

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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

GREELEY 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 Greeley 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 Greeley 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: Joan Goodrich, Greeley County Assessor

Table of Contents

2021 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), 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.

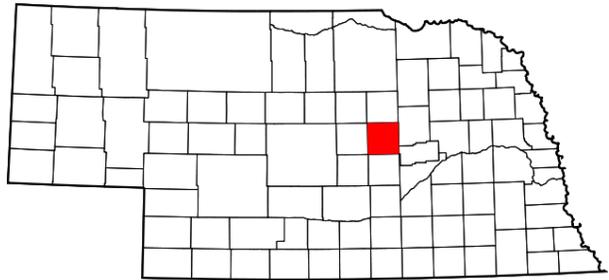
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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.

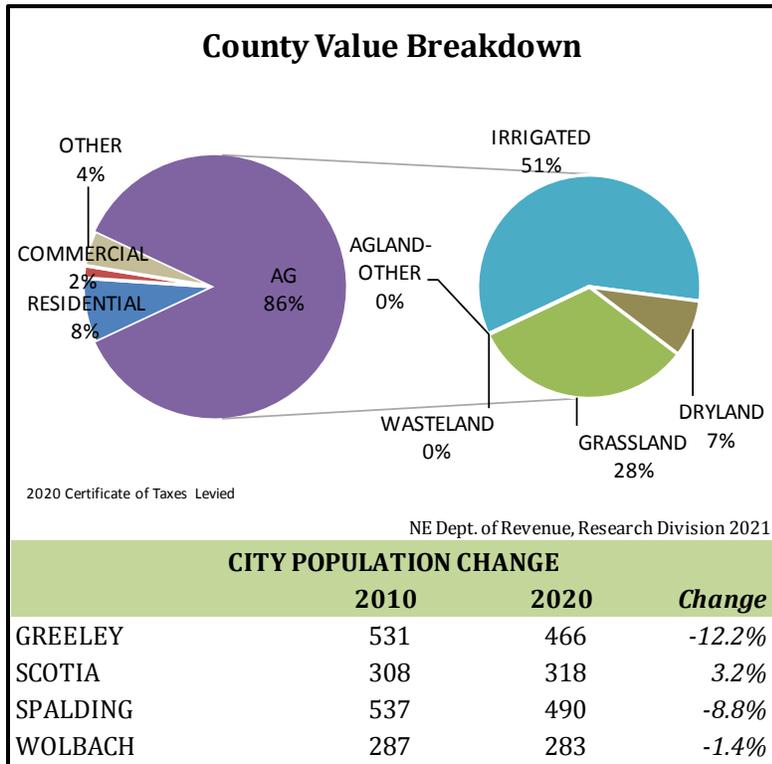
**Further information may be found in Exhibit 94*

County Overview

With a total area of 570 square miles, Greeley County has 2,356 residents, per the Census Bureau Quick Facts for 2019, a 7% population decline from the 2010 U.S. Census. Reports indicate that 80% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$60,027 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Greeley County are located in and around Greeley and Spalding. According information available from the U.S. Census Bureau, there are 68 employer establishments with total employment of 335.



Agricultural land accounts for the overwhelming majority of the county's valuation base. Irrigated land makes up a majority of the land in the county. Greeley County is included in the Lower Loup Natural Resources District (NRD).

2021 Residential Correlation for Greeley County

Assessment Action

For the 2021 assessment year, Wolbach Village received a 10% increase and Scotia Village received a 4% increase on improvements only, based on a statistical analysis. Both Villages are in Valuation Group 1.

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

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the 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.

One facet of the review involves discussion of the sales qualification and verification process. The county assessor utilizes sales questionnaires, which are sent to both the buyer and the seller. The county assessor reports a high rate of return from both parties. This review is evaluated to determine if all arm's-length sales are made available for measurement. While usability rates have typically been low at 40-46%, they continue to be low for the current study period at 43%. When reviewing the non-qualified sales roster it appears there are sales that are excluded that would not be considered best practice, for instance private sales.

Frequency of the six-year inspection and review cycle show that the county assessor complies with the requirements. Additionally, valuation groups were reviewed to ensure that unique economic forces that may affect market value are adequately identified. Greeley County recognizes three separate valuation groups. Valuation Group 1 is the towns of Greeley, Scotia and Wolbach. Valuation Group 2 is the town of Spalding. The third and final valuation group is comprised of rural properties outside of the village limits.

The final portion of the review encompasses the currency of the residential appraisal tables. The depreciation models are current for all valuation groups. The Greeley County Assessor is working towards updating the lot, costing and deprecation models for the residential class as the properties are physically inspected. Currently all valuation groups have 2015 costing and 2018 for the lot and depreciation tables. The county assessor has a written valuation methodology on file.

2021 Residential Correlation for Greeley County

Description of Analysis

Residential parcels are analyzed utilizing three valuation groups based on the assessor locations in the county.

Valuation Group	Description
1	Greeley/Scotia/Wolbach
3	Spalding
5	Acreage

The qualified residential sales indicate 33 total sales falling in each of the three valuation groups. The overall median and mean are within the acceptable ranges. The COD and PRD are above the acceptable ranges; however, this can be attributed to both the higher and lower dollar sales. Hypothetically removing the three highest dollar sales as well as the three lowest dollar sales improves the COD to 17% and PRD to 104%, while the median stays at 92%.

Valuation Group 3 has nine sales with a median of 91%; both the COD and PRD on this small sample are above the recommended range, indicating that the sample is not reliable. Removal of a single sale on either side of the ratio array further swings the median from 88% to 93% further demonstrating the volatility of the market. This valuation group makes up 3% of the population. Over time, the county assessor has kept the costing and depreciation updated for this valuation group. This area is still subject to the same appraisal techniques as the acceptable valuation groups and is at an acceptable level of value.

Although there were 77 total residential sales, only 33 were qualified as usable sales for the 2021 assessment year. A trimmed analysis was conducted, which brings in all qualified and non-qualified sales and excludes the extreme outliers. This resulted in 56 sales with a median of 93% and quality statistics that are within the IAAO parameters. The excessive trimming is unduly limiting the size of the sample, and potentially evading a level of value determination with more sales utilized. While the trimmed analysis suggests that the county's level of value is within the acceptable range, it is not precise enough to utilize as a proxy measure of the level of value. The Division will continue to work with the county assessor on sales verification and if necessary, will override future usability determinations to ensure that all available arm's-length sales are available for measurement.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

2021 Residential Correlation for Greeley County

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	22	92.58	99.50	91.19	20.12	109.11
3	9	91.23	98.71	74.54	28.32	132.43
5	2	69.62	69.62	74.84	31.96	93.03
<u> </u> ALL <u> </u>	33	91.86	97.47	84.04	22.69	115.98

Level of Value

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

2021 Commercial Correlation for Greeley County

Assessment Actions

The annual pick-up and review of sales was performed.

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.

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. While usability rates have typically been low at 30-38%, they have fallen to a previously unseen low usage of 12% for the current study period. When reviewing the non-qualified sales roster it appears there are sales that are excluded that would not be considered best practice, for instance private sales and change of use sales.

A review of the valuation group shows that the commercial class is combined into one valuation group. Commercial properties in Greeley County are valued using the cost approach, using the Computer-Assisted Mass Appraisal (CAMA) tables. The county assessor uses the tables provided by the CAMA vendor to determine depreciation with local multipliers utilized as needed.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current commercial appraisal tables show that cost tables are dated 2015, lot values and depreciation tables are 2016. The county assessor has a written valuation methodology on file.

Description of Analysis

The qualified sales study show two sales for the three year study period for the commercial class of property. All commercial properties are valued using the cost approach. A historical review of assessment practices show the county has kept the costing and depreciation table updated. Further review of the historical changes over the last decade indicate values have changed at a similar rate to comparable nearby communities.

Although there were sixteen total commercial sales, only two were qualified as usable sales for the 2021 assessment year. A trimmed analysis was conducted, which brings in all qualified and non-qualified sales and excludes the extreme outliers. This resulted in 11 sales with a median of 90% and quality statistics that are well within the IAAO parameters. The excessive trimming is

2021 Commercial Correlation for Greeley County

unduly limiting the size of the sample, but the inclusion of all sales would still not result in a statistically adequate sample. The Division will continue to work with the county assessor on sales verification and if necessary, will override future usability determinations to ensure that all available arm's-length sales are available for measurement.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales.

Equalization and Quality of Assessment

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

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Greeley County is 100%.

2021 Agricultural Correlation for Greeley County

Assessment Actions

For the 2021 assessment year, all land parcels including improved and unimproved in the county were reviewed, using all available sources. Based on an agricultural sales analysis dryland valuations decreased approximately 7%.

The Conservation Reserve Program (CRP) and Wetlands Reserve Program (WRP) acres were reviewed to verify the acres and soils shown on the county's soil layers were correct. Letters were mailed to all owners of CRP land to verify the acres are still enrolled in the program.

Current unimproved sales were plotted on a large soil map to assist with market analysis of values and market area boundaries. The assessment staff maintains and re-measures parcels in Greeley County using aerial imagery.

The annual permits and pick-up work were completed and placed on the assessment roll.

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.

Greeley County currently identifies two market areas and studies these each year to see if any changes are needed. Land use is kept up to date by using aerial imagery comparisons with property records as well as information from the public.

The Greeley County Assessor complies with the requirements of the six-year inspection and review cycle for the agricultural class. The Marshall & Swift costing is dated 2015. Home sites and farm site values are the same for both farm and rural residential dwellings.

Description of Analysis

The agricultural sample has 15 qualified sales in the three-year study period. The median is within the acceptable range while the weighted mean and mean are slightly above the range. The qualitative statistics are acceptable for the agricultural class.

Both market areas are within the acceptable ranges. The Majority Land Use (MLU) subclasses do not have adequate number of sales for analysis purposes. However, when comparing Greeley County's values to the adjoining counties with similar markets it appears the values are relatively similar and equalized. It is believed that Greeley County has achieved an acceptable level of value.

Equalization and Quality of Assessment

An analysis of the available information indicates that agricultural land values in Greeley County are uniformly applied and in accordance with generally accepted mass appraisal techniques.

2021 Agricultural Correlation for Greeley County

A review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for the rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	68.89	68.89	68.87	03.70	100.03
2	2	68.89	68.89	68.87	03.70	100.03
<u>Grass</u>						
County	8	73.16	80.25	79.01	14.76	101.57
1	4	73.16	80.73	80.53	13.37	100.25
2	4	72.97	79.77	77.24	16.18	103.28
<u>ALL</u>	15	73.04	79.39	78.14	13.02	101.60

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Greeley County is 73%.

2021 Opinions of the Property Tax Administrator for Greeley 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	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	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 Greeley County

Residential Real Property - Current

Number of Sales	33	Median	91.86
Total Sales Price	\$2,032,500	Mean	97.47
Total Adj. Sales Price	\$2,032,500	Wgt. Mean	84.04
Total Assessed Value	\$1,708,185	Average Assessed Value of the Base	\$48,700
Avg. Adj. Sales Price	\$61,591	Avg. Assessed Value	\$51,763

Confidence Interval - Current

95% Median C.I	82.32 to 97.58
95% Wgt. Mean C.I	73.38 to 94.71
95% Mean C.I	87.21 to 107.73
% of Value of the Class of all Real Property Value in the County	5.90
% of Records Sold in the Study Period	3.03
% of Value Sold in the Study Period	3.22

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	34	93	92.84
2019	37	94	93.65
2018	36	92	91.85
2017	28	92	92.24

2021 Commission Summary for Greeley County

Commercial Real Property - Current

Number of Sales	2	Median	227.71
Total Sales Price	\$23,000	Mean	227.71
Total Adj. Sales Price	\$23,000	Wgt. Mean	130.54
Total Assessed Value	\$30,025	Average Assessed Value of the Base	\$66,027
Avg. Adj. Sales Price	\$11,500	Avg. Assessed Value	\$15,013

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-1442.60 to 1898.02
% of Value of the Class of all Real Property Value in the County	1.58
% of Records Sold in the Study Period	0.93
% of Value Sold in the Study Period	0.21

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	4	100	70.12
2019	5	100	42.80
2018	7	100	79.01
2017	7	100	90.67

**39 Greeley
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 : 33
Total Sales Price : 2,032,500
Total Adj. Sales Price : 2,032,500
Total Assessed Value : 1,708,185
Avg. Adj. Sales Price : 61,591
Avg. Assessed Value : 51,763

MEDIAN : 92
WGT. MEAN : 84
MEAN : 97
COD : 22.69
PRD : 115.98

COV : 30.86
STD : 30.08
Avg. Abs. Dev : 20.84
MAX Sales Ratio : 169.22
MIN Sales Ratio : 42.15

95% Median C.I. : 82.32 to 97.58
95% Wgt. Mean C.I. : 73.38 to 94.71
95% Mean C.I. : 87.21 to 107.73

Printed:3/4/2021 3:50:38PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	4	125.13	125.03	110.69	22.51	112.96	91.94	157.94	N/A	23,500	26,013
01-JAN-19 To 31-MAR-19	1	97.58	97.58	97.58	00.00	100.00	97.58	97.58	N/A	20,000	19,515
01-APR-19 To 30-JUN-19	7	84.21	95.26	92.82	19.08	102.63	73.62	169.22	73.62 to 169.22	66,857	62,059
01-JUL-19 To 30-SEP-19	6	100.52	106.34	91.59	21.57	116.10	72.10	151.00	72.10 to 151.00	58,233	53,335
01-OCT-19 To 31-DEC-19	6	85.23	93.38	77.19	34.20	120.97	47.37	152.17	47.37 to 152.17	77,750	60,015
01-JAN-20 To 31-MAR-20	1	93.22	93.22	93.22	00.00	100.00	93.22	93.22	N/A	122,000	113,725
01-APR-20 To 30-JUN-20	1	42.15	42.15	42.15	00.00	100.00	42.15	42.15	N/A	212,600	89,610
01-JUL-20 To 30-SEP-20	7	89.16	88.35	88.92	09.54	99.36	73.69	103.92	73.69 to 103.92	42,857	38,110
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	18	91.90	105.70	94.27	24.15	112.12	72.10	169.22	84.21 to 123.22	51,744	48,777
01-OCT-19 To 30-SEP-20	15	89.16	87.61	75.40	21.34	116.19	42.15	152.17	73.69 to 97.04	73,407	55,346
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	20	90.94	98.13	86.97	24.21	112.83	47.37	169.22	79.12 to 109.81	65,195	56,702
<u>ALL</u>	33	91.86	97.47	84.04	22.69	115.98	42.15	169.22	82.32 to 97.58	61,591	51,763

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	22	92.58	99.50	91.19	20.12	109.11	69.88	169.22	80.58 to 103.92	52,405	47,787
3	9	91.23	98.71	74.54	28.32	132.43	42.15	151.00	73.62 to 148.46	52,733	39,309
5	2	69.62	69.62	74.84	31.96	93.03	47.37	91.86	N/A	202,500	151,543
<u>ALL</u>	33	91.86	97.47	84.04	22.69	115.98	42.15	169.22	82.32 to 97.58	61,591	51,763

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	33	91.86	97.47	84.04	22.69	115.98	42.15	169.22	82.32 to 97.58	61,591	51,763
06											
07											
<u>ALL</u>	33	91.86	97.47	84.04	22.69	115.98	42.15	169.22	82.32 to 97.58	61,591	51,763

39 Greeley
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 : 33
Total Sales Price : 2,032,500
Total Adj. Sales Price : 2,032,500
Total Assessed Value : 1,708,185
Avg. Adj. Sales Price : 61,591
Avg. Assessed Value : 51,763

MEDIAN : 92
WGT. MEAN : 84
MEAN : 97
COD : 22.69
PRD : 115.98

COV : 30.86
STD : 30.08
Avg. Abs. Dev : 20.84
MAX Sales Ratio : 169.22
MIN Sales Ratio : 42.15

95% Median C.I. : 82.32 to 97.58
95% Wgt. Mean C.I. : 73.38 to 94.71
95% Mean C.I. : 87.21 to 107.73

Printed:3/4/2021 3:50:38PM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	3	148.46	143.21	141.00	07.79	101.57	123.22	157.94	N/A	11,833	16,685	
Less Than 30,000	9	97.58	112.25	103.69	28.29	108.26	73.62	157.94	82.32 to 151.00	20,056	20,796	
___Ranges Excl. Low \$___												
Greater Than 4,999	33	91.86	97.47	84.04	22.69	115.98	42.15	169.22	82.32 to 97.58	61,591	51,763	
Greater Than 14,999	30	90.94	92.90	83.03	19.51	111.89	42.15	169.22	80.61 to 95.00	66,567	55,271	
Greater Than 29,999	24	90.94	91.93	82.13	19.79	111.93	42.15	169.22	79.12 to 97.04	77,167	63,376	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	3	148.46	143.21	141.00	07.79	101.57	123.22	157.94	N/A	11,833	16,685	
15,000 TO 29,999	6	88.08	96.78	94.56	18.99	102.35	73.62	151.00	73.62 to 151.00	24,167	22,851	
30,000 TO 59,999	16	94.24	100.44	98.14	19.34	102.34	69.88	169.22	80.58 to 109.81	42,900	42,103	
60,000 TO 99,999	1	86.45	86.45	86.45	00.00	100.00	86.45	86.45	N/A	60,000	51,870	
100,000 TO 149,999	4	83.05	82.86	82.54	10.93	100.39	72.10	93.22	N/A	122,000	100,704	
150,000 TO 249,999	2	44.76	44.76	44.35	05.83	100.92	42.15	47.37	N/A	183,800	81,520	
250,000 TO 499,999	1	91.86	91.86	91.86	00.00	100.00	91.86	91.86	N/A	250,000	229,655	
500,000 TO 999,999												
1,000,000 +												
___ALL___	33	91.86	97.47	84.04	22.69	115.98	42.15	169.22	82.32 to 97.58	61,591	51,763	

39 Greeley
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 : 2
Total Sales Price : 23,000
Total Adj. Sales Price : 23,000
Total Assessed Value : 30,025
Avg. Adj. Sales Price : 11,500
Avg. Assessed Value : 15,013

MEDIAN : 228
WGT. MEAN : 131
MEAN : 228
COD : 57.73
PRD : 174.44

COV : 81.64
STD : 185.91
Avg. Abs. Dev : 131.46
MAX Sales Ratio : 359.17
MIN Sales Ratio : 96.25

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -1,442.60 to 1,898.02

Printed:3/4/2021 3:50:40PM

DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	1	96.25	96.25	96.25	00.00	100.00	96.25	96.25	N/A	20,000	19,250
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	1	359.17	359.17	359.17	00.00	100.00	359.17	359.17	N/A	3,000	10,775
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	1	96.25	96.25	96.25	00.00	100.00	96.25	96.25	N/A	20,000	19,250
01-OCT-18 To 30-SEP-19											
01-OCT-19 To 30-SEP-20	1	359.17	359.17	359.17	00.00	100.00	359.17	359.17	N/A	3,000	10,775
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18											
01-JAN-19 To 31-DEC-19											
<u>ALL</u>	2	227.71	227.71	130.54	57.73	174.44	96.25	359.17	N/A	11,500	15,013

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	2	227.71	227.71	130.54	57.73	174.44	96.25	359.17	N/A	11,500	15,013
<u>ALL</u>	2	227.71	227.71	130.54	57.73	174.44	96.25	359.17	N/A	11,500	15,013

PROPERTY TYPE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	2	227.71	227.71	130.54	57.73	174.44	96.25	359.17	N/A	11,500	15,013
04											
<u>ALL</u>	2	227.71	227.71	130.54	57.73	174.44	96.25	359.17	N/A	11,500	15,013

39 Greeley
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 : 2
Total Sales Price : 23,000
Total Adj. Sales Price : 23,000
Total Assessed Value : 30,025
Avg. Adj. Sales Price : 11,500
Avg. Assessed Value : 15,013

MEDIAN : 228
WGT. MEAN : 131
MEAN : 228
COD : 57.73
PRD : 174.44

COV : 81.64
STD : 185.91
Avg. Abs. Dev : 131.46
MAX Sales Ratio : 359.17
MIN Sales Ratio : 96.25

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -1,442.60 to 1,898.02

Printed:3/4/2021 3:50:40PM

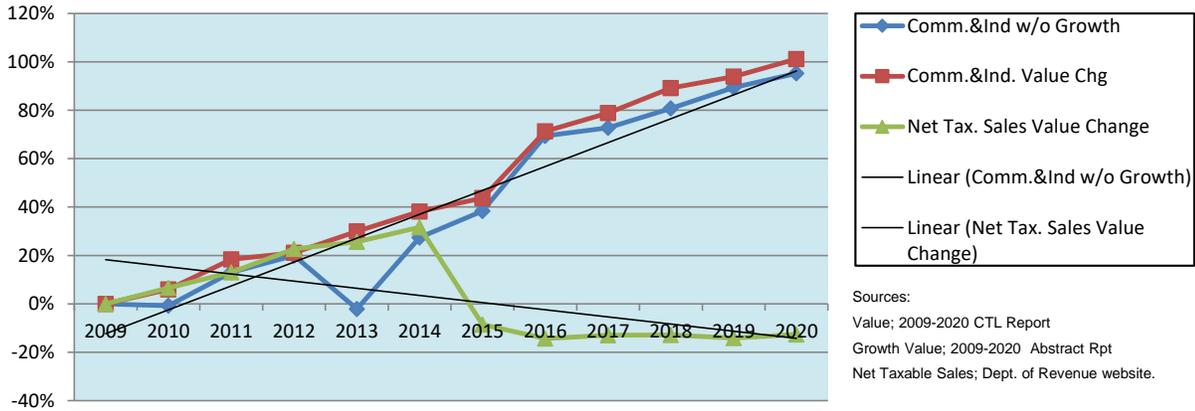
SALE PRICE *

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	1	359.17	359.17	359.17	00.00	100.00	359.17	359.17	N/A	3,000	10,775
Less Than 15,000	1	359.17	359.17	359.17	00.00	100.00	359.17	359.17	N/A	3,000	10,775
Less Than 30,000	2	227.71	227.71	130.54	57.73	174.44	96.25	359.17	N/A	11,500	15,013
Ranges Excl. Low \$											
Greater Than 4,999	1	96.25	96.25	96.25	00.00	100.00	96.25	96.25	N/A	20,000	19,250
Greater Than 14,999	1	96.25	96.25	96.25	00.00	100.00	96.25	96.25	N/A	20,000	19,250
Greater Than 29,999											
Incremental Ranges											
0 TO 4,999	1	359.17	359.17	359.17	00.00	100.00	359.17	359.17	N/A	3,000	10,775
5,000 TO 14,999											
15,000 TO 29,999	1	96.25	96.25	96.25	00.00	100.00	96.25	96.25	N/A	20,000	19,250
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	2	227.71	227.71	130.54	57.73	174.44	96.25	359.17	N/A	11,500	15,013

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
406	2	227.71	227.71	130.54	57.73	174.44	96.25	359.17	N/A	11,500	15,013
ALL	2	227.71	227.71	130.54	57.73	174.44	96.25	359.17	N/A	11,500	15,013

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	\$ 6,874,285	\$ 644,315		\$ 6,229,970	--	\$ 11,272,777	--
2009	\$ 6,770,815	\$ -	0.00%	\$ 6,770,815	--	\$ 11,320,944	--
2010	\$ 7,171,540	\$ 455,510	6.35%	\$ 6,716,030	-0.81%	\$ 12,066,203	6.58%
2011	\$ 8,015,225	\$ 361,460	4.51%	\$ 7,653,765	6.72%	\$ 12,792,426	6.02%
2012	\$ 8,199,665	\$ 81,085	0.99%	\$ 8,118,580	1.29%	\$ 13,887,702	8.56%
2013	\$ 8,796,390	\$ 2,169,420	24.66%	\$ 6,626,970	-19.18%	\$ 14,224,655	2.43%
2014	\$ 9,351,620	\$ 722,675	7.73%	\$ 8,628,945	-1.90%	\$ 14,903,633	4.77%
2015	\$ 9,730,860	\$ 364,510	3.75%	\$ 9,366,350	0.16%	\$ 10,349,314	-30.56%
2016	\$ 11,598,765	\$ 126,840	1.09%	\$ 11,471,925	17.89%	\$ 9,697,350	-6.30%
2017	\$ 12,111,985	\$ 412,555	3.41%	\$ 11,699,430	0.87%	\$ 9,847,629	1.55%
2018	\$ 12,805,930	\$ 569,125	4.44%	\$ 12,236,805	1.03%	\$ 9,862,998	0.16%
2019	\$ 13,132,090	\$ 311,055	2.37%	\$ 12,821,035	0.12%	\$ 9,719,619	-1.45%
2020	\$ 13,623,615	\$ 403,385	2.96%	\$ 13,220,230	0.67%	\$ 9,886,759	1.72%
Ann %chg	6.85%			Average	0.62%	-1.51%	-0.82%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.81%	5.92%	6.58%
2011	13.04%	18.38%	13.00%
2012	19.91%	21.10%	22.67%
2013	-2.12%	29.92%	25.65%
2014	27.44%	38.12%	31.65%
2015	38.33%	43.72%	-8.58%
2016	69.43%	71.31%	-14.34%
2017	72.79%	78.89%	-13.01%
2018	80.73%	89.13%	-12.88%
2019	89.36%	93.95%	-14.14%
2020	95.25%	101.21%	-12.67%

County Number	39
County Name	Greeley

39 Greeley
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

Number of Sales : 15
Total Sales Price : 8,500,918
Total Adj. Sales Price : 8,500,918
Total Assessed Value : 6,642,540
Avg. Adj. Sales Price : 566,728
Avg. Assessed Value : 442,836

MEDIAN : 73
WGT. MEAN : 78
MEAN : 79
COD : 13.02
PRD : 101.60

COV : 17.80
STD : 14.13
Avg. Abs. Dev : 09.51
MAX Sales Ratio : 106.62
MIN Sales Ratio : 66.34

95% Median C.I. : 69.99 to 88.20
95% Wgt. Mean C.I. : 68.78 to 87.49
95% Mean C.I. : 71.56 to 87.22

Printed:3/4/2021 3:50:41PM

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											
01-JAN-18 To 31-MAR-18	5	73.04	79.58	74.41	10.17	106.95	71.91	106.61	N/A	599,856	446,374
01-APR-18 To 30-JUN-18	2	73.52	73.52	74.12	04.80	99.19	69.99	77.04	N/A	549,602	407,348
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	1	66.34	66.34	66.34	00.00	100.00	66.34	66.34	N/A	891,000	591,125
01-JAN-19 To 31-MAR-19	1	71.44	71.44	71.44	00.00	100.00	71.44	71.44	N/A	878,632	627,665
01-APR-19 To 30-JUN-19	1	88.20	88.20	88.20	00.00	100.00	88.20	88.20	N/A	305,000	269,010
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	100.81	100.81	100.81	00.00	100.00	100.81	100.81	N/A	1,170,000	1,179,430
01-JAN-20 To 31-MAR-20	2	67.96	67.96	67.94	02.13	100.03	66.51	69.40	N/A	294,868	200,345
01-APR-20 To 30-JUN-20	1	76.54	76.54	76.54	00.00	100.00	76.54	76.54	N/A	258,066	197,520
01-JUL-20 To 30-SEP-20	1	106.62	106.62	106.62	00.00	100.00	106.62	106.62	N/A	310,000	330,535
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	7	73.04	77.85	74.33	08.65	104.74	69.99	106.61	69.99 to 106.61	585,498	435,224
01-OCT-18 To 30-SEP-19	3	71.44	75.33	71.71	10.20	105.05	66.34	88.20	N/A	691,544	495,933
01-OCT-19 To 30-SEP-20	5	76.54	83.98	90.57	18.68	92.72	66.51	106.62	N/A	465,560	421,635
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	8	72.50	76.41	72.91	08.77	104.80	66.34	106.61	66.34 to 106.61	623,686	454,711
01-JAN-19 To 31-DEC-19	3	88.20	86.82	88.21	11.10	98.42	71.44	100.81	N/A	784,544	692,035
<u>ALL</u>	15	73.04	79.39	78.14	13.02	101.60	66.34	106.62	69.99 to 88.20	566,728	442,836

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	71.95	78.98	75.00	10.88	105.31	69.99	106.62	N/A	680,651	510,495
2	10	74.79	79.59	80.23	13.71	99.20	66.34	106.61	66.51 to 100.81	509,766	409,007
<u>ALL</u>	15	73.04	79.39	78.14	13.02	101.60	66.34	106.62	69.99 to 88.20	566,728	442,836

39 Greeley
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

Number of Sales : 15
 Total Sales Price : 8,500,918
 Total Adj. Sales Price : 8,500,918
 Total Assessed Value : 6,642,540
 Avg. Adj. Sales Price : 566,728
 Avg. Assessed Value : 442,836

MEDIAN : 73
 WGT. MEAN : 78
 MEAN : 79
 COD : 13.02
 PRD : 101.60

COV : 17.80
 STD : 14.13
 Avg. Abs. Dev : 09.51
 MAX Sales Ratio : 106.62
 MIN Sales Ratio : 66.34

95% Median C.I. : 69.99 to 88.20
 95% Wgt. Mean C.I. : 68.78 to 87.49
 95% Mean C.I. : 71.56 to 87.22

Printed:3/4/2021 3:50:41PM

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
____ Grass ____											
County	8	73.16	80.25	79.01	14.76	101.57	66.51	106.62	66.51 to 106.62	281,448	222,361
1	4	73.16	80.73	80.53	13.37	100.25	69.99	106.62	N/A	302,767	243,806
2	4	72.97	79.77	77.24	16.18	103.28	66.51	106.61	N/A	260,130	200,916
____ ALL ____	15	73.04	79.39	78.14	13.02	101.60	66.34	106.62	69.99 to 88.20	566,728	442,836

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	2	68.89	68.89	68.87	03.70	100.03	66.34	71.44	N/A	884,816	609,395
2	2	68.89	68.89	68.87	03.70	100.03	66.34	71.44	N/A	884,816	609,395
____ Grass ____											
County	8	73.16	80.25	79.01	14.76	101.57	66.51	106.62	66.51 to 106.62	281,448	222,361
1	4	73.16	80.73	80.53	13.37	100.25	69.99	106.62	N/A	302,767	243,806
2	4	72.97	79.77	77.24	16.18	103.28	66.51	106.61	N/A	260,130	200,916
____ ALL ____	15	73.04	79.39	78.14	13.02	101.60	66.34	106.62	69.99 to 88.20	566,728	442,836

Greeley County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Greeley	1	3875	3875	3865	3825	3800	3800	3750	3750	3781
Wheeler	1	3650	3650	3625	3625	3610	3610	3600	3600	3605
Valley	1	3480	3480	3480	2995	2830	2830	2490	2490	3155
Garfield	1	3305	3305	3305	2820	2820	2500	2500	2140	2874
Greeley	2	5090	4700	4490	4375	4260	4230	4210	3750	4339
Wheeler	1	3650	3650	3625	3625	3610	3610	3600	3600	3605
Boone	1	5410	5400	5410	5399	4858	5190	5195	5194	5285
Nance	1	4906	4893	4876	4876	4870	4893	4800	4796	4868
Howard	7300	4750	4750	4300	4100	3725	3625	3425	3425	4292
Howard	7200	4750	4750	4300	4100	3725	3625	3425	3425	4298
Howard	7300	4750	4750	4300	4100	3725	3625	3425	3425	4292
Sherman	1	3670	3670	3540	3540	3415	3415	3340	3337	3472
Valley	1	3480	3480	3480	2995	2830	2830	2490	2490	3155

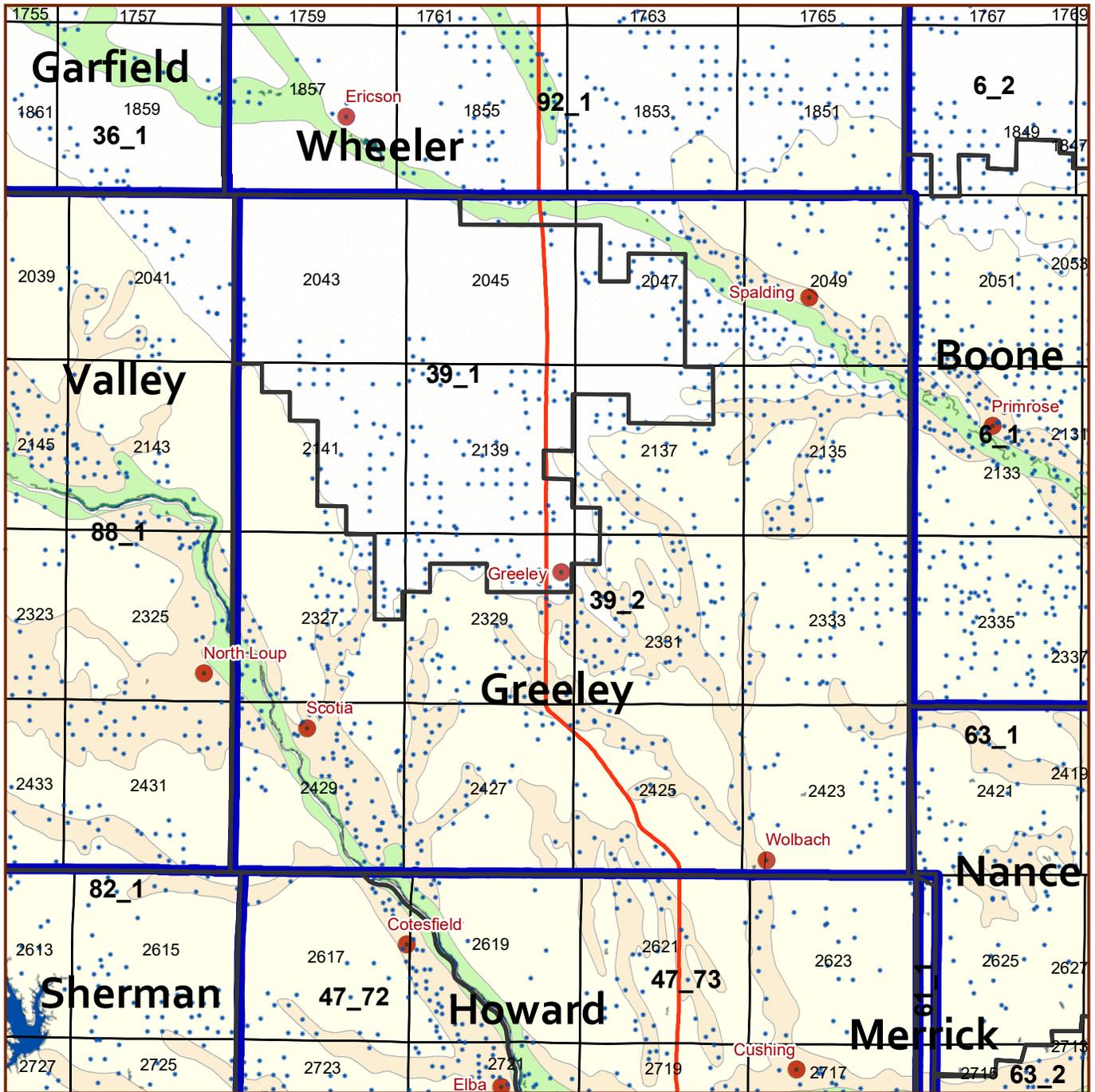
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Greeley	1	n/a	1835	1825	1800	1790	1770	1575	1415	1626
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1338
Valley	1	n/a	1740	1740	1740	1705	1705	1705	1595	1695
Garfield	1	n/a	1450	1450	1270	1270	1060	1051	995	1232
Greeley	2	n/a	2165	2165	2165	2075	2050	1800	1715	1993
Wheeler	1	1785	1695	1540	1470	1410	1350	1270	1205	1338
Boone	1	4360	4329	4360	4013	3607	4325	4307	4306	4320
Nance	1	2549	2550	2494	2493	2487	2470	2425	2375	2482
Howard	7300	2500	2500	2400	2400	2300	2200	2100	2000	2280
Howard	7200	2500	2500	2400	2400	2300	2200	2100	2000	2235
Howard	7300	2500	2500	2400	2400	2300	2200	2100	2000	2280
Sherman	1	n/a	1910	1810	1810	1710	1710	1615	1615	1711
Valley	1	n/a	1740	1740	1740	1705	1705	1705	1595	1695

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Greeley	1	1050	1045	1045	1040	1025	1025	n/a	1030	1029
Wheeler	1	908	910	899	896	900	900	875	811	900
Valley	1	1100	1100	1000	996	1000	997	635	665	991
Garfield	1	825	n/a	752	825	635	645	813	700	689
Greeley	2	1300	1295	1280	1275	1243	1240	n/a	1265	1275
Wheeler	1	908	910	899	896	900	900	875	811	900
Boone	1	1549	1545	1546	1555	1166	1267	n/a	n/a	1545
Nance	1	1451	1450	1441	1426	1402	1388	1385	1350	1426
Howard	7300	1275	1175	1175	1175	1150	1150	1150	n/a	1173
Howard	7200	1275	1175	1175	1175	1150	1150	1150	n/a	1186
Howard	7300	1275	1175	1175	1175	1150	1150	1150	n/a	1173
Sherman	1	1395	1388	1345	1345	1220	n/a	n/a	1061	1337
Valley	1	1100	1100	1000	996	1000	997	635	665	991

County	Mkt Area	CRP	TIMBER	WASTE
Greeley	1	1068	n/a	200
Wheeler	1	1738	n/a	802
Valley	1	1008	1046	250
Garfield	1	803	n/a	191
Greeley	2	1307	n/a	200
Wheeler	1	1738	n/a	802
Boone	1	2114	616	487
Nance	1	1603	1300	278
Howard	7300	1163	n/a	783
Howard	7200	1172	n/a	786
Howard	7300	1163	n/a	783
Sherman	1	1430	n/a	90
Valley	1	1008	1046	250

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.

GREELEY COUNTY



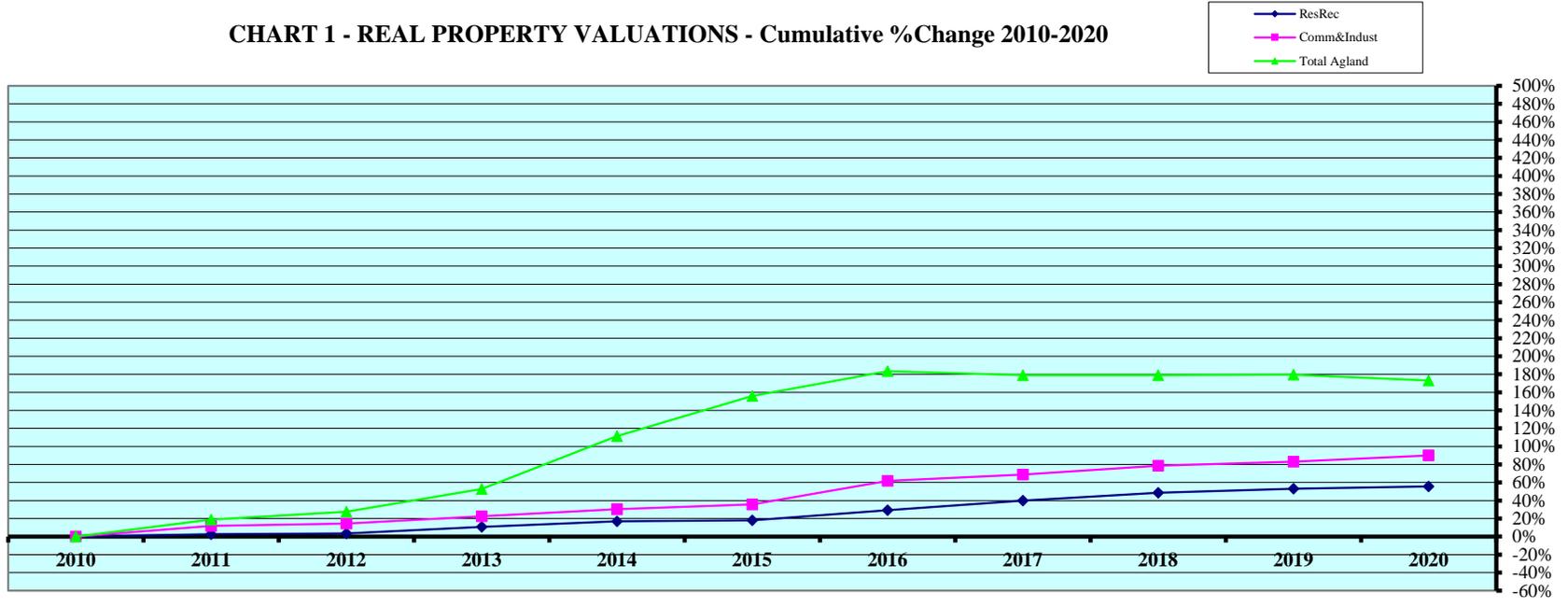
Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 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	32,265,810	--	--	--	7,171,540	--	--	--	282,137,820	--	--	--
2011	33,095,235	829,425	2.57%	2.57%	8,015,225	843,685	11.76%	11.76%	335,737,450	53,599,630	19.00%	19.00%
2012	33,340,590	245,355	0.74%	3.33%	8,199,665	184,440	2.30%	14.34%	360,151,865	24,414,415	7.27%	27.65%
2013	35,709,785	2,369,195	7.11%	10.67%	8,796,390	596,725	7.28%	22.66%	430,748,585	70,596,720	19.60%	52.67%
2014	37,728,845	2,019,060	5.65%	16.93%	9,351,620	555,230	6.31%	30.40%	596,648,830	165,900,245	38.51%	111.47%
2015	38,081,765	352,920	0.94%	18.03%	9,730,860	379,240	4.06%	35.69%	721,977,390	125,328,560	21.01%	155.90%
2016	41,704,260	3,622,495	9.51%	29.25%	11,598,765	1,867,905	19.20%	61.73%	799,719,560	77,742,170	10.77%	183.45%
2017	45,101,875	3,397,615	8.15%	39.78%	12,111,985	513,220	4.42%	68.89%	786,745,030	-12,974,530	-1.62%	178.85%
2018	47,966,160	2,864,285	6.35%	48.66%	12,805,930	693,945	5.73%	78.57%	787,356,785	611,755	0.08%	179.07%
2019	49,411,735	1,445,575	3.01%	53.14%	13,132,090	326,160	2.55%	83.11%	788,610,440	1,253,655	0.16%	179.51%
2020	50,223,155	811,420	1.64%	55.65%	13,623,615	491,525	3.74%	89.97%	770,784,355	-17,826,085	-2.26%	173.19%

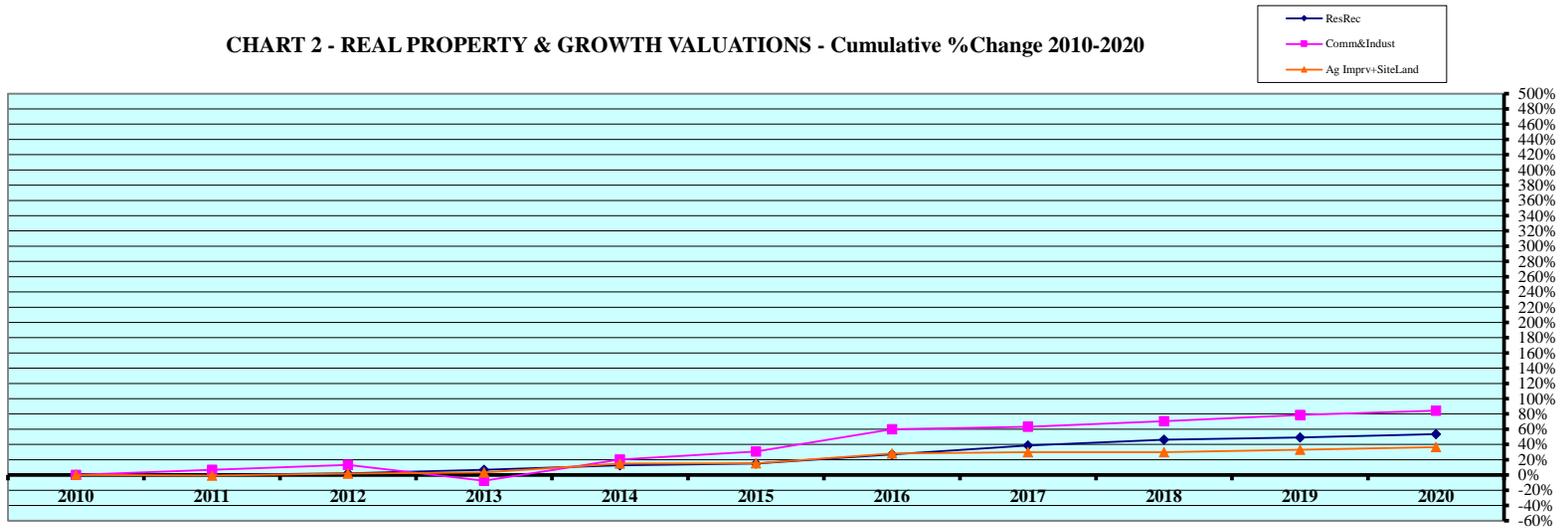
Rate Annual %chg: Residential & Recreational **4.52%** Commercial & Industrial **6.63%** Agricultural Land **10.57%**

Cnty# **39**
County **GREELEY**

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	32,265,810	636,408	1.97%	31,629,402	--	--	7,171,540	455,510	6.35%	6,716,030	--	--	
2011	33,095,235	776,565	2.35%	32,318,670	0.16%	0.16%	8,015,225	361,460	4.51%	7,653,765	6.72%	6.72%	
2012	33,340,590	417,370	1.25%	32,923,220	-0.52%	2.04%	8,199,665	81,085	0.99%	8,118,580	1.29%	13.21%	
2013	35,709,785	1,210,245	3.39%	34,499,540	3.48%	6.92%	8,796,390	2,169,420	24.66%	6,626,970	-19.18%	-7.59%	
2014	37,728,845	1,347,256	3.57%	36,381,589	1.88%	12.76%	9,351,620	722,675	7.73%	8,628,945	-1.90%	20.32%	
2015	38,081,765	957,162	2.51%	37,124,603	-1.60%	15.06%	9,730,860	364,510	3.75%	9,366,350	0.16%	30.60%	
2016	41,704,260	702,758	1.69%	41,001,502	7.67%	27.07%	11,598,765	126,840	1.09%	11,471,925	17.89%	59.96%	
2017	45,101,875	406,756	0.90%	44,695,119	7.17%	38.52%	12,111,985	412,555	3.41%	11,699,430	0.87%	63.14%	
2018	47,966,160	747,895	1.56%	47,218,265	4.69%	46.34%	12,805,930	569,125	4.44%	12,236,805	1.03%	70.63%	
2019	49,411,735	1,290,488	2.61%	48,121,247	0.32%	49.14%	13,132,090	311,055	2.37%	12,821,035	0.12%	78.78%	
2020	50,223,155	675,970	1.35%	49,547,185	0.27%	53.56%	13,623,615	403,385	2.96%	13,220,230	0.67%	84.34%	
Rate Ann%chg	4.52%			Resid & Recreat w/o growth			6.63%			C & I w/o growth			0.77%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	16,776,190	26,904,010	43,680,200	577,690	1.32%	43,102,510	--	--
2011	16,261,660	28,153,390	44,415,050	1,056,240	2.38%	43,358,810	-0.74%	-0.74%
2012	26,364,395	19,088,945	45,453,340	923,260	2.03%	44,530,080	0.26%	1.95%
2013	17,547,560	28,538,240	46,085,800	926,865	2.01%	45,158,935	-0.65%	3.39%
2014	18,722,435	32,716,040	51,438,475	1,160,582	2.26%	50,277,893	9.10%	15.10%
2015	18,560,275	33,700,340	52,260,615	1,966,565	3.76%	50,294,050	-2.22%	15.14%
2016	19,801,135	37,667,500	57,468,635	1,520,670	2.65%	55,947,965	7.06%	28.09%
2017	20,097,490	38,213,560	58,311,050	1,538,335	2.64%	56,772,715	-1.21%	29.97%
2018	20,388,450	37,830,905	58,219,355	1,493,560	2.57%	56,725,795	-2.72%	29.87%
2019	21,476,650	38,714,915	60,191,565	2,033,350	3.38%	58,158,215	-0.11%	33.15%
2020	21,673,800	39,226,140	60,899,940	1,278,719	2.10%	59,621,221	-0.95%	36.49%
Rate Ann%chg	2.59%	3.84%	3.38%	Ag Imprv+Site w/o growth			0.78%	

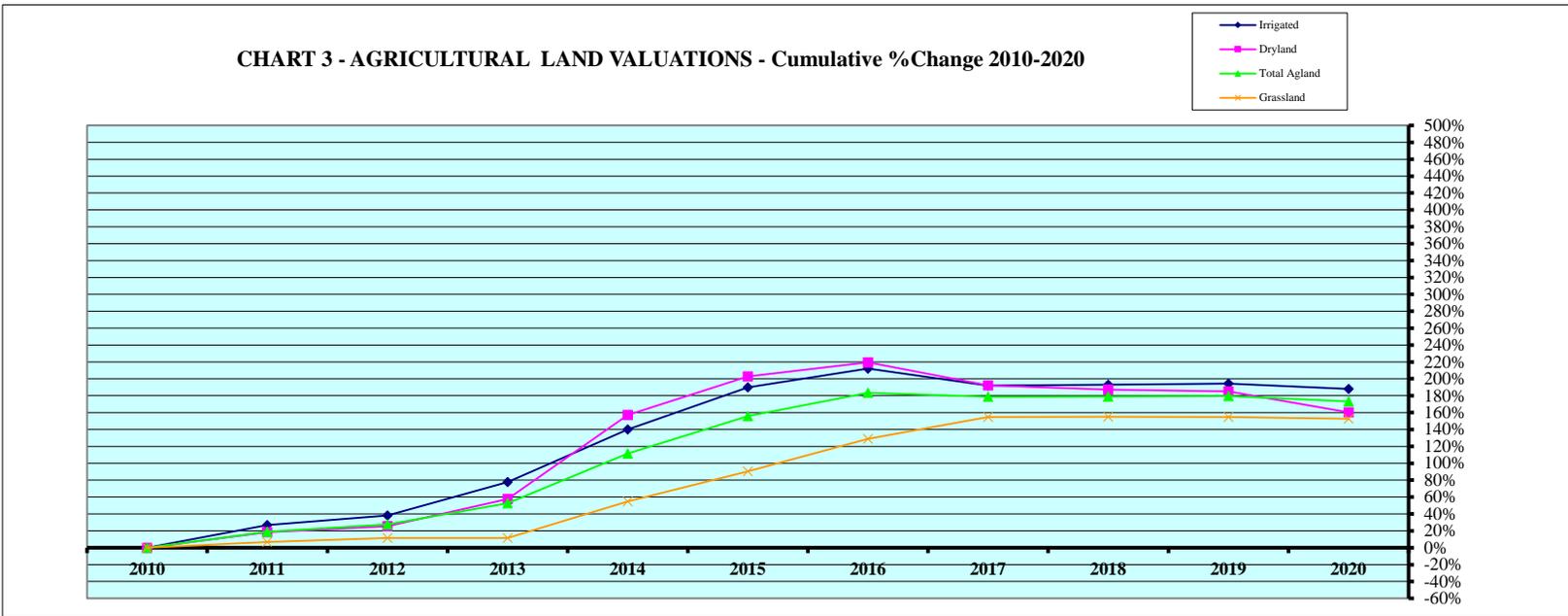
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 39
County GREELEY

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	158,029,665	--	--	--	24,516,535	--	--	--	99,528,220	--	--	--
2011	200,403,870	42,374,205	26.81%	26.81%	29,043,850	4,527,315	18.47%	18.47%	106,226,280	6,698,060	6.73%	6.73%
2012	218,310,020	17,906,150	8.94%	38.14%	30,790,500	1,746,650	6.01%	25.59%	110,929,395	4,703,115	4.43%	11.46%
2013	280,869,715	62,559,695	28.66%	77.73%	38,689,980	7,899,480	25.66%	57.81%	110,916,340	-13,055	-0.01%	11.44%
2014	379,435,195	98,565,480	35.09%	140.10%	63,035,675	24,345,695	62.93%	157.11%	154,063,680	43,147,340	38.90%	54.79%
2015	458,032,085	78,596,890	20.71%	189.84%	74,235,835	11,200,160	17.77%	202.80%	189,496,190	35,432,510	23.00%	90.39%
2016	493,257,135	35,225,050	7.69%	212.13%	78,333,640	4,097,805	5.52%	219.51%	227,919,350	38,423,160	20.28%	129.00%
2017	461,314,570	-31,942,565	-6.48%	191.92%	71,668,585	-6,665,055	-8.51%	192.33%	253,557,250	25,637,900	11.25%	154.76%
2018	462,896,125	1,581,555	0.34%	192.92%	70,442,420	-1,226,165	-1.71%	187.33%	253,814,060	256,810	0.10%	155.02%
2019	465,022,910	2,126,785	0.46%	194.26%	69,922,070	-520,350	-0.74%	185.20%	253,461,795	-352,265	-0.14%	154.66%
2020	454,981,695	-10,041,215	-2.16%	187.91%	63,809,945	-6,112,125	-8.74%	160.27%	251,379,800	-2,081,995	-0.82%	152.57%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	63,400	--	--	--	0	--	--	--	282,137,820	--	--	--
2011	63,450	50	0.08%	0.08%	0	0			335,737,450	53,599,630	19.00%	19.00%
2012	114,800	51,350	80.93%	81.07%	7,150	7,150			360,151,865	24,414,415	7.27%	27.65%
2013	272,550	157,750	137.41%	329.89%	0	-7,150	-100.00%		430,748,585	70,596,720	19.60%	52.67%
2014	114,280	-158,270	-58.07%	80.25%	0	0			596,648,830	165,900,245	38.51%	111.47%
2015	213,280	99,000	86.63%	236.40%	0	0			721,977,390	125,328,560	21.01%	155.90%
2016	209,435	-3,845	-1.80%	230.34%	0	0			799,719,560	77,742,170	10.77%	183.45%
2017	0	-209,435	-100.00%	-100.00%	204,625	204,625			786,745,030	-12,974,530	-1.62%	178.85%
2018	0	0	-100.00%	-100.00%	204,180	-445	-0.22%		787,356,785	611,755	0.08%	179.07%
2019	0	0	-100.00%	-100.00%	203,665	-515	-0.25%		788,610,440	1,253,655	0.16%	179.51%
2020	141,790	141,790		123.64%	471,125	267,460	131.32%		770,784,355	-17,826,085	-2.26%	173.19%

Cnty#
County

Rate Ann.%chg: Total Agric Land

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	157,564,470	101,032	1,560			24,884,315	34,221	727			81,700,995	133,333	613		
2011	200,275,025	101,507	1,973	26.51%	26.51%	28,972,330	33,566	863	18.70%	18.70%	89,688,965	135,300	663	8.18%	9.46%
2012	216,709,510	103,286	2,098	6.34%	34.54%	30,865,430	33,495	921	6.76%	26.72%	89,574,800	130,628	686	3.44%	13.24%
2013	280,734,845	105,494	2,661	26.83%	70.64%	38,749,775	33,235	1,166	26.53%	60.34%	97,239,960	127,646	762	11.09%	25.80%
2014	378,679,620	106,013	3,572	34.23%	129.04%	63,118,835	33,620	1,877	61.02%	158.19%	128,539,130	127,483	1,008	32.36%	66.50%
2015	458,087,455	106,626	4,296	20.27%	175.48%	74,524,215	34,241	2,176	15.93%	199.31%	149,636,865	127,257	1,176	16.62%	94.17%
2016	493,139,735	106,655	4,624	7.62%	196.48%	78,447,220	33,949	2,311	6.17%	217.77%	164,929,515	127,713	1,291	9.83%	113.25%
2017	461,481,415	106,697	4,325	-6.46%	177.33%	71,657,290	32,701	2,191	-5.17%	201.35%	174,353,050	127,360	1,369	6.01%	126.06%
2018	462,916,100	107,040	4,325	-0.01%	177.30%	70,408,810	31,998	2,200	0.42%	202.60%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	465,021,375	107,510	4,325	0.02%	177.35%	69,951,895	31,791	2,200	0.00%	202.60%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	454,990,545	107,797	4,221	-2.42%	170.64%	63,826,610	31,534	2,024	-8.01%	178.35%	252,301,800	212,531	1,187	-7.92%	93.74%

Rate Annual %chg Average Value/Acre: 10.47% 10.78% 6.84%

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	63,385	792	80			0	0				281,890,175	352,823	799		
2011	63,450	793	80	0.00%	0.00%	0	0				335,627,015	352,824	951	19.06%	19.06%
2012	79,120	793	100	24.70%	24.69%	0	0				358,594,840	351,771	1,019	7.16%	27.59%
2013	277,150	1,150	241	141.56%	201.20%	7,150	13	550			358,594,840	353,014	1,220	19.67%	52.69%
2014	116,425	1,164	100	-58.51%	24.96%	0	0				596,076,025	353,045	1,688	38.40%	111.32%
2015	213,635	1,068	200	100.02%	149.94%	0	0				722,131,625	353,771	2,041	20.90%	155.49%
2016	208,895	1,044	200	0.00%	149.94%	0	0				799,720,115	353,186	2,264	10.93%	183.41%
2017	202,335	1,012	200	0.00%	149.94%	0	0				786,832,880	352,509	2,232	-1.42%	179.38%
2018	0	0				204,190	1,021	200			787,342,780	352,433	2,234	0.09%	179.62%
2019	0	0				203,835	1,019	200	0.00%		788,622,760	352,410	2,238	0.17%	180.09%
2020	715	4	201		151.68%	473,335	1,286	368	84.01%		771,593,005	353,152	2,185	-2.36%	173.47%

39
GREELEY

Rate Annual %chg Average Value/Acre: 10.58%

(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
2,538	GREELEY	30,192,988	4,470,725	9,137,844	50,223,155	13,623,615	0	0	770,784,355	21,673,800	39,226,140	0	939,332,622
cnty sectorvalue % of total value:		3.21%	0.48%	0.97%	5.35%	1.45%			82.06%	2.31%	4.18%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
466	GREELEY	819,972	235,852	26,700	9,933,390	2,550,735	0	0	79,885	0	0	0	13,646,534
18.36%	%sector of county sector	2.72%	5.28%	0.29%	19.78%	18.72%			0.01%				1.45%
	%sector of municipality	6.01%	1.73%	0.20%	72.79%	18.69%			0.59%				100.00%
318	SCOTIA	439,541	241,827	17,461	8,544,635	1,284,790	0	0	82,550	0	0	0	10,610,804
12.53%	%sector of county sector	1.46%	5.41%	0.19%	17.01%	9.43%			0.01%				1.13%
	%sector of municipality	4.14%	2.28%	0.16%	80.53%	12.11%			0.78%				100.00%
490	SPALDING	1,378,293	565,035	583,571	14,076,575	3,299,855	0	0	0	0	0	0	19,903,329
19.31%	%sector of county sector	4.56%	12.64%	6.39%	28.03%	24.22%			2.12%				2.12%
	%sector of municipality	6.92%	2.84%	2.93%	70.72%	16.58%							100.00%
283	WOLBACH	161,137	326,606	60,565	5,889,895	779,950	0	0	2,975	0	2,000	0	7,223,128
11.15%	%sector of county sector	0.53%	7.31%	0.66%	11.73%	5.72%			0.00%		0.01%		0.77%
	%sector of municipality	2.23%	4.52%	0.84%	81.54%	10.80%			0.04%		0.03%		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
1,557	Total Municipalities	2,798,943	1,369,320	688,297	38,444,495	7,915,330	0	0	165,410	0	2,000	0	51,383,795
61.35%	%all municip.sectors of cnty	9.27%	30.63%	7.53%	76.55%	58.10%			0.02%		0.01%		5.47%

39 GREELEY

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 : 3,245	Value : 899,502,945	Growth 3,933,215	Sum Lines 17, 25, & 41
------------------------------------------------------	------------------------	----------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	123	1,048,665	42	368,745	69	742,210	234	2,159,620	
02. Res Improve Land	744	3,415,635	34	401,265	57	710,340	835	4,527,240	
03. Res Improvements	749	35,458,265	38	4,521,475	69	6,416,245	856	46,395,985	
04. Res Total	872	39,922,565	80	5,291,485	138	7,868,795	1,090	53,082,845	1,896,305
% of Res Total	80.00	75.21	7.34	9.97	12.66	14.82	33.59	5.90	48.21
05. Com UnImp Land	28	113,420	6	49,100	1	21,070	35	183,590	
06. Com Improve Land	144	411,880	17	232,815	4	71,575	165	716,270	
07. Com Improvements	152	7,374,700	19	3,305,940	9	2,615,240	180	13,295,880	
08. Com Total	180	7,900,000	25	3,587,855	10	2,707,885	215	14,195,740	627,375
% of Com Total	83.72	55.65	11.63	25.27	4.65	19.08	6.63	1.58	15.95
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	872	39,922,565	80	5,291,485	138	7,868,795	1,090	53,082,845	1,896,305
% of Res & Rec Total	80.00	75.21	7.34	9.97	12.66	14.82	33.59	5.90	48.21
Com & Ind Total	180	7,900,000	25	3,587,855	10	2,707,885	215	14,195,740	627,375
% of Com & Ind Total	83.72	55.65	11.63	25.27	4.65	19.08	6.63	1.58	15.95
17. Taxable Total	1,052	47,822,565	105	8,879,340	148	10,576,680	1,305	67,278,585	2,523,680
% of Taxable Total	80.61	71.08	8.05	13.20	11.34	15.72	40.22	7.48	64.16

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	222,140	1,838,060
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	222,140	1,838,060
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	222,140	1,838,060

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	127	28	189	344

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	167,455	48	9,787,580	1,299	480,532,710	1,350	490,487,745
28. Ag-Improved Land	1	3,785	31	10,291,560	511	277,756,840	543	288,052,185
29. Ag Improvements	1	1,000	34	2,656,160	555	51,027,270	590	53,684,430

30. Ag Total				1,940	832,224,360
--------------	--	--	--	-------	-------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	12,000	
32. HomeSite Improv Land	0	0.00	0	16	17.29	198,435	
33. HomeSite Improvements	0	0.00	0	16	0.00	1,613,835	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	7.62	10,180	
36. FarmSite Improv Land	1	1.00	1,000	30	76.27	148,880	
37. FarmSite Improvements	1	0.00	1,000	34	0.00	1,042,325	
38. FarmSite Total							
39. Road & Ditches	1	0.47	0	47	132.55	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	16	16.00	192,000	17	17.00	204,000	
32. HomeSite Improv Land	280	297.79	3,477,990	296	315.08	3,676,425	
33. HomeSite Improvements	287	0.00	16,615,080	303	0.00	18,228,915	198,700
34. HomeSite Total				320	332.08	22,109,340	
35. FarmSite UnImp Land	68	173.15	257,870	75	180.77	268,050	
36. FarmSite Improv Land	486	1,697.93	3,395,860	517	1,775.20	3,545,740	
37. FarmSite Improvements	533	0.00	34,412,190	568	0.00	35,455,515	1,210,835
38. FarmSite Total				643	1,955.97	39,269,305	
39. Road & Ditches	1,293	4,088.06	0	1,341	4,221.08	0	
40. Other- Non Ag Use	12	585.42	889,835	12	585.42	889,835	
41. Total Section VI				963	7,094.55	62,268,480	1,409,535

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	453.45	2.01%	1,757,130	2.06%	3,875.02
46. 1A	2,028.72	9.01%	7,861,370	9.23%	3,875.04
47. 2A1	547.85	2.43%	2,117,450	2.49%	3,865.02
48. 2A	2,744.48	12.18%	10,497,670	12.32%	3,825.01
49. 3A1	2,189.37	9.72%	8,319,590	9.77%	3,799.99
50. 3A	123.09	0.55%	467,745	0.55%	3,800.02
51. 4A1	8,879.15	39.41%	33,297,145	39.09%	3,750.04
52. 4A	5,561.94	24.69%	20,857,585	24.49%	3,750.06
53. Total	22,528.05	100.00%	85,175,685	100.00%	3,780.87
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	489.34	9.81%	897,955	11.07%	1,835.03
56. 2D1	156.71	3.14%	285,990	3.52%	1,824.96
57. 2D	1,149.08	23.03%	2,068,355	25.49%	1,800.01
58. 3D1	500.05	10.02%	895,090	11.03%	1,790.00
59. 3D	77.63	1.56%	137,405	1.69%	1,770.00
60. 4D1	782.21	15.67%	1,231,985	15.18%	1,575.01
61. 4D	1,835.54	36.78%	2,597,245	32.01%	1,414.98
62. Total	4,990.56	100.00%	8,114,025	100.00%	1,625.87
Grass					
63. 1G1	349.36	0.48%	367,015	0.49%	1,050.54
64. 1G	1,659.77	2.28%	1,737,070	2.31%	1,046.57
65. 2G1	11,864.66	16.27%	12,403,855	16.53%	1,045.45
66. 2G	2,397.84	3.29%	2,496,425	3.33%	1,041.11
67. 3G1	20,015.35	27.45%	20,521,970	27.34%	1,025.31
68. 3G	36,617.18	50.23%	37,532,985	50.00%	1,025.01
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.84	0.00%	865	0.00%	1,029.76
71. Total	72,905.00	100.00%	75,060,185	100.00%	1,029.56
Irrigated Total					
	22,528.05	22.41%	85,175,685	50.57%	3,780.87
Dry Total					
	4,990.56	4.96%	8,114,025	4.82%	1,625.87
Grass Total					
	72,905.00	72.52%	75,060,185	44.56%	1,029.56
72. Waste	23.76	0.02%	4,755	0.00%	200.13
73. Other	82.05	0.08%	77,120	0.05%	939.91
74. Exempt	10.49	0.01%	3,575	0.00%	340.80
75. Market Area Total	100,529.42	100.00%	168,431,770	100.00%	1,675.45

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,982.76	12.77%	55,902,235	14.98%	5,090.00
46. 1A	13,528.27	15.73%	63,582,895	17.04%	4,700.00
47. 2A1	9,002.57	10.47%	40,421,520	10.83%	4,490.00
48. 2A	11,966.54	13.92%	52,354,060	14.03%	4,375.04
49. 3A1	1,712.25	1.99%	7,294,160	1.96%	4,259.99
50. 3A	12,545.61	14.59%	53,067,910	14.22%	4,230.00
51. 4A1	4,467.65	5.20%	18,808,870	5.04%	4,210.01
52. 4A	21,772.01	25.32%	81,646,460	21.88%	3,750.07
53. Total	85,977.66	100.00%	373,078,110	100.00%	4,339.24
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,277.42	20.42%	11,425,680	22.19%	2,165.01
56. 2D1	2,528.03	9.78%	5,473,185	10.63%	2,165.00
57. 2D	3,952.59	15.30%	8,557,380	16.62%	2,165.01
58. 3D1	363.62	1.41%	754,525	1.47%	2,075.04
59. 3D	5,002.08	19.36%	10,254,465	19.91%	2,050.04
60. 4D1	1,053.19	4.08%	1,895,765	3.68%	1,800.02
61. 4D	7,661.31	29.65%	13,139,175	25.51%	1,715.00
62. Total	25,838.24	100.00%	51,500,175	100.00%	1,993.18
Grass					
63. 1G1	11,540.80	8.35%	15,008,465	8.51%	1,300.47
64. 1G	1,435.53	1.04%	1,860,835	1.05%	1,296.27
65. 2G1	62,017.49	44.84%	79,420,275	45.03%	1,280.61
66. 2G	44,607.69	32.26%	56,878,245	32.25%	1,275.08
67. 3G1	10,347.14	7.48%	12,857,100	7.29%	1,242.58
68. 3G	7,894.12	5.71%	9,792,075	5.55%	1,240.43
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	451.31	0.33%	571,975	0.32%	1,267.37
71. Total	138,294.08	100.00%	176,388,970	100.00%	1,275.46
Irrigated Total					
	85,977.66	34.11%	373,078,110	62.02%	4,339.24
Dry Total					
	25,838.24	10.25%	51,500,175	8.56%	1,993.18
Grass Total					
	138,294.08	54.87%	176,388,970	29.32%	1,275.46
72. Waste	692.31	0.27%	138,470	0.02%	200.01
73. Other	1,245.70	0.49%	418,385	0.07%	335.86
74. Exempt	1,562.36	0.62%	0	0.00%	0.00
75. Market Area Total	252,047.99	100.00%	601,524,110	100.00%	2,386.55

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	35.80	154,815	2,953.90	12,893,295	105,516.01	445,205,685	108,505.71	458,253,795
77. Dry Land	1.09	2,360	665.03	1,278,680	30,162.68	58,333,160	30,828.80	59,614,200
78. Grass	11.62	13,065	4,558.37	5,494,345	206,629.09	245,941,745	211,199.08	251,449,155
79. Waste	0.00	0	17.63	3,535	698.44	139,690	716.07	143,225
80. Other	0.00	0	134.62	39,790	1,193.13	455,715	1,327.75	495,505
81. Exempt	1.38	0	89.51	0	1,481.96	3,575	1,572.85	3,575
82. Total	48.51	170,240	8,329.55	19,709,645	344,199.35	750,075,995	352,577.41	769,955,880

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	108,505.71	30.78%	458,253,795	59.52%	4,223.32
Dry Land	30,828.80	8.74%	59,614,200	7.74%	1,933.72
Grass	211,199.08	59.90%	251,449,155	32.66%	1,190.58
Waste	716.07	0.20%	143,225	0.02%	200.02
Other	1,327.75	0.38%	495,505	0.06%	373.19
Exempt	1,572.85	0.45%	3,575	0.00%	2.27
Total	352,577.41	100.00%	769,955,880	100.00%	2,183.79

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 Greeley Residential	39	267,890	215	702,355	215	9,374,610	254	10,344,855	370,285
83.2 Rural Res	71	794,305	55	678,300	69	6,667,810	140	8,140,415	270,745
83.3 Rural Res	41	403,790	34	424,740	37	4,087,730	78	4,916,260	701,970
83.4 Scotia Residential	25	135,250	158	778,720	159	7,909,555	184	8,823,525	18,365
83.5 Spalding Residential	34	176,340	230	1,572,175	231	12,814,210	265	14,562,725	520,705
83.6 Wolbach Res	24	382,045	143	370,950	145	5,542,070	169	6,295,065	14,235
84 Residential Total	234	2,159,620	835	4,527,240	856	46,395,985	1,090	53,082,845	1,896,305

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	Greeley Commercial	10	34,850	44	181,525	44	2,368,705	54	2,585,080	34,345
85.2	Market Area 2	0	0	1	16,665	1	498,410	1	515,075	266,570
85.3	Rural Commercial	7	70,170	18	253,010	25	5,138,710	32	5,461,890	46,335
85.4	Scotia Commercial	2	975	21	23,500	23	1,253,960	25	1,278,435	0
85.5	Spalding Commercial	9	66,155	50	193,800	54	3,052,720	63	3,312,675	15,540
85.6	Spalding Residential	0	0	0	0	1	262,635	1	262,635	262,635
85.7	Wolbach Commercial	7	11,440	31	47,770	32	720,740	39	779,950	0
86	Commercial Total	35	183,590	165	716,270	180	13,295,880	215	14,195,740	627,375

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	342.26	0.47%	359,380	0.48%	1,050.02
88. 1G	1,554.11	2.15%	1,624,015	2.18%	1,044.98
89. 2G1	11,650.99	16.11%	12,175,220	16.35%	1,044.99
90. 2G	2,290.91	3.17%	2,382,545	3.20%	1,040.00
91. 3G1	19,896.91	27.50%	20,395,835	27.39%	1,025.08
92. 3G	36,607.91	50.60%	37,523,110	50.39%	1,025.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.84	0.00%	865	0.00%	1,029.76
95. Total	72,343.93	100.00%	74,460,970	100.00%	1,029.26
CRP					
96. 1C1	7.10	1.27%	7,635	1.27%	1,075.35
97. 1C	105.66	18.83%	113,055	18.87%	1,069.99
98. 2C1	213.67	38.08%	228,635	38.16%	1,070.04
99. 2C	106.93	19.06%	113,880	19.00%	1,065.00
100. 3C1	118.44	21.11%	126,135	21.05%	1,064.97
101. 3C	9.27	1.65%	9,875	1.65%	1,065.26
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	561.07	100.00%	599,215	100.00%	1,067.99
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	72,343.93	99.23%	74,460,970	99.20%	1,029.26
CRP Total	561.07	0.77%	599,215	0.80%	1,067.99
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	72,905.00	100.00%	75,060,185	100.00%	1,029.56

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	11,324.60	8.31%	14,721,990	8.47%	1,300.00
88. 1G	1,364.46	1.00%	1,767,015	1.02%	1,295.03
89. 2G1	60,503.44	44.39%	77,444,425	44.56%	1,280.00
90. 2G	44,472.79	32.63%	56,702,875	32.63%	1,275.00
91. 3G1	10,336.76	7.58%	12,843,660	7.39%	1,242.52
92. 3G	7,894.12	5.79%	9,792,075	5.63%	1,240.43
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	408.49	0.30%	516,735	0.30%	1,264.99
95. Total	136,304.66	100.00%	173,788,775	100.00%	1,275.00
CRP					
96. 1C1	216.20	10.87%	286,475	11.02%	1,325.05
97. 1C	71.07	3.57%	93,820	3.61%	1,320.11
98. 2C1	1,514.05	76.11%	1,975,850	75.99%	1,305.01
99. 2C	134.90	6.78%	175,370	6.74%	1,300.00
100. 3C1	10.38	0.52%	13,440	0.52%	1,294.80
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	42.82	2.15%	55,240	2.12%	1,290.05
104. Total	1,989.42	100.00%	2,600,195	100.00%	1,307.01
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	136,304.66	98.56%	173,788,775	98.53%	1,275.00
CRP Total	1,989.42	1.44%	2,600,195	1.47%	1,307.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	138,294.08	100.00%	176,388,970	100.00%	1,275.46

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

39 Greeley

	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	50,223,155	53,082,845	2,859,690	5.69%	1,896,305	1.92%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	21,673,800	22,109,340	435,540	2.01%	198,700	1.09%
04. Total Residential (sum lines 1-3)	71,896,955	75,192,185	3,295,230	4.58%	2,095,005	1.67%
05. Commercial	13,623,615	14,195,740	572,125	4.20%	627,375	-0.41%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	13,623,615	14,195,740	572,125	4.20%	627,375	-0.41%
08. Ag-Farmsite Land, Outbuildings	38,318,105	39,269,305	951,200	2.48%	1,210,835	-0.68%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	908,035	889,835	-18,200	-2.00%		
11. Total Non-Agland (sum lines 8-10)	39,226,140	40,159,140	933,000	2.38%	1,210,835	-0.71%
12. Irrigated	454,981,695	458,253,795	3,272,100	0.72%		
13. Dryland	63,809,945	59,614,200	-4,195,745	-6.58%		
14. Grassland	251,379,800	251,449,155	69,355	0.03%		
15. Wasteland	141,790	143,225	1,435	1.01%		
16. Other Agland	471,125	495,505	24,380	5.17%		
17. Total Agricultural Land	770,784,355	769,955,880	-828,475	-0.11%		
18. Total Value of all Real Property (Locally Assessed)	895,531,065	899,502,945	3,971,880	0.44%	3,933,215	0.00%

2021 Assessment Survey for Greeley County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$144,419.30
7.	Adopted budget, or granted budget if different from above:
	\$144,419.30
8.	Amount of the total assessor's budget set aside for appraisal work:
	County Commissioners agreed to pay Commercial Appraisal out of General Fund.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19,480
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,755
12.	Amount of last year's assessor's budget not used:
	\$9,029.00

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?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor office
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://greeley.gworks.com/
8.	Who maintains the GIS software and maps?
	Assessor staff and gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gworks and google
10.	When was the aerial imagery last updated?
	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?
	Scotia, Spalding, Greeley, and Wolbach are zoned
4.	When was zoning implemented?
	Spalding - 1998; Scotia and Greeley - 1999; Wolbach - 2008

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Stanard will be doing commercial reviews, contract 9-4-2020
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Licensed-Bonded
4.	Have the existing contracts been approved by the PTA?
	Yes, 9-3-2020
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No, established by the assessor

2021 Residential Assessment Survey for Greeley County

1.	Valuation data collection done by:										
	Assessor 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;">1</td> <td>Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Acreage - All rural residential properties located outside the villages.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.	3	Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes	5	Acreage - All rural residential properties located outside the villages.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.										
3	Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes										
5	Acreage - All rural residential properties located outside the villages.										
AG	Agricultural homes and outbuildings										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The cost approach is applied using local depreciation derived from local market sales. The sales comparison approach is also utilized through unit of comparison studies.										
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?										
	Depreciation tables are developed based on local market information.										
5.	Are individual depreciation tables developed for each valuation group?										
	Yes										
6.	Describe the methodology used to determine the residential lot values?										
	Sales comparison; lots are analyzed by the square foot.										
7.	How are rural residential site values developed?										
	This was based on the cost to install the well, septic and electric at the time.										
8.	Are there form 191 applications on file?										
	No										
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?										
	All lots are treated the same; no applications to combine lots have been received.										

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2015	2018	2016-2019
	3	2018	2015	2018	2018
	5	2018	2015	2018	2014-2019
	AG	2018	2015	2018	2014-2019

The depreciation tables were adjusted for the 2018 assessment year.

2021 Commercial Assessment Survey for Greeley County

1.	Valuation data collection done by:				
	Stanard Appraisal				
2.	List the valuation group recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	All commercial parcels within Greeley County			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	The cost approach is applied using Marshall & Swift with depreciation tables supplied by the CAMA vendor, adjusted as needed. The sales comparison approach is also utilized through unit of comparison studies.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	Utilization of the state sales file query function and work through the liaisons.				
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?				
	Tables provided by the CAMA vendor are utilized and are adjusted as needed.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	No, one depreciation table is done for entire commercial class.				
6.	Describe the methodology used to determine the commercial lot values.				
	Sales comparison; lots are analyzed by the square foot.				
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2016	2015	2016	2016

2021 Agricultural Assessment Survey for Greeley County

1.	Valuation data collection done by:										
	Assessor 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;">01</td> <td>This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.</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>	01	This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.	2020	02	This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.	2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
01	This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.	2020									
02	This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.	2020									
3.	Describe the process used to determine and monitor market areas.										
	The market areas are developed by topography, similar soil characteristics, and geographic characteristics.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Rural residential/recreational land is identified by size of parcel, residence, and non-agricultural influences in the market. Questionnaires from buyers/owners are also used to determine the purpose of their land. Value is then based upon selling prices of vacant land.										
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										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	The only intensive use in the county is feedlots. This was set by the previous assessor.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	WRP is flat valued at \$1,520 per acre based on a sales study of the surrounding area.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	Yes, spot adjustment for sand and land enrolled in CRP.										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many parcels have a special valuation application on file?										

	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2020 PLAN OF ASSESSMENT FOR GREELEY COUNTY
Assessment Years 2021, 2022 and 2023

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after any changes are made by either the appraiser or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Greeley County:

Per the 2020 County Abstract, Greeley County consists of 3,220 parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1,083	33.63%	5.60%
Commercial	211	6.53%	1.51%
Industrial	NA	NA	NA
Recreational	NA	NA	NA
Agricultural	1,926	59.84%	92.89%
Special Value	NA	NA	NA

Agricultural land - taxable acres: 353,151.55

Other pertinent facts: Approximately 93% acres of the county is agricultural land and of that 60% is grassland, 30% is irrigated cropland and 10% consists of dry cropland and waste.

Current Resources:

- A. Staff –one Assessor, one Deputy Assessor. The assessor is required to obtain 60 hours of continuing education every 4 years. The Deputy is also required to meet the same required education. Both attend workshops and meetings to further their knowledge of the assessment field.

The Assessor is also licensed with the Nebraska Real Property Appraiser Board and is required to obtain 28 hours of continuing education every two years.

- B. Cadastral Maps –
The Greeley County cadastral maps were originally done in 1969. The assessment staff maintains the cadastral maps. All changes such as annexation and parcel splits are kept up to date, as well as ownership transfers.
- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.
Greeley County Assessor Office went on-line June, 2006 with the property record information.
- D. Software for CAMA, Assessment Administration.
Greeley County uses the MIPS software for CAMA and Assessment Administration. Greeley County does have a GIS system.
- E. Web based – property record information access – Property record information is available at: <http://greeley.gworks.com> and www.nebraskaassessorsonline.us

- F. GIS software is used to measure rural parcels to aid the conversion from old alpha soil symbols to new numeric symbols in tax year 2010. This software program is also beneficial in processing splits of property.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, and checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions with each Assessor Location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary, a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agricultural property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. For each assessor location and market area consideration is given to the number of sales in the study and the time frames of the parcel data. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.
- D. Approaches to Value
 - 1) Market Approach; sales comparisons – Similar properties are studied to determine if and what actions will be necessary for the upcoming year

- 2) Cost Approach; cost manual used & date of manual and latest depreciation study—

The MIPS CAMA system is used for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

- 3) Income Approach; income and expense data collection/analysis from the market –

Gather income information as available on commercial properties. Rental income has been requested from residential rental property owners. The income approach generally is not used since income/expense data is not readily available.

- 4) Land valuation studies, establish market areas, special value for agricultural land -

Sales are plotted on a map indicate to the land use at 80% of each class i.e. irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, time frame of sales, and number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to value with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions - Sales assessment ratios are reviewed after final values are applied to the sales base within all sub-classes and classes of properties and then applied to the entire population of properties within the sub-classes and classes within the county. Finally, a unit of comparison analysis is completed to insure uniformity with the class or sub-class.
- G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1st of each year. These are mailed to the last known address of property owner of record as of May 20th. The appraisal staff is available to answer any questions or concerns from the taxpayers with support from the assessment staff as needed the office also sends out a letter informing the owner of what area of the county will be reviewed, and a reminder of the zoning requirements and removal of buildings. This notice is on a bright colored paper as to attract their attention.

Level of Value, Quality, and Uniformity for assessment year 2020:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	93%	19.37	108.52
Commercial	NEI	NEI	NEI
Agricultural Land	72%	12.34	105.23
Special Value Agland	N/A	N\A	N\A

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2020 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2021:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Check data on the CAMA system to correct errors or omissions and review all data on file.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires. Do the Six-Year Review of all the Commercial Properties in the County, along with doing annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors or omission and review all data on file.

Agricultural Land (and/or subclass): Update sales to the current study period for the current assessment year. Review statistics for any needed changes to remain in compliance for the year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Continue the six-year review cycle which the office intends to review all of the land using NRD Certifications-FSA Maps when available-Google Earth, and GIS mapping system. Check data on the CAMA system to correct errors or omissions and review all data on file.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement. We have none in Greeley County at this time.

Assessment Actions Planned for Assessment Year 2022:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review which will not need to be done this year as we will be doing the ag soil. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. We intend to keep up to date with market study on areas of each town to determine proper assessment figures.

Commercial (and/or subclasses): Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Dates and new photos and current information are listed in the computer system.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County which we intend to review the soils use maps for entire county. This includes reviewing the GIS Maps and comparing information currently on parcel and sending questioners if we are not matching information for current assessment year. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement. We have none at this time in Greeley County

Assessment Actions Planned for Assessment Year 2023:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review process for Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement. We have none at this time in Greeley County.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstract of Real Property
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
10. Tax List Corrections – prepare tax list correction documents for county board approval.

11. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
12. Tax Equalization and Review Commission Appeals – appraiser prepares information and attends taxpayer appeal hearings before the Commission, defend valuation.
13. Tax Equalization and Review Commission Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the Commission.
14. Education: Assessor/ Deputy Assessor and/or Appraiser Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the Assessor and Deputy Assessor Certification requires 60 hours of approved continuing education every four years. Retention of the Appraiser license requires 28 hours of continuing education every two years.

Conclusion:

With all the entities of county government that utilize the assessment records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Joan M Goodrich
Assessor
For Greeley County