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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BOX BUTTE COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Box Butte 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 Box Butte 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: Michelle Robinson, Box Butte County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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 assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with 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.

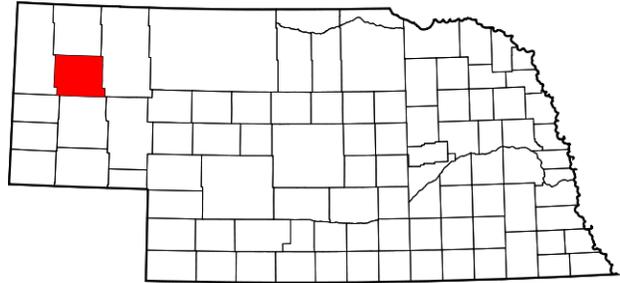
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

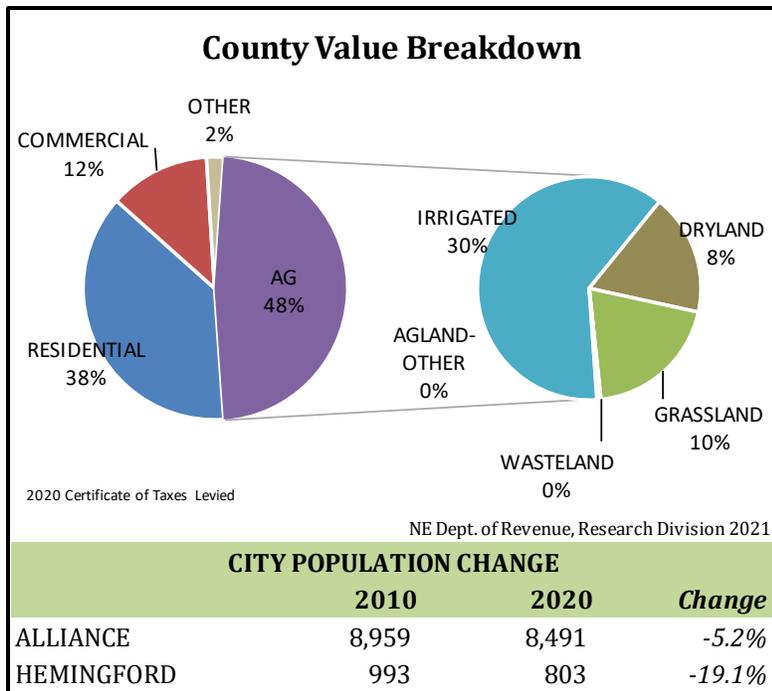
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,075 square miles, Box Butte County has 10,783 residents, per the Census Bureau Quick Facts for 2019, a 5% population decrease from the 2010 U.S. Census. Reports indicate that 66% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$99,804 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Box Butte County are located in and around Alliance, the county seat. According to the latest information available from the U.S. Census Bureau, there are 313 employer establishments with total employment of 2,950, for a 4% increase in employment.



Agricultural land makes up approximately 48% of the county's valuation base. A mix of grass and dry land makes up the majority of the land in the county. Box Butte County is included in the Upper Niobrara White Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Box Butte County ranks first in sugar beets for sugar, second in dry edible beans, and third for winter wheat.

2021 Residential Correlation for Box Butte County

Assessment Actions

Assessment actions taken to address the residential property class for 2021 included the review of all rural improvements. A new cost index was applied and new depreciation tables were established based on sales data. Berea and Rainbow Acres lots were revalued. Hemingford dwellings were increased by 9% to reflect the market data.

Assessment Practice Review

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

Sales qualification and verification for Box Butte County consists first of a mailed questionnaire sent to both buyer and seller of residential sales. Analysis of the county assessor's sales use practices indicate an above average percentage of residential sales used when compared to the statewide average. Review of sales deemed non-qualified indicated sufficient reasons for disqualification. Therefore, it is believed that all arm's-length residential sales were available for measurement purposes.

Lot studies are conducted during the required six-year inspection and review cycle when each subclass of Valuation Groups is being reviewed. For the residential property class, Valuation Groups 10 and 20 were last reviewed in 2017 and 2015, respectively. All rural lots/sites were reviewed for the current assessment year. Likewise, the cost index and depreciation tables are updated upon the completion of the particular review. Alliance and Hemingford cost indexes and depreciation tables are dated 2017 and 2016, respectively and all rural cost and depreciation tables have a July 2020 date.

Five valuation groups have been established by the county assessor to delineate all residential property within the county and realistically match the market conditions for this property class. Naturally, the hub of residential market activity occurs in Valuation Group 10, with limited activity in Valuation Group 20. The three rural valuation groups were determined on whether or not the property was located within one mile of a paved road, highway, or county road. Sales indicated that geographical closeness to paved county roads and highways appeared to show a different market dynamic compared to the other rural properties not so geographically situated. Thus, Valuation Group 82 represents this market differential. Valuation Group 83 represents the unique market of this area. The remaining rural residential parcels in the county then fall within Valuation Group 81.

The Box Butte County assessor submits a valuation methodology after the completion of a review of the particular property class. A written valuation methodology for commercial property has

2021 Residential Correlation for Box Butte County

been submitted and it is expected that a written valuation methodology for rural residential property will be completed in 2021.

Box Butte County is current with the required six-year physical inspection and review cycle. The review process consists of aerial imagery comparisons to the property records and on-site inspections of new construction, and additions to improvements.

The assessment practices review indicated a concern with the 2020 assessment year in Valuation Group 20, residential sales reviewed compared to the Hemingford residential unsold. The 23 sales that occurred in Hemingford were examined for the percent change in total value from 2019 to 2020 and then compared to 44 comparable unsold properties value change for the same timeframe. The results were a 35% change to the sold parcels versus a 19% change to the unsold parcels. This difference indicates that adjustments made for 2020 did not proportionately affect the unsold properties.

As mentioned previously, the last complete review of Hemingford was conducted in 2017 and performed by the county assessor.

Description of Analysis

As noted above, five valuation groups have been established for the residential property class:

Valuation Group	Description
10	Alliance residential property, including suburban
20	Hemingford
81	Rural 1: all rural residential that does not fall into VG's 82 and 83. This is the remainder of rural residential in the county.
82	Rural 2: rural residential properties that lie within one mile of a paved road, major county road or highway.
83	Rural 3: rural residential properties in the platted Rainbow Acres subdivisions.

The overall statistical profile for residential property indicates 318 qualified sales with all three overall measures of central tendency within acceptable range, and the qualitative statistics are supportive. A review of the two study years indicates a slight rising trend in the residential market with the latest year's sales showing a roughly 2% difference from the beginning of the sales study period.

Examination of the sales by valuation group indicates that four valuation groups have measures of central tendency within range. Valuation Group 83 has five sales with all three measures of central tendency above range. Further analysis of the five sales show that the sales ratios range from 94%

2021 Residential Correlation for Box Butte County

to 200%. Two of the five measures are within range. Sale prices range from \$45,262 to \$195,000. The Rainbow Acres subdivisions are a diverse mixture of properties (about 60% mobile homes versus 40% stick-built) all on approximately 1.1 acre lots. The county assessor revalued all of the lots in the Rainbow Acres subdivisions for the current assessment year.

Analysis of Valuation Group 20 indicates 16 qualified sales and two of the three measure of central tendency are within range. However, further review of the sales by study year indicate that six of the sales occurred during the first year of the study period and exhibit two measures of central tendency above range. The remaining 10 sales occurred during the latest year of the study period and exhibit all three measures of central tendency below the acceptable range, and the median and weighted mean are in the 80's. The removal of the lowest dollar sale (\$30,000) drops all three measures of central tendency below the range. A substat of this valuation group can be found after the residential statistics in the Appendix that follows. Examination of all 16 sales show a range of ratios of 69% to 170%, with three sales within range, five above and eight below. The county assessor did increase Hemingford by 9% in recognition of the sales falling below the acceptable range. According to the Three-Year Plan of Assessment submitted by the county assessor and further discussion with the county assessor confirms that the scheduled reappraisal of Valuation Group 20 will occur for 2022.

Comparison of the preliminary residential assessed values with the Reports and Opinions values indicates a 2% change to the sample. The 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows an overall residential change of 5%, 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

Despite the anomalies found within Valuation Group 20, the county assessor has adjusted Valuation Group 20 and has committed to a reappraisal for assessment year 2022. Based on the assessment practices for the overall residential class, the quality of 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
10	276	94.25	99.36	93.76	18.29	105.97
20	16	91.62	95.02	90.19	17.43	105.36
81	9	96.38	95.07	94.85	04.27	100.23
82	12	98.52	97.15	95.47	05.76	101.76
83	5	103.92	120.11	107.16	21.56	112.08
____ALL____	318	95.28	99.26	94.01	17.36	105.58

2021 Residential Correlation for Box Butte County

Level of Value

Based on analysis of all available information, the level of value of residential property in Box Butte County is 95%.

2021 Commercial Correlation for Box Butte County

Assessment Actions

For the current assessment year mini-warehouses, apartments, and mobile home parks were revalued. Industrial Park lots were increased from \$ 0.11 per square foot to \$ 0.12 per square foot using the 1% increase per year from the last reappraisal. Also, rural commercial property was reviewed and new cost and depreciation tables were implemented.

Assessment Practice Review

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

The Box Butte County assessor's sales qualification and verification process involves a mailed questionnaire sent to both buyer and seller of commercial properties (with the exception of those that the IAAO recommends for possible exclusion). County commercial sales use is above that of the statewide average for the property class. Review of the sales deemed non-qualified indicated documented reasons for their exclusion. Thus, all arm's-length commercial sales were available for measurement purposes.

Commercial lot/site studies are conducted during the review of the specific valuation groups. Thus, for Valuation Group 10 the date of the last lot study was 2018; for Valuation Group 20 this was conducted in 2016; and for Valuation Group 80 this was completed for the current assessment year.

As mentioned with the above delineation of lot study years, there are three valuation groups used to identify commercial property within the county—and this is based on geographic location. The cost index and depreciation for each valuation group are likewise updated as they are reviewed in the six-year inspection and review process. The cost and depreciation tables for Valuation Group 80 were updated to 2020, due to the review.

Regarding the use of the three approaches to value, the county assessor applies the income approach to Valuation Group 10, since there is adequate income information. A locational depreciation factor is applied to the downtown commercial parcels, due to declining commercial activity. The remaining two valuation groups are valued using the cost approach, and the Computer-Assisted Mass Appraisal (CAMA) cost tables and depreciation are utilized.

The county assessor is current with the six-year inspection and review cycle for commercial property, with the completion of the rural commercial review this year. Aerial imagery is used to verify the measurements and structures of each improved parcel. If there is a building permit filed, or changes discovered by the imagery, a field review is then conducted.

2021 Commercial Correlation for Box Butte County

The County Assessor has developed a written valuation methodology for the commercial property class.

Description of Analysis

Three commercial valuation groups have been established for the commercial property class.

Valuation Group	Description
10	Alliance: commercial properties within the corporate limits of the city of Alliance.
20	Hemingford: commercial properties within the corporate limits of Hemingford.
81	Rural: the remainder of the commercial property in the county.

Review of the overall statistical profile for the commercial property class indicates 34 sales, and two of the three measures of central tendency are within acceptable range, with only the mean above the upper limit of range. This is the result of the maximum ratio extreme outlier of 164%. Its removal would bring the mean to 99%. The qualitative statistics are supportive. A review of the three study years indicates a generally stable commercial market.

Analysis of the sales by valuation group indicates that only Valuation Group 10 has an adequate sample of sales, and the statistics for the valuation group reflect those of commercial overall. Neither of the other two valuation groups have sufficient sales for a meaningful statistical analysis.

Examination of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) shows commercial property increased 3% excluding growth. Change to the statistical sample from the preliminary to the final statistics indicates a negligible change. This is because the assessment actions affected the industrial and rural commercial properties, and only one commercial sale is part of the sample, with no industrial sales.

Equalization and Quality of Assessment

Based on the analysis of the quality of the assessment practices and the statistical profile, the commercial property class in Box Butte County is equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

2021 Commercial Correlation for Box Butte County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	30	98.88	103.41	95.37	16.31	108.43
20	3	99.11	78.04	72.69	24.66	107.36
80	1	100.04	100.04	100.04	00.00	100.00
<u>ALL</u>	34	99.29	101.07	94.92	16.53	106.48

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Box Butte County is 99%.

2021 Agricultural Correlation for Box Butte County

Assessment Actions

For assessment year 2021, the county assessor and the deputy worked to complete and update the Conservation Reserve Program (CRP) maps and Computer Assisted Mass Appraisal (CAMA) system data from information gathered from taxpayers regarding acres either reenrolled or taken out of the program. All rural improvements on agricultural land were reviewed and new cost and depreciation tables were implemented. No value changes were made to agricultural land.

Assessment Practice Review

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

The sales qualification and verification process consists of a questionnaire sent to both buyer and seller of agricultural property (with the exception of those that the IAAO recommends for possible exclusion). The Box Butte County assessor's sales use for the agricultural land class is above average when compared with the statewide average. Review of non-qualified sales exhibit reasons for their disqualification. Therefore it is believed that all arm's-length agricultural sales were available for measurement purposes.

Land use is current (last completed in 2020) and is updated by aerial imagery comparisons with information contained on property records and is supplemented with information supplied from taxpayers.

Three agricultural market areas, based on Majority Land Use (MLU), soils, topography and the availability of water have been established. For Market Area 1 the MLU is grass; for Market Area 2 the MLU is almost evenly distributed by all three land classes; and for Market Area 3 the MLU use is divided between dryland and grassland. A subclass of irrigated land is recognized wherein there is a second pivot system that shares a well. Irrigated land under this pivot with a shared well has shown a lower market value than pivot irrigated land with no shared well. The county assessor has determined that there are no non-agricultural influences in the county, and thus special value is not utilized.

All rural improvements (residential, commercial and agricultural) are reviewed at the same time and has been completed for the current assessment year. All rural improvements including outbuildings are valued with the same cost index and CAMA depreciation tables, and are dated July, 2020.

2021 Agricultural Correlation for Box Butte County

Description of Analysis

Analysis of the overall statistical profile for agricultural land reveals 42 qualified sales with all three overall measures of central tendency within acceptable range, and the qualitative statistics are also within range.

A review of the sales by Market Area shows Market Area 1 with 11 sales, and all measures of central tendency within range. The qualitative statistics are also within the prescribed parameters. Market Area 2 reveals 17 sales, with all three measures within acceptable range. Agricultural Market Area 3 consists of 11 sales, with only the mean within acceptable range.

Further analysis by 80% Majority Land Use statistics for the county overall sample indicates 13 irrigated land sales with a median below the acceptable range at 64%. Since the county utilizes different irrigated land values for all market areas, the acceptability of irrigated land will be analyzed by market area. There are three irrigated land sales within Market Area 1, and these appear to be high. There are six 80% MLU sales in Market Area 2 and these appear to be within range by all measures of central tendency. Four sales are found in Market Area 4 and these appear to be low. Reviewing the Box Butte County 2021 Average Acre Value Comparison chart (found after the agricultural statistics in the Appendix) reveals that overall, Box Butte County is at least equal to, if not higher than neighboring counties. The current market doesn't appear to show any movement of irrigated land based on the few sales in each market area.

Likewise, there are eight dryland sales in Market Area 2 that appear to be low only by the median measure of central tendency. However, a glance at the aforementioned Average Acre Comparison chart reveals that the weighted average dryland value for Market Area 2 is this second highest among the neighboring counties and at least two of the counties have lowered their dryland values for the current assessment year.

There are only four grassland sales as shown by the 80% MLU by Market Area statistics, divided evenly between Market Areas 1 and 2 and are statistically insignificant.

Comparison of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) reflects the overall effect of the county assessor's assessment actions.

Equalization and Quality of Assessment

All agricultural dwellings, and outbuildings are valued using the same cost index and CAMA derived depreciation as those for rural residential properties. Site values with similar amenities are valued the same for both types of property and by market area.

2021 Agricultural Correlation for Box Butte County

The agricultural land in Box Butte County is equalized and the quality of assessment follows generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	13	63.69	69.45	67.91	17.71	102.27
1	3	92.32	85.93	82.86	09.60	103.71
2	6	69.45	69.47	69.08	12.84	100.56
3	4	59.38	57.08	54.88	05.42	104.01
<u>Dry</u>						
County	9	67.62	73.32	72.63	17.45	100.95
2	8	68.21	74.24	72.95	19.16	101.77
3	1	65.99	65.99	65.99	00.00	100.00
<u>Grass</u>						
County	4	74.93	76.39	79.85	18.92	95.67
1	2	68.27	68.27	64.95	18.63	105.11
3	2	84.52	84.52	84.65	18.50	99.85
<u>ALL</u>	<u>42</u>	68.63	72.80	69.99	16.39	104.01

Level of Value

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

2021 Opinions of the Property Tax Administrator for Box Butte County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Box Butte County

Residential Real Property - Current

Number of Sales	318	Median	95.28
Total Sales Price	\$39,350,411	Mean	99.26
Total Adj. Sales Price	\$39,350,411	Wgt. Mean	94.01
Total Assessed Value	\$36,993,954	Average Assessed Value of the Base	\$88,028
Avg. Adj. Sales Price	\$123,743	Avg. Assessed Value	\$116,333

Confidence Interval - Current

95% Median C.I	92.93 to 97.35
95% Wgt. Mean C.I	92.30 to 95.72
95% Mean C.I	96.19 to 102.33
% of Value of the Class of all Real Property Value in the County	33.99
% of Records Sold in the Study Period	6.77
% of Value Sold in the Study Period	8.94

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	309	96	96.30
2019	277	98	98.34
2018	244	99	98.99
2017	289	94	93.58

2021 Commission Summary for Box Butte County

Commercial Real Property - Current

Number of Sales	34	Median	99.29
Total Sales Price	\$10,974,343	Mean	101.07
Total Adj. Sales Price	\$10,974,343	Wgt. Mean	94.92
Total Assessed Value	\$10,416,450	Average Assessed Value of the Base	\$195,551
Avg. Adj. Sales Price	\$322,775	Avg. Assessed Value	\$306,366

Confidence Interval - Current

95% Median C.I	94.85 to 102.74
95% Wgt. Mean C.I	89.69 to 100.14
95% Mean C.I	92.17 to 109.97
% of Value of the Class of all Real Property Value in the County	12.71
% of Records Sold in the Study Period	4.30
% of Value Sold in the Study Period	6.73

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	43	100	99.90
2019	39	100	99.90
2018	39	100	98.90
2017	30	99	98.95

07 Box Butte

PAD 2021 R&O Statistics (Using 2021 Values)

RESIDENTIAL

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 318
 Total Sales Price : 39,350,411
 Total Adj. Sales Price : 39,350,411
 Total Assessed Value : 36,993,954
 Avg. Adj. Sales Price : 123,743
 Avg. Assessed Value : 116,333

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 99
 COD : 17.36
 PRD : 105.58

COV : 28.16
 STD : 27.95
 Avg. Abs. Dev : 16.54
 MAX Sales Ratio : 268.54
 MIN Sales Ratio : 45.37

95% Median C.I. : 92.93 to 97.35
 95% Wgt. Mean C.I. : 92.30 to 95.72
 95% Mean C.I. : 96.19 to 102.33

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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-18 To 31-DEC-18	43	95.57	97.63	93.57	12.79	104.34	71.39	189.56	88.10 to 98.66	111,380	104,219	
01-JAN-19 To 31-MAR-19	32	97.28	99.04	96.11	13.40	103.05	64.81	142.44	90.42 to 105.56	118,247	113,651	
01-APR-19 To 30-JUN-19	44	96.14	96.54	92.55	14.70	104.31	61.78	202.93	88.10 to 100.00	136,528	126,355	
01-JUL-19 To 30-SEP-19	50	95.24	96.82	94.03	14.56	102.97	45.37	199.67	90.90 to 100.00	124,050	116,644	
01-OCT-19 To 31-DEC-19	30	92.40	95.35	93.72	13.39	101.74	70.98	170.06	85.46 to 98.57	138,358	129,676	
01-JAN-20 To 31-MAR-20	21	98.50	124.36	103.12	34.97	120.60	75.15	268.54	91.01 to 111.33	106,167	109,481	
01-APR-20 To 30-JUN-20	31	86.43	88.84	87.42	16.02	101.62	58.48	148.98	80.25 to 94.14	125,387	109,612	
01-JUL-20 To 30-SEP-20	67	95.46	102.74	95.14	21.65	107.99	63.80	196.88	89.10 to 102.48	123,884	117,859	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	169	95.91	97.37	93.88	13.95	103.72	45.37	202.93	93.03 to 98.16	122,976	115,444	
01-OCT-19 To 30-SEP-20	149	94.15	101.41	94.16	21.30	107.70	58.48	268.54	90.91 to 97.68	124,614	117,342	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	156	95.65	96.91	93.92	14.16	103.18	45.37	202.93	92.20 to 97.82	129,131	121,275	
<u>ALL</u>	318	95.28	99.26	94.01	17.36	105.58	45.37	268.54	92.93 to 97.35	123,743	116,333	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
10	276	94.25	99.36	93.76	18.29	105.97	45.37	268.54	91.77 to 97.35	119,509	112,058	
20	16	91.62	95.02	90.19	17.43	105.36	69.00	170.06	76.29 to 106.44	79,706	71,888	
81	9	96.38	95.07	94.85	04.27	100.23	81.40	103.06	89.82 to 99.54	267,667	253,895	
82	12	98.52	97.15	95.47	05.76	101.76	71.21	115.23	94.19 to 100.05	173,108	165,266	
83	5	103.92	120.11	107.16	21.56	112.08	93.82	199.67	N/A	120,852	129,510	
<u>ALL</u>	318	95.28	99.26	94.01	17.36	105.58	45.37	268.54	92.93 to 97.35	123,743	116,333	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	318	95.28	99.26	94.01	17.36	105.58	45.37	268.54	92.93 to 97.35	123,743	116,333	
06												
07												
<u>ALL</u>	318	95.28	99.26	94.01	17.36	105.58	45.37	268.54	92.93 to 97.35	123,743	116,333	

**07 Box Butte
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 318
 Total Sales Price : 39,350,411
 Total Adj. Sales Price : 39,350,411
 Total Assessed Value : 36,993,954
 Avg. Adj. Sales Price : 123,743
 Avg. Assessed Value : 116,333

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 99
 COD : 17.36
 PRD : 105.58

COV : 28.16
 STD : 27.95
 Avg. Abs. Dev : 16.54
 MAX Sales Ratio : 268.54
 MIN Sales Ratio : 45.37

95% Median C.I. : 92.93 to 97.35
 95% Wgt. Mean C.I. : 92.30 to 95.72
 95% Mean C.I. : 96.19 to 102.33

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
___ Low \$ Ranges ___											
Less Than 5,000											
Less Than 15,000	2	136.64	136.64	139.09	48.51	98.24	70.35	202.93	N/A	13,500	18,778
Less Than 30,000	10	159.52	163.42	163.55	30.68	99.92	70.35	268.54	96.13 to 244.18	21,810	35,670
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	318	95.28	99.26	94.01	17.36	105.58	45.37	268.54	92.93 to 97.35	123,743	116,333
Greater Than 14,999	316	95.28	99.02	93.98	17.03	105.36	45.37	268.54	92.93 to 97.35	124,441	116,951
Greater Than 29,999	308	94.88	97.18	93.62	15.49	103.80	45.37	251.06	92.03 to 96.78	127,053	118,952
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999	2	136.64	136.64	139.09	48.51	98.24	70.35	202.93	N/A	13,500	18,778
15,000 TO 29,999	8	159.52	170.11	167.01	27.97	101.86	96.13	268.54	96.13 to 268.54	23,888	39,894
30,000 TO 59,999	40	111.90	126.19	124.89	29.61	101.04	73.88	251.06	101.18 to 130.91	45,902	57,328
60,000 TO 99,999	84	99.33	98.30	98.27	12.98	100.03	45.37	157.44	95.57 to 103.41	78,820	77,458
100,000 TO 149,999	77	89.10	89.80	89.61	12.72	100.21	58.48	124.62	86.95 to 93.03	123,285	110,472
150,000 TO 249,999	94	91.08	90.28	90.54	09.30	99.71	67.83	125.00	87.12 to 93.82	179,962	162,932
250,000 TO 499,999	11	95.46	93.81	93.25	08.86	100.60	71.21	113.02	81.40 to 106.19	285,545	266,269
500,000 TO 999,999	2	96.79	96.79	96.60	01.84	100.20	95.01	98.57	N/A	562,500	543,352
1,000,000 +											
___ ALL ___	318	95.28	99.26	94.01	17.36	105.58	45.37	268.54	92.93 to 97.35	123,743	116,333

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	92	COV :	25.22	95% Median C.I. :	76.29 to 106.44
Total Sales Price :	1,275,300	Wgt. Mean :	90	STD :	23.96	95% Wgt. Mean C.I. :	81.84 to 98.54
Total Adj. Sales Price :	1,275,300	Mean :	95	Avg. Abs. Dev :	15.97	95% Mean C.I. :	82.26 to 107.78
Total Assessed Value :	1,150,201						
Avg. Adj. Sales Price :	79,706	COD :	17.43	MAX Sales Ratio :	170.06		
Avg. Assessed Value :	71,888	PRD :	105.36	MIN Sales Ratio :	69.00		

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>											
10/01/2018 To 12/31/2018	2	106.72	106.72	106.79	00.26	99.93	106.44	106.99	N/A	58,950	62,951
01/01/2019 To 03/31/2019	1	95.40	95.40	95.40		100.00	95.40	95.40	N/A	35,900	34,249
04/01/2019 To 06/30/2019	1	105.75	105.75	105.75		100.00	105.75	105.75	N/A	110,000	116,327
07/01/2019 To 09/30/2019	2	97.95	97.95	93.22	11.42	105.07	86.76	109.13	N/A	126,500	117,919
10/01/2019 To 12/31/2019	1	170.06	170.06	170.06		100.00	170.06	170.06	N/A	23,500	39,963
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020	5	81.86	83.95	81.61	12.30	102.87	69.00	99.99	N/A	75,500	61,615
07/01/2020 To 09/30/2020	4	78.55	79.99	81.08	06.31	98.66	73.78	89.10	N/A	89,375	72,462
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	6	106.10	101.75	99.13	05.45	102.64	86.76	109.13	86.76 to 109.13	86,133	85,386
10/01/2019 To 09/30/2020	10	81.33	90.98	84.10	19.73	108.18	69.00	170.06	73.78 to 99.99	75,850	63,789
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	5	105.75	113.42	100.94	18.35	112.36	86.76	170.06	N/A	84,480	85,275

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
20	16	91.62	95.02	90.19	17.43	105.36	69.00	170.06	76.29 to 106.44	79,706	71,888

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	92	COV :	25.22	95% Median C.I. :	76.29 to 106.44
Total Sales Price :	1,275,300	Wgt. Mean :	90	STD :	23.96	95% Wgt. Mean C.I. :	81.84 to 98.54
Total Adj. Sales Price :	1,275,300	Mean :	95	Avg. Abs. Dev :	15.97	95% Mean C.I. :	82.26 to 107.78
Total Assessed Value :	1,150,201						
Avg. Adj. Sales Price :	79,706	COD :	17.43	MAX Sales Ratio :	170.06		
Avg. Assessed Value :	71,888	PRD :	105.36	MIN Sales Ratio :	69.00		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	16	91.62	95.02	90.19	17.43	105.36	69.00	170.06	76.29 to 106.44	79,706	71,888
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	170.06	170.06	170.06		100.00	170.06	170.06	N/A	23,500	39,963
__Ranges Excl. Low \$__											
Greater Than 4,999	16	91.62	95.02	90.19	17.43	105.36	69.00	170.06	76.29 to 106.44	79,706	71,888
Greater Than 15,000	16	91.62	95.02	90.19	17.43	105.36	69.00	170.06	76.29 to 106.44	79,706	71,888
Greater Than 30,000	15	89.10	90.01	88.69	13.06	101.49	69.00	109.13	76.29 to 105.75	83,453	74,016
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	170.06	170.06	170.06		100.00	170.06	170.06	N/A	23,500	39,963
30,000 TO 59,999	3	95.40	94.57	94.40	08.58	100.18	81.86	106.44	N/A	41,600	39,272
60,000 TO 99,999	8	87.47	89.49	89.08	14.95	100.46	73.78	109.13	73.78 to 109.13	73,625	65,585
100,000 TO 149,999	3	89.10	87.95	87.03	13.75	101.06	69.00	105.75	N/A	119,333	103,857
150,000 TO 249,999	1	86.76	86.76	86.76		100.00	86.76	86.76	N/A	180,000	156,173
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	20	Total	Increase	0%

What IF

07 Box Butte

COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 34
 Total Sales Price : 10,974,343
 Total Adj. Sales Price : 10,974,343
 Total Assessed Value : 10,416,450
 Avg. Adj. Sales Price : 322,775
 Avg. Assessed Value : 306,366

MEDIAN : 99
 WGT. MEAN : 95
 MEAN : 101
 COD : 16.53
 PRD : 106.48

COV : 26.19
 STD : 26.47
 Avg. Abs. Dev : 16.41
 MAX Sales Ratio : 164.08
 MIN Sales Ratio : 30.85

95% Median C.I. : 94.85 to 102.74
 95% Wgt. Mean C.I. : 89.69 to 100.14
 95% Mean C.I. : 92.17 to 109.97

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	3	94.85	94.53	92.56	01.98	102.13	91.55	97.20	N/A	1,541,644	1,426,917
01-APR-18 To 30-JUN-18	5	102.74	109.30	103.08	08.95	106.03	97.68	135.00	N/A	341,200	351,694
01-JUL-18 To 30-SEP-18	1	97.88	97.88	97.88	00.00	100.00	97.88	97.88	N/A	50,000	48,940
01-OCT-18 To 31-DEC-18	1	104.09	104.09	104.09	00.00	100.00	104.09	104.09	N/A	55,000	57,250
01-JAN-19 To 31-MAR-19	5	98.29	108.00	101.22	16.86	106.70	87.75	162.00	N/A	172,400	174,505
01-APR-19 To 30-JUN-19	3	99.11	92.82	97.49	21.40	95.21	57.86	121.50	N/A	66,667	64,992
01-JUL-19 To 30-SEP-19	4	119.80	108.89	116.87	25.26	93.17	53.09	142.86	N/A	121,750	142,289
01-OCT-19 To 31-DEC-19	4	99.01	110.60	88.46	21.68	125.03	80.28	164.08	N/A	440,853	389,957
01-JAN-20 To 31-MAR-20	3	99.46	76.97	75.16	23.38	102.41	30.85	100.60	N/A	111,667	83,923
01-APR-20 To 30-JUN-20	3	93.55	95.97	94.04	02.90	102.05	93.12	101.25	N/A	210,000	197,492
01-JUL-20 To 30-SEP-20	2	94.55	94.55	88.24	19.13	107.15	76.46	112.64	N/A	130,500	115,156
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	9	97.88	103.11	95.41	07.66	108.07	91.55	135.00	94.85 to 109.88	708,992	676,462
01-OCT-18 To 30-SEP-19	13	100.29	104.47	105.61	21.65	98.92	53.09	162.00	87.75 to 135.43	123,385	130,300
01-OCT-19 To 30-SEP-20	12	98.72	95.86	88.12	17.37	108.78	30.85	164.08	80.28 to 101.25	249,118	219,532
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	10	99.54	103.21	95.49	07.41	108.08	91.55	135.00	94.85 to 109.88	643,593	614,541
01-JAN-19 To 31-DEC-19	16	99.58	106.03	96.50	22.87	109.88	53.09	164.08	87.75 to 135.43	207,026	199,780
<u>ALL</u>	34	99.29	101.07	94.92	16.53	106.48	30.85	164.08	94.85 to 102.74	322,775	306,366

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
10	30	98.88	103.41	95.37	16.31	108.43	53.09	164.08	94.85 to 102.74	342,878	326,989
20	3	99.11	78.04	72.69	24.66	107.36	30.85	104.17	N/A	99,333	72,210
80	1	100.04	100.04	100.04	00.00	100.00	100.04	100.04	N/A	390,000	390,144
<u>ALL</u>	34	99.29	101.07	94.92	16.53	106.48	30.85	164.08	94.85 to 102.74	322,775	306,366

07 Box Butte

COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 34
 Total Sales Price : 10,974,343
 Total Adj. Sales Price : 10,974,343
 Total Assessed Value : 10,416,450
 Avg. Adj. Sales Price : 322,775
 Avg. Assessed Value : 306,366

MEDIAN : 99
 WGT. MEAN : 95
 MEAN : 101
 COD : 16.53
 PRD : 106.48

COV : 26.19
 STD : 26.47
 Avg. Abs. Dev : 16.41
 MAX Sales Ratio : 164.08
 MIN Sales Ratio : 30.85

95% Median C.I. : 94.85 to 102.74
 95% Wgt. Mean C.I. : 89.69 to 100.14
 95% Mean C.I. : 92.17 to 109.97

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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	6	93.34	94.86	98.38	04.30	96.42	87.75	102.74	87.75 to 102.74	309,500	304,475
03	28	99.75	102.40	94.21	18.70	108.69	30.85	164.08	97.68 to 104.17	325,619	306,771
04											
<u>ALL</u>	<u>34</u>	<u>99.29</u>	<u>101.07</u>	<u>94.92</u>	<u>16.53</u>	<u>106.48</u>	<u>30.85</u>	<u>164.08</u>	<u>94.85 to 102.74</u>	<u>322,775</u>	<u>306,366</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	34	99.29	101.07	94.92	16.53	106.48	30.85	164.08	94.85 to 102.74	322,775	306,366
Greater Than 14,999	34	99.29	101.07	94.92	16.53	106.48	30.85	164.08	94.85 to 102.74	322,775	306,366
Greater Than 29,999	34	99.29	101.07	94.92	16.53	106.48	30.85	164.08	94.85 to 102.74	322,775	306,366
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	9	109.88	114.31	115.78	20.61	98.73	57.86	162.00	97.68 to 142.86	45,111	52,229
60,000 TO 99,999	9	100.60	101.47	99.87	16.75	101.60	53.09	164.08	87.75 to 112.64	72,556	72,462
100,000 TO 149,999	4	98.16	81.66	81.38	17.96	100.34	30.85	99.46	N/A	117,500	95,616
150,000 TO 249,999	2	85.01	85.01	85.95	10.06	98.91	76.46	93.55	N/A	198,000	170,185
250,000 TO 499,999	5	100.04	105.43	104.53	08.86	100.86	93.12	135.43	N/A	341,000	356,449
500,000 TO 999,999	2	101.97	101.97	102.01	00.76	99.96	101.20	102.74	N/A	787,500	803,300
1,000,000 +	3	91.55	88.89	89.83	05.31	98.95	80.28	94.85	N/A	1,923,114	1,727,517
<u>ALL</u>	<u>34</u>	<u>99.29</u>	<u>101.07</u>	<u>94.92</u>	<u>16.53</u>	<u>106.48</u>	<u>30.85</u>	<u>164.08</u>	<u>94.85 to 102.74</u>	<u>322,775</u>	<u>306,366</u>

07 Box Butte

COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 34
 Total Sales Price : 10,974,343
 Total Adj. Sales Price : 10,974,343
 Total Assessed Value : 10,416,450
 Avg. Adj. Sales Price : 322,775
 Avg. Assessed Value : 306,366

MEDIAN : 99
 WGT. MEAN : 95
 MEAN : 101
 COD : 16.53
 PRD : 106.48

COV : 26.19
 STD : 26.47
 Avg. Abs. Dev : 16.41
 MAX Sales Ratio : 164.08
 MIN Sales Ratio : 30.85

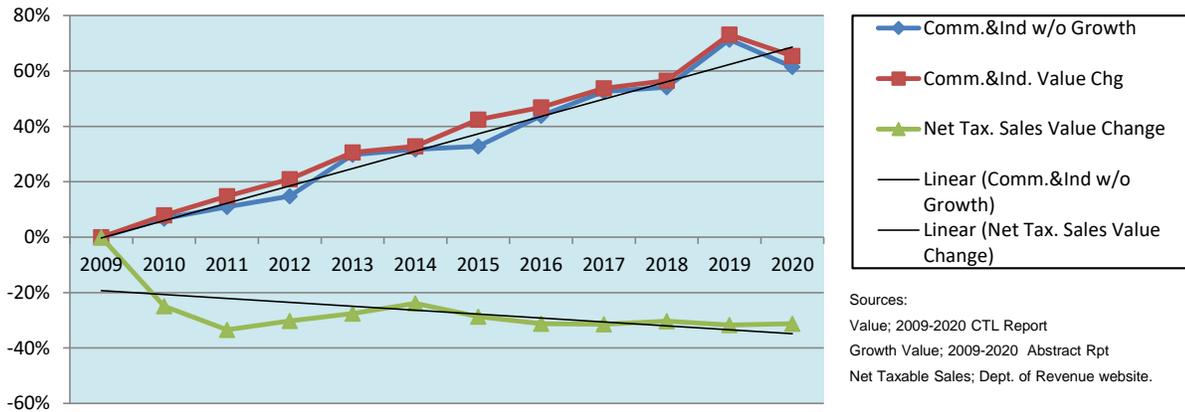
95% Median C.I. : 94.85 to 102.74
 95% Wgt. Mean C.I. : 89.69 to 100.14
 95% Mean C.I. : 92.17 to 109.97

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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	1	93.12	93.12	93.12	00.00	100.00	93.12	93.12	N/A	350,000	325,925
319	1	135.43	135.43	135.43	00.00	100.00	135.43	135.43	N/A	300,000	406,275
344	5	101.25	120.71	113.09	21.21	106.74	97.98	162.00	N/A	68,400	77,353
350	1	99.11	99.11	99.11	00.00	100.00	99.11	99.11	N/A	115,000	113,975
351	1	104.17	104.17	104.17	00.00	100.00	104.17	104.17	N/A	63,000	65,630
352	5	93.55	95.20	99.60	05.05	95.58	87.75	102.74	N/A	301,400	300,185
353	8	97.78	91.25	84.83	19.45	107.57	53.09	135.00	53.09 to 135.00	237,427	201,414
384	1	97.20	97.20	97.20	00.00	100.00	97.20	97.20	N/A	100,000	97,200
386	1	76.46	76.46	76.46	00.00	100.00	76.46	76.46	N/A	176,000	134,570
406	1	104.09	104.09	104.09	00.00	100.00	104.09	104.09	N/A	55,000	57,250
435	1	112.64	112.64	112.64	00.00	100.00	112.64	112.64	N/A	85,000	95,741
442	1	121.50	121.50	121.50	00.00	100.00	121.50	121.50	N/A	50,000	60,750
444	1	30.85	30.85	30.85	00.00	100.00	30.85	30.85	N/A	120,000	37,025
494	1	100.04	100.04	100.04	00.00	100.00	100.04	100.04	N/A	390,000	390,144
528	2	132.34	132.34	129.53	23.98	102.17	100.60	164.08	N/A	73,500	95,208
531	1	101.20	101.20	101.20	00.00	100.00	101.20	101.20	N/A	750,000	759,000
851	2	93.20	93.20	92.46	01.77	100.80	91.55	94.85	N/A	2,262,466	2,091,775
<u>ALL</u>	34	99.29	101.07	94.92	16.53	106.48	30.85	164.08	94.85 to 102.74	322,775	306,366

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	\$ 82,377,746	\$ 581,869		\$ 81,795,877	--	\$ 117,658,203	--
2009	\$ 88,777,422	\$ 1,281,092	1.44%	\$ 87,496,330	--	\$ 132,561,118	--
2010	\$ 95,751,818	\$ 992,532	1.04%	\$ 94,759,286	6.74%	\$ 99,501,084	-24.94%
2011	\$ 101,897,622	\$ 3,433,855	3.37%	\$ 98,463,767	2.83%	\$ 88,237,684	-11.32%
2012	\$ 107,329,614	\$ 5,461,141	5.09%	\$ 101,868,473	-0.03%	\$ 92,461,328	4.79%
2013	\$ 115,933,048	\$ 718,878	0.62%	\$ 115,214,170	7.35%	\$ 95,995,122	3.82%
2014	\$ 117,894,816	\$ 959,743	0.81%	\$ 116,935,073	0.86%	\$ 100,834,157	5.04%
2015	\$ 126,426,216	\$ 8,569,550	6.78%	\$ 117,856,666	-0.03%	\$ 94,499,518	-6.28%
2016	\$ 130,383,919	\$ 2,673,870	2.05%	\$ 127,710,049	1.02%	\$ 91,145,545	-3.55%
2017	\$ 136,466,467	\$ 1,063,589	0.78%	\$ 135,402,878	3.85%	\$ 90,876,407	-0.30%
2018	\$ 138,961,353	\$ 2,137,137	1.54%	\$ 136,824,216	0.26%	\$ 92,346,249	1.62%
2019	\$ 153,672,191	\$ 1,588,844	1.03%	\$ 152,083,347	9.44%	\$ 90,524,621	-1.97%
2020	\$ 146,843,090	\$ 3,529,635	2.40%	\$ 143,313,455	-6.74%	\$ 91,174,907	0.72%
Ann %chg	5.64%			Average	3.23%	-3.74%	-3.31%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	6.74%	7.86%	-24.94%
2011	10.91%	14.78%	-33.44%
2012	14.75%	20.90%	-30.25%
2013	29.78%	30.59%	-27.58%
2014	31.72%	32.80%	-23.93%
2015	32.76%	42.41%	-28.71%
2016	43.85%	46.87%	-31.24%
2017	52.52%	53.72%	-31.45%
2018	54.12%	56.53%	-30.34%
2019	71.31%	73.10%	-31.71%
2020	61.43%	65.41%	-31.22%

County Number	7
County Name	Box Butte

07 Box Butte

PAD 2021 R&O Statistics (Using 2021 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 42
 Total Sales Price : 38,190,096
 Total Adj. Sales Price : 38,190,096
 Total Assessed Value : 26,727,829
 Avg. Adj. Sales Price : 909,288
 Avg. Assessed Value : 636,377

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 73
 COD : 16.39
 PRD : 104.01

COV : 24.71
 STD : 17.99
 Avg. Abs. Dev : 11.25
 MAX Sales Ratio : 133.56
 MIN Sales Ratio : 48.48

95% Median C.I. : 65.53 to 71.60
 95% Wgt. Mean C.I. : 65.80 to 74.17
 95% Mean C.I. : 67.36 to 78.24

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	2	74.32	74.32	58.80	34.77	126.39	48.48	100.15	N/A	1,250,933	735,606
01-JAN-18 To 31-MAR-18	5	61.06	67.40	70.71	13.68	95.32	57.86	92.32	N/A	1,242,161	878,386
01-APR-18 To 30-JUN-18	9	62.60	69.75	63.92	17.49	109.12	55.35	133.56	58.54 to 67.67	1,231,266	787,037
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	64.21	64.21	64.21	00.00	100.00	64.21	64.21	N/A	547,780	351,716
01-APR-19 To 30-JUN-19	6	76.59	75.30	80.91	14.32	93.07	54.10	99.87	54.10 to 99.87	412,814	333,993
01-JUL-19 To 30-SEP-19	6	78.79	79.48	77.33	09.19	102.78	68.45	96.03	68.45 to 96.03	984,689	761,482
01-OCT-19 To 31-DEC-19	1	65.61	65.61	65.61	00.00	100.00	65.61	65.61	N/A	106,500	69,877
01-JAN-20 To 31-MAR-20	4	69.16	81.66	77.05	28.11	105.98	55.55	132.75	N/A	679,607	523,657
01-APR-20 To 30-JUN-20	6	69.25	69.83	70.72	02.01	98.74	67.62	72.48	67.62 to 72.48	1,066,844	754,466
01-JUL-20 To 30-SEP-20	2	69.97	69.97	69.75	05.69	100.32	65.99	73.94	N/A	118,625	82,746
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	16	61.83	69.59	65.41	19.57	106.39	48.48	133.56	58.54 to 67.67	1,237,129	809,155
01-OCT-18 To 30-SEP-19	13	76.69	76.38	77.52	12.20	98.53	54.10	99.87	64.21 to 83.25	687,138	532,659
01-OCT-19 To 30-SEP-20	13	68.92	73.17	72.46	10.87	100.98	55.55	132.75	65.99 to 72.48	727,942	527,445
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	14	61.83	68.91	66.36	16.38	103.84	55.35	133.56	58.54 to 67.67	1,235,157	819,661
01-JAN-19 To 31-DEC-19	14	75.95	75.61	77.38	12.50	97.71	54.10	99.87	64.21 to 83.25	645,664	499,603
<u>ALL</u>	42	68.63	72.80	69.99	16.39	104.01	48.48	133.56	65.53 to 71.60	909,288	636,377

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	69.44	71.83	69.94	13.67	102.70	55.55	96.03	58.54 to 92.32	1,892,933	1,323,894
2	20	69.25	73.80	73.91	15.23	99.85	54.10	133.56	65.11 to 76.69	502,471	371,351
3	11	65.53	71.95	64.74	19.55	111.14	48.48	132.75	59.24 to 100.15	665,312	430,725
<u>ALL</u>	42	68.63	72.80	69.99	16.39	104.01	48.48	133.56	65.53 to 71.60	909,288	636,377

07 Box Butte
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

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 Avg. Assessed Value : 636,377

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 73
 COD : 16.39
 PRD : 104.01

COV : 24.71
 STD : 17.99
 Avg. Abs. Dev : 11.25
 MAX Sales Ratio : 133.56
 MIN Sales Ratio : 48.48

95% Median C.I. : 65.53 to 71.60
 95% Wgt. Mean C.I. : 65.80 to 74.17
 95% Mean C.I. : 67.36 to 78.24

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	75.21	75.21	75.21	00.00	100.00	75.21	75.21	N/A	690,000	518,971
2	1	75.21	75.21	75.21	00.00	100.00	75.21	75.21	N/A	690,000	518,971
_____Dry_____											
County	8	66.81	65.80	66.48	07.53	98.98	54.10	77.96	54.10 to 77.96	314,845	209,311
2	7	67.62	65.77	66.51	08.16	98.89	54.10	77.96	54.10 to 77.96	341,966	227,428
3	1	65.99	65.99	65.99	00.00	100.00	65.99	65.99	N/A	125,000	82,488
_____Grass_____											
County	3	68.88	68.47	67.33	12.31	101.69	55.55	80.98	N/A	270,323	182,007
1	2	68.27	68.27	64.95	18.63	105.11	55.55	80.98	N/A	159,798	103,790
3	1	68.88	68.88	68.88	00.00	100.00	68.88	68.88	N/A	491,375	338,441
_____ALL_____	42	68.63	72.80	69.99	16.39	104.01	48.48	133.56	65.53 to 71.60	909,288	636,377

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	13	63.69	69.45	67.91	17.71	102.27	48.48	96.03	59.24 to 83.25	961,932	653,221
1	3	92.32	85.93	82.86	09.60	103.71	69.44	96.03	N/A	1,235,932	1,024,130
2	6	69.45	69.47	69.08	12.84	100.56	55.35	83.25	55.35 to 83.25	694,167	479,512
3	4	59.38	57.08	54.88	05.42	104.01	48.48	61.06	N/A	1,158,081	635,605
_____Dry_____											
County	9	67.62	73.32	72.63	17.45	100.95	54.10	133.56	57.86 to 77.96	308,129	223,807
2	8	68.21	74.24	72.95	19.16	101.77	54.10	133.56	54.10 to 133.56	331,020	241,472
3	1	65.99	65.99	65.99	00.00	100.00	65.99	65.99	N/A	125,000	82,488
_____Grass_____											
County	4	74.93	76.39	79.85	18.92	95.67	55.55	100.15	N/A	327,743	261,695
1	2	68.27	68.27	64.95	18.63	105.11	55.55	80.98	N/A	159,798	103,790
3	2	84.52	84.52	84.65	18.50	99.85	68.88	100.15	N/A	495,688	419,601
_____ALL_____	42	68.63	72.80	69.99	16.39	104.01	48.48	133.56	65.53 to 71.60	909,288	636,377

Box Butte County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Box Butte	1	2677	2757	2761	2779	2787	2798	2784	2793	2775
Box Butte	2	2229	2214	2250	2220	2056	2067	2039	2066	2198
Box Butte	3	2011	1951	1979	1930	1774	1783	1742	1797	1951
Dawes	4	2016	2016	1792	1792	1568	1568	1344	1344	1734
Sheridan	1	1835	1835	1780	1725	1700	1700	1685	1635	1765
Morrill	2	1900	1900	n/a	1900	1900	1900	1850	1850	1881
ScottsBluff	3	2400	2300	2090	1825	1825	1630	1630	1630	2138
Sioux	1	1350	1350	1270	1270	1220	1221	1180	1180	1260

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Box Butte	1	n/a	415	415	415	415	n/a	415	415	415
Box Butte	2	n/a	560	560	560	535	n/a	535	535	556
Box Butte	3	n/a	540	540	540	490	490	490	490	535
Dawes	4	n/a	750	699	700	650	650	600	600	696
Sheridan	1	n/a	575	565	565	550	530	520	510	552
Morrill	2	n/a	455	444	420	420	n/a	420	420	423
ScottsBluff	3	n/a	465	465	465	410	385	385	350	445
Sioux	1	n/a	600	495	450	435	435	430	410	475

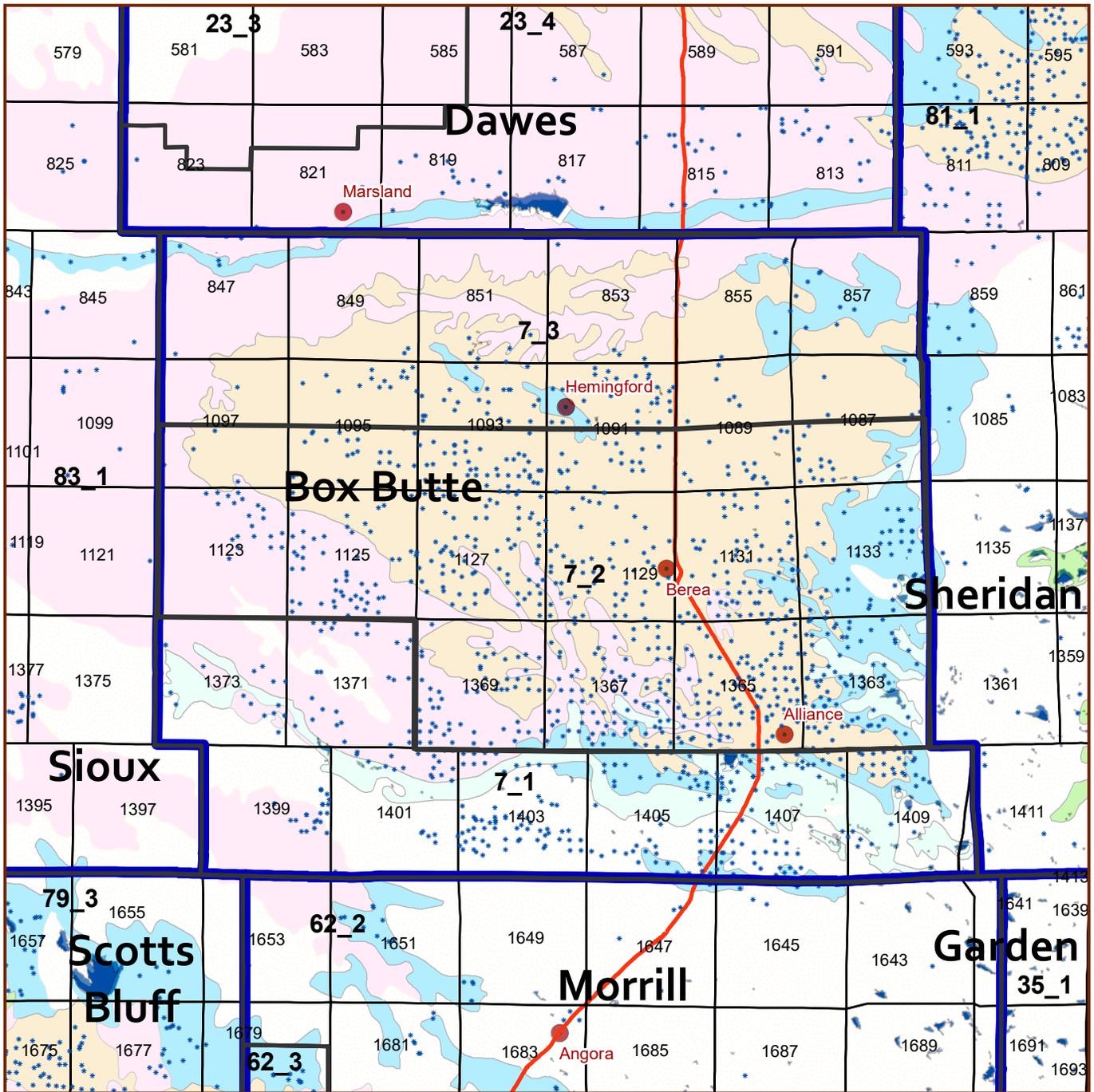
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Box Butte	1	300	300	n/a	300	300	300	300	300	300
Box Butte	2	370	370	n/a	372	360	360	360	361	361
Box Butte	3	425	425	n/a	425	n/a	425	425	425	425
Dawes	4	485	n/a	460	n/a	440	440	410	410	424
Sheridan	1	475	475	470	470	n/a	440	435	420	441
Morrill	2	385	385	n/a	n/a	n/a	385	385	385	385
ScottsBluff	3	345	n/a	n/a	345	345	345	345	345	345
Sioux	1	410	410	n/a	395	390	390	375	350	368

County	Mkt Area	CRP	TIMBER	WASTE
Box Butte	1	351	n/a	100
Box Butte	2	495	n/a	100
Box Butte	3	405	n/a	100
Dawes	4	n/a	n/a	100
Sheridan	1	n/a	n/a	55
Morrill	2	420	n/a	30
ScottsBluff	3	345	n/a	100
Sioux	1	n/a	350	82

Source: 2021 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.

BOX BUTTE COUNTY



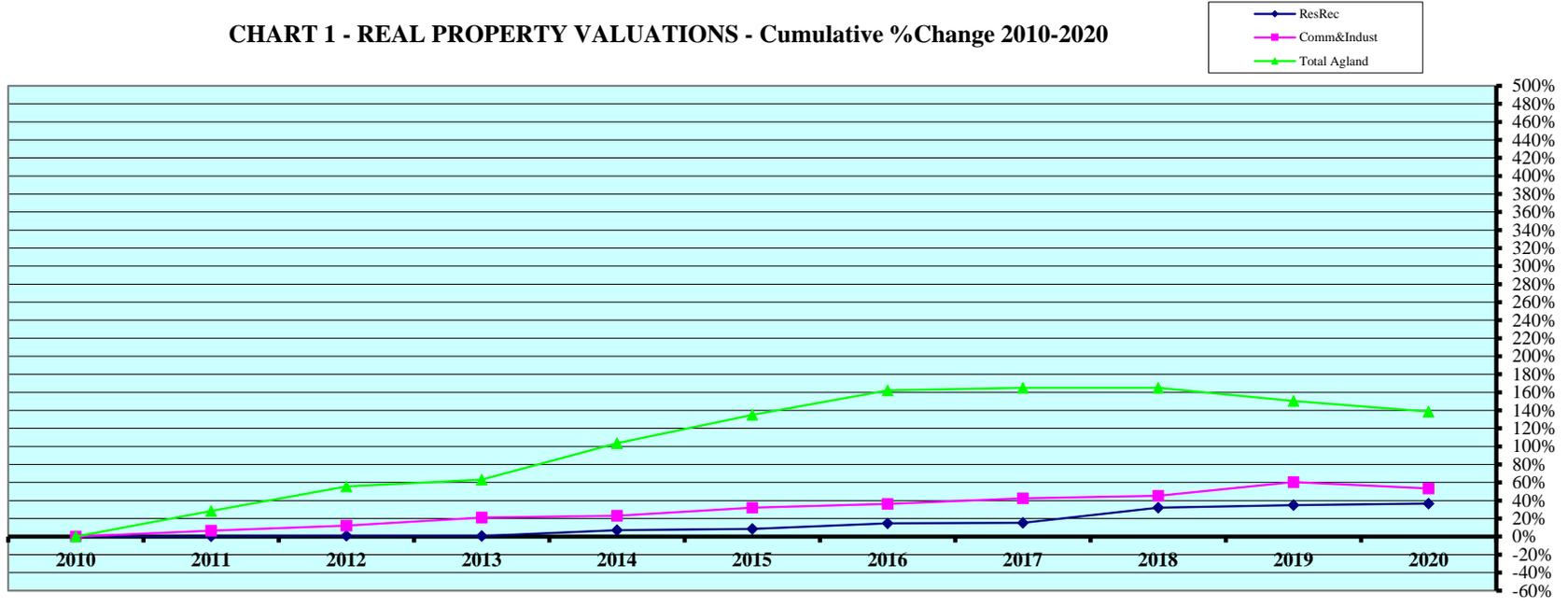
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessively 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 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	292,700,126	--	--	--	95,751,818	--	--	--	236,725,447	--	--	--
2011	293,486,705	786,579	0.27%	0.27%	101,897,622	6,145,804	6.42%	6.42%	303,771,790	67,046,343	28.32%	28.32%
2012	295,097,327	1,610,622	0.55%	0.82%	107,329,614	5,431,992	5.33%	12.09%	368,100,254	64,328,464	21.18%	55.50%
2013	294,842,621	-254,706	-0.09%	0.73%	115,933,048	8,603,434	8.02%	21.08%	385,998,789	17,898,535	4.86%	63.06%
2014	313,129,987	18,287,366	6.20%	6.98%	117,894,816	1,961,768	1.69%	23.13%	481,559,726	95,560,937	24.76%	103.43%
2015	317,642,729	4,512,742	1.44%	8.52%	126,426,216	8,531,400	7.24%	32.04%	555,942,543	74,382,817	15.45%	134.85%
2016	335,729,660	18,086,931	5.69%	14.70%	130,383,919	3,957,703	3.13%	36.17%	620,402,520	64,459,977	11.59%	162.08%
2017	337,300,567	1,570,907	0.47%	15.24%	136,466,467	6,082,548	4.67%	42.52%	627,027,545	6,625,025	1.07%	164.88%
2018	386,284,323	48,983,756	14.52%	31.97%	138,961,353	2,494,886	1.83%	45.13%	627,324,620	297,075	0.05%	165.00%
2019	395,034,281	8,749,958	2.27%	34.96%	153,672,191	14,710,838	10.59%	60.49%	592,938,214	-34,386,406	-5.48%	150.48%
2020	399,984,571	4,950,290	1.25%	36.65%	146,843,090	-6,829,101	-4.44%	53.36%	564,944,810	-27,993,404	-4.72%	138.65%

Rate Annual %chg: Residential & Recreational **3.17%**

Commercial & Industrial **4.37%**

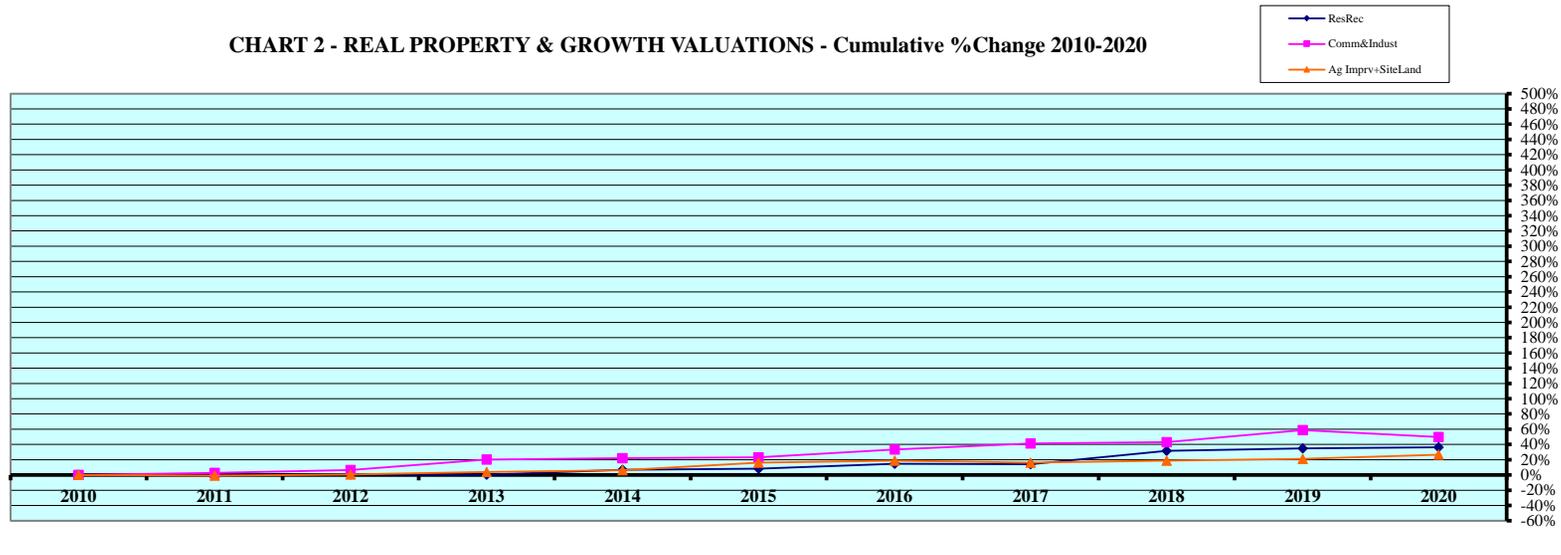
Agricultural Land **9.09%**

Cnty# **7**
County **BOX BUTTE**

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	292,700,126	927,747	0.32%	291,772,379	--	--	95,751,818	992,532	1.04%	94,759,286	--	--	
2011	293,486,705	773,922	0.26%	292,712,783	0.00%	0.00%	101,897,622	3,433,855	3.37%	98,463,767	2.83%	2.83%	
2012	295,097,327	733,957	0.25%	294,363,370	0.30%	0.57%	107,329,614	5,461,141	5.09%	101,868,473	-0.03%	6.39%	
2013	294,842,621	1,296,948	0.44%	293,545,673	-0.53%	0.29%	115,933,048	718,878	0.62%	115,214,170	7.35%	20.33%	
2014	313,129,987	864,898	0.28%	312,265,089	5.91%	6.68%	117,894,816	959,743	0.81%	116,935,073	0.86%	22.12%	
2015	317,642,729	1,064,786	0.34%	316,577,943	1.10%	8.16%	126,426,216	8,569,550	6.78%	117,856,666	-0.03%	23.09%	
2016	335,729,660	279,230	0.08%	335,450,430	5.61%	14.61%	130,383,919	2,673,870	2.05%	127,710,049	1.02%	33.38%	
2017	337,300,567	3,102,412	0.92%	334,198,155	-0.46%	14.18%	136,466,467	1,063,589	0.78%	135,402,878	3.85%	41.41%	
2018	386,284,323	1,303,748	0.34%	384,980,575	14.14%	31.53%	138,961,353	2,137,137	1.54%	136,824,216	0.26%	42.89%	
2019	395,034,281	502,862	0.13%	394,531,419	2.13%	34.79%	153,672,191	1,588,844	1.03%	152,083,347	9.44%	58.83%	
2020	399,984,571	1,003,289	0.25%	398,981,282	1.00%	36.31%	146,843,090	3,529,635	2.40%	143,313,455	-6.74%	49.67%	
Rate Ann%chg	3.17%			Resid & Recreat w/o growth			4.37%			C & I w/o growth			1.88%

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2010	37,889,457	17,923,929	55,813,386	1,071,604	1.92%	54,741,782	--	--
2011	37,692,201	18,550,906	56,243,107	956,639	1.70%	55,286,468	-0.94%	-0.94%
2012	38,273,433	18,687,435	56,960,868	757,531	1.33%	56,203,337	-0.07%	0.70%
2013	38,884,270	19,954,005	58,838,275	793,455	1.35%	58,044,820	1.90%	4.00%
2014	40,438,502	20,059,841	60,498,343	1,171,844	1.94%	59,326,499	0.83%	6.29%
2015	44,422,467	21,895,189	66,317,656	1,531,300	2.31%	64,786,356	7.09%	16.08%
2016	43,880,705	23,311,446	67,192,151	905,383	1.35%	66,286,768	-0.05%	18.77%
2017	44,114,370	21,762,325	65,876,695	1,049,075	1.59%	64,827,620	-3.52%	16.15%
2018	44,540,815	21,775,706	66,316,521	33,250	0.05%	66,283,271	0.62%	18.76%
2019	45,554,629	22,692,785	68,247,414	633,470	0.93%	67,613,944	1.96%	21.14%
2020	46,204,725	24,809,130	71,013,855	379,330	0.53%	70,634,525	3.50%	26.55%
Rate Ann%chg	2.00%	3.30%	2.44%	Ag Imprv+Site w/o growth			1.13%	

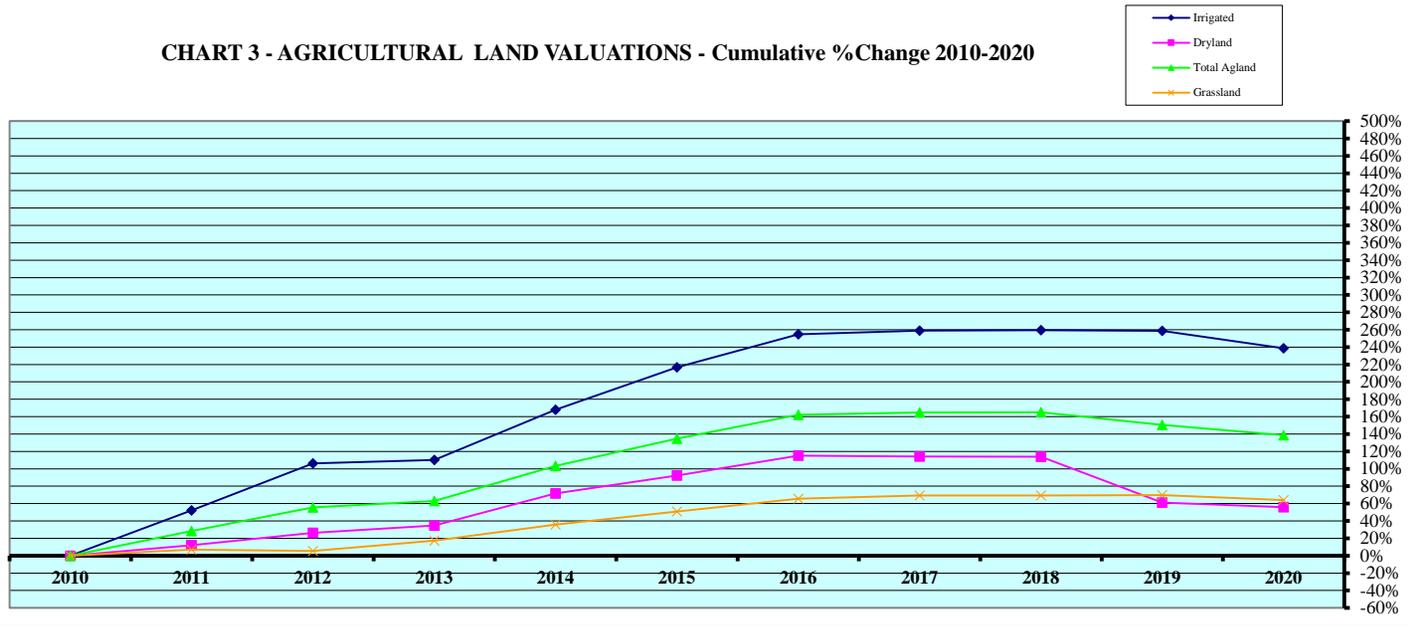
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2010 - 2020 CTL
Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 7
County BOX BUTTE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	103,333,181	--	--	--	63,749,167	--	--	--	68,484,658	--	--	--
2011	157,098,438	53,765,257	52.03%	52.03%	71,471,672	7,722,505	12.11%	12.11%	73,318,209	4,833,551	7.06%	7.06%
2012	213,004,710	55,906,272	35.59%	106.13%	80,502,789	9,031,117	12.64%	26.28%	72,282,613	-1,035,596	-1.41%	5.55%
2013	217,262,784	4,258,074	2.00%	110.25%	85,968,831	5,466,042	6.79%	34.85%	80,453,867	8,171,254	11.30%	17.48%
2014	276,844,639	59,581,855	27.42%	167.91%	109,382,371	23,413,540	27.23%	71.58%	93,009,218	12,555,351	15.61%	35.81%
2015	327,180,345	50,335,706	18.18%	216.63%	122,522,856	13,140,485	12.01%	92.20%	103,376,792	10,367,574	11.15%	50.95%
2016	366,544,437	39,364,092	12.03%	254.72%	137,153,465	14,630,609	11.94%	115.15%	113,464,662	10,087,870	9.76%	65.68%
2017	370,797,696	4,253,259	1.16%	258.84%	136,563,895	-589,570	-0.43%	114.22%	115,905,710	2,441,048	2.15%	69.24%
2018	371,418,816	621,120	0.17%	259.44%	136,338,424	-225,471	-0.17%	113.87%	115,979,106	73,396	0.06%	69.35%
2019	370,775,720	-643,096	-0.17%	258.82%	102,684,274	-33,654,150	-24.68%	61.08%	116,258,761	279,655	0.24%	69.76%
2020	350,026,585	-20,749,135	-5.60%	238.74%	99,318,959	-3,365,315	-3.28%	55.80%	112,393,511	-3,865,250	-3.32%	64.11%

Rate Ann.%chg: Irrigated **12.98%** Dryland **4.53%** Grassland **5.08%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	148,326	--	--	--	1,010,115	--	--	--	236,725,447	--	--	--
2011	136,410	-11,916	-8.03%	-8.03%	1,747,061	736,946	72.96%	72.96%	303,771,790	67,046,343	28.32%	28.32%
2012	120,332	-16,078	-11.79%	-18.87%	2,189,810	442,749	25.34%	116.79%	368,100,254	64,328,464	21.18%	55.50%
2013	120,079	-253	-0.21%	-19.04%	2,193,228	3,418	0.16%	117.13%	385,998,789	17,898,535	4.86%	63.06%
2014	120,945	866	0.72%	-18.46%	2,202,553	9,325	0.43%	118.05%	481,559,726	95,560,937	24.76%	103.43%
2015	201,819	80,874	66.87%	36.06%	2,660,731	458,178	20.80%	163.41%	555,942,543	74,382,817	15.45%	134.85%
2016	394,690	192,871	95.57%	166.10%	2,845,266	184,535	6.94%	181.68%	620,402,520	64,459,977	11.59%	162.08%
2017	378,552	-16,138	-4.09%	155.22%	3,381,692	536,426	18.85%	234.78%	627,027,545	6,625,025	1.07%	164.88%
2018	378,303	-249	-0.07%	155.05%	3,209,971	-171,721	-5.08%	217.78%	627,324,620	297,075	0.05%	165.00%
2019	376,297	-2,006	-0.53%	153.70%	2,843,162	-366,809	-11.43%	181.47%	592,938,214	-34,386,406	-5.48%	150.48%
2020	376,490	193	0.05%	153.83%	2,829,265	-13,897	-0.49%	180.09%	564,944,810	-27,993,404	-4.72%	138.65%

Cnty# **7**
County **BOX BUTTE**

Rate Ann.%chg: Total Agric Land **9.09%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	103,172,479	149,615	690			63,906,187	192,768	332			81,700,995	133,333	613		
2011	156,968,255	150,145	1,045	51.60%	51.60%	71,511,133	187,355	382	15.13%	15.13%	89,688,965	135,300	663	8.18%	9.46%
2012	213,040,413	150,720	1,413	35.20%	104.97%	80,510,109	187,361	430	12.58%	29.62%	89,574,800	130,628	686	3.44%	13.24%
2013	217,359,491	150,798	1,441	1.97%	109.02%	85,957,554	187,025	460	6.96%	38.64%	97,239,960	127,646	762	11.09%	25.80%
2014	276,848,585	150,827	1,836	27.34%	166.18%	109,334,716	186,946	585	27.25%	76.41%	128,539,130	127,483	1,008	32.36%	66.50%
2015	327,319,722	150,829	2,170	18.23%	214.70%	122,746,121	187,837	653	11.73%	97.11%	149,636,865	127,257	1,176	16.62%	94.17%
2016	366,848,122	150,733	2,434	12.15%	252.93%	137,341,514	187,324	733	12.20%	121.16%	164,929,515	127,713	1,291	9.83%	113.25%
2017	370,797,696	150,355	2,466	1.33%	257.63%	136,540,792	184,703	739	0.83%	122.99%	174,353,050	127,360	1,369	6.01%	126.06%
2018	371,399,732	150,572	2,467	0.02%	257.69%	136,489,474	184,637	739	0.00%	122.98%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	370,772,316	150,698	2,460	-0.25%	256.79%	102,784,720	183,799	559	-24.35%	68.69%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	349,780,042	151,655	2,306	-6.26%	234.46%	99,425,939	184,219	540	-3.49%	62.80%	112,324,112	313,318	358	-72.19%	-41.49%

Rate Annual %chg Average Value/Acre: 12.83% 4.99% -5.22%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	151,611	5,012	30			1,010,630	6,153	164			236,645,937	658,565	359		
2011	136,178	4,503	30	-0.04%	-0.04%	1,745,089	9,460	184	12.31%	12.31%	303,702,987	658,985	461	28.25%	28.25%
2012	120,332	4,010	30	-0.77%	-0.81%	2,189,858	9,770	224	21.51%	36.47%	368,136,578	659,351	558	21.15%	55.38%
2013	120,079	4,002	30	0.00%	-0.81%	2,155,730	9,542	226	0.79%	37.55%	385,740,053	659,340	585	4.78%	62.81%
2014	120,089	4,002	30	0.00%	-0.81%	2,196,046	9,772	225	-0.52%	36.83%	481,549,903	660,268	729	24.66%	102.96%
2015	201,359	4,026	50	66.70%	65.35%	2,605,401	9,795	266	18.35%	61.94%	556,117,626	660,240	842	15.49%	134.40%
2016	394,689	3,947	100	99.92%	230.56%	2,843,480	9,952	286	7.42%	73.95%	620,763,315	659,460	941	11.76%	161.96%
2017	378,552	3,786	100	0.00%	230.56%	3,398,491	9,725	349	22.32%	112.78%	626,911,332	658,332	952	1.16%	165.01%
2018	378,303	3,783	100	0.00%	230.56%	3,212,298	9,699	331	-5.23%	101.65%	627,372,089	658,612	953	0.03%	165.09%
2019	376,297	3,763	100	0.00%	230.56%	2,946,312	9,747	302	-8.73%	84.04%	593,001,138	658,626	900	-5.48%	150.56%
2020	378,360	3,784	100	0.00%	230.56%	2,821,027	9,532	296	-2.09%	80.19%	564,729,480	662,508	852	-5.33%	137.22%

7
BOX BUTTE

Rate Annual %chg Average Value/Acre: 9.02%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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
11,308	BOX BUTTE	53,730,037	39,085,062	180,756,578	399,595,580	134,384,640	12,458,450	388,991	564,944,810	46,204,725	24,809,130	0	1,456,358,003
cnty sectorvalue % of total value:		3.69%	2.68%	12.41%	27.44%	9.23%	0.86%	0.03%	38.79%	3.17%	1.70%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,491	ALLIANCE	6,046,698	22,389,175	99,119,673	308,456,678	91,121,887	0	55,210	9,246	0	0	0	527,198,567
75.09%	%sector of county sector	11.25%	57.28%	54.84%	77.19%	67.81%		14.19%	0.00%				36.20%
	%sector of municipality	1.15%	4.25%	18.80%	58.51%	17.28%		0.01%	0.00%				100.00%
803	HEMINGFORD	1,308,253	741,785	2,058,775	26,011,956	20,917,879	0	0	0	0	0	0	51,038,648
7.10%	%sector of county sector	2.43%	1.90%	1.14%	6.51%	15.57%							3.50%
	%sector of municipality	2.56%	1.45%	4.03%	50.97%	40.98%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
9,294	Total Municipalities	7,354,951	23,130,960	101,178,448	334,468,634	112,039,766	0	55,210	9,246	0	0	0	578,237,215
82.19%	%all municip.sectors of cnty	13.69%	59.18%	55.97%	83.70%	83.37%		14.19%	0.00%				39.70%

7 BOX BUTTE

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 8,387	Value : 1,217,269,522	Growth 5,221,900	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	220	1,658,947	1	15,190	433	1,523,054	654	3,197,191	
02. Res Improve Land	3,145	24,203,171	2	32,521	485	9,479,065	3,632	33,714,757	
03. Res Improvements	3,491	311,570,456	2	235,210	550	64,582,076	4,043	376,387,742	
04. Res Total	3,711	337,432,574	3	282,921	983	75,584,195	4,697	413,299,690	1,489,995
% of Res Total	79.01	81.64	0.06	0.07	20.93	18.29	56.00	33.95	28.53
05. Com UnImp Land	101	2,856,791	0	0	21	527,598	122	3,384,389	
06. Com Improve Land	534	19,952,504	0	0	49	1,186,489	583	21,138,993	
07. Com Improvements	552	91,038,505	0	0	108	25,984,740	660	117,023,245	
08. Com Total	653	113,847,800	0	0	129	27,698,827	782	141,546,627	2,998,120
% of Com Total	83.50	80.43	0.00	0.00	16.50	19.57	9.32	11.63	57.41
09. Ind UnImp Land	0	0	0	0	4	116,201	4	116,201	
10. Ind Improve Land	0	0	0	0	5	964,505	5	964,505	
11. Ind Improvements	0	0	0	0	5	12,053,780	5	12,053,780	
12. Ind Total	0	0	0	0	9	13,134,486	9	13,134,486	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.11	1.08	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	1	24,000	0	0	2	47,757	3	71,757	
15. Rec Improvements	1	31,210	0	0	2	329,660	3	360,870	
16. Rec Total	1	55,210	0	0	2	377,417	3	432,627	0
% of Rec Total	33.33	12.76	0.00	0.00	66.67	87.24	0.04	0.04	0.00
Res & Rec Total	3,712	337,487,784	3	282,921	985	75,961,612	4,700	413,732,317	1,489,995
% of Res & Rec Total	78.98	81.57	0.06	0.07	20.96	18.36	56.04	33.99	28.53
Com & Ind Total	653	113,847,800	0	0	138	40,833,313	791	154,681,113	2,998,120
% of Com & Ind Total	82.55	73.60	0.00	0.00	17.45	26.40	9.43	12.71	57.41
17. Taxable Total	4,365	451,335,584	3	282,921	1,123	116,794,925	5,491	568,413,430	4,488,115
% of Taxable Total	79.49	79.40	0.05	0.05	20.45	20.55	65.47	46.70	85.95

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	7	575,748	14,910,688	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	1	0	413,188	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	7	575,748	14,910,688
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	1	0	413,188
22. Total Sch II				8	575,748	15,323,876

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	347	0	137	484

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	9,246	0	0	2,273	424,834,163	2,276	424,843,409
28. Ag-Improved Land	0	0	0	0	577	151,615,927	577	151,615,927
29. Ag Improvements	0	0	0	0	620	72,396,756	620	72,396,756

30. Ag Total				2,896	648,856,092
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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	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	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	208	227.19	863,451	208	227.19	863,451	
32. HomeSite Improv Land	372	412.48	5,079,045	372	412.48	5,079,045	
33. HomeSite Improvements	377	0.00	49,760,146	377	0.00	49,760,146	733,785
34. HomeSite Total				585	639.67	55,702,642	
35. FarmSite UnImp Land	79	181.67	232,675	79	181.67	232,675	
36. FarmSite Improv Land	468	2,162.50	3,898,415	468	2,162.50	3,898,415	
37. FarmSite Improvements	587	0.00	22,636,610	587	0.00	22,636,610	0
38. FarmSite Total				666	2,344.17	26,767,700	
39. Road & Ditches	1,849	5,984.89	0	1,849	5,984.89	0	
40. Other- Non Ag Use	45	968.42	1,012,820	45	968.42	1,012,820	
41. Total Section VI				1,251	9,937.15	83,483,162	733,785

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	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,961.08	5.59%	5,249,312	5.40%	2,676.75
46. 1A	7,350.76	20.97%	20,268,547	20.84%	2,757.34
47. 2A1	214.91	0.61%	593,276	0.61%	2,760.58
48. 2A	5,322.71	15.18%	14,793,384	15.21%	2,779.30
49. 3A1	6,243.15	17.81%	17,402,775	17.89%	2,787.50
50. 3A	4,645.87	13.25%	13,001,253	13.37%	2,798.45
51. 4A1	7,142.49	20.37%	19,884,288	20.44%	2,783.94
52. 4A	2,175.13	6.20%	6,075,164	6.25%	2,793.01
53. Total	35,056.10	100.00%	97,267,999	100.00%	2,774.64
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,549.22	29.32%	1,057,925	29.32%	415.00
56. 2D1	26.08	0.30%	10,823	0.30%	414.99
57. 2D	2,782.08	32.00%	1,154,563	32.00%	415.00
58. 3D1	1,028.61	11.83%	426,876	11.83%	415.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,249.16	14.37%	518,403	14.37%	415.00
61. 4D	1,059.00	12.18%	439,484	12.18%	415.00
62. Total	8,694.15	100.00%	3,608,074	100.00%	415.00
Grass					
63. 1G1	1,697.10	1.31%	528,318	1.32%	311.31
64. 1G	3,374.01	2.60%	1,047,946	2.61%	310.59
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,511.46	1.93%	799,487	1.99%	318.34
67. 3G1	4,596.65	3.54%	1,410,892	3.52%	306.94
68. 3G	37,206.15	28.62%	11,461,543	28.60%	308.06
69. 4G1	58,730.56	45.18%	18,079,010	45.11%	307.83
70. 4G	21,868.03	16.82%	6,752,121	16.85%	308.77
71. Total	129,983.96	100.00%	40,079,317	100.00%	308.34
Irrigated Total					
Irrigated Total	35,056.10	19.90%	97,267,999	68.81%	2,774.64
Dry Total					
Dry Total	8,694.15	4.93%	3,608,074	2.55%	415.00
Grass Total					
Grass Total	129,983.96	73.78%	40,079,317	28.35%	308.34
72. Waste	1,420.19	0.81%	142,019	0.10%	100.00
73. Other	1,022.77	0.58%	267,700	0.19%	261.74
74. Exempt	5,393.45	3.06%	2,215,141	1.57%	410.71
75. Market Area Total	176,177.17	100.00%	141,365,109	100.00%	802.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,654.93	26.40%	59,404,390	26.77%	2,228.65
46. 1A	38,779.87	38.41%	85,858,377	38.70%	2,213.99
47. 2A1	3,093.41	3.06%	6,961,360	3.14%	2,250.38
48. 2A	18,884.95	18.70%	41,916,987	18.89%	2,219.60
49. 3A1	2,055.08	2.04%	4,224,304	1.90%	2,055.54
50. 3A	1,790.47	1.77%	3,700,110	1.67%	2,066.56
51. 4A1	8,955.18	8.87%	18,256,911	8.23%	2,038.70
52. 4A	754.54	0.75%	1,558,710	0.70%	2,065.78
53. Total	100,968.43	100.00%	221,881,149	100.00%	2,197.53
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	51,940.84	55.95%	29,086,872	56.36%	560.00
56. 2D1	3,276.32	3.53%	1,834,743	3.55%	560.00
57. 2D	22,508.99	24.24%	12,605,042	24.42%	560.00
58. 3D1	1,967.31	2.12%	1,052,517	2.04%	535.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	11,533.47	12.42%	6,170,427	11.96%	535.00
61. 4D	1,614.88	1.74%	863,961	1.67%	535.00
62. Total	92,841.81	100.00%	51,613,562	100.00%	555.93
Grass					
63. 1G1	369.25	0.42%	138,059	0.42%	373.89
64. 1G	85.26	0.10%	40,668	0.12%	476.99
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,226.32	2.54%	859,587	2.60%	386.10
67. 3G1	652.42	0.74%	238,673	0.72%	365.83
68. 3G	31,224.84	35.59%	11,626,494	35.17%	372.35
69. 4G1	44,610.21	50.84%	16,965,869	51.32%	380.31
70. 4G	8,575.58	9.77%	3,187,108	9.64%	371.65
71. Total	87,743.88	100.00%	33,056,458	100.00%	376.74
Irrigated Total					
Irrigated Total	100,968.43	34.99%	221,881,149	71.83%	2,197.53
Dry Total					
Dry Total	92,841.81	32.17%	51,613,562	16.71%	555.93
Grass Total					
Grass Total	87,743.88	30.41%	33,056,458	10.70%	376.74
72. Waste	1,325.49	0.46%	132,549	0.04%	100.00
73. Other	5,693.71	1.97%	2,207,660	0.71%	387.74
74. Exempt	244.09	0.08%	93,795	0.03%	384.26
75. Market Area Total	288,573.32	100.00%	308,891,378	100.00%	1,070.41

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,937.79	25.72%	7,919,744	26.52%	2,011.22
46. 1A	6,820.18	44.55%	13,306,834	44.56%	1,951.10
47. 2A1	1,385.78	9.05%	2,742,483	9.18%	1,979.02
48. 2A	1,879.66	12.28%	3,627,114	12.15%	1,929.66
49. 3A1	262.66	1.72%	466,009	1.56%	1,774.19
50. 3A	188.92	1.23%	336,794	1.13%	1,782.73
51. 4A1	646.99	4.23%	1,126,808	3.77%	1,741.62
52. 4A	188.28	1.23%	338,282	1.13%	1,796.70
53. Total	15,310.26	100.00%	29,864,068	100.00%	1,950.59
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	49,773.68	61.25%	26,877,754	61.87%	540.00
56. 2D1	6,262.26	7.71%	3,381,615	7.78%	540.00
57. 2D	16,436.44	20.23%	8,875,667	20.43%	540.00
58. 3D1	1,444.91	1.78%	708,016	1.63%	490.01
59. 3D	30.31	0.04%	14,852	0.03%	490.00
60. 4D1	6,366.52	7.83%	3,119,621	7.18%	490.00
61. 4D	952.24	1.17%	466,613	1.07%	490.02
62. Total	81,266.36	100.00%	43,444,138	100.00%	534.59
Grass					
63. 1G1	1,337.61	1.38%	560,435	1.37%	418.98
64. 1G	27.63	0.03%	11,466	0.03%	414.98
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	308.00	0.32%	129,594	0.32%	420.76
67. 3G1	7.60	0.01%	3,078	0.01%	405.00
68. 3G	15,715.11	16.17%	6,608,198	16.12%	420.50
69. 4G1	52,556.89	54.08%	22,175,148	54.09%	421.93
70. 4G	27,223.21	28.01%	11,505,828	28.07%	422.65
71. Total	97,176.05	100.00%	40,993,747	100.00%	421.85
Irrigated Total					
Irrigated Total	15,310.26	7.73%	29,864,068	25.94%	1,950.59
Dry Total					
Dry Total	81,266.36	41.05%	43,444,138	37.74%	534.59
Grass Total					
Grass Total	97,176.05	49.09%	40,993,747	35.61%	421.85
72. Waste	1,192.73	0.60%	119,273	0.10%	100.00
73. Other	3,004.66	1.52%	695,217	0.60%	231.38
74. Exempt	88.55	0.04%	14,245	0.01%	160.87
75. Market Area Total	197,950.06	100.00%	115,116,443	100.00%	581.54

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	151,334.79	349,013,216	151,334.79	349,013,216
77. Dry Land	16.51	9,246	0.00	0	182,785.81	98,656,528	182,802.32	98,665,774
78. Grass	0.00	0	0.00	0	314,903.89	114,129,522	314,903.89	114,129,522
79. Waste	0.00	0	0.00	0	3,938.41	393,841	3,938.41	393,841
80. Other	0.00	0	0.00	0	9,721.14	3,170,577	9,721.14	3,170,577
81. Exempt	0.00	0	0.00	0	5,726.09	2,323,181	5,726.09	2,323,181
82. Total	16.51	9,246	0.00	0	662,684.04	565,363,684	662,700.55	565,372,930

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	151,334.79	22.84%	349,013,216	61.73%	2,306.23
Dry Land	182,802.32	27.58%	98,665,774	17.45%	539.74
Grass	314,903.89	47.52%	114,129,522	20.19%	362.43
Waste	3,938.41	0.59%	393,841	0.07%	100.00
Other	9,721.14	1.47%	3,170,577	0.56%	326.15
Exempt	5,726.09	0.86%	2,323,181	0.41%	405.72
Total	662,700.55	100.00%	565,372,930	100.00%	853.13

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 Alliance Comm	0	0	3	59,975	3	215,145	3	275,120	22,765
83.2 Alliance Res	189	1,541,686	2,804	22,279,540	3,119	285,266,418	3,308	309,087,644	873,155
83.3 Hemingford Res	31	117,261	340	1,895,497	369	26,057,293	400	28,070,051	3,400
83.4 Rainbow Acres	55	459,301	70	933,071	77	4,927,905	132	6,320,277	5,375
83.5 Rural Comm	0	0	1	31,057	1	21,665	1	52,722	253,770
83.6 Rural Res1	141	404,057	129	2,939,340	154	17,986,780	295	21,330,177	101,605
83.7 Rural Res2	238	674,886	288	5,648,034	323	42,273,406	561	48,596,326	229,925
84 Residential Total	654	3,197,191	3,635	33,786,514	4,046	376,748,612	4,700	413,732,317	1,489,995

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Alliance Comm	87	2,747,641	462	18,905,094	475	70,659,700	562	92,312,435	861,415
85.2	Alliance Res	0	0	1	5,950	1	41,700	1	47,650	0
85.3	Hemingford Comm	13	108,000	69	1,014,314	74	19,917,395	87	21,039,709	230,530
85.4	Hemingford Res	0	0	1	5,558	1	46,090	1	51,648	0
85.5	Industrial	1	79,288	7	1,122,868	7	14,084,180	8	15,286,336	0
85.6	Rural Comm	25	565,661	48	1,049,714	107	24,327,960	132	25,943,335	1,906,175
86	Commercial Total	126	3,500,590	588	22,103,498	665	129,077,025	791	154,681,113	2,998,120

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	1,377.35	1.26%	413,205	1.26%	300.00
88. 1G	2,778.28	2.55%	833,484	2.55%	300.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,744.00	1.60%	523,200	1.60%	300.00
91. 3G1	3,958.93	3.63%	1,187,679	3.63%	300.00
92. 3G	31,371.13	28.79%	9,419,243	28.80%	300.25
93. 4G1	49,697.73	45.61%	14,917,442	45.61%	300.16
94. 4G	18,034.21	16.55%	5,410,263	16.54%	300.00
95. Total	108,961.63	100.00%	32,704,516	100.00%	300.15
CRP					
96. 1C1	319.75	1.52%	115,113	1.56%	360.01
97. 1C	595.73	2.83%	214,462	2.91%	360.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	767.46	3.65%	276,287	3.75%	360.00
100. 3C1	637.72	3.03%	223,213	3.03%	350.02
101. 3C	5,835.02	27.76%	2,042,300	27.69%	350.01
102. 4C1	9,032.83	42.97%	3,161,568	42.87%	350.01
103. 4C	3,833.82	18.24%	1,341,858	18.20%	350.01
104. Total	21,022.33	100.00%	7,374,801	100.00%	350.81
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	108,961.63	83.83%	32,704,516	81.60%	300.15
CRP Total	21,022.33	16.17%	7,374,801	18.40%	350.81
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	129,983.96	100.00%	40,079,317	100.00%	308.34

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	357.75	0.46%	132,367	0.48%	370.00
88. 1G	12.29	0.02%	4,548	0.02%	370.06
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,965.87	2.55%	730,662	2.62%	371.67
91. 3G1	624.26	0.81%	224,734	0.81%	360.00
92. 3G	28,474.28	36.87%	10,264,959	36.86%	360.50
93. 4G1	37,919.29	49.11%	13,653,858	49.03%	360.08
94. 4G	7,864.92	10.19%	2,835,329	10.18%	360.50
95. Total	77,218.66	100.00%	27,846,457	100.00%	360.62
CRP					
96. 1C1	11.50	0.11%	5,692	0.11%	494.96
97. 1C	72.97	0.69%	36,120	0.69%	495.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	260.45	2.47%	128,925	2.47%	495.01
100. 3C1	28.16	0.27%	13,939	0.27%	494.99
101. 3C	2,750.56	26.13%	1,361,535	26.13%	495.00
102. 4C1	6,690.92	63.57%	3,312,011	63.57%	495.00
103. 4C	710.66	6.75%	351,779	6.75%	495.00
104. Total	10,525.22	100.00%	5,210,001	100.00%	495.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	77,218.66	88.00%	27,846,457	84.24%	360.62
CRP Total	10,525.22	12.00%	5,210,001	15.76%	495.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	87,743.88	100.00%	33,056,458	100.00%	376.74

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	934.99	1.15%	397,374	1.15%	425.00
88. 1G	13.78	0.02%	5,857	0.02%	425.04
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	242.61	0.30%	103,111	0.30%	425.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	12,070.18	14.89%	5,131,997	14.89%	425.18
93. 4G1	43,973.98	54.26%	18,699,063	54.26%	425.23
94. 4G	23,807.65	29.38%	10,122,522	29.37%	425.18
95. Total	81,043.19	100.00%	34,459,924	100.00%	425.20
CRP					
96. 1C1	402.62	2.50%	163,061	2.50%	405.00
97. 1C	13.85	0.09%	5,609	0.09%	404.98
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	65.39	0.41%	26,483	0.41%	405.00
100. 3C1	7.60	0.05%	3,078	0.05%	405.00
101. 3C	3,644.93	22.59%	1,476,201	22.59%	405.00
102. 4C1	8,582.91	53.20%	3,476,085	53.20%	405.00
103. 4C	3,415.56	21.17%	1,383,306	21.17%	405.00
104. Total	16,132.86	100.00%	6,533,823	100.00%	405.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	81,043.19	83.40%	34,459,924	84.06%	425.20
CRP Total	16,132.86	16.60%	6,533,823	15.94%	405.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	97,176.05	100.00%	40,993,747	100.00%	421.85

2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)

07 Box Butte

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	399,595,580	413,299,690	13,704,110	3.43%	1,489,995	3.06%
02. Recreational	388,991	432,627	43,636	11.22%	0	11.22%
03. Ag-Homesite Land, Ag-Res Dwelling	46,204,725	55,702,642	9,497,917	20.56%	733,785	18.97%
04. Total Residential (sum lines 1-3)	446,189,296	469,434,959	23,245,663	5.21%	2,223,780	4.71%
05. Commercial	134,384,640	141,546,627	7,161,987	5.33%	2,998,120	3.10%
06. Industrial	12,458,450	13,134,486	676,036	5.43%	0	5.43%
07. Total Commercial (sum lines 5-6)	146,843,090	154,681,113	7,838,023	5.34%	2,998,120	3.30%
08. Ag-Farmsite Land, Outbuildings	23,762,510	26,767,700	3,005,190	12.65%	0	12.65%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,046,620	1,012,820	-33,800	-3.23%		
11. Total Non-Agland (sum lines 8-10)	24,809,130	27,780,520	2,971,390	11.98%	0	11.98%
12. Irrigated	350,026,585	349,013,216	-1,013,369	-0.29%		
13. Dryland	99,318,959	98,665,774	-653,185	-0.66%		
14. Grassland	112,393,511	114,129,522	1,736,011	1.54%		
15. Wasteland	376,490	393,841	17,351	4.61%		
16. Other Agland	2,829,265	3,170,577	341,312	12.06%		
17. Total Agricultural Land	564,944,810	565,372,930	428,120	0.08%		
18. Total Value of all Real Property (Locally Assessed)	1,182,786,326	1,217,269,522	34,483,196	2.92%	5,221,900	2.47%

2021 Assessment Survey for Box Butte County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$233,288
7.	Adopted budget, or granted budget if different from above:
	\$232,807
8.	Amount of the total assessor's budget set aside for appraisal work:
	None
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	None
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$3,100 for equipment; \$14,121 for gWorks; \$31,000 for Eagle View (Pictometry)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,500 that is split as \$1,500 each for travel, mileage and dues and registration.
12.	Amount of last year's assessor's budget not used:
	\$959.00

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No.
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, the web address is https://boxbutte.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View for obliques and gWorks for land use
10.	When was the aerial imagery last updated?
	Eagle View will be updated in 2021 and gWorks was updated to 2020.

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Alliance and Hemingford.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for CAMA, administrative and personal property software; Eagle View (Pictometry).

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None.
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2021 Residential Assessment Survey for Box Butte County

1.	Valuation data collection done by:														
	The assessor and staff.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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;">10</td> <td>Alliance: this valuation group includes residential properties within the corporate limits of Alliance. And the residential parcels that could be classified as suburban (since there is no separate suburban residential market within the County).</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Hemingford: all residential properties within the corporate limits of Hemingford and the immediate area around it.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Residential 1: all areas in the county that do not fall within the boundaries of VG 82 (within one mile of a paved road, highway or county road) or VG 83 (a rural platted subdivision). Also includes residences and outbuildings on ag parcels.</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Residential 2: all rural residential properties that lie within one mile of a paved road or highway or major county road. Also includes residences and outbuildings on ag parcels.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rural residential properties in the platted subdivision called Rainbow Acres.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings are part of the above three rural VG's in regards to review and costing.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Alliance: this valuation group includes residential properties within the corporate limits of Alliance. And the residential parcels that could be classified as suburban (since there is no separate suburban residential market within the County).	20	Hemingford: all residential properties within the corporate limits of Hemingford and the immediate area around it.	81	Rural Residential 1: all areas in the county that do not fall within the boundaries of VG 82 (within one mile of a paved road, highway or county road) or VG 83 (a rural platted subdivision). Also includes residences and outbuildings on ag parcels.	82	Rural Residential 2: all rural residential properties that lie within one mile of a paved road or highway or major county road. Also includes residences and outbuildings on ag parcels.	83	Rural residential properties in the platted subdivision called Rainbow Acres.	AG	Agricultural homes and outbuildings are part of the above three rural VG's in regards to review and costing.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
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83	Rural residential properties in the platted subdivision called Rainbow Acres.														
AG	Agricultural homes and outbuildings are part of the above three rural VG's in regards to review and costing.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach is applied, using the Core Logic (Marshall Swift) cost index, and depreciation is applied as described below.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	Current local market information is used to determine depreciation for VG 10 (Alliance) and the three rural VG's (81, 82 and 83). Valuation Group 20 (Hemingford) utilizes the CAMA provided depreciation table.														
5.	Are individual depreciation tables developed for each valuation group?														
	Yes for Alliance and Rural groups.														
6.	Describe the methodology used to determine the residential lot values?														
	Vacant lot sales are used to establish value using the square foot method.														
7.	How are rural residential site values developed?														

Sales of vacant land purchased for home sites are reviewed. Improved site values are determined by the cost to improve the land with electricity, a well and septic system. Thus, the home site acre is valued at \$13,000, farm site acres are at \$2,500 per acre up to five acres. Additional acres 6-10 are at \$1,000 per acre and acres 11-20 are \$500 per acre. Any remaining acres over 20 are valued at 100% of grass values for that market area. The platted subdivision known as Rainbow Acres went from site acres to square foot lots and the unincorporated village of Berea has been revalued on a lot basis.

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?

N/A

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2017	2017	2017	2017
20	2016	2016	2016	2016
81	2020	2020	2020	2020
82	2020	2020	2020	2020
83	2020	2020	2020	2020
AG	2020	2020	2020	2020

2021 Commercial Assessment Survey for Box Butte County

1.	Valuation data collection done by:																							
	The assessor and staff.																							
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Alliance: all commercial properties within the corporate limits of Alliance.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Hemingford: the commercial properties within the corporate limits of Hemingford.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: commercial lying outside of the corporate limits of Alliance and Hemingford.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Alliance: all commercial properties within the corporate limits of Alliance.	20	Hemingford: the commercial properties within the corporate limits of Hemingford.	80	Rural: commercial lying outside of the corporate limits of Alliance and Hemingford.												
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10	Alliance: all commercial properties within the corporate limits of Alliance.																							
20	Hemingford: the commercial properties within the corporate limits of Hemingford.																							
80	Rural: commercial lying outside of the corporate limits of Alliance and Hemingford.																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	The income approach is used for Alliance commercial properties. The cost approach is used for both Hemingford and rural commercial properties, utilizing the CAMA-derived depreciation tables.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	The Assessor does not know of any unique commercial properties within the County.																							
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																							
	CAMA provided tables. If market depreciation is available, this will be established.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	Yes.																							
6.	Describe the methodology used to determine the commercial lot values.																							
	The market approach is used to determine commercial lot value, and then the lots are valued by the square foot method.																							
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>				<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>	10	2018	2018	2018	2017	20	2016	2016	2016	2015	80	2020	2020	2020	2020
<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>																				
10	2018	2018	2018	2017																				
20	2016	2016	2016	2015																				
80	2020	2020	2020	2020																				

2021 Agricultural Assessment Survey for Box Butte County

1.	Valuation data collection done by:													
	Assessor and staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Land located across Township 24 and up into Township-Range 25-51 & 25-52. Consists mostly of sandhills; the majority land use is grass.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The majority of the center of the county running east and west. It is comprised of richer soils and fairly level to slightly rolling topography.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Land located across Township 28 and the northern portions of Township 27. It consists of mostly bluffs, and steep, hilly land. Little irrigation land use.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Land located across Township 24 and up into Township-Range 25-51 & 25-52. Consists mostly of sandhills; the majority land use is grass.	2020	2	The majority of the center of the county running east and west. It is comprised of richer soils and fairly level to slightly rolling topography.	2020	3	Land located across Township 28 and the northern portions of Township 27. It consists of mostly bluffs, and steep, hilly land. Little irrigation land use.	2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	Land located across Township 24 and up into Township-Range 25-51 & 25-52. Consists mostly of sandhills; the majority land use is grass.	2020												
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3	Land located across Township 28 and the northern portions of Township 27. It consists of mostly bluffs, and steep, hilly land. Little irrigation land use.	2020												
	Land use update is accomplished by gWorks comparisons and land use questionnaires sent to a new buyer; also letters were sent to CRP enrollees for updates.													
3.	Describe the process used to determine and monitor market areas.													
	Sales within each market area are studied. Communication with landowners, the NRD and FSA regarding land use acres, contractual changes and any other changes maintained. Market boundaries would be changed only if sales data showed that the boundaries should be changed.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Primary use of the land is used to identify rural residential and recreational land in the county apart from agricultural land. Recreational use is considered when use is primarily for the purposes of recreation and/or hunting. Only three parcels are currently classified as recreational.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes, according to their location within the respective three market areas. There are also differences in well-depth that are taken into account when the sites in these areas are valued.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	The market analysis used was to examine sales of feedlots in the entire Panhandle (including those in-county). The result was being consistent with neighboring counties for value per acre under feedlots and these are defined as feedlot acres.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	Box Butte County indicates that there is no land currently enrolled in the Wetland Reserve Program.													
7a.	Are any other agricultural subclasses used? If yes, please explain.													

	Yes, there is a subclass of irrigation where the second pivot with a shared well indicates a lower valuation in the market than pivot irrigation with no shared well.
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	None.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	If any land sold would indicate an influence by any use other than agricultural. There are no non-agricultural influences in the county.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A



2020 Box Butte County Three Year Plan of Assessment

Michelle Robinson
County Assessor

308-762-6100

bbassor@telecomwest.net
boxbutte.gisworkshop.com

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Statutory Requirement

77-1311.02

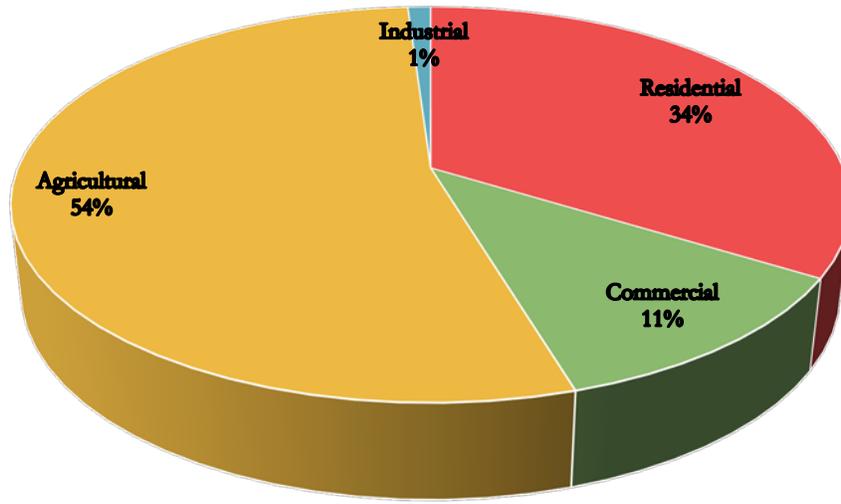
THE COUNTY ASSESSOR SHALL, ON OR BEFORE JUNE 15 EACH YEAR, PREPARE A PLAN OF ASSESSMENT WHICH SHALL DESCRIBE THE ASSESSMENT ACTIONS THE COUNTY ASSESSOR PLANS TO MAKE FOR THE NEXT ASSESSMENT YEAR AND TWO YEARS THEREAFTER. THE PLAN SHALL INDICATE THE CLASSES OR SUBCLASSES OF REAL PROPERTY THAT THE COUNTY ASSESSOR PLANS TO EXAMINE DURING THE YEARS CONTAINED IN THE PLAN OF ASSESSMENT. THE PLAN SHALL DESCRIBE ALL THE ASSESSMENT ACTIONS NECESSARY TO ACHIEVE THE LEVELS OF VALUE AND QUALITY OF ASSESSMENT PRACTICES REQUIRED BY LAW AND THE RESOURCES NECESSARY TO COMPLETE THOSE ACTIONS. THE PLAN SHALL BE PRESENTED TO THE COUNTY BOARD OF EQUALIZATION ON OR BEFORE JULY 31 EACH YEAR. THE COUNTY ASSESSOR MAY AMEND THE PLAN, IF NECESSARY, AFTER THE BUDGET IS APPROVED BY THE COUNTY BOARD. A COPY OF THE PLAN AND ANY AMENDMENTS THERETO SHALL BE MAILED TO THE DEPARTMENT OF REVENUE ON OR BEFORE OCTOBER 31 EACH YEAR.

Description of Real Property

Per 2020 County Abstract, the county consists of the following property types:

	Parcels	% of Total	% of Taxable Value
Residential	4,773	56.47	33.75
Commercial	780	9.23	11.58
Industrial	9	0.10	1.05
Recreational	3	0.04	0.03
Agricultural	2,888	34.16	53.59
Totals	8,453	100.00	100.00

Value Breakdown



■ Residential ■ Commercial ■ Agricultural ■ Industrial ■

Levels of Value

	Median
Residential	96%
Commercial	100%
Agricultural	69%

County Description

The following information is taken from the 2020 Reports & Opinions of the Property Tax Administrator.

Box Butte County is comprised of 1,075 miles with 10,772 residents, per the Census Bureau Quick Facts for 2018. Reports indicate that 66% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The majority of the commercial properties in Box Butte County are located in and around Alliance, the county seat. Per the latest information available from the U.S. Census Bureau, there are 305 employer establishments with a total employment of 2,839. Agriculture makes up approximately 52% of the county's valuation base. The county is included in the Upper Niobrara White Natural Resources District (NRD).

The residential property class consists of five valuation groupings based on the city and village (10 Alliance; 20 Hemingford) assessor locations and the rural subclass that is divided into three separate groupings described in the following table:

Valuation Grouping	Description
10	All residential properties within the City of Alliance and suburban parcels
20	All residential properties within the Village of Hemingford and suburban parcels
81	Rural residential properties in close proximity to paved roads
82	Rural residential properties that do not have close proximity to paved roads
83	Rainbow Acres subdivision

The commercial property class consists of three valuation groupings based on assessor location described in the following table:

Valuation Grouping	Description
10	Commercial properties within the City of Alliance and suburban parcels
20	Commercial properties within the Village of Hemingford and suburban parcels
80	All rural commercial properties outside the City and Village jurisdictions

Current Resources

Staff

Assessor-current certification and requires continuing education. The Assessor is to obtain 60 hours of continuing education between 1/1/2019-12/31/2022. The Assessor currently has 71.75 hours.

Deputy Assessor-current certification and requires continuing education. The Deputy Assessor is to obtain 60 hours of continuing education between 1/1/2019-12/31/2022. The Deputy Assessor currently has 40 hours.

Clerical-two full-time.

Budget

The county's fiscal year is July 1 through June 30.

Budget items are for the following:

- Pictometry - oblique imagery - \$31,000

- GIS maintenance - \$14,121

- Dues/registration/training - \$1,500

- Travel expense/hotel - \$1,500

- Mileage allowance - \$1,500

- Office supplies - \$3,500

- Office equipment - \$4,500

Equipment

CAMA program with MIPS. 2013 server shared with the Treasurer's and Clerk's offices. Internet access with Telecomwest. Four workstations with Dell dual monitors. GIS contracted with GIS Workshop, Inc. Oblique imagery contracted with Pictometry. Microsoft Surface Pro 4 tablet loaded with Mobile Assessment and camera for field reviews.

Education

The assessor and deputy annually attend Nebraska Association of County Assessors (NACA) workshop where educational hours are provided. In addition to workshop, monthly assessor meetings may provide educational opportunities along with webinars given by the Department of Revenue.

Education is a valuable part of the assessment process. It comes in the form of local, state, regional, and online options. Educational classes benefit everyone in the assessor's office. Unfortunately, there are budgetary restrictions that do not allow everyone to gain the experience and knowledge to make the office superior in service.

Assessor's Duties and Responsibilities

Record Maintenance, Mapping, & Ownership Changes

Ownership is updated monthly via real estate transfers Forms 521 and deeds from the Register of Deeds in the County Clerk's office. The sales files are then updated and maintained to ensure accurate data for sales studies of the next assessment year.

Record maintenance is being performed via GIS, Pictometry, building permits, and field reviews. Field reviews are now performed using the Microsoft Surface Pro 4 tablet which enables the office staff to make instant changes to a property therefore reducing paper waste. Another way of reducing paper waste is the implementation of scanning and attaching all documents associated with a parcel. Site plans of all improved parcels are attached using Pictometry imagery. The office is moving forward to become fully electronic and will be complete in 2020.

Mapping is kept current electronically via GIS and verified with owners of land use changes.

Administrative Reports

- Intent to Tax statements - sent to governmental entities that own property not used for public purpose
- Cemetery report to county board
- Abstracts – Real and Personal Property
- COVs – Change of Valuation notices sent to property owners by June 1 annually
- Real Estate Transfers Forms 521 and sales supplements electronically sent to Department of Revenue monthly
- Three Year Plan of Assessment
- Certification of Value to political subdivisions
- Homestead Exemption Tax Loss
- Certificate of Taxes Levied

Personal Property

Personal property returns are filed in office, on line, via email/mail. Filing date is January 1 through May 1 each year. Personal property filers who are late, after May 1, receive a 10% penalty. If there is no filing and there is an active schedule, a Failure to File Notice is sent. After July 1, if a personal property return is not filed on active schedules, then the Failure to File Notice is sent with a 25% penalty. Penalties for late filing do not receive the tax exemption. *Due to COVID-19, 2020 is the only year that all personal property penalties have been waived per the Governor's Executive Order.

Homestead Exemption

Eligible applicants file between February 1 and June 30. We had 445 applicants; of this number, 376 were approved according to income and 69 were denied.

Permissive Exemptions

Organizations that meet certain criteria for tax exemption file a Form 451 or Form 451A. The application is reviewed by the assessor and county board in order to qualify.

Tax Increment Financing (TIF)

Receive application from entity requesting TIF by August 1. Manage information for tax purposes to Treasurer and Community Development Projects, typically via City of Alliance, for Box Butte County. 2020 includes one new TIF project located in the Village of Hemingford.

Centrally Assessed Properties

Review and maintain information given by the Department of Revenue Property Assessment Division for railroads and public service entities.

Taxing Districts and Tax Rates

Maintain records of school districts and other taxing districts to ensure accurate information for levy purposes. Consolidate all entities' levies for each tax district.

Tax List Corrections (Correction Book)

Prepare tax list corrections for Board of Equalization and Treasurer for items such as accelerated taxes of mobile homes moving out of tax district, personal property sale/out of business, or other types of corrections.

Protest Process with County Board of Equalization

June 1 starts the protest process for owners of property. The office staff explains the current assessment actions for the valuation change, if there were changes. The office staff also explains the statutory requirements for assessed values. Prepare information for CBOE for each protest filed. Attend all hearings.

Tax Equalization and Review Commission (TERC)

Statewide equalization occurs after assessment actions taken in March. TERC may request a Show Cause Hearing to determine if a county needs a change in the Level of Value for any given type of property. If an adjustment is ordered, the Department of Revenue Property Assessment Division ensures the order has been implemented.

Approaches To Value

Approaches to Value are used in accordance with IAAO mass appraisal techniques.

Market Approach

Sales of like properties are analyzed and used to establish values. Examples include dry land sales in each agricultural market area in the county are studied and used to set assessed values for each area. Residential and commercial properties are separated by Assessor Locations to set values. Sales help establish market depreciation for each Assessor Location.

Income Approach

This approach is applied to commercial properties whenever applicable. Income and expense data are collected and analyzed. Market data is also collected and implemented when applicable. This approach to value is utilized for Alliance commercial properties only.

Cost Approach

Marshall & Swift cost index is utilized. This approach is best used for new construction. Each reappraisal cycle implements an updated cost index.

3 Year Appraisal Plan

2021

Residential: Rural residential and farm residential are reappraised using questionnaires. Properties have been physically inspected if there are indications on the questionnaire of differing information. A new cost index has been implemented. Alliance and Hemingford sales are being studied and adjustments made if necessary. All building permits are being checked and verify changes made by assessor and staff.

Commercial: Rural reappraisal is implemented using questionnaires. Properties have been physically inspected if there are indications on the questionnaire of differing information. A new cost index has been implemented. The cost approach will be applied for rural commercial properties and utilize the CAMA depreciation table based on age and condition. Alliance and Hemingford sales are being studied and adjustments made if necessary. Alliance commercial properties receive operating statements to complete for market rent analysis. All building permits are being checked and verify changes made by assessor and staff.

Agricultural: All sales will be studied for each Market Area and adjust values per acre accordingly. Land use changes will occur when owners report such or if there is discovery. Letters

were sent to CRP land owners whose contracts are expiring. They are notifying the assessor's office of changes to their land use.

2022

Residential: Hemingford will be reappraised using questionnaires and Pictometry 2021 flight information. Properties will be physically inspected if there are indications on the questionnaire or imagery that shows changes. A new cost index will be applied and a depreciation study will be performed. Alliance and rural residential sales will be studied to see if adjustments need to be made. All building permits will be checked and verify changes made by assessor and staff.

Commercial: Hemingford will be reappraised using questionnaires and Pictometry 2021 flight information. Properties will be physically inspected if there are indications on the questionnaire or imagery that shows changes. The cost approach will be applied for Hemingford commercial properties and utilize the CAMA depreciation table based on age and condition. Alliance and rural sales will be studied. Alliance commercial properties receive operating statements to complete for market rent analysis. All building permits will be checked and verify changes made by assessor and staff.

Agricultural: All sales will be studied for each Market Area and adjust values per acre accordingly. Land use changes will occur when owners report such or if there is discovery.

2023

Residential: Alliance will be reappraised using questionnaires and Pictometry 2021 flight information. Properties will be physically inspected if there are indications on the questionnaire or imagery that shows changes. A new cost index will be applied and a depreciation study will be performed. Hemingford and rural residential sales will be studied to see if adjustments need to be made. All building permits will be checked and verify changes made by assessor and staff.

Commercial: Alliance, Hemingford, and rural sales will be studied. Alliance commercial properties receive operating statements to complete for market rent analysis. All building permits will be checked and verify changes made by assessor and staff.

Agricultural: All sales will be studied for each Market Area and adjust values per acre accordingly. Land use changes will occur when owners report such or if there is discovery.

Conclusion

Motto: The Box Butte County Assessor's Office is to serve the citizens of Box Butte County in a professional manner that is in accordance with the laws of the State of Nebraska. We work efficiently in an ethical manner to provide the highest quality of work that is fair and just.