
<u>ALL</u>	62	72.13	75.02	72.71	23.10	103.18	00.00	159.10	68.55 to 79.43	294,549	214,173

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
3	62	72.13	75.02	72.71	23.10	103.18	00.00	159.10	68.55 to 79.43	294,549	214,173
<u>ALL</u>	62	72.13	75.02	72.71	23.10	103.18	00.00	159.10	68.55 to 79.43	294,549	214,173

**79 Scottsbluff**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

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Avg. Assessed Value : 214,173

MEDIAN : 72  
WGT. MEAN : 73  
MEAN : 75  
COD : 23.10  
PRD : 103.18

COV : 32.38  
STD : 24.29  
Avg. Abs. Dev : 16.66  
MAX Sales Ratio : 159.10  
MIN Sales Ratio : 00.00

95% Median C.I. : 68.55 to 79.43  
95% Wgt. Mean C.I. : 68.38 to 77.04  
95% Mean C.I. : 68.97 to 81.07

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	16	68.31	70.08	67.56	15.33	103.73	47.81	94.90	61.29 to 79.43	314,642	212,568
3	16	68.31	70.08	67.56	15.33	103.73	47.81	94.90	61.29 to 79.43	314,642	212,568
<b>_____Dry_____</b>											
County	3	81.85	100.11	103.85	40.61	96.40	59.39	159.10	N/A	47,000	48,808
3	3	81.85	100.11	103.85	40.61	96.40	59.39	159.10	N/A	47,000	48,808
<b>_____Grass_____</b>											
County	9	68.55	60.10	58.11	22.47	103.42	00.00	82.76	52.61 to 76.91	177,380	103,070
3	9	68.55	60.10	58.11	22.47	103.42	00.00	82.76	52.61 to 76.91	177,380	103,070
<b>_____ALL_____</b>	<b>62</b>	<b>72.13</b>	<b>75.02</b>	<b>72.71</b>	<b>23.10</b>	<b>103.18</b>	<b>00.00</b>	<b>159.10</b>	<b>68.55 to 79.43</b>	<b>294,549</b>	<b>214,173</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	33	70.87	72.70	70.05	19.60	103.78	27.07	138.70	63.81 to 79.43	333,393	233,543
3	33	70.87	72.70	70.05	19.60	103.78	27.07	138.70	63.81 to 79.43	333,393	233,543
<b>_____Dry_____</b>											
County	3	81.85	100.11	103.85	40.61	96.40	59.39	159.10	N/A	47,000	48,808
3	3	81.85	100.11	103.85	40.61	96.40	59.39	159.10	N/A	47,000	48,808
<b>_____Grass_____</b>											
County	11	68.55	59.51	60.39	21.87	98.54	00.00	82.76	43.74 to 76.91	241,493	145,833
3	11	68.55	59.51	60.39	21.87	98.54	00.00	82.76	43.74 to 76.91	241,493	145,833
<b>_____ALL_____</b>	<b>62</b>	<b>72.13</b>	<b>75.02</b>	<b>72.71</b>	<b>23.10</b>	<b>103.18</b>	<b>00.00</b>	<b>159.10</b>	<b>68.55 to 79.43</b>	<b>294,549</b>	<b>214,173</b>

## Scotts Bluff County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	2400	2300	2300	2300	2090	1630	1630	1630	<b>2241</b>
Morrill	3	2075	2075	2075	2075	1975	1975	1975	1975	<b>2036</b>
Morrill	3	2075	2075	2075	2075	1975	1975	1975	1975	<b>2036</b>
Morrill	4	2075	2075	2076	2076	1975	1975	1976	1975	<b>2024</b>
Sioux	1	1350	1350	1270	1270	1220	1221	1180	1180	<b>1260</b>
Sioux	2	n/a	2200	n/a	2190	2175	2175	2165	2165	<b>2185</b>
Banner	1	2000	2000	1900	1800	1800	1800	1600	1278	<b>1786</b>
Box Butte	1	2677	2757	2761	2780	2788	2798	2784	2793	<b>2775</b>

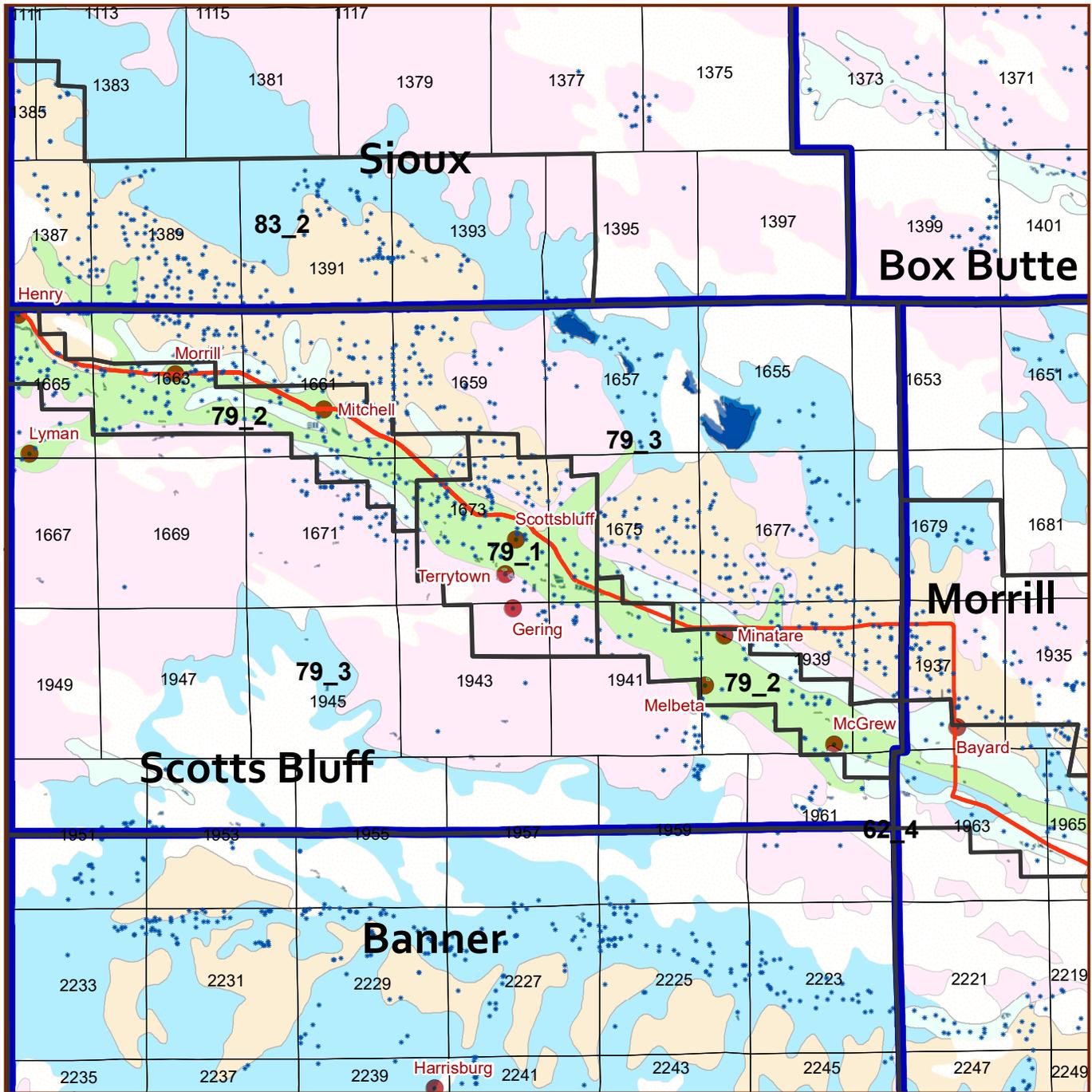
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	465	465	465	410	385	385	350	<b>445</b>
Morrill	3	n/a	500	500	450	450	450	450	450	<b>463</b>
Morrill	3	n/a	500	500	450	450	450	450	450	<b>463</b>
Morrill	4	n/a	535	535	535	470	470	470	470	<b>483</b>
Sioux	1	n/a	600	495	450	435	435	430	410	<b>475</b>
Sioux	2	n/a	n/a	390	390	380	n/a	370	370	<b>382</b>
Banner	1	n/a	495	495	475	475	450	440	420	<b>474</b>
Box Butte	1	n/a	415	415	415	415	n/a	415	415	<b>415</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	345	n/a	345	345	345	345	345	345	<b>345</b>
Morrill	3	440	440	n/a	392	360	360	360	360	<b>361</b>
Morrill	3	440	440	n/a	392	360	360	360	360	<b>361</b>
Morrill	4	432	446	500	434	372	388	375	471	<b>409</b>
Sioux	1	410	410	n/a	395	390	390	375	350	<b>368</b>
Sioux	2	410	n/a	n/a	390	380	380	375	375	<b>376</b>
Banner	1	n/a	470	n/a	440	410	400	400	365	<b>377</b>
Box Butte	1	300	300	n/a	300	300	300	300	300	<b>300</b>

County	Mkt Area	CRP	TIMBER	WASTE
ScottsBluff	3	345	n/a	100
Morrill	3	450	n/a	30
Morrill	3	450	n/a	30
Morrill	4	483	n/a	729
Sioux	1	n/a	350	82
Sioux	2	n/a	n/a	71
Banner	1	395	n/a	227
Box Butte	1	350	n/a	100

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.

# SCOTTS BLUFF COUNTY



**Legend**

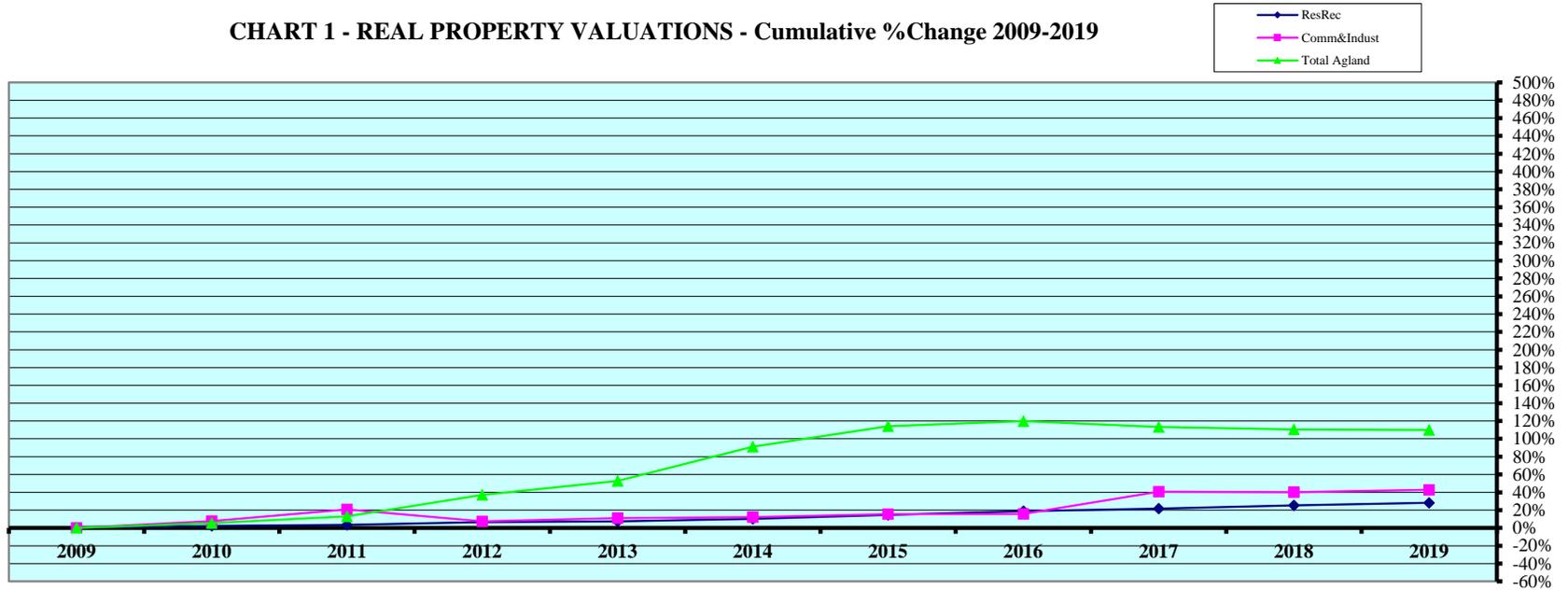
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils**

**CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	1,081,017,106	--	--	--	399,872,969	--	--	--	224,714,891	--	--	--
2010	1,106,949,792	25,932,686	2.40%	2.40%	430,660,276	30,787,307	7.70%	7.70%	236,550,313	11,835,422	5.27%	5.27%
2011	1,119,472,693	12,522,901	1.13%	3.56%	483,625,525	52,965,249	12.30%	20.94%	254,126,959	17,576,646	7.43%	13.09%
2012	1,150,513,682	31,040,989	2.77%	6.43%	428,810,080	-54,815,445	-11.33%	7.24%	308,045,094	53,918,135	21.22%	37.08%
2013	1,159,935,620	9,421,938	0.82%	7.30%	444,058,783	15,248,703	3.56%	11.05%	343,465,677	35,420,583	11.50%	52.85%
2014	1,190,448,673	30,513,053	2.63%	10.12%	448,341,078	4,282,295	0.96%	12.12%	429,543,255	86,077,578	25.06%	91.15%
2015	1,240,578,930	50,130,257	4.21%	14.76%	462,158,754	13,817,676	3.08%	15.58%	481,289,574	51,746,319	12.05%	114.18%
2016	1,284,264,156	43,685,226	3.52%	18.80%	463,020,127	861,373	0.19%	15.79%	494,105,008	12,815,434	2.66%	119.88%
2017	1,315,401,065	31,136,909	2.42%	21.68%	562,289,227	99,269,100	21.44%	40.62%	479,612,860	-14,492,148	-2.93%	113.43%
2018	1,353,872,717	38,471,652	2.92%	25.24%	560,366,299	-1,922,928	-0.34%	40.14%	472,758,350	-6,854,510	-1.43%	110.38%
2019	1,386,025,612	32,152,895	2.37%	28.21%	571,032,899	10,666,600	1.90%	42.80%	471,961,102	-797,248	-0.17%	110.03%

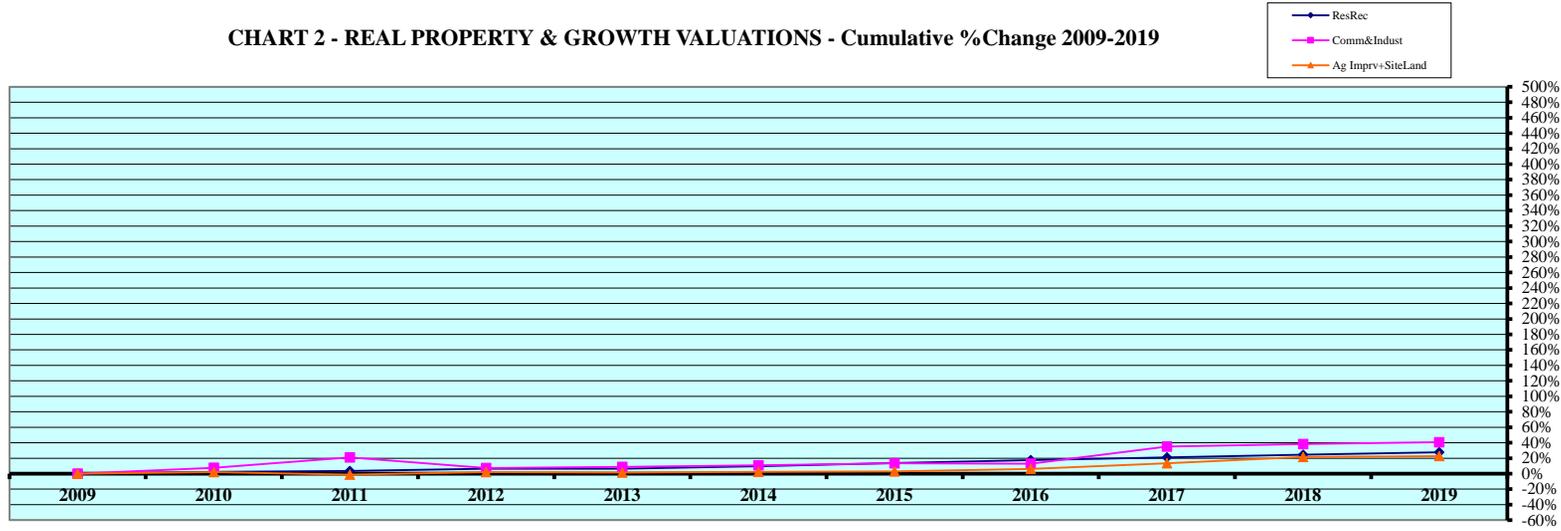
Rate Annual %chg: Residential & Recreational **2.52%** Commercial & Industrial **3.63%** Agricultural Land **7.70%**

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

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.  
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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	1,081,017,106	11,885,226	1.10%	1,069,131,880	--	--	399,872,969	4,004,134	1.00%	395,868,835	--	--
2010	1,106,949,792	0	0.00%	1,106,949,792	2.40%	2.40%	430,660,276	0	0.00%	430,660,276	7.70%	7.70%
2011	1,119,472,693	307,967	0.03%	1,119,164,726	1.10%	3.53%	483,625,525	0	0.00%	483,625,525	12.30%	20.94%
2012	1,150,513,682	0	0.00%	1,150,513,682	2.77%	6.43%	428,810,080	134,528	0.03%	428,675,552	-11.36%	7.20%
2013	1,159,935,620	8,025,214	0.69%	1,151,910,406	0.12%	6.56%	444,058,783	8,671,237	1.95%	435,387,546	1.53%	8.88%
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	2.26%	9.73%	448,341,078	4,808,410	1.07%	443,532,668	-0.12%	10.92%
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	13.81%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	13.43%
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	17.64%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	12.83%
2017	1,315,401,065	7,004,911	0.53%	1,308,396,154	1.88%	21.03%	562,289,227	21,619,382	3.84%	540,669,845	16.77%	35.21%
2018	1,353,872,717	8,697,938	0.64%	1,345,174,779	2.26%	24.44%	560,366,299	7,495,211	1.34%	552,871,088	-1.67%	38.26%
2019	1,386,025,612	5,812,152	0.42%	1,380,213,460	1.95%	27.68%	571,032,899	8,242,045	1.44%	562,790,854	0.43%	40.74%
Rate Ann%chg	2.52%			2.06%			3.63%			C & I w/o growth 2.44%		

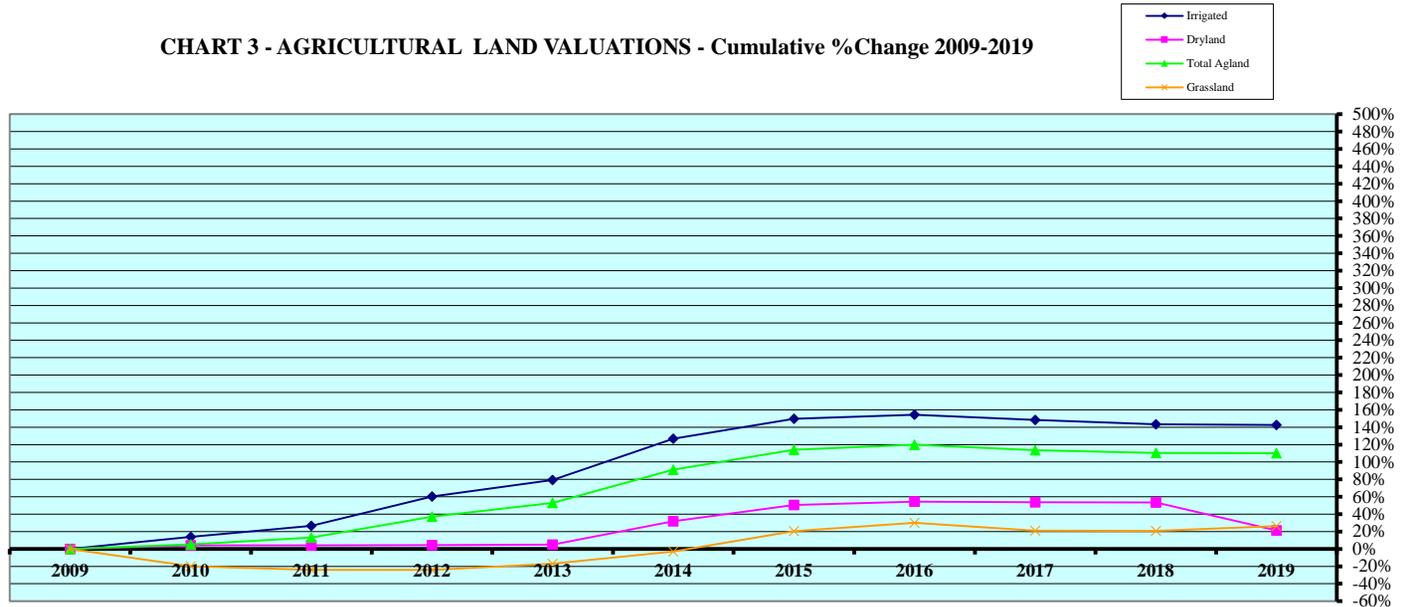
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2009	94,627,912	22,952,557	117,580,469	2,254,208	1.92%	115,326,261	--	--
2010	93,960,640	25,881,706	119,842,346	0	0.00%	119,842,346	1.92%	1.92%
2011	91,129,790	25,017,144	116,146,934	0	0.00%	116,146,934	-3.08%	-1.22%
2012	91,951,955	27,944,259	119,896,214	0	0.00%	119,896,214	3.23%	1.97%
2013	94,746,427	26,615,080	121,361,507	1,896,836	1.56%	119,464,671	-0.36%	1.60%
2014	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	-0.94%	2.25%
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	2.86%
2016	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	6.18%
2017	103,728,599	32,062,566	135,791,165	2,476,339	1.82%	133,314,826	4.25%	13.38%
2018	104,964,328	40,439,325	145,403,653	2,464,993	1.70%	142,938,660	5.26%	21.57%
2019	106,957,922	39,284,862	146,242,784	1,982,245	1.36%	144,260,539	-0.79%	22.69%
Rate Ann%chg	1.23%	5.52%	2.21%	Ag Imprv+Site w/o growth			0.97%	

(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# 79  
County SCOTTS BLUFF

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	159,755,392	--	--	--	9,093,819	--	--	--	54,896,501	--	--	--
2010	182,079,171	22,323,779	13.97%	13.97%	9,464,264	370,445	4.07%	4.07%	44,038,917	-10,857,584	-19.78%	-19.78%
2011	202,020,774	19,941,603	10.95%	26.46%	9,480,186	15,922	0.17%	4.25%	41,670,193	-2,368,724	-5.38%	-24.09%
2012	255,951,662	53,930,888	26.70%	60.21%	9,494,800	14,614	0.15%	4.41%	41,646,824	-23,369	-0.06%	-24.14%
2013	286,262,612	30,310,950	11.84%	79.19%	9,547,267	52,467	0.55%	4.99%	45,569,804	3,922,980	9.42%	-16.99%
2014	362,202,365	75,939,753	26.53%	126.72%	11,995,159	2,447,892	25.64%	31.90%	53,222,044	7,652,240	16.79%	-3.05%
2015	399,000,949	36,798,584	10.16%	149.76%	13,698,860	1,703,701	14.20%	50.64%	66,195,093	12,973,049	24.38%	20.58%
2016	406,278,002	7,277,053	1.82%	154.31%	14,037,259	338,399	2.47%	54.36%	71,396,008	5,200,915	7.86%	30.06%
2017	396,846,785	-9,431,217	-2.32%	148.41%	13,975,765	-61,494	-0.44%	53.68%	66,401,742	-4,994,266	-7.00%	20.96%
2018	388,557,633	-8,289,152	-2.09%	143.22%	13,942,725	-33,040	-0.24%	53.32%	66,282,208	-119,534	-0.18%	20.74%
2019	387,657,272	-900,361	-0.23%	142.66%	11,037,874	-2,904,851	-20.83%	21.38%	69,294,986	3,012,778	4.55%	26.23%

Rate Ann.%chg: Irrigated **9.27%** Dryland **1.96%** Grassland **2.36%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	969,179	--	--	--	0	--	--	--	224,714,891	--	--	--
2010	964,980	-4,199	-0.43%	-0.43%	2,981	2,981	--	--	236,550,313	11,835,422	5.27%	5.27%
2011	955,806	-9,174	-0.95%	-1.38%	0	-2,981	-100.00%	--	254,126,959	17,576,646	7.43%	13.09%
2012	951,808	-3,998	-0.42%	-1.79%	0	0	--	--	308,045,094	53,918,135	21.22%	37.08%
2013	957,649	5,841	0.61%	-1.19%	1,128,345	1,128,345	--	--	343,465,677	35,420,583	11.50%	52.85%
2014	955,292	-2,357	-0.25%	-1.43%	1,168,395	40,050	3.55%	--	429,543,255	86,077,578	25.06%	91.15%
2015	1,256,277	300,985	31.51%	29.62%	1,138,395	-30,000	-2.57%	--	481,289,574	51,746,319	12.05%	114.18%
2016	1,255,344	-933	-0.07%	29.53%	1,138,395	0	0.00%	--	494,105,008	12,815,434	2.66%	119.88%
2017	1,250,173	-5,171	-0.41%	28.99%	1,138,395	0	0.00%	--	479,612,860	-14,492,148	-2.93%	113.43%
2018	1,253,521	3,348	0.27%	29.34%	2,722,263	1,583,868	139.13%	--	472,758,350	-6,854,510	-1.43%	110.38%
2019	1,146,242	-107,279	-8.56%	18.27%	2,824,728	102,465	3.76%	--	471,961,102	-797,248	-0.17%	110.03%

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County **SCOTTS BLUFF**

Rate Ann.%chg: Total Agric Land **7.70%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	164,236,346	174,686	940			9,342,852	34,479	271			54,989,169	191,184	288		
2010	182,118,260	174,237	1,045	11.17%	11.17%	9,461,802	34,472	274	1.29%	1.29%	44,043,280	190,022	232	-19.42%	-19.42%
2011	202,509,902	174,690	1,159	10.91%	23.30%	9,463,719	34,479	274	0.00%	1.29%	41,597,057	189,527	219	-5.31%	-23.69%
2012	256,036,402	174,284	1,469	26.73%	56.25%	9,481,000	34,537	275	0.01%	1.31%	41,650,862	189,692	220	0.04%	-23.66%
2013	280,085,213	174,222	1,608	9.43%	70.99%	9,477,373	34,525	275	0.00%	1.30%	41,604,688	189,866	219	-0.20%	-23.81%
2014	363,308,349	177,194	2,050	27.54%	118.08%	11,907,804	34,690	343	25.05%	26.68%	52,012,972	196,617	265	20.72%	-8.03%
2015	399,401,748	176,665	2,261	10.26%	140.46%	14,542,104	34,970	416	21.14%	53.46%	65,447,638	196,975	332	25.60%	15.52%
2016	406,486,727	176,462	2,304	1.89%	145.01%	14,027,805	32,858	427	2.66%	57.55%	71,391,576	199,322	358	7.80%	24.53%
2017	397,718,937	173,157	2,297	-0.29%	144.30%	13,987,669	32,823	426	-0.18%	57.27%	66,389,924	192,234	345	-3.58%	20.07%
2018	388,638,511	172,347	2,255	-1.82%	139.84%	13,948,733	32,735	426	-0.01%	57.25%	66,471,029	192,767	345	-0.15%	19.89%
2019	388,435,210	172,014	2,258	0.14%	140.18%	11,029,537	26,002	424	-0.45%	56.54%	69,228,690	200,884	345	-0.06%	19.82%

Rate Annual %chg Average Value/Acre:

9.16%

4.58%

1.82%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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	964,795	12,863	75			0	0				229,533,162	413,212	555		
2010	962,730	12,833	75	0.02%	0.02%	0	0				236,586,072	411,565	575	3.49%	3.49%
2011	958,455	12,776	75	0.00%	0.02%	0	0				254,529,133	411,472	619	7.61%	11.36%
2012	953,129	12,708	75	-0.02%	0.00%	0	0				308,121,393	411,220	749	21.13%	34.89%
2013	944,987	12,599	75	0.00%	0.00%	953	13	75			332,113,214	411,225	808	7.79%	45.39%
2014	957,120	12,724	75	0.29%	0.29%	1,128,345	752	1,500	1898.95%		429,314,590	421,977	1,017	25.97%	83.15%
2015	1,262,613	12,626	100	32.94%	33.32%	1,138,395	759	1,500	0.00%		481,792,498	421,995	1,142	12.22%	105.53%
2016	1,256,191	12,562	100	0.00%	33.32%	1,138,395	759	1,500	0.00%		494,300,694	421,963	1,171	2.60%	110.88%
2017	1,240,761	12,408	100	0.00%	33.32%	1,138,395	759	1,500	0.00%		480,475,686	411,380	1,168	-0.30%	110.26%
2018	1,253,746	12,537	100	0.00%	33.32%	2,806,870	1,582	1,774	18.29%		473,118,889	411,968	1,148	-1.67%	106.74%
2019	1,145,644	11,456	100	0.00%	33.32%	2,824,728	1,619	1,745	-1.68%		472,663,809	411,976	1,147	-0.10%	106.54%

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SCOTTS BLUFF

Rate Annual %chg Average Value/Acre:

7.52%

(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  
Agland 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
36,970	SCOTTS BLUFF	172,069,984	73,644,264	209,835,092	1,385,431,220	534,195,865	36,837,034	594,392	471,961,102	106,957,922	39,284,862	1,378,376	3,032,190,113
	cnty sector/value % of total value:	5.67%	2.43%	6.92%	45.69%	17.62%	1.21%	0.02%	15.57%	3.53%	1.30%	0.05%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,500	GERING	17,875,536	5,041,529	5,982,441	363,731,829	83,973,990	11,397,365	0	517,378	0	10,022	0	488,530,090
22.99%	%sector of county sector	10.39%	6.85%	2.85%	26.25%	15.72%	30.94%		0.11%		0.03%		16.11%
	%sector of municipality	3.66%	1.03%	1.22%	74.45%	17.19%	2.33%		0.11%		0.00%		100.00%
106	HENRY	2,938	356,843	1,738,133	3,397,300	199,281	0	0	0	0	0	0	5,694,495
0.29%	%sector of county sector	0.00%	0.48%	0.83%	0.25%	0.04%							0.19%
	%sector of municipality	0.05%	6.27%	30.52%	59.66%	3.50%							100.00%
341	LYMAN	656,428	362,542	1,130,505	5,945,441	1,218,399	415,525	0	0	0	0	0	9,728,840
0.92%	%sector of county sector	0.38%	0.49%	0.54%	0.43%	0.23%	1.13%						0.32%
	%sector of municipality	6.75%	3.73%	11.62%	61.11%	12.52%	4.27%						100.00%
105	MCGREW	17,936	232,575	1,278,401	1,855,951	234,623	0	0	0	0	0	0	3,619,486
0.28%	%sector of county sector	0.01%	0.32%	0.61%	0.13%	0.04%							0.12%
	%sector of municipality	0.50%	6.43%	35.32%	51.28%	6.48%							100.00%
112	MELBETA	17,761	199,834	1,098,432	2,720,958	173,979	0	0	0	0	0	0	4,210,964
0.30%	%sector of county sector	0.01%	0.27%	0.52%	0.20%	0.03%							0.14%
	%sector of municipality	0.42%	4.75%	26.09%	64.62%	4.13%							100.00%
823	MINATARE	766,243	650,803	1,016,034	10,351,504	2,637,573	694,889	0	0	0	0	0	16,117,046
2.23%	%sector of county sector	0.45%	0.88%	0.48%	0.75%	0.49%	1.89%						0.53%
	%sector of municipality	4.75%	4.04%	6.30%	64.23%	16.37%	4.31%						100.00%
1,702	MITCHELL	1,482,952	1,132,064	2,365,408	48,416,599	7,024,959	210,202	0	0	0	0	0	60,632,184
4.60%	%sector of county sector	0.86%	1.54%	1.13%	3.49%	1.32%	0.57%						2.00%
	%sector of municipality	2.45%	1.87%	3.90%	79.85%	11.59%	0.35%						100.00%
921	MORRILL	3,798,786	837,448	1,553,731	30,890,510	7,895,666	1,194,060	0	17,751	0	0	0	46,187,952
2.49%	%sector of county sector	2.21%	1.14%	0.74%	2.23%	1.48%	3.24%		0.00%				1.52%
	%sector of municipality	8.22%	1.81%	3.36%	66.88%	17.09%	2.59%		0.04%				100.00%
15039	SCOTTSBLUFF	38,798,182	8,068,523	4,981,560	491,668,738	365,055,999	2,932,277	0	279,531	0	0	0	911,784,810
40.68%	%sector of county sector	22.55%	10.96%	2.37%	35.49%	68.34%	7.96%		0.06%				30.07%
	%sector of municipality	4.26%	0.88%	0.55%	53.92%	40.04%	0.32%		0.03%				100.00%
1198	TERRYTOWN	293,203	8,389	1,013	18,055,478	7,063,394	0	0	0	0	0	0	25,421,477
3.24%	%sector of county sector	0.17%	0.01%	0.00%	1.30%	1.32%							0.84%
	%sector of municipality	1.15%	0.03%	0.00%	71.02%	27.79%							100.00%
28,847	Total Municipalities	63,709,965	16,890,550	21,145,658	977,034,308	475,477,863	16,844,318	0	814,660	0	10,022	0	1,571,927,344
78.03%	%all municip.sectors of cnty	37.03%	22.94%	10.08%	70.52%	89.01%	45.73%		0.17%		0.03%		51.84%

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 : 21,495**

**Value : 2,644,909,593**

**Growth 16,398,154**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	831	6,188,520	0	0	1,757	9,403,042	2,588	15,591,562	
<b>02. Res Improve Land</b>	9,764	111,022,537	0	0	2,451	43,274,644	12,215	154,297,181	
<b>03. Res Improvements</b>	10,304	876,671,761	12	109,129	2,817	371,377,982	13,133	1,248,158,872	
<b>04. Res Total</b>	11,135	993,882,818	12	109,129	4,574	424,055,668	15,721	1,418,047,615	4,091,943
<b>% of Res Total</b>	70.83	70.09	0.08	0.01	29.09	29.90	73.14	53.61	24.95
<b>05. Com UnImp Land</b>	266	19,147,041	0	0	63	5,084,742	329	24,231,783	
<b>06. Com Improve Land</b>	1,593	96,340,510	0	0	156	16,235,825	1,749	112,576,335	
<b>07. Com Improvements</b>	1,587	376,608,940	0	0	166	46,136,580	1,753	422,745,520	
<b>08. Com Total</b>	1,853	492,096,491	0	0	229	67,457,147	2,082	559,553,638	9,387,983
<b>% of Com Total</b>	89.00	87.94	0.00	0.00	11.00	12.06	9.69	21.16	57.25
<b>09. Ind UnImp Land</b>	12	856,208	0	0	1	898,992	13	1,755,200	
<b>10. Ind Improve Land</b>	33	3,296,138	0	0	7	2,863,083	40	6,159,221	
<b>11. Ind Improvements</b>	33	13,004,575	0	0	8	16,373,610	41	29,378,185	
<b>12. Ind Total</b>	45	17,156,921	0	0	9	20,135,685	54	37,292,606	0
<b>% of Ind Total</b>	83.33	46.01	0.00	0.00	16.67	53.99	0.25	1.41	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	3	494,065	3	494,065	
<b>14. Rec Improve Land</b>	0	0	0	0	1	31,155	1	31,155	
<b>15. Rec Improvements</b>	0	0	0	0	1	121,620	1	121,620	
<b>16. Rec Total</b>	0	0	0	0	4	646,840	4	646,840	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.02	0.02	0.00
<b>Res &amp; Rec Total</b>	11,135	993,882,818	12	109,129	4,578	424,702,508	15,725	1,418,694,455	4,091,943
<b>% of Res &amp; Rec Total</b>	70.81	70.06	0.08	0.01	29.11	29.94	73.16	53.64	24.95
<b>Com &amp; Ind Total</b>	1,898	509,253,412	0	0	238	87,592,832	2,136	596,846,244	9,387,983
<b>% of Com &amp; Ind Total</b>	88.86	85.32	0.00	0.00	11.14	14.68	9.94	22.57	57.25
<b>17. Taxable Total</b>	13,033	1,503,136,230	12	109,129	4,816	512,295,340	17,861	2,015,540,699	13,479,926
<b>% of Taxable Total</b>	72.97	74.58	0.07	0.01	26.96	25.42	83.09	76.20	82.20

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	52	16,215,356	31,485,243	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	2	60,008	10,882,093	54	16,275,364	42,367,336
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				54	16,275,364	42,367,336

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	6	4,306	6	4,306	0
24. Non-Producing	0	0	0	0	36	1,020,940	36	1,020,940	0
25. Total	0	0	0	0	42	1,025,246	42	1,025,246	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	697	0	738	1,435

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	20	744,001	0	0	2,271	263,464,839	2,291	264,208,840
28. Ag-Improved Land	1	178,625	0	0	1,292	214,299,998	1,293	214,478,623
29. Ag Improvements	1	2,935	0	0	1,300	149,653,250	1,301	149,656,185

30. Ag Total					3,592	628,343,648
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	2,500	0	0.00	0	
37. FarmSite Improvements	1	0.00	2,935	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	1.57	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	70	75.23	690,625	70	75.23	690,625	
32. HomeSite Improv Land	922	1,055.08	13,444,075	922	1,055.08	13,444,075	
33. HomeSite Improvements	985	0.00	111,355,740	985	0.00	111,355,740	2,918,228
34. HomeSite Total				<b>1,055</b>	<b>1,130.31</b>	<b>125,490,440</b>	
35. FarmSite UnImp Land	40	39.37	99,495	40	39.37	99,495	
36. FarmSite Improv Land	991	1,033.17	2,518,834	992	1,034.17	2,521,334	
37. FarmSite Improvements	1,227	0.00	38,297,510	1,228	0.00	38,300,445	0
38. FarmSite Total				<b>1,268</b>	<b>1,073.54</b>	<b>40,921,274</b>	
39. Road & Ditches	2,498	5,576.04	0	2,500	5,577.61	0	
40. Other- Non Ag Use	9	59.96	481,450	9	59.96	481,450	
41. Total Section VI				<b>2,323</b>	<b>7,841.42</b>	<b>166,893,164</b>	<b>2,918,228</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	21	5,209.02	1,814,509	21	5,209.02	1,814,509

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4	183.45	407,022	0	0.00	0
44. Market Value	4	183.45	407,022	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,335	394,014.77	433,400,415	3,339	394,198.22	433,807,437
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	3,101.10	26.00%	7,442,640	27.33%	2,400.00
46. 1A	6,238.41	52.31%	14,348,343	52.69%	2,300.00
47. 2A1	408.12	3.42%	938,676	3.45%	2,300.00
48. 2A	1,397.71	11.72%	3,214,733	11.80%	2,300.00
49. 3A1	31.71	0.27%	66,273	0.24%	2,089.97
50. 3A	175.58	1.47%	286,197	1.05%	1,630.01
51. 4A1	256.04	2.15%	417,347	1.53%	1,630.01
52. 4A	318.24	2.67%	518,733	1.90%	1,630.01
<b>53. Total</b>	<b>11,926.91</b>	<b>100.00%</b>	<b>27,232,942</b>	<b>100.00%</b>	<b>2,283.32</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	4.74	1.49%	2,204	1.56%	464.98
56. 2D1	116.69	36.64%	54,381	38.37%	466.03
57. 2D	82.14	25.79%	38,196	26.95%	465.01
58. 3D1	110.08	34.56%	45,133	31.85%	410.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3.00	0.94%	1,155	0.82%	385.00
61. 4D	1.83	0.57%	641	0.45%	350.27
<b>62. Total</b>	<b>318.48</b>	<b>100.00%</b>	<b>141,710</b>	<b>100.00%</b>	<b>444.96</b>
<b>Grass</b>					
63. 1G1	660.73	29.99%	227,951	27.60%	345.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	71.09	3.23%	24,527	2.97%	345.01
67. 3G1	153.22	6.96%	91,971	11.14%	600.25
68. 3G	327.15	14.85%	121,910	14.76%	372.64
69. 4G1	350.25	15.90%	122,852	14.87%	350.76
70. 4G	640.37	29.07%	236,707	28.66%	369.64
<b>71. Total</b>	<b>2,202.81</b>	<b>100.00%</b>	<b>825,918</b>	<b>100.00%</b>	<b>374.94</b>
<b>Irrigated Total</b>	<b>11,926.91</b>	<b>77.39%</b>	<b>27,232,942</b>	<b>96.13%</b>	<b>2,283.32</b>
<b>Dry Total</b>	<b>318.48</b>	<b>2.07%</b>	<b>141,710</b>	<b>0.50%</b>	<b>444.96</b>
<b>Grass Total</b>	<b>2,202.81</b>	<b>14.29%</b>	<b>825,918</b>	<b>2.92%</b>	<b>374.94</b>
72. Waste	958.38	6.22%	95,838	0.34%	100.00
73. Other	5.38	0.03%	31,744	0.11%	5,900.37
74. Exempt	570.85	3.70%	303,969	1.07%	532.48
<b>75. Market Area Total</b>	<b>15,411.96</b>	<b>100.00%</b>	<b>28,328,152</b>	<b>100.00%</b>	<b>1,838.06</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,240.98	16.48%	7,778,352	17.85%	2,400.00
46. 1A	4,969.57	25.27%	11,430,011	26.23%	2,300.00
47. 2A1	2,692.18	13.69%	6,192,014	14.21%	2,300.00
48. 2A	4,925.74	25.05%	11,329,202	26.00%	2,300.00
49. 3A1	1,274.55	6.48%	2,663,825	6.11%	2,090.01
50. 3A	510.64	2.60%	832,348	1.91%	1,630.01
51. 4A1	228.83	1.16%	372,994	0.86%	1,630.00
52. 4A	1,822.13	9.27%	2,970,081	6.82%	1,630.00
53. Total	19,664.62	100.00%	43,568,827	100.00%	2,215.59
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	67.93	6.52%	31,588	7.28%	465.01
56. 2D1	122.36	11.75%	56,898	13.11%	465.00
57. 2D	141.92	13.63%	65,997	15.20%	465.03
58. 3D1	508.74	48.85%	208,586	48.05%	410.01
59. 3D	8.67	0.83%	3,338	0.77%	385.01
60. 4D1	16.63	1.60%	6,403	1.47%	385.03
61. 4D	175.15	16.82%	61,312	14.12%	350.05
62. Total	1,041.40	100.00%	434,122	100.00%	416.86
<b>Grass</b>					
63. 1G1	4,611.58	28.33%	1,591,000	28.00%	345.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,547.55	15.65%	878,903	15.47%	345.00
67. 3G1	2,026.09	12.45%	700,337	12.33%	345.66
68. 3G	5,131.36	31.52%	1,816,421	31.97%	353.98
69. 4G1	1,492.92	9.17%	527,822	9.29%	353.55
70. 4G	467.65	2.87%	166,980	2.94%	357.06
71. Total	16,277.15	100.00%	5,681,463	100.00%	349.05
<b>Irrigated Total</b>					
	19,664.62	44.96%	43,568,827	85.64%	2,215.59
<b>Dry Total</b>					
	1,041.40	2.38%	434,122	0.85%	416.86
<b>Grass Total</b>					
	16,277.15	37.22%	5,681,463	11.17%	349.05
72. Waste	6,424.32	14.69%	642,432	1.26%	100.00
73. Other	330.08	0.75%	547,134	1.08%	1,657.58
74. Exempt	856.81	1.96%	209,970	0.41%	245.06
75. Market Area Total	43,737.57	100.00%	50,873,978	100.00%	1,163.16

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,221.55	19.15%	62,931,720	20.51%	2,400.00
46. 1A	62,208.57	45.43%	143,079,711	46.62%	2,300.00
47. 2A1	3,383.90	2.47%	7,782,970	2.54%	2,300.00
48. 2A	22,671.65	16.56%	52,144,795	16.99%	2,300.00
49. 3A1	9,442.87	6.90%	19,735,637	6.43%	2,090.00
50. 3A	671.81	0.49%	1,095,058	0.36%	1,630.01
51. 4A1	6,218.06	4.54%	10,135,492	3.30%	1,630.01
52. 4A	6,125.72	4.47%	9,984,977	3.25%	1,630.01
53. Total	136,944.13	100.00%	306,890,360	100.00%	2,240.99
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,872.59	32.23%	3,660,756	33.68%	465.00
56. 2D1	1,794.98	7.35%	834,675	7.68%	465.01
57. 2D	8,810.52	36.06%	4,096,924	37.69%	465.00
58. 3D1	1,494.61	6.12%	612,799	5.64%	410.01
59. 3D	36.58	0.15%	14,084	0.13%	385.02
60. 4D1	2,951.46	12.08%	1,136,315	10.45%	385.00
61. 4D	1,469.20	6.01%	514,314	4.73%	350.06
62. Total	24,429.94	100.00%	10,869,867	100.00%	444.94
<b>Grass</b>					
63. 1G1	3,227.46	1.81%	1,113,486	1.81%	345.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	3,667.26	2.06%	1,265,209	2.06%	345.00
67. 3G1	3,213.38	1.80%	1,108,621	1.80%	345.00
68. 3G	9,521.98	5.34%	3,285,105	5.34%	345.00
69. 4G1	64,486.28	36.15%	22,247,937	36.15%	345.00
70. 4G	94,281.81	52.85%	32,527,362	52.85%	345.00
71. Total	178,398.17	100.00%	61,547,720	100.00%	345.00
<b>Irrigated Total</b>					
Irrigated Total	136,944.13	38.83%	306,890,360	80.29%	2,240.99
<b>Dry Total</b>					
Dry Total	24,429.94	6.93%	10,869,867	2.84%	444.94
<b>Grass Total</b>					
Grass Total	178,398.17	50.59%	61,547,720	16.10%	345.00
72. Waste	11,874.07	3.37%	1,187,407	0.31%	100.00
73. Other	1,012.74	0.29%	1,753,000	0.46%	1,730.95
74. Exempt	11,515.51	3.27%	4,623,452	1.21%	401.50
75. Market Area Total	352,659.05	100.00%	382,248,354	100.00%	1,083.90

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	389.64	910,736	0.00	0	168,146.02	376,781,393	168,535.66	377,692,129
<b>77. Dry Land</b>	0.00	0	0.00	0	25,789.82	11,445,699	25,789.82	11,445,699
<b>78. Grass</b>	26.50	9,141	0.00	0	196,851.63	68,045,960	196,878.13	68,055,101
<b>79. Waste</b>	2.49	249	0.00	0	19,254.28	1,925,428	19,256.77	1,925,677
<b>80. Other</b>	0.00	0	0.00	0	1,348.20	2,331,878	1,348.20	2,331,878
<b>81. Exempt</b>	116.15	167,773	0.00	0	12,827.02	4,969,618	12,943.17	5,137,391
<b>82. Total</b>	<b>418.63</b>	<b>920,126</b>	<b>0.00</b>	<b>0</b>	<b>411,389.95</b>	<b>460,530,358</b>	<b>411,808.58</b>	<b>461,450,484</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	168,535.66	40.93%	377,692,129	81.85%	2,241.02
<b>Dry Land</b>	25,789.82	6.26%	11,445,699	2.48%	443.81
<b>Grass</b>	196,878.13	47.81%	68,055,101	14.75%	345.67
<b>Waste</b>	19,256.77	4.68%	1,925,677	0.42%	100.00
<b>Other</b>	1,348.20	0.33%	2,331,878	0.51%	1,729.62
<b>Exempt</b>	12,943.17	3.14%	5,137,391	1.11%	396.92
<b>Total</b>	<b>411,808.58</b>	<b>100.00%</b>	<b>461,450,484</b>	<b>100.00%</b>	<b>1,120.55</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	5	117,387	15	306,112	254	3,747,318	259	4,170,817	0
83.2 10 Rural Ag	33	825,872	18	345,380	23	3,784,599	56	4,955,851	0
83.3 13 Scottsbluff Sw	0	0	0	0	1	1,665	1	1,665	0
83.4 14 Scottsbluff Se	0	0	0	0	2	25,400	2	25,400	0
83.5 15 Scottsbluff	228	2,806,128	4,834	62,866,589	4,853	436,955,436	5,081	502,628,153	793,343
83.6 20 Gering	126	1,653,654	2,925	37,342,885	2,997	321,239,705	3,123	360,236,244	1,231,135
83.7 30 Minatare	96	306,278	307	999,824	327	9,043,797	423	10,349,899	0
83.8 40 Mitchell	43	235,421	682	4,041,226	702	44,124,141	745	48,400,788	34,951
83.9 50 Morrill	58	349,489	396	2,299,936	435	28,507,841	493	31,157,266	19,770
83.10 60 Small Towns	233	346,102	380	764,436	392	13,298,690	625	14,409,228	47,680
83.11 70 Terrytown	3	45,764	221	2,315,063	337	16,643,765	340	19,004,592	3,300
83.12 81 Rur Res In Subd (8000)	137	1,288,635	672	10,593,825	672	90,805,876	809	102,688,336	186,843
83.13 82 Rur Res N/sub (4500)	1,629	8,110,897	1,766	32,453,060	1,777	270,523,800	3,406	311,087,757	1,766,980
83.14 83 Rur Res Ioll	0	0	0	0	362	9,578,459	362	9,578,459	7,941
84 Residential Total	2,591	16,085,627	12,216	154,328,336	13,134	1,248,280,492	15,725	1,418,694,455	4,091,943

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	1	10,000	1	641,670	1	651,670	0
85.2	10 Rural Ag	0	0	1	204,749	2	225,420	2	430,169	0
85.3	15 Scottsbluff	121	17,617,791	958	79,614,472	965	287,888,827	1,086	385,121,090	6,034,675
85.4	20 Gering	72	3,005,372	402	22,543,214	378	86,629,426	450	112,178,012	787,453
85.5	30 Minatare	22	111,936	59	769,108	59	2,676,300	81	3,557,344	0
85.6	40 Mitchell	15	128,837	118	1,613,170	120	7,579,120	135	9,321,127	47,705
85.7	50 Morrill	9	78,215	67	897,401	73	8,868,736	82	9,844,352	0
85.8	60 Small Towns	47	72,633	69	260,940	70	1,893,645	117	2,227,218	0
85.9	80 Rural Commercial	55	4,432,418	109	10,894,734	114	31,142,095	169	46,469,247	2,518,150
85.10	93 Permissive Charitable	1	539,781	5	1,927,768	12	24,578,466	13	27,046,015	0
86	Commercial Total	342	25,986,983	1,789	118,735,556	1,794	452,123,705	2,136	596,846,244	9,387,983

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	660.73	30.03%	227,951	27.63%	345.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	71.09	3.23%	24,527	2.97%	345.01
91. 3G1	153.22	6.96%	91,971	11.15%	600.25
92. 3G	327.15	14.87%	121,910	14.78%	372.64
93. 4G1	350.25	15.92%	122,852	14.89%	350.76
94. 4G	637.82	28.99%	235,827	28.58%	369.74
95. Total	2,200.26	100.00%	825,038	100.00%	374.97
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	2.55	100.00%	880	100.00%	345.10
104. Total	2.55	100.00%	880	100.00%	345.10
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	2,200.26	99.88%	825,038	99.89%	374.97
CRP Total	2.55	0.12%	880	0.11%	345.10
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	2,202.81	100.00%	825,918	100.00%	374.94

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,611.58	28.33%	1,591,000	28.00%	345.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2,547.55	15.65%	878,903	15.47%	345.00
91. 3G1	2,026.09	12.45%	700,337	12.33%	345.66
92. 3G	5,131.36	31.52%	1,816,421	31.97%	353.98
93. 4G1	1,492.92	9.17%	527,822	9.29%	353.55
94. 4G	467.65	2.87%	166,980	2.94%	357.06
95. Total	16,277.15	100.00%	5,681,463	100.00%	349.05
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	16,277.15	100.00%	5,681,463	100.00%	349.05
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	16,277.15	100.00%	5,681,463	100.00%	349.05

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,222.94	1.87%	1,111,927	1.87%	345.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	3,667.26	2.12%	1,265,209	2.12%	345.00
91. 3G1	3,213.38	1.86%	1,108,621	1.86%	345.00
92. 3G	9,507.85	5.50%	3,280,230	5.50%	345.00
93. 4G1	63,552.74	36.79%	21,925,861	36.79%	345.00
94. 4G	89,563.42	51.85%	30,899,505	51.85%	345.00
95. Total	172,727.59	100.00%	59,591,353	100.00%	345.00
<b>CRP</b>					
96. 1C1	4.52	0.08%	1,559	0.08%	344.91
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	14.13	0.25%	4,875	0.25%	345.01
102. 4C1	933.54	16.46%	322,076	16.46%	345.01
103. 4C	4,718.39	83.21%	1,627,857	83.21%	345.00
104. Total	5,670.58	100.00%	1,956,367	100.00%	345.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	172,727.59	96.82%	59,591,353	96.82%	345.00
<b>CRP Total</b>					
	5,670.58	3.18%	1,956,367	3.18%	345.00
<b>Timber Total</b>					
	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	178,398.17	100.00%	61,547,720	100.00%	345.00

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

79 ScottsBluff

	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	1,385,431,220	1,418,047,615	32,616,395	2.35%	4,091,943	2.06%
02. Recreational	594,392	646,840	52,448	8.82%	0	8.82%
03. Ag-Homesite Land, Ag-Res Dwelling	106,957,922	125,490,440	18,532,518	17.33%	2,918,228	14.60%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,492,983,534</b>	<b>1,544,184,895</b>	<b>51,201,361</b>	<b>3.43%</b>	<b>7,010,171</b>	<b>2.96%</b>
05. Commercial	534,195,865	559,553,638	25,357,773	4.75%	9,387,983	2.99%
06. Industrial	36,837,034	37,292,606	455,572	1.24%	0	1.24%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>571,032,899</b>	<b>596,846,244</b>	<b>25,813,345</b>	<b>4.52%</b>	<b>9,387,983</b>	<b>2.88%</b>
08. Ag-Farmsite Land, Outbuildings	39,084,862	40,921,274	1,836,412	4.70%	0	4.70%
09. Minerals	1,378,376	1,025,246	-353,130	-25.62	0	-25.62%
10. Non Ag Use Land	200,000	481,450	281,450	140.73%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>40,663,238</b>	<b>42,427,970</b>	<b>1,764,732</b>	<b>4.34%</b>	<b>0</b>	<b>4.34%</b>
12. Irrigated	387,657,272	377,692,129	-9,965,143	-2.57%		
13. Dryland	11,037,874	11,445,699	407,825	3.69%		
14. Grassland	69,294,986	68,055,101	-1,239,885	-1.79%		
15. Wasteland	1,146,242	1,925,677	779,435	68.00%		
16. Other Agland	2,824,728	2,331,878	-492,850	-17.45%		
<b>17. Total Agricultural Land</b>	<b>471,961,102</b>	<b>461,450,484</b>	<b>-10,510,618</b>	<b>-2.23%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,576,640,773</b>	<b>2,644,909,593</b>	<b>68,268,820</b>	<b>2.65%</b>	<b>16,398,154</b>	<b>2.01%</b>

## 2020 Assessment Survey for ScottsBluff County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Four
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$523,718.26
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$506,621.30
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$106,500 for contracted services
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The computer system and software (MIPS) are part of the County IT budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$6,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The county Mapping Department.
5.	<b>Does the county have GIS software?</b>
	The county Mapping Department has GIS software.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes: <a href="https://beacon.schneidercorp.com/Application.aspx?">https://beacon.schneidercorp.com/Application.aspx?</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Beacon Schneider and the county mapping department.
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagle View Pictometry
9.	<b>When was the aerial imagery last updated?</b>
	2017--the update flight is scheduled for Spring 2020.
10.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All incorporated towns and villages are zoned: Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown.
<b>4.</b>	<b>When was zoning implemented?</b>
	1976

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Tax Valuation, Inc. for all rural improvements.
<b>2.</b>	<b>GIS Services:</b>
	None for the assessor's office.
<b>3.</b>	<b>Other services:</b>
	MIPS for CAMA, administrative and personal property software. Pritchard & Abbott for oil and gas valuation.

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, all rural property was reviewed by Tax Valuation, Inc.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	That the Appraisal firm be general certified and experienced in mass appraisal.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Tax Valuation, Inc. will with the assessor's help.

## 2020 Residential Assessment Survey for ScottsBluff County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	The assessor's staff and Tax Valuation, Inc.																								
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15</td> <td>Scottsbluff: All residential parcels within the city of Scottsbluff, including what would technically be classified as “suburban” properties, since there is no unique suburban market in Scottsbluff.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Gering: all of the residential parcels within the city of Gering, including what would be termed “suburban”—indicating that there is no separate Gering suburban market.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Minatare: the residential property within the town of Minatare and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Morrill: all residential property within the town of Morrill and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">60</td> <td>Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.</td> </tr> <tr> <td style="text-align: center;">70</td> <td>Terrytown: the village located geographically between Scottsbluff and Gering.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rural Area 3: rural residential Improvements On Leased Land (IOLL).</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>	15	Scottsbluff: All residential parcels within the city of Scottsbluff, including what would technically be classified as “suburban” properties, since there is no unique suburban market in Scottsbluff.	20	Gering: all of the residential parcels within the city of Gering, including what would be termed “suburban”—indicating that there is no separate Gering suburban market.	30	Minatare: the residential property within the town of Minatare and its surrounding area.	40	Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.	50	Morrill: all residential property within the town of Morrill and its surrounding area.	60	Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.	70	Terrytown: the village located geographically between Scottsbluff and Gering.	81	Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.	82	Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.	83	Rural Area 3: rural residential Improvements On Leased Land (IOLL).	AG	Agricultural homes and outbuildings.
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AG	Agricultural homes and outbuildings.																								
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																								
	The cost approach is mainly used and also the sales comparison approach.																								
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																								
	The county strictly uses the tables provided by the CAMA vendor with only a few user-defined categories (such as carports, metal garages, etc).																								
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																								
	No.																								
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																								

Sales of vacant lots within the individual valuation groupings are stratified by size. The lots are then valued by square foot, unit (only one subdivision) or acre as appropriate.

**7. How are rural residential site values developed?**

The contracted appraisal firm, in conjunction with the assessor determines site values based on size, utilizing the sales comparison approach. There is one rural subdivision that is valued by unit based on market data.

**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?**

The county assessor knows of no vacant lots being held for sale or resale.

<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>
15	2019	2019	2013	2017
20	2019	2019	2013	2017
30	2019	2019	2013	2017
40	2019	2019	2013	2017
50	2019	2019	2013	2017
60	2019	2019	2013	2017
70	2019	2019	2013	2017
81	2019	2019	2020	2020
82	2019	2019	2020	2020
83	2019	2019	2014	2016
AG	2019	2019	2020	2020

## 2020 Commercial Assessment Survey for ScottsBluff County

<b>1.</b>	<b>Valuation data collection done by:</b>																	
	Stanard Appraisal for building permits (pick-up work), LURA and TERC hearings..																	
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																	
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																	
	Both the cost and income approaches, with the income approach stressed during the last re-appraisal of commercial property.																	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																	
	The contracted appraisal firm would use comparables from other areas (surrounding counties).																	
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																	
	The County uses the CAMA tables.																	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																	
	No.																	
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																	
	Sales of commercial lots within the various valuation groupings are stratified by time and size. Value by front foot is used for the Broadway area of Scottsbluff, and remaining commercial lots are valued by either square foot or acre.																	

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	15	2017	2017	2017	2017
	20	2017	2017	2017	2017
	30	2017	2017	2017	2017
	40	2017	2017	2017	2017
	50	2017	2017	2017	2017
	60	2017	2017	2017	2017
	80	2017	2017	2017	2017

## 2020 Agricultural Assessment Survey for ScottsBluff County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Tax Valuation, Inc. collected data on all rural sites and improvements for assessment year 2020.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Market activity is monitored via sales occurring within all three areas to determine and/or confirm the currently drawn boundaries of the areas.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	This process would include review by Pictometry, questionnaires sent to buyers/sellers, in person interviews (when possible) and information obtained during taxpayer protests of valuation.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>													
	Both agricultural and rural residential home sites are valued the same—provided they have the same amenities, such as a well, septic system, electricity, etc.													
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>													
	Stanard Appraisal reviewed all commercial feedlots and sales within the county and other Panhandle counties. Pictometry was also used to identify other non-commercial feeding operations. and all are valued the same based on capacity. The first acre feedlot site is at \$13,5000. Bunks are valued at \$90 per linear ft;													
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													
	The county has not identified land enrolled in the Wetlands Reserve Program at this time. The county assessor has reviewed miscellaneous deeds and mailed questionnaires to identify land enrolled in the program. Protests may also provide additional information.													

	<b><u>If your county has special value applications, please answer the following</u></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	Since 2002, every rural property had applications filed and this was at the time approximately 5,000 applications. Of these, 3,412 have received special value treatment.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Sales of property within the three market areas were examined for predominant use and non-agricultural influences of residential expansion, commercial and recreational use were identified.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Residential and commercial expansion. Sand and gravel commercial use along the North Platte River, as well as recreational influence.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	As mentioned in the Market Area descriptions above, around the cities of Scottsbluff and Gering, as well as around Mitchell, Morrill and Minatare and the North Platte River.
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Special Value is determined by utilizing the agricultural non-influenced values derived by the market in Market Area 3.

**2019 Plan of Assessment for Scotts Bluff County**  
**Assessment Years 2020, 2021, 2022**  
**Date October 21, 2019**

**2019 STATISTICS**

	Median
Residential	92%
Commercial	97%
Agriculture	N/A%

**ASSESSMENT ACTIONS PLANNED**

**HISTORY**

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We continue in 2019 to work toward cleaning up conversion issues and rebuilding user defined tables. As we learn how the MIPS system works differently from the old system, we have to figure out ways to data enter our information so that it is in a useable format. We believe we have cleaned up the Conversion Error list so that when we mass recalculate, no value will go to zero. The conversion to 2.5 then to 3.0 had some conversion errors that we had to correct as well. As we move forward with the new system, we have found that many of the sketches did not convert at all and we are re-sketching several parcels. Several Cama records have been found to be doubled up during conversion and we are cleaning those parcels up. Confusion in pricing has led us to find that certain tables behind the scenes needed updated and boxes needed to be checked to link tables to codes.

The county has moved forward with the Pictometry product and flights were flown March of 2014. The mapping department did not have their parcel layer ready to overlay the Pictometry product which needs to happen prior to ChangeFinder. The mapping department stated that they had their information ready at the end of July 2014. Pictometry digitized around each parcel for ChangeFinder and we began using this product January 2015. Problems with Pictometry stemmed from an inaccurate parcel layer created by the mapping department.

Every parcel in Scotts Bluff County was matched up with ChangeFinder with the first flight on Pictometry. Many new structures were found using this program. We are confident that we have every building marked “existing” matched up with the flight. We are treating anything “new, changed or demolished” as an internal building permit. We hope to continue to use Pictometry to make our office more efficient and accurate.

A second flight was flown by Pictometry in 2017. We reviewed all of the parcels that had changed in any way. Those parcels were found using the product ChangeFinder and physical reviews were completed to pick up the data. A new flight will be flown spring of 2020 and we will review all parcels with changes.

As of 2015, the mapping department admitted that their information was not and would not be completely useable. They no longer moved forward with BeeHive and had put out

RFQ's for the GIS information. I added GIS Workshop Inc into my budget hoping to finally get GIS information. The commissioners cut that from my budget and moved forward with the RFQ, hoping to keep the GIS in a separate office. We are still at the mercy of another office for land use, soil maps, splits and acre counts. Some of the information is useable, but the mapping department has put disclaimers on all of their maps knowing that most of their data is unusable. The county contracted with Schneider early 2016 to do rural parcels only and let the mapping department continue with all other parcels. Schneider was to have the rural parcel layer completed by October 2016 and the end product was to be available to begin reviewing sometime in November 2016. We were then notified that Schneider housed the GIS website, but any research done to determine boundary lines was completed by Scotts Bluff County's in house mapping department even though the RFQ was to pay an outside company to complete the rural parcels and the mapping department admitted they needed an outside company as they did not know what they were doing. We are still dealing with an inaccurate parcel layer. The best we can hope for is that the mapping department continues to keep moving forward toward a better product.

Over 3,500 letters were mailed out to both Ag and Rural Residential parcels in 2016 in attempt to obtain FSA information as well as surveys and other information about the use of the property. The Assessor's office created the letters and envelopes and mailed them out, but used the mapping department's letterhead and had the property owners take their information to the mapping department in a hope to get the biggest response. We made the decision to work with the mapping department with this project because if we were able to get this information on our own, we would still rely on their office to help implement the data. We received very little response. Any responses we did receive were implemented into our system.

In 2017, the mapping department was willing to allow Schneider to complete the land use layer on their behalf so that we could move forward with matching up with their data. The contract was drawn up and about to be signed when the mapping department suddenly withdrew saying they had hired a "soil scientist" and would do the work internally. The mapping department admitted they did not understand our site acre breakdown and was going to allow us to create that layer, but has since changed their mind and they are attempting to work through that layer as well.

In 2018 letters were exchanged between Property Assessment Division and the Scotts Bluff County Board of Commissioners discussing the timeline of the mapping department's completion of the base layer. The mapping department assured PAD that their work would be done as of December 31<sup>st</sup> 2018 which was the agreement date. They only had 12 of the 27 townships completed. The mapping department had put us on hold, because their system was not saving their data. We were also notified that we would have to redo the 12<sup>th</sup> township. They are also skipping towns in any township to be matched up at the end. There was concern that the mapping department would not complete the project at their deadline. They have budgeted in the expense of sending letters to property owners in the townships they have completed. They are to send out the letters after January 1<sup>st</sup> 2019.

After January 2019, an audit was conducted with members of PAD, the mapping department and the assessor's office. At that time, the same 12 out of 27 townships were completed and no other progress was made. Ruth Sorenson from PAD came before the Scotts Bluff County Board of Commissioners in August 2019 to begin a dialog with the

board about the maps not being completed, consistent or accurate. From that meeting, another meeting was scheduled for September 2019 to begin discussions on how we were going to complete this project. As of the September meeting, only 12 of the 27 townships had been completed. The mapping department made the decision to start completely over with their townships to implement standards for consistency in their maps. As of this report, no communication has been received from the mapping department and no townships have been provided to process.

We did not have a level of value for 2019 in Ag because our information on the rural parcels was not accurate or consistent without the mapping information. We hope that the mapping department will have useable data in the near future so we can begin to verify if our acre count and soil type is correct. With the completion of this project, we also hope to be able to start researching market area boundaries.

When I took over the Assessor position over 10 years ago, there were 11 employees in my office including myself. I have changed many things in the office in that time including streamlining the office so that everyone does all aspects of the job and we do not have separated Appraisal/Administrative sides. We have trained our administrative staff to do appraisal pick up work. Because we are so short staffed, half of the year will be focused on administrative work such as personal property, homesteads, protests and other projects. The other half of the year will be dedicated to appraisal work. With the new deadline on personal property, it has been discussed that we do not assist protestors with their protest in the month of June to focus on completing all of the personal property schedules. Almost 2/3rds of the schedules are filed the last week before May 1<sup>st</sup> and we struggle to get them entered. By focusing on the protests in July at the hearings, we can meet the July 1<sup>st</sup> deadline for the personal property abstract. I have also contracted with outside appraisal companies and pictometry to use my budgeted money as efficiently as possible. As of today, there are 6 employees in my office including myself. For the 2019/2020 I asked for less than I was approved for the year before but was still cut. I have asked for less than the year before for two years in a row in an attempt to be fiscally responsible with my budget but I am consistently being cut more.

A scanner was purchased in June of 2015 that will be used to scan all of our data into our computers to make us a "paperless" county. We hope this will assist us in daily work as well as helping property owners by having all of our information in one place. We also hope to free up some time at the beginning of the year by not needing to write values on all of the hard cards. The IT department has changed hands and the scanner has been set up as of 2019. We hope to begin this project as soon as possible.

## **2019-2020**

We are just beginning to be confident in our appraisal data with the cleaning up of conversion errors. We plan to research market areas to see if neighborhoods and valuation groupings need to be updated. We will mass recalculate the entire system and begin setting land values. We will research the sales and using the data in our system and we will determine if we can start rolling values over or if we need to apply percent adjustments while we continue to fine tune our data. We will research the market to determine Ag Land value. We will continue to train our staff in appraisal pick up work so that we are all confident in our work. We have begun having weekly meetings to ask questions, set precedents, and keep everyone on the same page.

Pictometry will have their flight completed in Spring of 2020 and we will receive the Change Finder data to begin reviewing parcels that have changed.

Income information has been received for LURA properties. The cap rate will be given to us later this year by the committee and we will apply it to those properties who have submitted their information.

A contract was signed and approved for TVI (Tax Valuation Inc) to review the Rural and Rural Residential parcels. Rural Residential land will be looked into by them, but Ag land will still be valued by me. Physical review of the parcels have been in process and should be completed by the end of the year so we can begin our statistical research.

Once the appraisal files for all other classes are cleaned up to a point we can run statistical analysis on the data and provide good information, we will begin “rolling” over our values. If not, any neighborhoods that are not within their required range will receive a percent change, with the exception of Ag Land which will be researched and “rolled” over.

### **2020-2021**

We are hopeful that the issues with the mapping department will be resolved and we can implement the information into our system for a consistent and accurate inventory of our data. That along with an updated LCG conversion should help verify that our sales are correct.

TVI will review Rural and Rural Residential parcels in 2019 and we will roll over the values in 2020. The contract for TVI will be completed March 2022. Commercial was completed in 2017, Rural will be completed in 2020, we will work on Residential next and determine what areas to start with first based on statistical information.

We will continue to implement Pictometry and ChangeFinder into our system. We will test our data for accuracy and begin to “roll” as many values over as possible using the most current Marshall and Swift cost tables. The Ag land will be reviewed and “rolled” based on the current sales information. As with all years, we will check building permits, partial assessments, mobile homes and review the oldest reviewed parcels.

### **2020-2022**

We will continue to implement Pictometry and ChangeFinder into our system. We will test our data for accuracy and begin to “roll” as many values over as possible using the most current Marshall and Swift cost tables. The Ag land will be reviewed and “rolled” based on the current sales information. As with all years, we will check building permits, partial assessments, mobile homes and review the oldest reviewed parcels.

### **OFFICE STAFF**

I have a total of 6 employees including myself.

I have 4 full time employees who process the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, matching to mapping, scanning, query clean-up and 521's. When time

allows, they also help with projects we have for that year. They will also help to data enter parcel information collected by TVI. They work with the ChangeFinder product and complete day to day projects within the office. They review building permits and complete review work.

My Deputy specializes in personal property but assists me in my work including splits, plats, reports, and personnel issues. She also helps to complete projects the employees are working on.

I process splits and plats that come in. I complete all required reports such as the Abstracts, the School District Report, and CTL. I handle the Centrally Assessed Property and the Oil and Gas Interest. I oversee the office to make sure all projects or tasks are completed efficiently and correctly. I also handle all personnel issues, claims, payroll and budget.

### **BUDGET**

My 2019 budget has been approved in the amount of \$506,621.30.

### **VALUATION**

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$3,032,268,290

### **COMPUTER RECORDS**

We converted to the V2 MIPS System from Terra Scan early in 2013, the V2.5 in late 2014 and V3.0 in late 2015. On top of correcting conversion errors, we have worked closely with MIPS to include different functions in their system. They have been welcoming of our suggestions and have implemented several of them. We now have a system where we can scan in our 521 Real Estate Transfer Statements and send them electronically. We took it a step further to link the Deeds, Treasurer and Assessor Office together on the website using parcel number. The 3.0 version put both the Cama and Admin programs into one program.

We are still using cadastral maps and soil survey books but we are also utilizing the computer version of both along with the online FSA records and a program called AgriData. Although there is a lot of work to be done, the mapping department has come a long way and are beginning to provide some useful information. They are working with Schneider to update the rural parcels then house all of the mapping data in a website called Beacon. We hope to be reviewing this website as the information becomes useable. We have created a "route log" that accompanies deeds and plats where we can electronically share information to split or plat our parcels as accurately as possible.

Pictometry has been integrated into our Cama system and website, we are hopeful that we can integrate GIS information into our system soon.

### **COUNTY BOARD OF EQUALIZATION**

I have kept the County Board informed on changing laws, and invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

### **CONCLUSION**

We continue to try to find ways to make our office as accurate and efficient as possible with the staff and resources we have. With the reduction in staff and with the major changes in our office, we will take a little time to become more and more confident in our work, but feel that we are on the right track and are doing the best job possible for Scotts Bluff County.

Respectfully submitted:

*Amy Ramos*

Amy Ramos

Scotts Bluff County Assessor

October 21, 2019

Amy Ramos  
SCOTTS BLUFF COUNTY ASSESSOR  
Gering, Ne. 69361  
308-436-6627  
[aramos@scottsbuffcounty.org](mailto:aramos@scottsbuffcounty.org)

Ruth A. Sorensen  
Dept of Revenue, Property Assessment Division  
1033 O St. Ste 600  
Lincoln, Ne. 68508

March 1, 2020

Dear Ms Sorensen:

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

Market area I for 2020 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2020 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2020 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

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

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

Sincerely,

Amy Ramos  
Scotts Bluff County Assessor