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DEPARTMENT OF REVENUE

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

LINCOLN 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 Lincoln 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 Lincoln 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: Julie Stenger, Lincoln County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

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

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

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

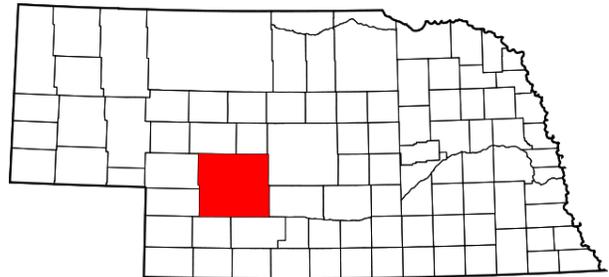
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

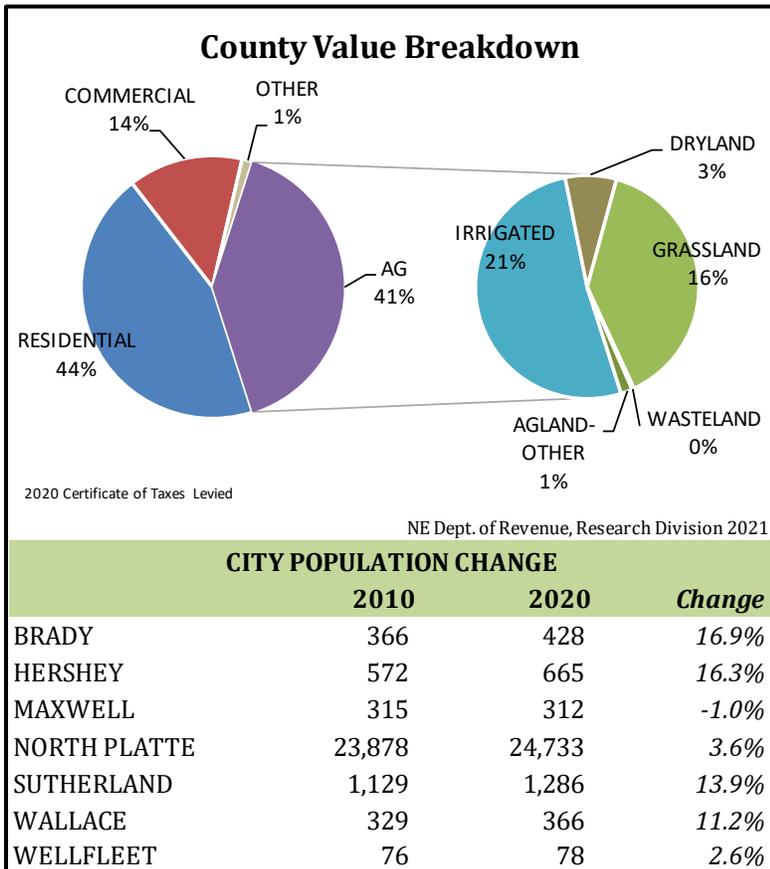
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,564 square miles, Lincoln County has 34,914 residents, per the Census Bureau Quick Facts for 2019, a 4% decline from the 2010 U.S. Census. Reports indicate that 65% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$132,928 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Lincoln County are located in and around North Platte, the county seat. According to the latest information available from the U.S. Census Bureau, there are 1,069 employer establishments with total employment of 12,018 for a 2% decrease in total employment.



Agricultural land accounts for the majority of the county's valuation base. Grassland makes up the majority of the land in the county. Lincoln County is included in both the Twin Platte and Middle Republican Natural Resources Districts (NRD). The ethanol plant located in Sutherland also contributes to the local agricultural economy.

North Platte is also home to Union Pacific's Bailey Yard, which is the world's largest freight yard, and the largest employer in the county.

2021 Residential Correlation for Lincoln County

Assessment Actions

The villages of Brady, Maxwell, Hershey, Sutherland, Wallace and Wellfleet were physically inspected and reviewed in 2019 and the new values were set in the 2021 assessment year, due to the CAMA conversion and the pandemic. Leasehold values at Lake Maloney and Jeffrey Lake were increased. The cost tables were updated to Vanguard's January 2010 costing with a manual level of 130% in the Villages as well as for the rural and suburban residential properties. A review of sales for 2021 was conducted. Pickup work?

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 portion involves the review of the sales verification and qualification with the county assessor. Knowledge of the sales transactions along with the review of the qualified and nonqualified sales, indicated that the qualification process was completed without bias of the sales price. The usability rate of the residential class also supports that arm's-length transactions are available for measurement purposes.

Another aspect of the review involved analysis of valuation groups for the residential class. Lincoln County currently has identified eight separate valuation groups. Valuation Group 1 and 2 are portions of the City of North Platte. Economic differences are separated by a geographical boundary. The north side of North Platte is Valuation Group 1, while the south side is Valuation Group 2. Valuation Groups 3, 4, and 12 are comprised of portions of the county outside of city limits. For the 2021 assessment year, Valuation Group 12, recreational properties, was combined with Valuation Group 3. Valuation Group 5 represents the recreational influences around Lake Maloney and Lake Jeffery. The demand is very strong for this valuation group making it distinctly unique from other groups. Valuation Groups 6 and 8 are combinations of smaller towns within the county, separated by economic influences. For the residential class of real property, the valuation groups appear to adequately represent economic influences that may affect market value.

The six-year inspection and review cycle was also discussed. The county assessor has a comprehensive process that includes an attempt to make contact with property owners while on-site. Review of inspection dates reveal the county assessor is in compliance with the requirements of the six-year inspection and review cycle. The appraisal tables show that costing, land models and depreciation tables are current and completed in conjunction with the physical review cycle. Due to the COVID-19 pandemic in March of 2020, portions of the rural areas did not receive updated costing and depreciation for the improvements. This was completed for the 2021 assessment year.

2021 Residential Correlation for Lincoln County

Description of Analysis

Seven valuation groups, based on economic characteristics, are used in the residential class in Lincoln County.

Valuation Group	Description
1	Northside North Platte
2	Southside North Platte
3	Suburban around North Platte and Villages
4	Rural Residential
5	Lake
6	Hershey and Sutherland
8	Brady, Dickens, Maxwell, Wallace, Wellfleet

All three measures of central tendency are within range. The low qualitative statistics support that the statistics are uniform. Analyzing the data by valuation groups shows that all valuation groups have a sufficient number of qualified sales for analysis and that all the medians fall within the acceptable range.

An analysis was performed of the assessor location value change compared to the previous year to analyze if the sales sample changed in a similar manner to that of the population. The results showed a very similar pattern. The 2020 County Abstract of Assessment, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) demonstrates a modest 1.14% increase excluding growth.

Equalization and Quality of Assessment

Based on the analysis of all available information, the quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	131	92.04	94.07	89.49	16.53	105.12
2	689	92.78	94.06	93.64	11.51	100.45
3	45	96.43	96.60	94.51	09.14	102.21
4	126	98.51	98.92	97.34	07.34	101.62
5	36	98.79	103.12	99.34	15.09	103.81
6	66	98.14	100.22	97.47	07.78	102.82
8	37	99.44	102.92	100.29	07.95	102.62
<u>ALL</u>	<u>1,130</u>	94.95	95.64	94.73	11.55	100.96

2021 Residential Correlation for Lincoln County

Level of Value

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

2021 Commercial Correlation for Lincoln County

Assessment Actions

Commercial properties in the Villages of Brady, Maxwell, Hershey, Sutherland, Wallace and Wellfleet were physically inspected and reviewed. Suburban and rural commercial properties were physically inspected and reviewed in 2019. The new values were not set until the 2021 assessment year due to the Computer-Assisted Mass Appraisal (CAMA) system conversion to Vanguard and the Covid issues in early 2020. Parcels in the Villages, as well as the suburban and rural properties have been updated to Vanguard's January 2010 costing and with a manual level of 130% for inflation over time.

Assessment Practice Review

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

Sales verification and qualification processes are discussed for all three property classes. For the commercial class of real property, the county assessor follows the same practices as in the residential class. The utilization rate of the commercial sales is typical when compared to the rest of the state. This along with review of the qualified and non-qualified sales rosters show that all arm's-length transactions are included for measurement.

Valuation groups were also examined to ensure economic factors were adequately stratified. The Lincoln County Assessor currently identifies five separate valuation groups for the commercial class. Valuation Group 1 represents commercial parcels within the city limits of North Platte. Valuation Groups 6 and 8 separate the remaining villages by economic differences. Valuation Groups 3 and 4 are comprised of commercial parcels outside of city limits. The structure of valuation groups for the commercial class of real property, appear to adequately define differing characteristics of the commercial market.

Another aspect of the review involves the discussion of the six-year inspection and review cycle. All commercial parcels have been inspected within the last six years. The commercial class of real property is within compliance of the six-year inspection and review cycle. Currency of the appraisal tables are also examined. For the 2020 assessment year the costing and appraisal tables were outside a six-year window, however adjustments were made where needed to recognize the changing trends in the commercial market over the past few years. For the 2021 assessment year, the county assessor revalued the commercial class within the small villages.

2021 Commercial Correlation for Lincoln County

Description of Analysis

The Lincoln County Assessor stratifies the sales into five valuation groups for the commercial class based on general economic characteristics.

Valuation Group	Description
1	North Platte
3	Suburban
4	Rural
6	Hershey, Sutherland
8	Brady, Maxwell, Wallace, Wellfleet

The commercial class of sales in Lincoln County had a total of 115 qualified sales. All three measures of central tendency were within the acceptable range. The COD was 18% and the PRD was 97%. Valuation Group 1 with 102 sales was the only valuation group with a significant number of sales to be statistical relevant for measurement. The measures of central tendency were all in the acceptable range. The qualitative statistics of the COD and PRD were within range for the COD, and just slightly low for the PRD.

Valuation Group 6 had eight sales. The median and weighted mean are in the acceptable range while the mean was slightly below range. The COD was 11% and the PRD was 95%. None of the remaining valuation groups had sufficient samples of sales for measurement.

An examination of sales by occupancy code reveals only four occupancy codes have more than a few qualified sales, all are within the acceptable range. The 2021 Abstract of Assessment, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) reflects the modest valuation changes for the current assessment year that is also represented in the state sales file. The villages which have few sales went up 12% in valuation due to a reappraisal. These and other changes are consistent with the assessment actions reported by the county assessor.

2021 Commercial Correlation for Lincoln County

Equalization and Quality of Assessment

The statistical review along with the assessment practices supports that real property in the commercial class in Lincoln County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	102	93.90	92.66	95.22	18.89	97.31
3	2	90.36	90.36	84.53	21.10	106.90
4	1	62.45	62.45	62.45	00.00	100.00
6	8	94.18	90.16	95.23	10.99	94.68
8	2	99.13	99.13	99.00	00.25	100.13
<u>ALL</u>	115	94.03	92.30	95.00	18.24	97.16

Level of Value

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

2021 Agricultural Correlation for Lincoln County

Assessment Actions

A rural model was applied to agricultural improvements. The county assessor re-examined market value along the river and recreation areas, market value was established. New land values were set in Market Area 2, irrigated and dryland increased 5%, while grassland was increased from 9% to 15% based on soil type.

Assessment Practice Review

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

The sales verification and qualification processes are reviewed annually as a portion of the review. For the agricultural class of real property, analysis indicated that qualification decisions are made without apparent bias to the sales price. The utilization rate of the agricultural sales are typical when compared to other counties. Additionally, review of sales rosters showed a thorough understanding of the transactions. It is believed that all arm's-length sales are made available for measurement.

Compliance of the six-year inspection and review along with currency of the appraisal tables were also examined. Review of agricultural homes and improvements are conducted in conjunction with the rural residential physical inspection. This was completed for the 2020 assessment year. Land use was also reviewed using the most current aerial imagery at that time. The land models were also updated for the 2020 assessment year. The process to revalue improvements began in the 2020 assessment year and was finished for the 2021 assessment year. Both the appraisal tables and physical inspection requirements are current for the agricultural class of real property.

The county assessor has 329 special value applications one file. Special valuation is utilized in the areas along the North Platte and South Platte Rivers. They are recognized for their recreational influence. The county assessor has currently not identified any CRP. Only four parcels of land contain WRP land. Feedlots have been identified as intensive use and are valued based on head count, size, and quality of the operation. Another aspect of the review involved the evaluation of market areas for the agricultural class. The Lincoln County Assessor recognizes four market areas with topographical differences that affect market value. Market Area 1 is the river basin of the North and South Platte Rivers. Land here is generally flat, two-thirds is comprised of cropland while the other third is productive pasture land. Market Area 2 is the northern part of the county and is part of the unique Sandhills ecosystem. The Sand-hills is identified by rolling slopes of native pastureland, where the soil is generally too fragile for cropping. Fingers of soil capable of cropping extend into Lincoln County from Logan and Custer counties. The majority of the cropland in Market Area 2 can be found here. Market Area 2 is most comparable to other counties in the Sand-hills Region including Logan, McPherson, Arthur, and the northern portion of Keith counties. Market Area 3 is the southwestern portion of Lincoln County, abutting Keith, Hayes and

2021 Agricultural Correlation for Lincoln County

Perkins counties. The land here is identified by gentle rolling hills and is primarily grassland. This market area is most comparable to Hayes County and small portions of Perkins County. Market Area 4 is the Southeast part of Lincoln County. The topography is comprised mainly of canyons and steeper terrain than Market Area 3. The surrounding counties of Frontier and Dawson Market Area 2, have similar terrain and are similarly comparable. The current market area structure appears to have adequately captured characteristics of the land that affect market value.

Description of Analysis

The statistical profile of agricultural land in Lincoln County indicates that all three measures of central tendency are within the acceptable range while the qualitative statistics of COD and PRD are at 15% and 104% respectively. Examination of the median ratio for sales by the four market areas demonstrates that all but Market Area 2 are in the acceptable range. When further stratification by subclasses using 80% Majority Land Use (MLU) by Market Area, it is observed that only grassland sales in Market Areas 3 & 4 have sufficient sales for analysis. Both market areas grassland sales have medians in the acceptable range.

Additional analysis of the low median in Market Area 2 using the 80% MLU by Market Area reveals only one irrigated sale and seven grassland sales. The remaining sales are mixed-use sales. The grassland sales have a median in the acceptable range while the irrigated ratio is low at 64%. The overall median for the market area is 66%. The grassland subclass comprises 90% of the land use in Market Area 2 and is within the acceptable range. With only one sale in the irrigated subclass, there is insufficient evidence for deriving a substantiated value.

Equalization and Quality of Assessment

Agricultural improvements and rural residential acreages have been assessed using the same appraisal process. Since the rural residential acreages have been assessed at an acceptable level of value, agricultural homes and improvements are believed to be assessed with the acceptable range as well.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	17	69.61	73.19	67.41	09.06	108.57
1	7	69.65	75.83	73.87	10.04	102.65
2	1	64.40	64.40	64.40	00.00	100.00
3	9	69.06	72.10	66.28	08.46	108.78
<u>Dry</u>						
County	4	90.87	85.86	83.54	10.91	102.78
1	1	61.28	61.28	61.28	00.00	100.00
3	3	91.13	94.05	93.29	03.58	100.81
<u>Grass</u>						
County	46	70.90	69.86	68.74	13.55	101.63
1	1	30.94	30.94	30.94	00.00	100.00
2	7	70.24	72.96	73.33	10.12	99.50
3	20	70.91	70.41	66.43	13.50	105.99
4	18	71.29	70.22	68.64	12.41	102.30
<u>ALL</u>	86	70.44	71.11	68.65	14.68	103.58

2021 Agricultural Correlation for Lincoln County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Lincoln County is 70%.

Special Valuation Level of Value

A review of agricultural land value in Lincoln County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of Market Area 1 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 70%

2021 Opinions of the Property Tax Administrator for Lincoln County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	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 Lincoln County

Residential Real Property - Current

Number of Sales	1130	Median	94.95
Total Sales Price	\$182,953,773	Mean	95.64
Total Adj. Sales Price	\$182,953,773	Wgt. Mean	94.73
Total Assessed Value	\$173,306,028	Average Assessed Value of the Base	\$121,524
Avg. Adj. Sales Price	\$161,906	Avg. Assessed Value	\$153,368

Confidence Interval - Current

95% Median C.I	93.97 to 95.90
95% Wgt. Mean C.I	93.87 to 95.58
95% Mean C.I	94.74 to 96.54
% of Value of the Class of all Real Property Value in the County	41.01
% of Records Sold in the Study Period	7.72
% of Value Sold in the Study Period	9.74

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	1,082	95	94.87
2019	1,133	96	96.44
2018	1,169	97	97.47
2017	1,152	97	97.30

2021 Commission Summary for Lincoln County

Commercial Real Property - Current

Number of Sales	115	Median	94.03
Total Sales Price	\$43,828,612	Mean	92.30
Total Adj. Sales Price	\$43,828,612	Wgt. Mean	95.00
Total Assessed Value	\$41,638,531	Average Assessed Value of the Base	\$383,470
Avg. Adj. Sales Price	\$381,118	Avg. Assessed Value	\$362,074

Confidence Interval - Current

95% Median C.I	90.19 to 98.12
95% Wgt. Mean C.I	86.39 to 103.62
95% Mean C.I	88.13 to 96.47
% of Value of the Class of all Real Property Value in the County	13.89
% of Records Sold in the Study Period	7.32
% of Value Sold in the Study Period	6.91

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	105	94	94.03
2019	97	95	95.35
2018	71	98	98.01
2017	55	100	99.70

**56 Lincoln
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 : 1,130
 Total Sales Price : 182,953,773
 Total Adj. Sales Price : 182,953,773
 Total Assessed Value : 173,306,028
 Avg. Adj. Sales Price : 161,906
 Avg. Assessed Value : 153,368

MEDIAN : 95
 WGT. MEAN : 95
 MEAN : 96
 COD : 11.55
 PRD : 100.96

COV : 16.11
 STD : 15.41
 Avg. Abs. Dev : 10.97
 MAX Sales Ratio : 177.47
 MIN Sales Ratio : 36.71

95% Median C.I. : 93.97 to 95.90
 95% Wgt. Mean C.I. : 93.87 to 95.58
 95% Mean C.I. : 94.74 to 96.54

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	127	95.75	96.27	94.97	11.93	101.37	36.71	172.84	92.18 to 97.35	155,109	147,312	
01-JAN-19 To 31-MAR-19	91	96.52	97.67	97.15	10.62	100.54	61.21	138.12	94.19 to 98.75	144,873	140,751	
01-APR-19 To 30-JUN-19	160	94.03	94.52	92.91	10.71	101.73	69.97	153.56	91.56 to 95.98	159,688	148,359	
01-JUL-19 To 30-SEP-19	161	91.53	92.32	93.19	10.83	99.07	61.37	129.56	89.80 to 94.81	153,445	142,996	
01-OCT-19 To 31-DEC-19	128	98.47	99.69	97.45	09.93	102.30	77.23	177.47	96.03 to 100.00	164,167	159,982	
01-JAN-20 To 31-MAR-20	102	93.51	95.01	93.65	13.22	101.45	62.97	156.46	90.53 to 96.08	146,959	137,623	
01-APR-20 To 30-JUN-20	162	96.19	96.96	96.28	11.69	100.71	55.89	148.13	93.22 to 97.92	174,730	168,229	
01-JUL-20 To 30-SEP-20	199	93.81	94.55	93.67	12.37	100.94	61.67	171.44	91.93 to 96.17	178,428	167,140	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	539	94.49	94.81	94.15	11.09	100.70	36.71	172.84	93.18 to 95.69	154,243	145,226	
01-OCT-19 To 30-SEP-20	591	95.71	96.40	95.20	11.91	101.26	55.89	177.47	93.97 to 96.52	168,895	160,794	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	540	95.06	95.62	94.78	10.75	100.89	61.21	177.47	93.94 to 96.40	156,392	148,233	
<u>ALL</u>	1,130	94.95	95.64	94.73	11.55	100.96	36.71	177.47	93.97 to 95.90	161,906	153,368	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	131	92.04	94.07	89.49	16.53	105.12	36.71	171.44	88.12 to 95.85	77,231	69,117	
2	689	92.78	94.06	93.64	11.51	100.45	55.89	172.84	91.49 to 93.93	155,783	145,880	
3	45	96.43	96.60	94.51	09.14	102.21	73.75	170.85	93.22 to 98.32	252,598	238,730	
4	126	98.51	98.92	97.34	07.34	101.62	75.88	177.47	97.25 to 99.48	255,120	248,327	
5	36	98.79	103.12	99.34	15.09	103.81	71.86	144.01	91.99 to 111.30	285,961	284,079	
6	66	98.14	100.22	97.47	07.78	102.82	81.63	150.42	96.62 to 100.56	133,097	129,728	
8	37	99.44	102.92	100.29	07.95	102.62	81.47	156.46	98.52 to 101.28	78,682	78,914	
<u>ALL</u>	1,130	94.95	95.64	94.73	11.55	100.96	36.71	177.47	93.97 to 95.90	161,906	153,368	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	1,065	94.95	95.59	94.98	11.22	100.64	55.89	177.47	93.96 to 95.90	165,599	157,282	
06	7	86.06	87.05	83.63	07.67	104.09	77.79	105.07	77.79 to 105.07	401,196	335,512	
07	58	95.93	97.66	91.25	17.52	107.02	36.71	159.04	92.31 to 100.43	65,224	59,519	
<u>ALL</u>	1,130	94.95	95.64	94.73	11.55	100.96	36.71	177.47	93.97 to 95.90	161,906	153,368	

56 Lincoln
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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MEDIAN : 95
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COV : 16.11
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 MAX Sales Ratio : 177.47
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95% Median C.I. : 93.97 to 95.90
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	151.00	151.00	151.00	00.00	100.00	151.00	151.00	N/A	4,000	6,040	
Less Than 15,000	6	119.97	123.93	121.97	21.45	101.61	81.32	177.47	81.32 to 177.47	9,833	11,994	
Less Than 30,000	33	110.47	116.44	113.74	18.83	102.37	36.71	177.47	101.28 to 130.07	19,942	22,681	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1,129	94.95	95.59	94.73	11.51	100.91	36.71	177.47	93.97 to 95.88	162,046	153,499	
Greater Than 14,999	1,124	94.94	95.49	94.72	11.43	100.81	36.71	172.84	93.96 to 95.88	162,718	154,123	
Greater Than 29,999	1,097	94.51	95.02	94.66	11.11	100.38	55.89	172.84	93.76 to 95.66	166,177	157,300	
<u>Incremental Ranges</u>												
0 TO 4,999	1	151.00	151.00	151.00	00.00	100.00	151.00	151.00	N/A	4,000	6,040	
5,000 TO 14,999	5	119.43	118.52	119.86	20.56	98.88	81.32	177.47	N/A	11,000	13,185	
15,000 TO 29,999	27	110.11	114.77	112.92	17.27	101.64	36.71	171.44	100.43 to 130.48	22,188	25,055	
30,000 TO 59,999	76	104.55	107.37	106.99	16.84	100.36	61.83	172.84	98.99 to 109.10	46,272	49,508	
60,000 TO 99,999	195	95.77	95.39	95.23	12.90	100.17	55.89	144.10	93.35 to 97.61	80,854	76,998	
100,000 TO 149,999	281	91.93	92.40	92.23	10.75	100.18	61.37	155.01	90.28 to 94.03	124,792	115,093	
150,000 TO 249,999	373	93.65	93.70	94.07	09.25	99.61	61.21	144.01	92.57 to 95.22	191,078	179,739	
250,000 TO 499,999	163	96.71	96.90	97.23	08.53	99.66	62.97	132.63	95.03 to 98.66	313,781	305,100	
500,000 TO 999,999	9	81.31	84.76	84.40	09.49	100.43	71.86	111.79	77.23 to 95.26	614,178	518,352	
1,000,000 +												
<u>ALL</u>	1,130	94.95	95.64	94.73	11.55	100.96	36.71	177.47	93.97 to 95.90	161,906	153,368	

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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 : 115
Total Sales Price : 43,828,612
Total Adj. Sales Price : 43,828,612
Total Assessed Value : 41,638,531
Avg. Adj. Sales Price : 381,118
Avg. Assessed Value : 362,074

MEDIAN : 94
WGT. MEAN : 95
MEAN : 92
COD : 18.24
PRD : 97.16

COV : 24.72
STD : 22.82
Avg. Abs. Dev : 17.15
MAX Sales Ratio : 156.64
MIN Sales Ratio : 25.23

95% Median C.I. : 90.19 to 98.12
95% Wgt. Mean C.I. : 86.39 to 103.62
95% Mean C.I. : 88.13 to 96.47

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	6	91.84	91.43	97.00	14.92	94.26	67.86	113.36	67.86 to 113.36	652,676	633,097
01-JAN-18 To 31-MAR-18	10	94.55	93.90	93.05	17.35	100.91	69.35	125.95	73.52 to 124.95	823,500	766,286
01-APR-18 To 30-JUN-18	10	101.06	95.40	121.74	26.09	78.36	47.81	142.60	62.13 to 129.73	429,780	523,225
01-JUL-18 To 30-SEP-18	16	92.85	90.26	93.02	10.37	97.03	61.86	111.81	82.14 to 100.00	236,188	219,694
01-OCT-18 To 31-DEC-18	3	78.60	84.91	81.51	09.89	104.17	76.40	99.72	N/A	214,333	174,710
01-JAN-19 To 31-MAR-19	11	98.88	98.32	95.29	09.71	103.18	82.09	125.89	83.19 to 107.96	123,364	117,548
01-APR-19 To 30-JUN-19	7	107.50	98.36	76.20	20.13	129.08	56.99	125.70	56.99 to 125.70	397,891	303,204
01-JUL-19 To 30-SEP-19	9	97.71	79.37	76.57	24.74	103.66	25.23	107.04	51.07 to 106.19	629,765	482,225
01-OCT-19 To 31-DEC-19	13	90.05	95.35	96.59	13.43	98.72	61.07	124.01	84.03 to 109.43	246,729	238,311
01-JAN-20 To 31-MAR-20	12	91.12	91.40	85.41	23.22	107.01	37.95	156.64	74.77 to 112.99	261,346	223,222
01-APR-20 To 30-JUN-20	10	91.49	83.49	99.63	20.65	83.80	33.35	122.90	58.99 to 107.51	385,700	384,282
01-JUL-20 To 30-SEP-20	8	97.22	102.24	119.80	16.74	85.34	65.06	144.24	65.06 to 144.24	368,375	441,328
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	42	93.90	92.52	99.91	17.16	92.60	47.81	142.60	85.46 to 99.37	481,616	481,161
01-OCT-18 To 30-SEP-19	30	98.08	91.31	79.21	17.94	115.28	25.23	125.89	83.19 to 104.12	348,437	275,987
01-OCT-19 To 30-SEP-20	43	91.64	92.77	100.02	19.04	92.75	33.35	156.64	88.54 to 97.92	305,759	305,817
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	39	93.76	92.10	99.88	17.31	92.21	47.81	142.60	81.71 to 99.72	434,738	434,214
01-JAN-19 To 31-DEC-19	40	96.68	93.10	83.38	16.95	111.66	25.23	125.89	88.82 to 104.12	325,440	271,338
<u>ALL</u>	115	94.03	92.30	95.00	18.24	97.16	25.23	156.64	90.19 to 98.12	381,118	362,074

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	102	93.90	92.66	95.22	18.89	97.31	25.23	156.64	90.19 to 97.92	407,414	387,941
3	2	90.36	90.36	84.53	21.10	106.90	71.29	109.43	N/A	360,000	304,319
4	1	62.45	62.45	62.45	00.00	100.00	62.45	62.45	N/A	70,000	43,715
6	8	94.18	90.16	95.23	10.99	94.68	58.99	105.44	58.99 to 105.44	170,296	162,179
8	2	99.13	99.13	99.00	00.25	100.13	98.88	99.37	N/A	60,000	59,402
<u>ALL</u>	115	94.03	92.30	95.00	18.24	97.16	25.23	156.64	90.19 to 98.12	381,118	362,074

56 Lincoln
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 : 115
Total Sales Price : 43,828,612
Total Adj. Sales Price : 43,828,612
Total Assessed Value : 41,638,531
Avg. Adj. Sales Price : 381,118
Avg. Assessed Value : 362,074

MEDIAN : 94
WGT. MEAN : 95
MEAN : 92
COD : 18.24
PRD : 97.16

COV : 24.72
STD : 22.82
Avg. Abs. Dev : 17.15
MAX Sales Ratio : 156.64
MIN Sales Ratio : 25.23

95% Median C.I. : 90.19 to 98.12
95% Wgt. Mean C.I. : 86.39 to 103.62
95% Mean C.I. : 88.13 to 96.47

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	6	95.02	96.09	95.59	10.13	100.52	83.19	113.98	83.19 to 113.98	148,417	141,872
03	109	94.03	92.09	94.99	18.67	96.95	25.23	156.64	90.05 to 98.12	393,928	374,195
04											
<u>ALL</u>	115	94.03	92.30	95.00	18.24	97.16	25.23	156.64	90.19 to 98.12	381,118	362,074

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	107.96	107.96	107.96	00.00	100.00	107.96	107.96	N/A	23,000	24,830
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	115	94.03	92.30	95.00	18.24	97.16	25.23	156.64	90.19 to 98.12	381,118	362,074
Greater Than 14,999	115	94.03	92.30	95.00	18.24	97.16	25.23	156.64	90.19 to 98.12	381,118	362,074
Greater Than 29,999	114	93.90	92.16	95.00	18.30	97.01	25.23	156.64	90.19 to 97.92	384,260	365,032
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	107.96	107.96	107.96	00.00	100.00	107.96	107.96	N/A	23,000	24,830
30,000 TO 59,999	11	99.37	96.95	97.89	17.51	99.04	54.94	125.89	62.13 to 125.70	45,091	44,140
60,000 TO 99,999	10	85.87	80.28	80.31	19.05	99.96	47.81	104.12	61.07 to 98.88	81,550	65,494
100,000 TO 149,999	20	91.95	92.94	92.28	19.17	100.72	58.80	156.64	74.77 to 107.51	126,132	116,388
150,000 TO 249,999	27	96.51	91.74	91.96	12.28	99.76	61.86	125.95	85.46 to 100.00	195,493	179,776
250,000 TO 499,999	24	94.00	96.32	95.31	19.89	101.06	33.35	129.73	82.14 to 115.70	321,250	306,189
500,000 TO 999,999	12	91.98	81.87	80.30	19.63	101.96	25.23	107.04	69.35 to 102.53	601,010	482,613
1,000,000 +	10	96.76	100.70	101.92	24.40	98.80	51.07	144.24	56.99 to 142.60	1,977,106	2,015,161
<u>ALL</u>	115	94.03	92.30	95.00	18.24	97.16	25.23	156.64	90.19 to 98.12	381,118	362,074

56 Lincoln
COMMERCIAL

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Qualified

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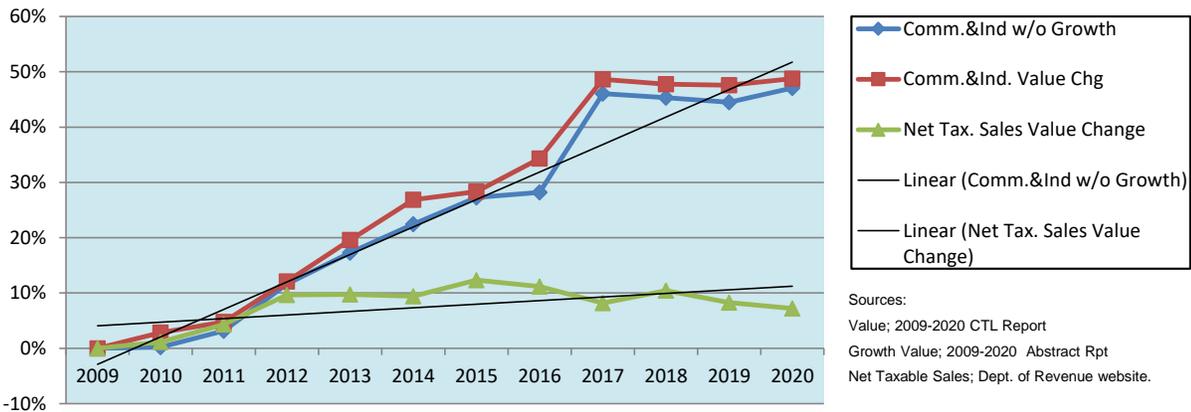
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 95% Wgt. Mean C.I. : 86.39 to 103.62
 95% Mean C.I. : 88.13 to 96.47

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
313	1	105.44	105.44	105.44	00.00	100.00	105.44	105.44	N/A	508,884	536,553
314	1	102.53	102.53	102.53	00.00	100.00	102.53	102.53	N/A	800,000	820,240
318	4	110.67	105.64	104.83	25.24	100.77	56.99	144.24	N/A	1,736,250	1,820,064
319	1	129.73	129.73	129.73	00.00	100.00	129.73	129.73	N/A	310,000	402,155
336	1	54.94	54.94	54.94	00.00	100.00	54.94	54.94	N/A	40,000	21,975
341	3	91.64	102.39	107.65	11.82	95.11	91.52	124.01	N/A	252,333	271,647
344	12	96.93	101.23	119.60	18.93	84.64	64.45	156.64	86.37 to 112.70	428,083	511,990
346	1	90.03	90.03	90.03	00.00	100.00	90.03	90.03	N/A	105,480	94,963
349	1	106.69	106.69	106.69	00.00	100.00	106.69	106.69	N/A	375,000	400,070
350	2	107.14	107.14	93.02	17.56	115.18	88.33	125.95	N/A	963,028	895,800
351	1	95.35	95.35	95.35	00.00	100.00	95.35	95.35	N/A	55,000	52,445
352	15	94.03	93.22	96.60	12.26	96.50	61.07	113.98	83.19 to 103.88	610,833	590,081
353	13	93.31	86.54	80.79	18.41	107.12	37.95	124.85	61.86 to 107.51	240,634	194,397
384	4	100.56	90.18	93.66	19.98	96.28	47.81	111.81	N/A	117,875	110,403
386	2	97.25	97.25	97.71	01.78	99.53	95.52	98.97	N/A	196,121	191,637
391	1	62.13	62.13	62.13	00.00	100.00	62.13	62.13	N/A	45,000	27,960
406	22	96.02	91.81	87.56	13.24	104.85	58.99	125.89	76.13 to 102.29	201,714	176,616
407	1	77.00	77.00	77.00	00.00	100.00	77.00	77.00	N/A	280,000	215,600
408	1	67.20	67.20	67.20	00.00	100.00	67.20	67.20	N/A	245,000	164,640
410	8	93.88	95.42	79.42	18.02	120.15	51.07	124.95	51.07 to 124.95	399,750	317,493
412	2	89.40	89.40	91.46	06.42	97.75	83.66	95.13	N/A	430,000	393,290
419	2	102.38	102.38	105.02	19.82	97.49	82.09	122.66	N/A	287,500	301,936
434	1	125.70	125.70	125.70	00.00	100.00	125.70	125.70	N/A	50,000	62,852
435	1	81.71	81.71	81.71	00.00	100.00	81.71	81.71	N/A	51,000	41,671
436	1	125.04	125.04	125.04	00.00	100.00	125.04	125.04	N/A	275,000	343,867
444	1	64.55	64.55	64.55	00.00	100.00	64.55	64.55	N/A	300,000	193,660
471	1	62.45	62.45	62.45	00.00	100.00	62.45	62.45	N/A	70,000	43,715
494	2	89.99	89.99	75.34	19.98	119.45	72.01	107.96	N/A	124,000	93,426
528	4	85.42	86.60	81.31	12.71	106.51	69.35	106.23	N/A	323,750	263,225
530	1	103.11	103.11	103.11	00.00	100.00	103.11	103.11	N/A	250,000	257,765
595	2	67.33	67.33	45.27	62.53	148.73	25.23	109.43	N/A	525,000	237,686
701	1	33.35	33.35	33.35	00.00	100.00	33.35	33.35	N/A	375,000	125,045
851	1	62.15	62.15	62.15	00.00	100.00	62.15	62.15	N/A	110,000	68,360
<u>ALL</u>	<u>115</u>	<u>94.03</u>	<u>92.30</u>	<u>95.00</u>	<u>18.24</u>	<u>97.16</u>	<u>25.23</u>	<u>156.64</u>	<u>90.19 to 98.12</u>	<u>381,118</u>	<u>362,074</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 392,290,710	\$ 8,846,270		\$ 383,444,440	--	\$ 448,911,931	--
2009	\$ 402,873,905	\$ 7,435,980	1.85%	\$ 395,437,925	--	\$ 435,083,356	--
2010	\$ 414,318,930	\$ 10,522,885	2.54%	\$ 403,796,045	0.23%	\$ 440,025,247	1.14%
2011	\$ 422,167,880	\$ 6,497,030	1.54%	\$ 415,670,850	0.33%	\$ 453,818,647	3.13%
2012	\$ 451,575,645	\$ 1,823,175	0.40%	\$ 449,752,470	6.53%	\$ 477,073,504	5.12%
2013	\$ 481,874,000	\$ 9,405,925	1.95%	\$ 472,468,075	4.63%	\$ 477,499,079	0.09%
2014	\$ 511,056,736	\$ 17,710,355	3.47%	\$ 493,346,381	2.38%	\$ 476,061,484	-0.30%
2015	\$ 516,998,421	\$ 4,234,515	0.82%	\$ 512,763,906	0.33%	\$ 488,759,841	2.67%
2016	\$ 541,057,694	\$ 24,626,415	4.55%	\$ 516,431,279	-0.11%	\$ 483,673,099	-1.04%
2017	\$ 598,843,655	\$ 10,511,865	1.76%	\$ 588,331,790	8.74%	\$ 470,707,150	-2.68%
2018	\$ 595,252,765	\$ 9,837,846	1.65%	\$ 585,414,919	-2.24%	\$ 480,403,119	2.06%
2019	\$ 594,582,057	\$ 12,472,948	2.10%	\$ 582,109,109	-2.21%	\$ 471,015,474	-1.95%
2020	\$ 599,307,736	\$ 6,818,174	1.14%	\$ 592,489,562	-0.35%	\$ 466,394,294	-0.98%
Ann %chg	3.97%			Average	1.86%	0.80%	0.82%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.23%	2.84%	1.14%
2011	3.18%	4.79%	4.31%
2012	11.64%	12.09%	9.65%
2013	17.27%	19.61%	9.75%
2014	22.46%	26.85%	9.42%
2015	27.28%	28.33%	12.34%
2016	28.19%	34.30%	11.17%
2017	46.03%	48.64%	8.19%
2018	45.31%	47.75%	10.42%
2019	44.49%	47.59%	8.26%
2020	47.07%	48.76%	7.20%

County Number	56
County Name	Lincoln

56 Lincoln
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 : 86
Total Sales Price : 68,012,179
Total Adj. Sales Price : 68,012,179
Total Assessed Value : 46,689,404
Avg. Adj. Sales Price : 790,839
Avg. Assessed Value : 542,900

MEDIAN : 70
WGT. MEAN : 69
MEAN : 71
COD : 14.68
PRD : 103.58

COV : 21.38
STD : 15.20
Avg. Abs. Dev : 10.34
MAX Sales Ratio : 126.44
MIN Sales Ratio : 05.93

95% Median C.I. : 68.75 to 72.83
95% Wgt. Mean C.I. : 64.93 to 72.37
95% Mean C.I. : 67.90 to 74.32

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	5	60.47	66.52	61.86	15.46	107.53	53.93	82.02	N/A	702,257	434,440
01-JAN-18 To 31-MAR-18	8	67.36	66.85	69.16	16.03	96.66	47.33	86.69	47.33 to 86.69	724,563	501,085
01-APR-18 To 30-JUN-18	11	68.65	68.29	67.38	06.99	101.35	52.85	80.19	59.22 to 75.86	597,644	402,696
01-JUL-18 To 30-SEP-18	4	69.63	67.32	69.17	03.78	97.33	59.77	70.24	N/A	654,100	452,411
01-OCT-18 To 31-DEC-18	7	71.80	72.37	73.10	08.02	99.00	61.28	80.74	61.28 to 80.74	490,743	358,723
01-JAN-19 To 31-MAR-19	10	67.19	65.92	70.55	19.26	93.44	40.84	87.45	47.87 to 85.62	700,963	494,563
01-APR-19 To 30-JUN-19	4	71.14	73.94	69.31	09.26	106.68	64.40	89.09	N/A	345,461	239,423
01-JUL-19 To 30-SEP-19	4	79.02	77.55	77.35	05.34	100.26	69.06	83.11	N/A	1,723,000	1,332,662
01-OCT-19 To 31-DEC-19	12	72.00	74.75	72.12	20.46	103.65	30.94	126.44	63.47 to 91.13	324,072	233,714
01-JAN-20 To 31-MAR-20	9	75.60	77.41	73.09	10.40	105.91	67.30	100.40	67.83 to 90.61	515,713	376,951
01-APR-20 To 30-JUN-20	8	78.18	70.50	59.75	18.00	117.99	05.93	88.17	05.93 to 88.17	302,350	180,640
01-JUL-20 To 30-SEP-20	4	71.90	74.48	64.91	18.47	114.74	60.92	93.21	N/A	4,961,539	3,220,490
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	28	68.44	67.42	67.14	10.87	100.42	47.33	86.69	60.47 to 70.24	660,653	443,578
01-OCT-18 To 30-SEP-19	25	71.80	70.87	73.43	12.74	96.51	40.84	89.09	65.61 to 77.96	748,747	549,801
01-OCT-19 To 30-SEP-20	33	72.83	74.41	66.65	17.69	111.64	05.93	126.44	68.78 to 82.08	933,189	621,946
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	30	69.11	68.73	69.26	09.65	99.23	47.33	86.69	66.93 to 71.30	614,073	425,301
01-JAN-19 To 31-DEC-19	30	71.63	72.07	73.22	16.99	98.43	30.94	126.44	65.14 to 77.60	639,078	467,951
<u>ALL</u>	86	70.44	71.11	68.65	14.68	103.58	05.93	126.44	68.75 to 72.83	790,839	542,900

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	15	69.61	70.22	72.83	18.68	96.42	30.94	93.21	61.28 to 85.62	724,704	527,831
2	16	65.62	65.53	66.64	13.38	98.33	52.09	91.67	53.93 to 75.67	870,721	580,285
3	36	71.97	73.96	67.74	13.55	109.18	05.93	126.44	69.47 to 77.96	1,002,999	679,420
4	19	71.29	71.09	70.80	12.91	100.41	47.33	88.17	62.54 to 80.74	373,796	264,646
<u>ALL</u>	86	70.44	71.11	68.65	14.68	103.58	05.93	126.44	68.75 to 72.83	790,839	542,900

56 Lincoln
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

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95% Wgt. Mean C.I. : 64.93 to 72.37
95% Mean C.I. : 67.90 to 74.32

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	3	85.62	80.87	80.15	06.89	100.90	69.65	87.34	N/A	370,800	297,183
1	3	85.62	80.87	80.15	06.89	100.90	69.65	87.34	N/A	370,800	297,183
_____Dry_____											
County	3	90.61	84.10	79.72	14.39	105.49	61.28	100.40	N/A	218,333	174,050
1	1	61.28	61.28	61.28	00.00	100.00	61.28	61.28	N/A	300,000	183,848
3	2	95.51	95.51	95.30	05.13	100.22	90.61	100.40	N/A	177,500	169,151
_____Grass_____											
County	42	70.90	70.43	66.90	12.89	105.28	05.93	126.44	68.75 to 71.97	405,494	271,284
2	5	70.24	73.06	66.81	11.39	109.35	58.77	91.67	N/A	524,480	350,408
3	20	70.91	70.41	66.43	13.50	105.99	05.93	126.44	67.78 to 72.83	434,062	288,332
4	17	71.28	69.69	67.66	12.50	103.00	47.33	88.17	61.48 to 80.74	336,890	227,955
_____ALL_____	86	70.44	71.11	68.65	14.68	103.58	05.93	126.44	68.75 to 72.83	790,839	542,900

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	17	69.61	73.19	67.41	09.06	108.57	60.92	87.45	67.30 to 82.08	1,726,449	1,163,819
1	7	69.65	75.83	73.87	10.04	102.65	67.75	87.34	67.75 to 87.34	646,343	477,430
2	1	64.40	64.40	64.40	00.00	100.00	64.40	64.40	N/A	565,000	363,835
3	9	69.06	72.10	66.28	08.46	108.78	60.92	87.45	66.77 to 80.44	2,695,581	1,786,563
_____Dry_____											
County	4	90.87	85.86	83.54	10.91	102.78	61.28	100.40	N/A	246,250	205,717
1	1	61.28	61.28	61.28	00.00	100.00	61.28	61.28	N/A	300,000	183,848
3	3	91.13	94.05	93.29	03.58	100.81	90.61	100.40	N/A	228,333	213,007
_____Grass_____											
County	46	70.90	69.86	68.74	13.55	101.63	05.93	126.44	68.22 to 72.83	510,656	351,011
1	1	30.94	30.94	30.94	00.00	100.00	30.94	30.94	N/A	440,000	136,129
2	7	70.24	72.96	73.33	10.12	99.50	58.77	91.67	58.77 to 91.67	1,159,545	850,328
3	20	70.91	70.41	66.43	13.50	105.99	05.93	126.44	67.78 to 72.83	434,062	288,332
4	18	71.29	70.22	68.64	12.41	102.30	47.33	88.17	62.54 to 79.27	347,340	238,413
_____ALL_____	86	70.44	71.11	68.65	14.68	103.58	05.93	126.44	68.75 to 72.83	790,839	542,900

56 Lincoln 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Lincoln	1	4398	4392	4173	4145	4023	3887	4013	3896	4239
Dawson	1	4414	4418	4102	3873	3595	3449	3295	3135	4196
Keith	3	3530	3530	3530	3370	3370	3370	3370	3370	3475
Lincoln	2	2625	2610	2625	2624	2507	2527	2612	2594	2603
McPherson	1	n/a	2100	n/a	2100	2100	n/a	2100	2100	2100
Logan	1	3675	3675	3500	3500	2955	2955	2600	2600	3181
Custer	4	3698	3709	3700	3399	3000	2999	2800	2623	3401
Lincoln	3	3497	3499	3500	3497	3463	3417	3481	3455	3474
Hayes	1	2650	2650	2490	2490	2325	2325	2210	2210	2501
Perkins	1	3382	3399	2932	3296	3262	2962	3185	3171	3313
Lincoln	4	2790	2768	2278	2703	2790	2790	2496	2604	2704
Dawson	2	3300	3300	3300	2857	n/a	1640	1510	1480	3112
Frontier	1	2885	2881	2811	2833	2785	2785	2731	2683	2856

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Lincoln	1	1675	1675	1675	1675	1675	1675	1675	1675	1675
Dawson	1	n/a	2201	2211	2005	1994	1800	1555	1540	1958
Keith	3	n/a	1145	1145	1070	1070	1065	1045	1045	1116
Lincoln	2	n/a	1365	1365	1365	1365	1365	1365	1365	1365
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Logan	1	n/a	1440	1440	1440	1350	1350	1210	1210	1363
Custer	4	n/a	1600	1550	1300	1300	1200	1130	1130	1379
Lincoln	3	n/a	1080	1080	1080	1080	1080	1080	1080	1080
Hayes	1	n/a	895	805	805	780	780	735	735	863
Perkins	1	n/a	975	975	910	910	n/a	855	855	942
Lincoln	4	1250	1250	1250	1250	1250	1250	1250	1250	1250
Dawson	2	n/a	1345	1345	1200	1200	1045	890	735	1132
Frontier	1	1235	1235	1185	1185	1135	n/a	1085	1085	1212

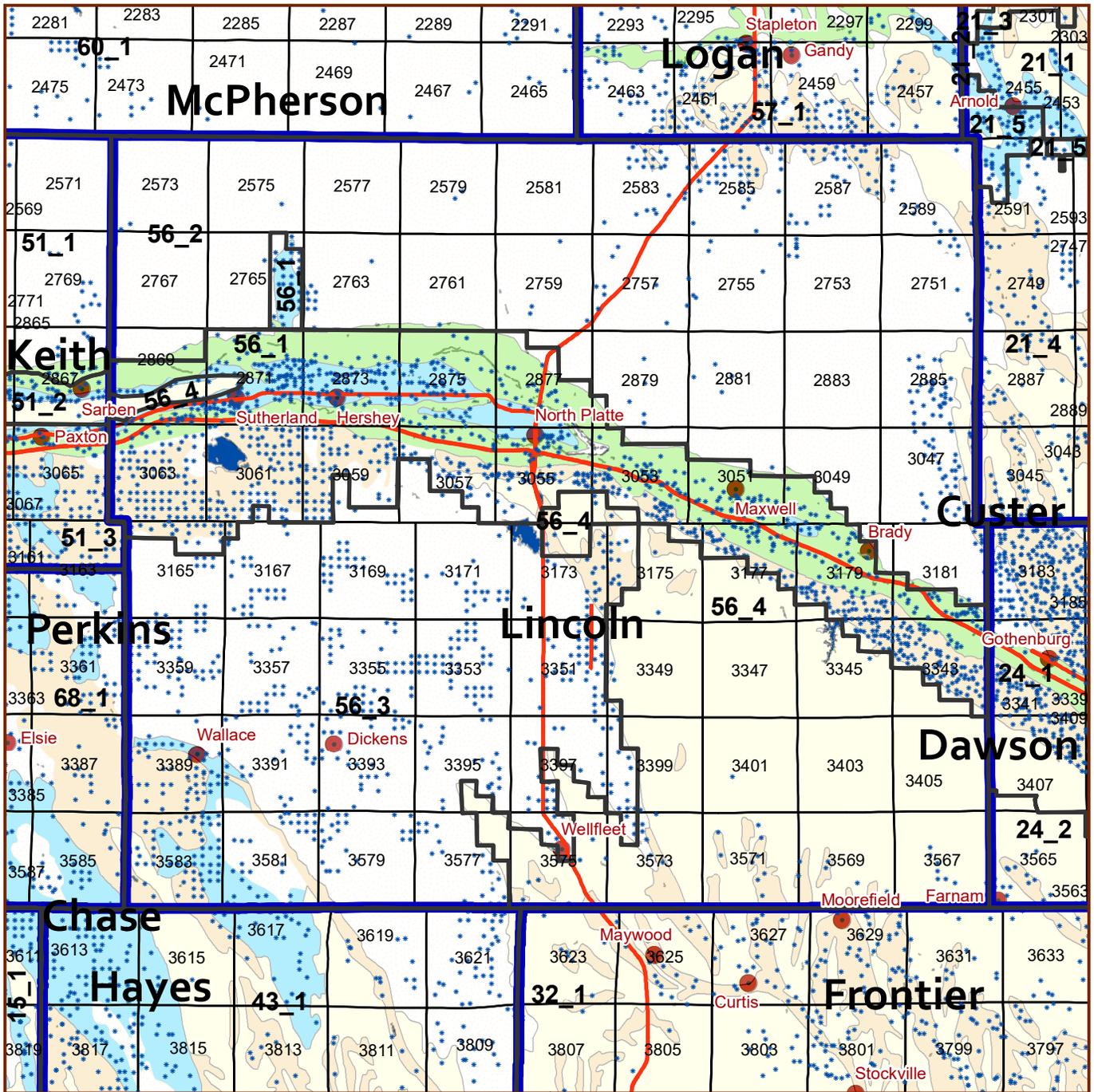
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Lincoln	1	1025	1025	1025	1025	1025	1025	1025	1025	1025
Dawson	1	1075	1075	1065	1020	985	978	950	940	1051
Keith	3	635	n/a	610	610	n/a	610	590	590	603
Lincoln	2	570	570	570	570	570	550	550	542	551
McPherson	1	495	495	495	495	495	495	495	495	495
Logan	1	578	575	575	575	575	575	575	n/a	575
Custer	4	792	826	822	750	819	621	n/a	2730	763
Lincoln	3	598	600	600	600	600	575	575	575	577
Hayes	1	515	515	n/a	515	515	515	515	515	515
Perkins	1	585	n/a	n/a	585	n/a	585	585	585	585
Lincoln	4	625	625	625	625	625	585	585	585	622
Dawson	2	735	735	590	590	590	n/a	590	n/a	603
Frontier	1	585	585	585	n/a	585	585	585	585	585

County	Mkt Area	CRP	TIMBER	WASTE
Lincoln	1	n/a	n/a	590
Dawson	1	n/a	n/a	50
Keith	3	710	n/a	335
Lincoln	2	n/a	n/a	283
McPherson	1	725	n/a	10
Logan	1	n/a	n/a	15
Custer	4	n/a	n/a	50
Lincoln	3	n/a	n/a	325
Hayes	1	683	n/a	25
Perkins	1	577	n/a	80
Lincoln	4	n/a	n/a	306
Dawson	2	n/a	n/a	50
Frontier	1	1070	n/a	n/a

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.

LINCOLN COUNTY



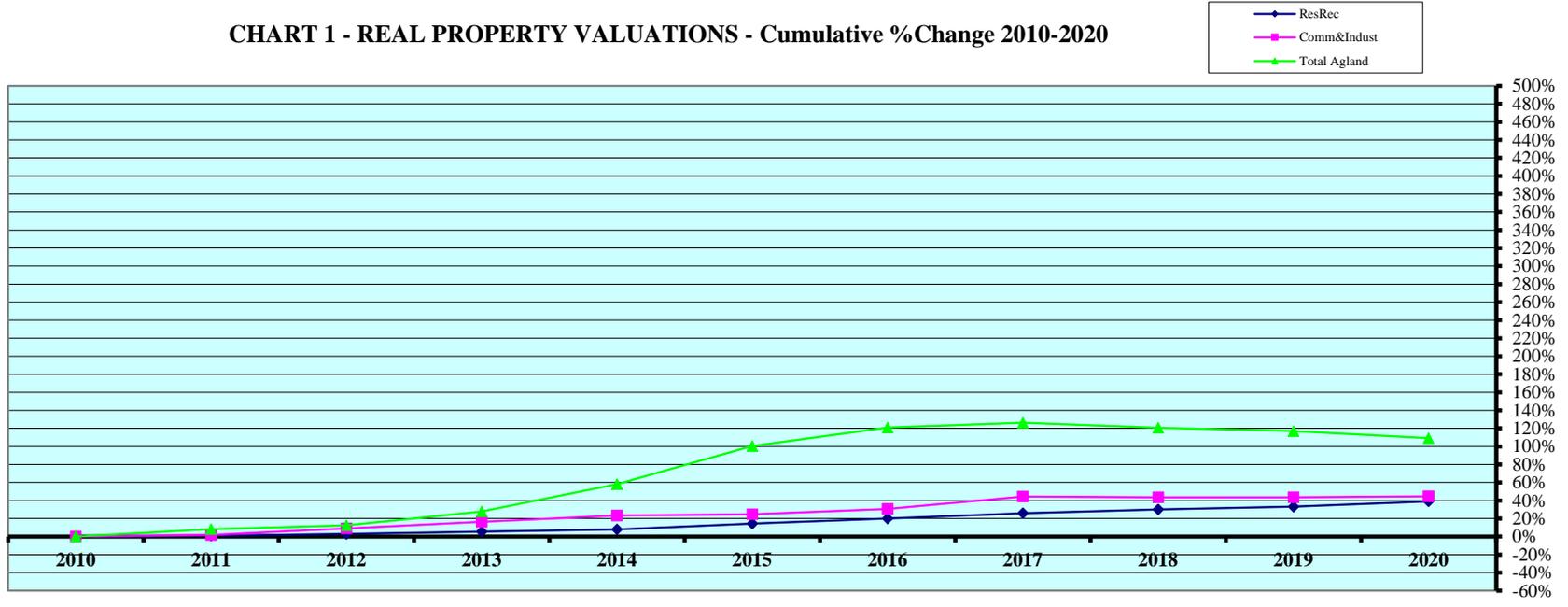
Legend

- 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	1,251,648,950	--	--	--	414,318,930	--	--	--	815,379,340	--	--	--
2011	1,262,825,575	11,176,625	0.89%	0.89%	422,167,880	7,848,950	1.89%	1.89%	882,162,525	66,783,185	8.19%	8.19%
2012	1,288,624,485	25,798,910	2.04%	2.95%	451,575,645	29,407,765	6.97%	8.99%	917,719,770	35,557,245	4.03%	12.55%
2013	1,320,485,940	31,861,455	2.47%	5.50%	481,874,000	30,298,355	6.71%	16.31%	1,043,054,845	125,335,075	13.66%	27.92%
2014	1,352,715,636	32,229,696	2.44%	8.07%	511,056,736	29,182,736	6.06%	23.35%	1,290,200,215	247,145,370	23.69%	58.23%
2015	1,433,103,510	80,387,874	5.94%	14.50%	516,998,421	5,941,685	1.16%	24.78%	1,634,406,700	344,206,485	26.68%	100.45%
2016	1,500,581,165	67,477,655	4.71%	19.89%	541,057,694	24,059,273	4.65%	30.59%	1,802,456,350	168,049,650	10.28%	121.06%
2017	1,575,700,935	75,119,770	5.01%	25.89%	598,843,655	57,785,961	10.68%	44.54%	1,845,201,730	42,745,380	2.37%	126.30%
2018	1,627,982,379	52,281,444	3.32%	30.07%	595,252,765	-3,590,890	-0.60%	43.67%	1,800,268,540	-44,933,190	-2.44%	120.79%
2019	1,666,266,069	38,283,690	2.35%	33.13%	594,582,057	-670,708	-0.11%	43.51%	1,770,571,503	-29,697,037	-1.65%	117.15%
2020	1,739,975,312	73,709,243	4.42%	39.01%	599,307,736	4,725,679	0.79%	44.65%	1,705,586,028	-64,985,475	-3.67%	109.18%

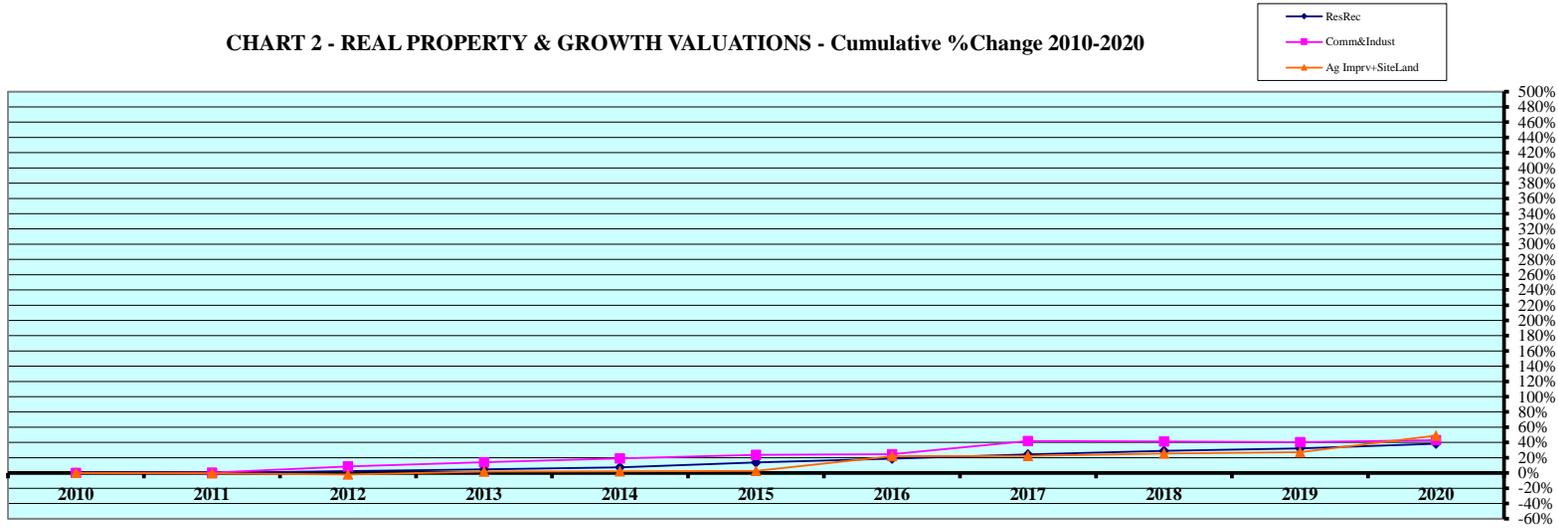
Rate Annual %chg: Residential & Recreational **3.35%** Commercial & Industrial **3.76%** Agricultural Land **7.66%**

Cnty# **56**
County **LINCOLN**

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	1,251,648,950	11,324,485	0.90%	1,240,324,465	--	--	414,318,930	10,522,885	2.54%	403,796,045	--	--						
2011	1,262,825,575	9,933,475	0.79%	1,252,892,100	0.10%	0.10%	422,167,880	6,497,030	1.54%	415,670,850	0.33%	0.33%						
2012	1,288,624,485	6,993,190	0.54%	1,281,631,295	1.49%	2.40%	451,575,645	1,823,175	0.40%	449,752,470	6.53%	8.55%						
2013	1,320,485,940	11,234,125	0.85%	1,309,251,815	1.60%	4.60%	481,874,000	9,405,925	1.95%	472,468,075	4.63%	14.03%						
2014	1,352,715,636	8,970,209	0.66%	1,343,745,427	1.76%	7.36%	511,056,736	17,710,355	3.47%	493,346,381	2.38%	19.07%						
2015	1,433,103,510	9,790,264	0.68%	1,423,313,246	5.22%	13.72%	516,998,421	4,234,515	0.82%	512,763,906	0.33%	23.76%						
2016	1,500,581,165	13,268,829	0.88%	1,487,312,336	3.78%	18.83%	541,057,694	24,626,415	4.55%	516,431,279	-0.11%	24.65%						
2017	1,575,700,935	20,380,726	1.29%	1,555,320,209	3.65%	24.26%	598,843,655	10,511,865	1.76%	588,331,790	8.74%	42.00%						
2018	1,627,982,379	15,076,946	0.93%	1,612,905,433	2.36%	28.86%	595,252,765	9,837,846	1.65%	585,414,919	-2.24%	41.30%						
2019	1,666,266,069	12,963,319	0.78%	1,653,302,750	1.56%	32.09%	594,582,057	12,472,948	2.10%	582,109,109	-2.21%	40.50%						
2020	1,739,975,312	8,478,204	0.49%	1,731,497,108	3.91%	38.34%	599,307,736	6,818,174	1.14%	592,489,562	-0.35%	43.00%						
Rate Ann%chg	3.35%			Resid & Recreat w/o growth			2.54%			3.76%			C & I w/o growth			1.80%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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	99,820,575	33,135,005	132,955,580	3,106,105	2.34%	129,849,475	--	--		
2011	98,580,450	34,569,405	133,149,855	1,004,550	0.75%	132,145,305	-0.61%	-0.61%		
2012	98,347,930	35,022,320	133,370,250	3,184,960	2.39%	130,185,290	-2.23%	-2.08%		
2013	104,424,995	33,456,305	137,881,300	2,618,735	1.90%	135,262,565	1.42%	1.74%		
2014	104,326,420	34,342,255	138,668,675	2,813,775	2.03%	135,854,900	-1.47%	2.18%		
2015	104,248,810	35,647,925	139,896,735	3,243,190	2.32%	136,653,545	-1.45%	2.78%		
2016	120,418,115	47,548,375	167,966,490	5,882,802	3.50%	162,083,688	15.86%	21.91%		
2017	122,076,280	48,303,755	170,380,035	7,722,972	4.53%	162,657,063	-3.16%	22.34%		
2018	121,253,690	48,369,890	169,623,580	2,942,787	1.73%	166,680,793	-2.17%	25.37%		
2019	122,475,968	48,819,565	171,295,533	2,229,935	1.30%	169,065,598	-0.33%	27.16%		
2020	147,718,894	55,251,922	202,970,816	4,885,534	2.41%	198,085,282	15.64%	48.99%		
Rate Ann%chg	4.00%		5.25%		4.32%		Ag Imprv+Site w/o growth		2.15%	

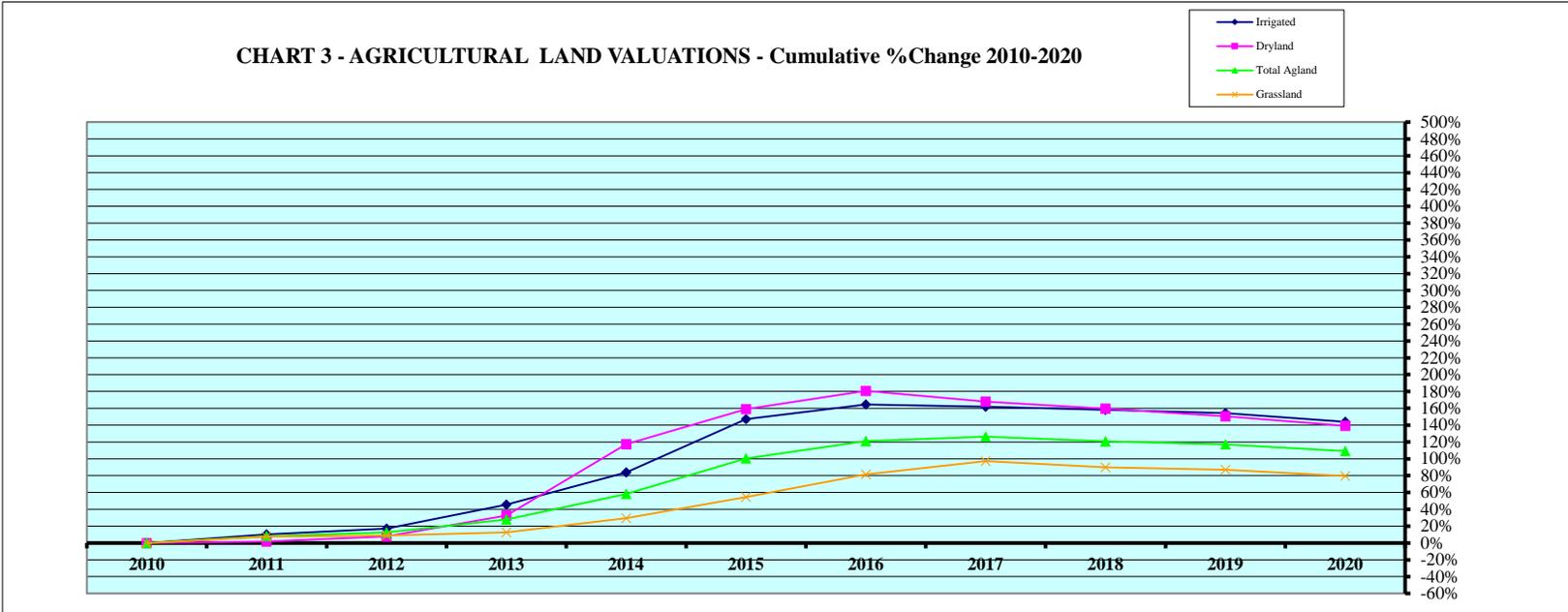
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 56
County LINCOLN

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	361,867,930	--	--	--	52,918,980	--	--	--	368,822,005	--	--	--
2011	399,112,780	37,244,850	10.29%	10.29%	53,891,560	972,580	1.84%	1.84%	396,979,745	28,157,740	7.63%	7.63%
2012	424,005,315	24,892,535	6.24%	17.17%	57,007,225	3,115,665	5.78%	7.73%	401,963,635	4,983,890	1.26%	8.99%
2013	526,650,345	102,645,030	24.21%	45.54%	70,126,625	13,119,400	23.01%	32.52%	415,713,735	13,750,100	3.42%	12.71%
2014	665,390,905	138,740,560	26.34%	83.88%	114,944,295	44,817,670	63.91%	117.21%	477,769,415	62,055,680	14.93%	29.54%
2015	893,796,750	228,405,845	34.33%	147.00%	137,121,515	22,177,220	19.29%	159.12%	570,412,650	92,643,235	19.39%	54.66%
2016	957,210,135	63,413,385	7.09%	164.52%	148,566,445	11,444,930	8.35%	180.74%	669,292,590	98,879,940	17.33%	81.47%
2017	947,715,740	-9,494,395	-0.99%	161.90%	141,829,120	-6,737,325	-4.53%	168.01%	727,517,115	58,224,525	8.70%	97.25%
2018	934,315,485	-13,400,255	-1.41%	158.19%	137,325,060	-4,504,060	-3.18%	159.50%	700,370,430	-27,146,685	-3.73%	89.89%
2019	920,136,365	-14,179,120	-1.52%	154.27%	132,558,321	-4,766,739	-3.47%	150.49%	689,792,793	-10,577,637	-1.51%	87.03%
2020	882,767,545	-37,368,820	-4.06%	143.95%	126,552,803	-6,005,518	-4.53%	139.14%	662,805,364	-26,987,429	-3.91%	79.71%

Rate Ann.%chg: Irrigated **9.33%** Dryland **9.11%** Grassland **6.04%**

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	250,525	--	--	--	31,519,900	--	--	--	815,379,340	--	--	--
2011	249,975	-550	-0.22%	-0.22%	31,928,465	408,565	1.30%	1.30%	882,162,525	66,783,185	8.19%	8.19%
2012	39,005	-210,970	-84.40%	-84.43%	34,704,590	2,776,125	8.69%	10.10%	917,719,770	35,557,245	4.03%	12.55%
2013	130,360	91,355	234.21%	-47.97%	30,433,780	-4,270,810	-12.31%	-3.45%	1,043,054,845	125,335,075	13.66%	27.92%
2014	13,490	-116,870	-89.65%	-94.62%	32,082,110	1,648,330	5.42%	1.78%	1,290,200,215	247,145,370	23.69%	58.23%
2015	14,795	1,305	9.67%	-94.09%	33,060,990	978,880	3.05%	4.89%	1,634,406,700	344,206,485	26.68%	100.45%
2016	12,985	-1,810	-12.23%	-94.82%	27,374,195	-5,686,795	-17.20%	-13.15%	1,802,456,350	168,049,650	10.28%	121.06%
2017	13,750	765	5.89%	-94.51%	28,126,005	751,810	2.75%	-10.77%	1,845,201,730	42,745,380	2.37%	126.30%
2018	13,555	-195	-1.42%	-94.59%	28,244,010	118,005	0.42%	-10.39%	1,800,268,540	-44,933,190	-2.44%	120.79%
2019	13,370	-185	-1.36%	-94.66%	28,070,654	-173,356	-0.61%	-10.94%	1,770,571,503	-29,697,037	-1.65%	117.15%
2020	5,244,712	5,231,342	39127.46%	1993.49%	28,215,604	144,950	0.52%	-10.48%	1,705,586,028	-64,985,475	-3.67%	109.18%

Cnty# **56**
County **LINCOLN**

Rate Ann.%chg: Total Agric Land **7.66%**

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	362,788,920	248,703	1,459			52,885,680	103,786	510			81,700,995	133,333	613		
2011	399,970,120	249,257	1,605	10.00%	10.00%	53,833,920	102,936	523	2.63%	2.63%	89,688,965	135,300	663	8.18%	9.46%
2012	424,276,745	253,723	1,672	4.21%	14.63%	57,030,175	100,772	566	8.21%	11.06%	89,574,800	130,628	686	3.44%	13.24%
2013	527,164,165	254,943	2,068	23.66%	41.75%	70,448,845	100,825	699	23.46%	37.12%	97,239,960	127,646	762	11.09%	25.80%
2014	666,208,510	243,243	2,739	32.45%	87.76%	115,409,065	100,519	1,148	64.32%	125.32%	128,539,130	127,483	1,008	32.36%	66.50%
2015	895,607,385	242,383	3,695	34.91%	153.30%	137,771,480	99,624	1,383	20.45%	171.39%	149,636,865	127,257	1,176	16.62%	94.17%
2016	957,003,135	242,173	3,952	6.95%	170.90%	148,635,360	98,484	1,509	9.13%	196.18%	164,929,515	127,713	1,291	9.83%	113.25%
2017	947,836,645	243,004	3,900	-1.30%	167.39%	141,898,885	97,701	1,452	-3.77%	185.02%	174,353,050	127,360	1,369	6.01%	126.06%
2018	938,991,845	243,092	3,863	-0.97%	164.80%	137,024,110	97,531	1,405	-3.27%	175.71%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	922,040,008	243,490	3,787	-1.97%	159.60%	132,835,302	97,204	1,367	-2.73%	168.18%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	882,669,322	243,195	3,629	-4.15%	148.81%	126,727,202	96,416	1,314	-3.82%	157.94%	662,345,606	1,163,809	569	-55.86%	-7.12%

Rate Annual %chg Average Value/Acre: 9.54% 9.94% -0.74%

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	250,265	4,550	55			49,363,180	24,970	1,977			833,927,195	1,563,937	533		
2011	249,860	4,543	55	0.00%	0.00%	28,033,455	26,780	1,047	-47.05%	-47.05%	881,968,515	1,565,234	563	5.67%	5.67%
2012	40,245	732	55	0.01%	0.01%	30,875,845	28,591	1,080	3.16%	-45.37%	914,269,145	1,564,738	584	3.70%	9.58%
2013	130,360	606	215	290.95%	290.97%	30,716,150	28,899	1,063	-1.58%	-46.23%	914,269,145	1,564,757	667	14.19%	25.13%
2014	13,490	54	250	16.36%	354.95%	32,482,115	27,214	1,194	12.30%	-39.62%	1,291,624,845	1,562,200	827	23.92%	55.06%
2015	14,795	49	300	19.95%	445.73%	33,171,520	27,237	1,218	2.04%	-38.39%	1,636,398,825	1,562,359	1,047	26.68%	96.43%
2016	12,985	39	335	11.64%	509.25%	25,408,090	21,606	1,176	-3.44%	-40.51%	1,799,790,735	1,554,377	1,158	10.55%	117.15%
2017	13,750	39	355	5.89%	545.14%	27,771,200	23,838	1,165	-0.93%	-41.07%	1,844,931,275	1,556,792	1,185	2.35%	122.25%
2018	13,555	39	350	-1.42%	535.99%	28,143,710	24,187	1,164	-0.12%	-41.14%	1,815,864,645	1,557,018	1,166	-1.59%	118.72%
2019	13,370	39	345	-1.36%	527.31%	27,882,477	24,056	1,159	-0.38%	-41.37%	1,772,337,531	1,538,681	1,152	-1.23%	116.02%
2020	5,241,068	10,601	494	43.29%	798.86%	28,363,775	24,186	1,173	1.18%	-40.68%	1,705,346,973	1,538,207	1,109	-3.75%	107.92%

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LINCOLN

Rate Annual %chg Average Value/Acre: 7.59%

(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
36,288	LINCOLN	144,671,225	170,917,819	467,013,510	1,706,827,310	594,038,220	5,269,516	33,148,002	1,705,586,028	147,718,894	55,251,922	20,680	5,030,463,126
cnty sectorvalue % of total value:		2.88%	3.40%	9.28%	33.93%	11.81%	0.10%	0.66%	33.91%	2.94%	1.10%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
428	BRADY	102,068	959,132	3,209,382	13,482,374	959,132	0	0	0	0	0	0	18,712,088
1.18%	%sector of county sector	0.07%	0.56%	0.69%	0.79%	0.16%							0.37%
	%sector of municipality	0.55%	5.13%	17.15%	72.05%	5.13%							100.00%
665	HERSHEY	1,369,569	1,143,725	5,673,702	34,998,835	9,608,430	0	0	251,958	0	0	0	53,046,219
1.83%	%sector of county sector	0.95%	0.67%	1.21%	2.05%	1.62%			0.01%	1.62%			1.05%
	%sector of municipality	2.58%	2.16%	10.70%	65.98%	18.11%			0.47%				100.00%
312	MAXWELL	98,887	935,739	4,290,803	7,856,255	771,085	0	0	0	0	0	0	13,952,769
0.86%	%sector of county sector	0.07%	0.55%	0.92%	0.46%	0.13%							0.28%
	%sector of municipality	0.71%	6.71%	30.75%	56.31%	5.53%							100.00%
24,733	NORTH PLATTE	58,508,544	26,944,817	35,473,938	959,257,110	536,773,800	1,397,360	0	766,167	0	15,078	0	1,619,136,814
68.16%	%sector of county sector	40.44%	15.76%	7.60%	56.20%	90.36%	26.52%		0.04%		0.03%		32.19%
	%sector of municipality	3.61%	1.66%	2.19%	59.24%	33.15%	0.09%		0.05%		0.00%		100.00%
1,286	SUTHERLAND	2,926,448	1,717,139	3,911,393	61,703,790	6,151,092	3,059,992	0	0	0	0	0	79,469,854
3.54%	%sector of county sector	2.02%	1.00%	0.84%	3.62%	1.04%	58.07%						1.58%
	%sector of municipality	3.68%	2.16%	4.92%	77.64%	7.74%	3.85%						100.00%
366	WALLACE	479,206	141,983	25,456	9,882,957	2,890,499	0	0	184,555	4,275	14,291	0	13,623,222
1.01%	%sector of county sector	0.33%	0.08%	0.01%	0.58%	0.49%			0.01%	0.00%	0.03%		0.27%
	%sector of municipality	3.52%	1.04%	0.19%	72.54%	21.22%			1.35%	0.03%	0.10%		100.00%
78	WELLFLEET	14,965	147,152	98,947	1,815,099	104,681	0	0	25,079	0	0	0	2,205,923
0.21%	%sector of county sector	0.01%	0.09%	0.02%	0.11%	0.02%			0.00%				0.37%
	%sector of municipality	0.68%	6.67%	4.49%	82.28%	4.75%			1.14%				100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
27,868	Total Municipalities	63,499,687	31,989,687	52,683,621	1,088,996,420	557,258,719	4,457,352	0	1,227,759	4,275	29,369	0	1,800,146,889
76.80%	%all municip.sectors of cnty	43.89%	18.72%	11.28%	63.80%	93.81%	84.59%		0.07%	0.00%	0.05%		35.78%

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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 : 22,418	Value : 4,337,189,447	Growth 24,573,253	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	886	7,612,726	180	3,403,622	433	9,403,928	1,499	20,420,276	
02. Res Improve Land	9,498	109,936,345	677	28,569,236	1,602	82,166,133	11,777	220,671,714	
03. Res Improvements	10,136	988,391,187	719	101,666,353	2,098	412,280,439	12,953	1,502,337,979	
04. Res Total	11,022	1,105,940,258	899	133,639,211	2,531	503,850,500	14,452	1,743,429,969	8,691,572
% of Res Total	76.27	63.43	6.22	7.67	17.51	28.90	64.47	40.20	35.37
05. Com UnImp Land	200	21,521,647	36	1,875,523	10	324,465	246	23,721,635	
06. Com Improve Land	1,097	82,249,953	72	3,731,309	51	1,783,807	1,220	87,765,069	
07. Com Improvements	1,146	451,066,597	81	13,692,977	77	20,657,779	1,304	485,417,353	
08. Com Total	1,346	554,838,197	117	19,299,809	87	22,766,051	1,550	596,904,057	12,511,917
% of Com Total	86.84	92.95	7.55	3.23	5.61	3.81	6.91	13.76	50.92
09. Ind UnImp Land	3	83,280	5	420,987	1	32,410	9	536,677	
10. Ind Improve Land	9	282,027	3	180,546	0	0	12	462,573	
11. Ind Improvements	9	4,268,380	3	259,213	0	0	12	4,527,593	
12. Ind Total	12	4,633,687	8	860,746	1	32,410	21	5,526,843	0
% of Ind Total	57.14	83.84	38.10	15.57	4.76	0.59	0.09	0.13	0.00
13. Rec UnImp Land	0	0	40	2,960,474	65	9,156,030	105	12,116,504	
14. Rec Improve Land	0	0	31	4,122,623	49	7,803,609	80	11,926,232	
15. Rec Improvements	0	0	31	3,749,025	50	7,652,807	81	11,401,832	
16. Rec Total	0	0	71	10,832,122	115	24,612,446	186	35,444,568	507,316
% of Rec Total	0.00	0.00	38.17	30.56	61.83	69.44	0.83	0.82	2.06
Res & Rec Total	11,022	1,105,940,258	970	144,471,333	2,646	528,462,946	14,638	1,778,874,537	9,198,888
% of Res & Rec Total	75.30	62.17	6.63	8.12	18.08	29.71	65.30	41.01	37.43
Com & Ind Total	1,358	559,471,884	125	20,160,555	88	22,798,461	1,571	602,430,900	12,511,917
% of Com & Ind Total	86.44	92.87	7.96	3.35	5.60	3.78	7.01	13.89	50.92
17. Taxable Total	12,380	1,665,412,142	1,095	164,631,888	2,734	551,261,407	16,209	2,381,305,437	21,710,805
% of Taxable Total	76.38	69.94	6.76	6.91	16.87	23.15	72.30	54.90	88.35

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	26	142,610	4,805,342	0	0	0
19. Commercial	9	1,867,839	10,771,274	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	26	142,610	4,805,342
19. Commercial	0	0	0	9	1,867,839	10,771,274
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				35	2,010,449	15,576,616

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	12	5,440	12	5,440	0
24. Non-Producing	0	0	0	0	4	0	4	0	0
25. Total	0	0	0	0	0	0	16	5,440	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	724	188	687	1,599

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	343,834	221	49,680,443	4,535	1,258,142,191	4,761	1,308,166,468
28. Ag-Improved Land	0	0	136	49,453,012	1,213	420,079,697	1,349	469,532,709
29. Ag Improvements	0	0	136	17,529,177	1,296	160,650,216	1,432	178,179,393

30. Ag Total					6,193	1,955,878,570
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	84	102.00	3,068,500	
33. HomeSite Improvements	0	0.00	0	91	0.00	12,798,127	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	5.13	6,236	
36. FarmSite Improv Land	0	0.00	0	128	344.05	472,193	
37. FarmSite Improvements	0	0.00	0	125	0.00	4,731,050	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	510.46	0	
40. Other- Non Ag Use	0	0.00	0	0	143.99	154,798	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	11	16.00	308,000	11	16.00	308,000	
32. HomeSite Improv Land	776	872.25	22,752,455	860	974.25	25,820,955	
33. HomeSite Improvements	860	0.00	102,010,925	951	0.00	114,809,052	1,347,669
34. HomeSite Total				962	990.25	140,938,007	
35. FarmSite UnImp Land	138	211.46	211,046	142	216.59	217,282	
36. FarmSite Improv Land	1,142	3,298.27	3,404,691	1,270	3,642.32	3,876,884	
37. FarmSite Improvements	1,144	0.00	58,639,291	1,269	0.00	63,370,341	1,514,779
38. FarmSite Total				1,411	3,858.91	67,464,507	
39. Road & Ditches	0	14,327.69	0	0	14,838.15	0	
40. Other- Non Ag Use	0	500.76	359,389	0	644.75	514,187	
41. Total Section VI				2,373	20,332.06	208,916,701	2,862,448

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	14	4,018.29	2,994,887	14	4,018.29	2,994,887

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	58	9,100.38	17,723,790
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	264	43,050.29	75,338,587	322	52,150.67	93,062,377
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	30,499.82	29.39%	134,127,870	30.49%	4,397.66
46. 1A	19,643.22	18.93%	86,267,448	19.61%	4,391.72
47. 2A1	2,079.33	2.00%	8,677,332	1.97%	4,173.14
48. 2A	37,523.89	36.16%	155,521,806	35.35%	4,144.61
49. 3A1	1,603.14	1.54%	6,449,488	1.47%	4,023.03
50. 3A	5,336.43	5.14%	20,741,106	4.71%	3,886.70
51. 4A1	4,524.30	4.36%	18,155,151	4.13%	4,012.81
52. 4A	2,572.21	2.48%	10,020,860	2.28%	3,895.82
53. Total	103,782.34	100.00%	439,961,061	100.00%	4,239.27
Dry					
54. 1D1	101.55	0.38%	170,096	0.38%	1,675.00
55. 1D	9,422.01	35.54%	15,781,978	35.54%	1,675.01
56. 2D1	762.32	2.88%	1,276,905	2.88%	1,675.02
57. 2D	5,612.89	21.17%	9,401,663	21.17%	1,675.01
58. 3D1	6,453.56	24.34%	10,809,792	24.34%	1,675.01
59. 3D	616.39	2.32%	1,032,458	2.32%	1,675.01
60. 4D1	2,007.41	7.57%	3,362,446	7.57%	1,675.02
61. 4D	1,535.40	5.79%	2,571,495	5.79%	1,674.80
62. Total	26,511.53	100.00%	44,406,833	100.00%	1,675.00
Grass					
63. 1G1	33,795.34	54.14%	34,640,455	54.14%	1,025.01
64. 1G	9,542.53	15.29%	9,781,163	15.29%	1,025.01
65. 2G1	4,025.23	6.45%	4,125,939	6.45%	1,025.02
66. 2G	2,049.38	3.28%	2,100,641	3.28%	1,025.01
67. 3G1	4,023.72	6.45%	4,124,350	6.45%	1,025.01
68. 3G	7,088.80	11.36%	7,266,051	11.36%	1,025.00
69. 4G1	1,420.13	2.27%	1,455,643	2.27%	1,025.01
70. 4G	480.25	0.77%	492,262	0.77%	1,025.01
71. Total	62,425.38	100.00%	63,986,504	100.00%	1,025.01
Irrigated Total					
	103,782.34	46.77%	439,961,061	76.18%	4,239.27
Dry Total					
	26,511.53	11.95%	44,406,833	7.69%	1,675.00
Grass Total					
	62,425.38	28.13%	63,986,504	11.08%	1,025.01
72. Waste	7,204.94	3.25%	4,252,745	0.74%	590.25
73. Other	21,978.28	9.90%	24,900,623	4.31%	1,132.97
74. Exempt	57.19	0.03%	0	0.00%	0.00
75. Market Area Total	221,902.47	100.00%	577,507,766	100.00%	2,602.53

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,314.92	6.57%	6,076,673	6.63%	2,625.00
46. 1A	8,715.85	24.74%	22,749,441	24.81%	2,610.12
47. 2A1	56.13	0.16%	147,342	0.16%	2,625.01
48. 2A	7,880.63	22.37%	20,680,490	22.55%	2,624.22
49. 3A1	1,779.73	5.05%	4,460,899	4.86%	2,506.50
50. 3A	296.66	0.84%	749,655	0.82%	2,526.98
51. 4A1	1,615.94	4.59%	4,220,636	4.60%	2,611.88
52. 4A	12,571.69	35.68%	32,616,614	35.57%	2,594.45
53. Total	35,231.55	100.00%	91,701,750	100.00%	2,602.83
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,193.39	34.40%	7,088,989	34.40%	1,365.00
56. 2D1	38.35	0.25%	52,348	0.25%	1,365.01
57. 2D	4,182.34	27.70%	5,708,902	27.70%	1,365.00
58. 3D1	1,533.45	10.16%	2,093,164	10.16%	1,365.00
59. 3D	142.09	0.94%	193,953	0.94%	1,365.00
60. 4D1	1,317.89	8.73%	1,798,926	8.73%	1,365.00
61. 4D	2,689.25	17.81%	3,670,845	17.81%	1,365.01
62. Total	15,096.76	100.00%	20,607,127	100.00%	1,365.00
Grass					
63. 1G1	4,733.97	0.91%	2,698,382	0.94%	570.00
64. 1G	499.41	0.10%	284,663	0.10%	570.00
65. 2G1	13,185.03	2.52%	7,515,518	2.61%	570.00
66. 2G	7,825.49	1.50%	4,460,545	1.55%	570.00
67. 3G1	5,160.98	0.99%	2,941,773	1.02%	570.00
68. 3G	490,248.17	93.86%	269,633,058	93.65%	549.99
69. 4G1	34.18	0.01%	18,799	0.01%	550.00
70. 4G	648.71	0.12%	351,617	0.12%	542.02
71. Total	522,335.94	100.00%	287,904,355	100.00%	551.19
Irrigated Total					
Irrigated Total	35,231.55	6.13%	91,701,750	22.83%	2,602.83
Dry Total					
Dry Total	15,096.76	2.63%	20,607,127	5.13%	1,365.00
Grass Total					
Grass Total	522,335.94	90.91%	287,904,355	71.69%	551.19
72. Waste	1,278.38	0.22%	361,339	0.09%	282.65
73. Other	596.36	0.10%	1,010,250	0.25%	1,694.03
74. Exempt	1.80	0.00%	0	0.00%	0.00
75. Market Area Total	574,538.99	100.00%	401,584,821	100.00%	698.97

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,631.32	2.75%	9,201,812	2.77%	3,497.03
46. 1A	13,503.26	14.13%	47,243,719	14.23%	3,498.69
47. 2A1	69.84	0.07%	244,440	0.07%	3,500.00
48. 2A	13,218.89	13.83%	46,229,860	13.93%	3,497.26
49. 3A1	54,653.28	57.20%	189,291,094	57.03%	3,463.49
50. 3A	2,786.70	2.92%	9,523,530	2.87%	3,417.49
51. 4A1	5,991.36	6.27%	20,854,472	6.28%	3,480.76
52. 4A	2,693.62	2.82%	9,307,104	2.80%	3,455.24
53. Total	95,548.27	100.00%	331,896,031	100.00%	3,473.60
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	12,018.04	35.48%	12,979,486	35.48%	1,080.00
56. 2D1	72.21	0.21%	77,985	0.21%	1,079.98
57. 2D	10,561.55	31.18%	11,406,471	31.18%	1,080.00
58. 3D1	2,213.82	6.54%	2,390,932	6.54%	1,080.00
59. 3D	474.79	1.40%	512,774	1.40%	1,080.00
60. 4D1	5,102.67	15.06%	5,510,884	15.06%	1,080.00
61. 4D	3,430.86	10.13%	3,705,324	10.13%	1,080.00
62. Total	33,873.94	100.00%	36,583,856	100.00%	1,080.00
Grass					
63. 1G1	1,382.43	0.47%	827,257	0.49%	598.41
64. 1G	2,900.08	0.99%	1,740,048	1.03%	600.00
65. 2G1	9,147.11	3.11%	5,488,266	3.24%	600.00
66. 2G	8,779.43	2.99%	5,267,658	3.11%	600.00
67. 3G1	6,116.38	2.08%	3,669,828	2.16%	600.00
68. 3G	262,916.75	89.49%	151,177,443	89.11%	575.00
69. 4G1	2,236.94	0.76%	1,286,248	0.76%	575.00
70. 4G	326.04	0.11%	187,475	0.11%	575.01
71. Total	293,805.16	100.00%	169,644,223	100.00%	577.40
Irrigated Total					
	95,548.27	22.40%	331,896,031	61.36%	3,473.60
Dry Total					
	33,873.94	7.94%	36,583,856	6.76%	1,080.00
Grass Total					
	293,805.16	68.89%	169,644,223	31.37%	577.40
72. Waste	1,862.67	0.44%	605,083	0.11%	324.85
73. Other	1,420.92	0.33%	2,131,380	0.39%	1,500.00
74. Exempt	17,718.41	4.15%	0	0.00%	0.00
75. Market Area Total	426,510.96	100.00%	540,860,573	100.00%	1,268.10

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	911.24	10.89%	2,542,361	11.24%	2,790.00
46. 1A	3,723.21	44.50%	10,306,736	45.56%	2,768.24
47. 2A1	217.65	2.60%	495,819	2.19%	2,278.06
48. 2A	1,936.98	23.15%	5,235,910	23.15%	2,703.13
49. 3A1	132.35	1.58%	369,256	1.63%	2,790.00
50. 3A	55.27	0.66%	154,205	0.68%	2,790.03
51. 4A1	943.47	11.28%	2,354,463	10.41%	2,495.54
52. 4A	446.04	5.33%	1,161,647	5.14%	2,604.36
53. Total	8,366.21	100.00%	22,620,397	100.00%	2,703.78
Dry					
54. 1D1	3.57	0.02%	4,463	0.02%	1,250.14
55. 1D	10,422.01	48.84%	13,027,623	48.84%	1,250.01
56. 2D1	1,101.81	5.16%	1,377,287	5.16%	1,250.02
57. 2D	5,994.69	28.09%	7,493,434	28.09%	1,250.01
58. 3D1	99.76	0.47%	124,707	0.47%	1,250.07
59. 3D	13.08	0.06%	16,352	0.06%	1,250.15
60. 4D1	2,027.48	9.50%	2,534,391	9.50%	1,250.02
61. 4D	1,677.22	7.86%	2,096,643	7.86%	1,250.07
62. Total	21,339.62	100.00%	26,674,900	100.00%	1,250.02
Grass					
63. 1G1	8,632.71	3.03%	5,393,753	3.04%	624.80
64. 1G	14,036.88	4.92%	8,773,187	4.94%	625.01
65. 2G1	36,903.37	12.94%	23,064,716	13.00%	625.00
66. 2G	113,721.00	39.87%	71,075,769	40.05%	625.00
67. 3G1	92,290.90	32.36%	57,681,938	32.50%	625.00
68. 3G	3,302.90	1.16%	1,932,198	1.09%	585.00
69. 4G1	12,231.19	4.29%	7,155,249	4.03%	585.00
70. 4G	4,120.12	1.44%	2,410,273	1.36%	585.00
71. Total	285,239.07	100.00%	177,487,083	100.00%	622.24
Irrigated Total					
Irrigated Total	8,366.21	2.65%	22,620,397	9.96%	2,703.78
Dry Total					
Dry Total	21,339.62	6.77%	26,674,900	11.75%	1,250.02
Grass Total					
Grass Total	285,239.07	90.47%	177,487,083	78.19%	622.24
72. Waste	256.43	0.08%	78,459	0.03%	305.97
73. Other	98.58	0.03%	147,870	0.07%	1,500.00
74. Exempt	255.83	0.08%	0	0.00%	0.00
75. Market Area Total	315,299.91	100.00%	227,008,709	100.00%	719.98

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	80.16	343,834	16,158.20	67,177,133	226,690.01	818,658,272	242,928.37	886,179,239
77. Dry Land	0.00	0	2,801.40	4,539,956	94,020.45	123,732,760	96,821.85	128,272,716
78. Grass	0.00	0	22,803.18	18,450,724	1,141,002.37	680,571,441	1,163,805.55	699,022,165
79. Waste	0.00	0	1,712.07	1,041,701	8,890.35	4,255,925	10,602.42	5,297,626
80. Other	0.00	0	3,699.31	4,222,214	20,394.83	23,967,909	24,094.14	28,190,123
81. Exempt	4.34	0	0.00	0	18,028.89	0	18,033.23	0
82. Total	80.16	343,834	47,174.16	95,431,728	1,490,998.01	1,651,186,307	1,538,252.33	1,746,961,869

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	242,928.37	15.79%	886,179,239	50.73%	3,647.90
Dry Land	96,821.85	6.29%	128,272,716	7.34%	1,324.83
Grass	1,163,805.55	75.66%	699,022,165	40.01%	600.63
Waste	10,602.42	0.69%	5,297,626	0.30%	499.66
Other	24,094.14	1.57%	28,190,123	1.61%	1,170.00
Exempt	18,033.23	1.17%	0	0.00%	0.00
Total	1,538,252.33	100.00%	1,746,961,869	100.00%	1,135.68

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 Ag	1	15,805	1	221,207	1	5,682	2	242,694	0
83.2 Lake Properties Com	0	0	0	0	3	239,235	3	239,235	0
83.3 Lake Properties Res	30	110,676	20	1,554,000	486	141,079,043	516	142,743,719	252,598
83.4 North Platte Com	3	62,240	5	104,724	5	278,169	8	445,133	0
83.5 Northside Np Res	261	1,492,364	1,823	12,975,941	2,012	109,774,798	2,273	124,243,103	947,963
83.6 Rural (rec)	1	112,539	0	0	0	0	1	112,539	0
83.7 Rural Res	450	18,189,629	1,629	88,170,355	1,656	278,662,426	2,106	385,022,410	3,427,254
83.8 Small Villages Com	0	0	1	16,978	1	76,390	1	93,368	0
83.9 Small Villages Res	277	951,991	550	5,181,707	571	30,656,037	848	36,789,735	146,609
83.10 Southside Np Res	291	4,169,802	6,343	77,310,869	6,774	768,381,427	7,065	849,862,098	3,513,169
83.11 Suburban Res	161	6,072,261	641	31,625,860	661	99,791,302	822	137,489,423	548,457
83.12 Suth & Hersh Res	129	1,359,473	844	15,436,305	864	84,795,302	993	101,591,080	362,838
84 Residential Total	1,604	32,536,780	11,857	232,597,946	13,034	1,513,739,811	14,638	1,778,874,537	9,198,888

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	Lake Properties Com	0	0	0	0	10	1,432,895	10	1,432,895	0
85.2	North Platte Com	202	22,982,016	981	82,357,210	1,017	437,899,541	1,219	543,238,767	10,929,779
85.3	Rural Com	10	323,580	51	1,783,807	67	19,224,884	77	21,332,271	839,328
85.4	Rural Res	1	33,295	0	0	0	0	1	33,295	0
85.5	Small Villages Com	18	59,326	81	607,222	88	4,698,757	106	5,365,305	0
85.6	Southside Np Res	0	0	1	38,395	2	254,575	2	292,970	0
85.7	Suburban Com	14	774,964	34	2,060,336	41	6,767,530	55	9,602,830	0
85.8	Suburban Res	0	0	0	0	1	4,577	1	4,577	0
85.9	Suth & Hersh Com	10	85,131	84	1,380,672	90	19,662,187	100	21,127,990	742,810
86	Commercial Total	255	24,258,312	1,232	88,227,642	1,316	489,944,946	1,571	602,430,900	12,511,917

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	33,795.34	54.14%	34,640,455	54.14%	1,025.01
88. 1G	9,542.53	15.29%	9,781,163	15.29%	1,025.01
89. 2G1	4,025.23	6.45%	4,125,939	6.45%	1,025.02
90. 2G	2,049.38	3.28%	2,100,641	3.28%	1,025.01
91. 3G1	4,023.72	6.45%	4,124,350	6.45%	1,025.01
92. 3G	7,088.80	11.36%	7,266,051	11.36%	1,025.00
93. 4G1	1,420.13	2.27%	1,455,643	2.27%	1,025.01
94. 4G	480.25	0.77%	492,262	0.77%	1,025.01
95. Total	62,425.38	100.00%	63,986,504	100.00%	1,025.01
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	62,425.38	100.00%	63,986,504	100.00%	1,025.01
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	62,425.38	100.00%	63,986,504	100.00%	1,025.01

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,733.97	0.91%	2,698,382	0.94%	570.00
88. 1G	499.41	0.10%	284,663	0.10%	570.00
89. 2G1	13,185.03	2.52%	7,515,518	2.61%	570.00
90. 2G	7,825.49	1.50%	4,460,545	1.55%	570.00
91. 3G1	5,160.98	0.99%	2,941,773	1.02%	570.00
92. 3G	490,248.17	93.86%	269,633,058	93.65%	549.99
93. 4G1	34.18	0.01%	18,799	0.01%	550.00
94. 4G	648.71	0.12%	351,617	0.12%	542.02
95. Total	522,335.94	100.00%	287,904,355	100.00%	551.19
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	522,335.94	100.00%	287,904,355	100.00%	551.19
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	522,335.94	100.00%	287,904,355	100.00%	551.19

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,382.43	0.47%	827,257	0.49%	598.41
88. 1G	2,900.08	0.99%	1,740,048	1.03%	600.00
89. 2G1	9,147.11	3.11%	5,488,266	3.24%	600.00
90. 2G	8,779.43	2.99%	5,267,658	3.11%	600.00
91. 3G1	6,116.38	2.08%	3,669,828	2.16%	600.00
92. 3G	262,916.75	89.49%	151,177,443	89.11%	575.00
93. 4G1	2,236.94	0.76%	1,286,248	0.76%	575.00
94. 4G	326.04	0.11%	187,475	0.11%	575.01
95. Total	293,805.16	100.00%	169,644,223	100.00%	577.40
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	293,805.16	100.00%	169,644,223	100.00%	577.40
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	293,805.16	100.00%	169,644,223	100.00%	577.40

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	8,632.71	3.03%	5,393,753	3.04%	624.80
88. 1G	14,036.88	4.92%	8,773,187	4.94%	625.01
89. 2G1	36,903.37	12.94%	23,064,716	13.00%	625.00
90. 2G	113,721.00	39.87%	71,075,769	40.05%	625.00
91. 3G1	92,290.90	32.36%	57,681,938	32.50%	625.00
92. 3G	3,302.90	1.16%	1,932,198	1.09%	585.00
93. 4G1	12,231.19	4.29%	7,155,249	4.03%	585.00
94. 4G	4,120.12	1.44%	2,410,273	1.36%	585.00
95. Total	285,239.07	100.00%	177,487,083	100.00%	622.24
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	285,239.07	100.00%	177,487,083	100.00%	622.24
CRP Total					
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	285,239.07	100.00%	177,487,083	100.00%	622.24

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

56 Lincoln

	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	1,706,827,310	1,743,429,969	36,602,659	2.14%	8,691,572	1.64%
02. Recreational	33,148,002	35,444,568	2,296,566	6.93%	507,316	5.40%
03. Ag-Homesite Land, Ag-Res Dwelling	147,718,894	140,938,007	-6,780,887	-4.59%	1,347,669	-5.50%
04. Total Residential (sum lines 1-3)	1,887,694,206	1,919,812,544	32,118,338	1.70%	10,546,557	1.14%
05. Commercial	594,038,220	596,904,057	2,865,837	0.48%	12,511,917	-1.62%
06. Industrial	5,269,516	5,526,843	257,327	4.88%	0	4.88%
07. Total Commercial (sum lines 5-6)	599,307,736	602,430,900	3,123,164	0.52%	12,511,917	-1.57%
08. Ag-Farmsite Land, Outbuildings	54,796,773	67,464,507	12,667,734	23.12%	1,514,779	20.35%
09. Minerals	20,680	5,440	-15,240	-73.69	0	-73.69%
10. Non Ag Use Land	455,149	514,187	59,038	12.97%		
11. Total Non-Agland (sum lines 8-10)	55,272,602	67,984,134	12,711,532	23.00%	1,514,779	20.26%
12. Irrigated	882,767,545	886,179,239	3,411,694	0.39%		
13. Dryland	126,552,803	128,272,716	1,719,913	1.36%		
14. Grassland	662,805,364	699,022,165	36,216,801	5.46%		
15. Wasteland	5,244,712	5,297,626	52,914	1.01%		
16. Other Agland	28,215,604	28,190,123	-25,481	-0.09%		
17. Total Agricultural Land	1,705,586,028	1,746,961,869	41,375,841	2.43%		
18. Total Value of all Real Property (Locally Assessed)	4,247,860,572	4,337,189,447	89,328,875	2.10%	24,573,253	1.52%

2021 Assessment Survey for Lincoln County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	3
3.	Other full-time employees:
	5
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$544,370
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$147,920
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:
	\$51,805
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,150
12.	Amount of last year's assessor's budget not used:
	\$17,980

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	The maps are still in the office to look back on for reference purposes but they are not maintained.
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes, gWorks (ESRI/Arc View)
7.	Is GIS available to the public? If so, what is the web address?
	Yes- www.lincoln.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks (full support)
9.	What type of aerial imagery is used in the cyclical review of properties?
	The most recent FSA aerial imagery provided to us by GWorks
10.	When was the aerial imagery last updated?
	The current and most recent imagery we are using is 2020 aerial imagery.

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?
	North Platte, Brady, Maxwell, Hershey, Sutherland, Wallace, Wellfleet are zoned.
4.	When was zoning implemented?
	1977

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	The county contracts with Pritchard & Abbot for the oil and gas mineral parcels.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appraisal company must be approved by the board and the contract must be compliant with any applicable provisions of Title 350 Ne. Admin. Code 50-004.
4.	Have the existing contracts been approved by the PTA?
	Renewed in 2020
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2021 Residential Assessment Survey for Lincoln County

1.	Valuation data collection done by:																			
	All appraisal staff and three data collectors.																			
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Within the city limits of North Platte, the Union Pacific Railroad splits the town into two areas namely the north side and the south side of North Platte. The Northside North Platte is more diverse with a mixture of commercial and industrial properties found intermittently within the residential areas. New Growth is restricted on the north side due to the North Platte River cutting off the ability to grow to the north or east, the railroad is to the south. Although there is the possibility for new growth to the west, it has yet to be seen. The quality of homes found on the north side is, for the most part of lower quality, smaller homes and addition to more manufactured homes being found on the north side than the south side. Also, lot sizes for the most part are smaller on the north side than on the south side of town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Southside North Platte is mainly residential with most of the commercial properties being located in the central business district along Jeffers Street & Dewey Street. There is new growth found to the west on the south side with several new subdivisions currently being developed. Better quality homes are found on the south side, especially to the southwest. Also, lot sizes for the most part are larger than on the north side of town.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Suburban areas around the parameters of North Platte and Villages</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural Residential include the acreages not within a legal boundary of a Village or City.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Lake Maloney includes Prairie Lake, Mill Isle and Frontier Resort Boat Clubs. These are residential properties on Lake Maloney that sit on leased land. Jeffrey Lake south of the Village of Brady is also included in this grouping.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>This valuation grouping includes the villages of Sutherland and Hershey. Both villages are located along I-80 west of North Platte, and serve as housing for some of the work force in North Platte. Additionally, each town has a school system and some local amenities.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>This valuation grouping includes the villages of Maxwell, Wallace, Brady, Wellfleet and Dickens. These villages experience similar economic conditions despite their locations. Most of these villages have a school system but few other local amenities or employment opportunities.</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	Within the city limits of North Platte, the Union Pacific Railroad splits the town into two areas namely the north side and the south side of North Platte. The Northside North Platte is more diverse with a mixture of commercial and industrial properties found intermittently within the residential areas. 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4	Rural Residential include the acreages not within a legal boundary of a Village or City.																			
5	Lake Maloney includes Prairie Lake, Mill Isle and Frontier Resort Boat Clubs. These are residential properties on Lake Maloney that sit on leased land. Jeffrey Lake south of the Village of Brady is also included in this grouping.																			
6	This valuation grouping includes the villages of Sutherland and Hershey. Both villages are located along I-80 west of North Platte, and serve as housing for some of the work force in North Platte. Additionally, each town has a school system and some local amenities.																			
8	This valuation grouping includes the villages of Maxwell, Wallace, Brady, Wellfleet and Dickens. These villages experience similar economic conditions despite their locations. Most of these villages have a school system but few other local amenities or employment opportunities.																			
AG	Agricultural homes and outbuildings.																			
3.	List and describe the approach(es) used to estimate the market value of residential properties.																			
	Only the cost approach is used for the residential class of property.																			
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																			

	The county appraisal staff develops depreciation tables using local sales data with assist from Vanguard.																																																	
5.	Are individual depreciation tables developed for each valuation group?																																																	
	Yes																																																	
6.	Describe the methodology used to determine the residential lot values?																																																	
	The sales comparison approach was used as much as possible, as this is the best indicator of market value. In areas where it is mostly built-up, the county also used the extraction method to aid in determining market value of the land. Unimproved lots are adjusted for not being improved.																																																	
7.	How are rural residential site values developed?																																																	
	Lincoln County uses the sales comparison approach to determine a vacant lot value, than adds for the lot being improved (\$25,000) for water/well, sewer/septic and electrical																																																	
8.	Are there form 191 applications on file?																																																	
	Yes																																																	
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																	
	A discounted cash flow process is used for all parcels that have filed a Form 191 to combine parcels held for sale or resale. Any without applications filed are valued the same as all other lots.																																																	
10.	<table border="1"> <thead> <tr> <th><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2020</td> <td>2010</td> <td>2017</td> <td>2017</td> </tr> <tr> <td>2</td> <td>2020</td> <td>2010</td> <td>2018</td> <td>2018</td> </tr> <tr> <td>3</td> <td>2020</td> <td>2010</td> <td>2020</td> <td>2019</td> </tr> <tr> <td>4</td> <td>2020</td> <td>2010</td> <td>2020</td> <td>2020</td> </tr> <tr> <td>5</td> <td>2020</td> <td>2010</td> <td>2021</td> <td>2017</td> </tr> <tr> <td>6</td> <td>2020</td> <td>2010</td> <td>2021</td> <td>2019</td> </tr> <tr> <td>8</td> <td>2020</td> <td>2010</td> <td>2021</td> <td>2019</td> </tr> <tr> <td>AG</td> <td>2020</td> <td>2010</td> <td>2015</td> <td>2020</td> </tr> </tbody> </table>					<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	2020	2010	2017	2017	2	2020	2010	2018	2018	3	2020	2010	2020	2019	4	2020	2010	2020	2020	5	2020	2010	2021	2017	6	2020	2010	2021	2019	8	2020	2010	2021	2019	AG	2020	2010	2015	2020
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8	2020	2010	2021	2019																																														
AG	2020	2010	2015	2020																																														
	Vanguard's (CAMA vendor) costing is 2008 and is adjusted yearly for inflation. A new costing manual may be applied in 2022																																																	

2021 Commercial Assessment Survey for Lincoln County

1.	Valuation data collection done by:	
	All appraisal staff.	
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	Within the City of North Platte the economic conditions are highly impacted by the commercial market.
	3	The suburban corridors connect the traffic into the City and along each highway and the interstate.
	4	The rural areas are not within urban jurisdictions.
	6	Sutherland and Hershey villages with limited amenities but in closer proximity to North Platte.
	8	Maxwell, Wallace, Brady and Wellfleet. Smaller villages varying in distance from North Platte and offering only limited amenities.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The Cost Approach is the most commonly used method of valuing commercial properties; however, when available the Income Approach is used. The Sales Comparison Approach is used to help value unsold properties with the Cost Approach.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	Unique commercial properties usually do not have comparable sales so a cost approach is performed, as well as an income approach if relevant. Then a correlation of value using both approaches to value is determined. There are times when it is necessary to go outside of the county and sometimes statewide to find comparable properties or sales to aid in valuing these types of properties.	
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?	
	The county studied the Vanguard depreciation tables and found that they were compatible to use. When the next physical inspection and review of all commercial properties is complete, this will be checked again.	
5.	Are individual depreciation tables developed for each valuation grouping?	
	Not at this time; however, an economic depreciation or map factor is applied within the villages.	
6.	Describe the methodology used to determine the commercial lot values.	
	The sales comparison approach was used as much as possible; however, in areas where it is mostly built-up, the extraction method was used by the county to aid in determining market value of the land.	

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	2010	2008	2016	2015
	3	2010	2008	2020	2020
	4	2010	2008	2020	2015
	6	2010	2008	2020	2021
	8	2010	2008	2020	2021

2021 Agricultural Assessment Survey for Lincoln County

1.	Valuation data collection done by:
	Appraisal staff and occasionally will be assisted by appraisal data entry clerks or former appraisal data entry clerks.
2.	List each market area, and describe the location and the specific characteristics that make each unique.

<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>
1	<p>Market Area 1 is along the North Platte, South Platte and Platte rivers and stretches the full width of the county from west to east 54 miles as the crow flies. Soils in this area are somewhat poorly to very poorly drained soils on bottom lands, and well-drained to somewhat poorly drained soils on stream terraces, foot slopes and high bottom lands. Some loamy and sandy soils on uplands run between the North Platte and South Platte Rivers from the Keith County line easterly to their confluence east of North Platte. Good irrigated and dry land farms make up in excess of one half of this area; more than a third is wet hay meadows and pasture along with accretion and waste land. The location of I-80 through this market also adds to its desirability.</p>	2019
2	<p>Market Area 2 consists of a little more than one-fourth of the county north of the rivers. This area was established nearly 25 years ago since it coincided well with soils of Logan and McPherson Counties as defined in Title 350 Chapter 14 Reg 003.01B. The major portion of this area is pasture land of sandy soils on uplands. Silty and sandy soils on uplands, loamy and sandy soils on uplands and silty soils on smooth uplands exist on the eastern and northern borders of the county as well as along the Birdwood Creek north of the North Platte River between Hershey and Sutherland. Small areas of loamy and sandy soils on uplands, well-to excessively drained and silty soils on tableland broad ridges can be found on our borders with Custer and Logan Counties. These areas are farmed or used to harvest forage for livestock. There are many large ranches of thousands of acres that have been in families for generations.</p>	2019
3	<p>Market Area 3 was combined with Market Area 5 for 2015. Market Area 5 was created in 2007 at the Middle Republican NRD boundary line because of legal and litigation issues due to excessive irrigation uses. A moratorium since July, 2004 on new well drilling and a limit on the amount of water allowed to each well per year had caused the number of sales and prices paid to drop in 2006. This area had been monitored every since it was combined, and last year we noticed the sales no longer showed a decrease in sales price compared to the Twin Platte NRD area sales where the water restrictions aren't as strict. Therefore, because of the similar sales price and due to the smaller number of sales in Market Area 3, we decided to eliminate Market Area 5 for 2015 and put it back into one Market Area 3 again. Now this Market Area is two thirds sandy soils of the Valentine association on uplands, excessively drained and used as pasture for livestock. There are small pockets of loamy and sandy soils on uplands which are well- to excessively drained and are farm and cultivated. This area lies south of the South Platte River, from the Keith County line, south to the Hayes County line and east to Market Area 4. On the eastern edge next to Market Area 4, loamy and sandy soils on uplands in small areas allow for some farming as well as the silty soils on smooth uplands along our southwest borders next to Perkins and Hayes County also allow for some farming and cultivation.</p>	2019

4	Market Area 4, situated south of the Platte River in eastern Lincoln County is comprised of nearly four-fifths rough broken land, loess association. This soil type is fine grained material dominantly of silt-sized particles deposited by wind on dissected uplands, suitable only for pasture of narrow valleys and steep canyon walls supporting major infestations of volunteer red cedar trees. The remaining one fifth consists of silty soils on smooth uplands occurring along the Frontier County line as well as extending northwesterly from the corner of the Dawson County line into the area. These areas are more conducive to cultivation.	2019
A land use review was completed during assessment year 2019 using 2018 imagery.		
3.	Describe the process used to determine and monitor market areas.	
Class or subclass includes, but not limited to, the classifications of agricultural land defined in sections 77-1359 and 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics. Also a good understanding of Title 350 Chapter 14 Agricultural and Horticultural Land Assessment Regulations; specifically REG-14-002.01 and 14-002.07 through 14-002.56 definitions of soil types and their uses and REG-14-003 Areas, defining the 8 land areas outlining the geographical formations, soils parent materials, topographic regions, growing seasons, frost-free days, average rainfall, predominant land uses, typical farming and ranching practices and typical crops located in each land area.		
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
<p>Generally rural residential acreages are those parcels that do not meet the definition or criteria for agricultural and horticultural land. These acreages are found scattered intermittently throughout Lincoln County. However, most of the parcels are located closer to urban areas and the land use was primarily grass or pasture. The demand for these acreages has been and continues to be high. Many people are attracted to these rural sites that afford them the opportunity to build a home and/or appropriate outbuildings and live the “country” lifestyle of their choosing. This generally involves livestock which is predominately horses. These parcels may have some agricultural uses, however they are not considered to be viable commercial agricultural or horticultural operations. Thus the value at their highest and best use is as rural residential acreages.</p> <p>Recreational land as defined in Regulation Chapter 10 001.05E means all parcels of real property predominately used or intended to be used for diversion, entertainment and relaxation on an occasional basis. This would include, but is not limited to, fishing, hunting, camping, boating, hiking, picnicking and the access or view that simply allows relaxation, diversion and entertainment. This class is zoned A-1 Agricultural by Lincoln County zoning laws and is generally located in the flood plain. Recreational lands have capability class VIII soils that preclude their use as agricultural land and restrict their use to recreation, wildlife, water supply or to esthetic purposes. The highest and best use for recreational lands is its current use, recreational and wildlife habitat.</p>		
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?	
Analysis is completed by an in-house appraiser. Feedlots are valued as a unit based on head count , size, and quality of the operation.		

7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Lincoln County currently only has 4 parcels that contain WRP land. We have some accretion ground and some ag land in WRP. We have had a couple sales. We were able to use the sales comparison approach and decided we needed separate values for the accretion WRP and the ag land WRP and implemented these value changes for 2013 and are still currently using them.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	Irrigated grass is the only other subclass currently. The value is arrive by using a formula based on other subclass and using market analysis as well
	<i>If your county has special value applications, please answer the following</i>
8a.	How many parcels have a special valuation application on file?
	329
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Market Analysis is used and a more detailed Special Valuation Methodology report is kept on file in our office.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	Lincoln County has commercial influence present but mainly sees recreational influences present within the county the most often.
8d.	Where is the influenced area located within the county?
	Mainly along the North Platte & South Platte Rivers running from West to East down through the middle of Lincoln County for the recreational influences. There may be recreational influences in other areas, but sales have indicated there is not a difference in valuation that needs to be addressed yet. For the commercial influence, that would mainly be on the very edges bordering the North Platte City limits.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	An extensive sales comparison study was done and further described in the Methodology for Special Valuation report filed and kept on record in the Lincoln County Assessor's Office.

THREE-YEAR PLAN OF ASSESSMENT UPDATE FOR LINCOLN COUNTY 2020

SS 77-1311.02 requires the county assessor shall prepare a plan of assessment that describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall describe the actions necessary to achieve the levels required by state law and the resources needed to complete those actions. This plan should be completed by June 1; presented to the county board by July 31 and a copy and any amendments mailed to the Department of Revenue by October 31 of each year. SS 77-1311.03 states that all parcels of real property in the county will be inspected and reviewed no less than every six years.

For purposes of this report, Lincoln County uses the following definitions of assessments from “Property Appraisal and Assessment Administration”

- Assessment review: the reexamination of assessments by a governmental agency that has the authority to alter individual assessments on its own motion.
- Reappraisal: the mass appraisal of all property within an assessment jurisdiction accomplished within or at the beginning of a reappraisal cycle (revaluation of reassessment).
- Updates: annual adjustments applied to properties between reappraisals.

RESIDENTIAL

North Platte and the surrounding villages are experiencing a decrease in the number of sales although the sales prices are strong. The decrease in the number of sales is due to layoffs occurring at the Union Pacific Railroad and several other major stores closing in the area. The market has become a buyers’ market with more than the typical amount of properties being on the market and longer marketing times. Even with the Covid-19 pandemic, properties continue to sell at or above the current assessed values indicating that the market has not suffered too significantly due to the pandemic, however; we do see properties sitting on the market for longer periods of time than before.

In December, 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1st, 2019, with Vanguard. Conversions can be difficult trying to double check all the data to be sure it converted accurately, but we are very excited for the new system & all it has to offer Lincoln County.

For the 2019 assessment year, we performed another physical review and inspection of all seven villages within the county. Due to the conversion to Vanguard taking longer than had anticipated, a blanket adjustment of 10% was placed on all parcels in the villages of Sutherland and Hershey for 2019. These properties will be updated and moved to be using Vanguard costing and depreciation tables for the 2021 assessment year. Sutherland and Hershey received a trended adjustment for 2019, the villages of Maxwell, Brady, Wallace, and Wellfleet remained unchanged. The new land methodology will be implemented for the Villages for 2021 as well. The new assessments for the Villages will use the new Vanguard CAMA system and depreciation tables developed for those areas. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2021, 2022, and 2023.

For the 2020 assessment year, a new land methodology was developed and put into place for the suburban, rural residential, and improved agricultural properties. Our vendor, Vanguard, helped in the development of the land valuations for 2020. For vacant parcels, the vacant land sales were used to establish values of those parcels. With regards to the improved parcels, the values of the septic, well, and electricity to the house were included in the total land valuation. A study of what septic systems, wells, and electricity costs were ranged from \$15,000 and up; we determined that on average, it would cost \$25,000 to install these items on an improved parcel. So for the improved parcel, we developed a methodology that took the unimproved sale

value plus the \$25,000 for the land improvements. For the unimproved parcels, they received a 50% discount for vacancy across the county to remove the land improvements from the land value. Sales indicated to us that there were three separate areas namely, Area #1 with a 1 acre base of \$45,000, Area #2 with a 1 acre base of \$35,000, and Area #3 with a 1 acre base of \$25,000. Area #1 includes neighborhoods Co.-1, Co.-2, and Co.-8. These three neighborhoods are in close proximity to the city of North Platte and have the highest demand for country living but still being close to necessary amenities that the city of North Platte can provide. Area #2 includes neighborhoods Co.-4 (Township 12 Only), Co.-6, and Co.-10. These three neighborhood areas are along the Highway 30 and Interstate area as well as further south of the city of North Platte. The demand is still high in these areas due to having Villages nearby with some amenities or still being fairly close to the city of North Platte. Area #3 includes all the rest of the rural neighborhoods namely, Co.-3, Co.-4 (Townships 9, 10, and 11 Only), Co.-5, Co.-7, Co.-9, and Co.-11. Demand in these areas are not as high as they are in the other two areas and far fewer suburban and rural residential parcels can be found in these areas, as these areas are predominantly agricultural properties. The 1 acre base in each area was also used for the improved agricultural parcels based on what neighborhood location the improved agricultural parcel was located in. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2021, 2022, and 2023.

For 2023 we will be starting our physical review and inspection of the city of North Platte. We will concentrate on getting the North side neighborhoods done for 2023. The new land methodology will be implemented for the residential property as well. The new assessments for the North side of the city of North Platte will use the new Vanguard CAMA system and depreciation tables will be developed for those areas.

COMMERCIAL

The last physical review and inspection of the commercial class of property located in Lincoln County was completed in 2016. Sales were reviewed and adjustments to commercial properties were made as needed for 2016. With the implementation of the new Orion system, the Marshall and Swift Commercial Manual was updated to July 2012.

So, for 2017, we worked on all the data entry and worked on getting the commercial property all to the updated September, 2015, costing as well and no longer on overridden values. This was only Commercial properties within North Platte which would be about 1,000 parcels. In time, we will be developing the cost approach to value. Income and expense statements were requested from the appropriate commercial property owners to assist in developing the income approach where applicable.

In December, 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1st, 2019, with Vanguard. Conversions can be difficult trying to double check all the data to be sure it converted accurately, but we are very excited for the new system & all it has to offer Lincoln County.

For the 2020 assessment year, all of the suburban and rural commercial properties were physically inspected, however; they were not revalued due to time constraints and the shutdown from the Covid-19 pandemic. These parcels will be re-assessed for 2021.

For the 2021 assessment year, all of the suburban and rural commercial properties will be re-assessed. Also, all of the Village commercial properties will be physically inspected and reviewed. The cost approach to value will be developed using our new Vanguard system. The new land methodology will be implemented for the Village, Suburban, and Rural Commercial properties for 2021 as well. A review of the current depreciation tables used by Vanguard will be verified and adjusted if needed to fit our market. Income and expense statements will be requested when appropriate to assist in developing the income approach to value.

The next planned physical review and inspection of the Commercial properties in North Platte will be for the 2022 assessment year. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2021, 2022, and 2023.

RURAL RESIDENTIAL & IMPROVED AGRICULTURAL LAND & RECREATIONAL

All improved properties located in the suburban and rural areas were re-appraised for 2016, and all improved properties had on-site physical reviews and inspections done as well. For 2016 these suburban and rural residential and improved agricultural parcels were updated to the September, 2015, costing tables. Model sales were studied. Then depreciation and effective age tables were created so all parcels were at the most current September, 2015, costing on the improvements.

Due to falling out of compliance with the statutory range, a review of all of the suburban properties was performed for 2019. They were last reviewed in 2016, but current sales show this area is beginning to fall out of statutory range of compliance based on the current sales within the ratio period. Due to the conversion to Vanguard taking longer than had anticipated, a blanket adjustment of 9% was also placed on all suburban properties for 2019. Most of these properties were updated and moved to be using Vanguard costing and depreciation tables for the 2020 assessment year and what didn't get moved for 2020, will be done for 2021.

For the 2020 assessment year, all of the rural residential and improved agricultural properties were physically inspected and reviewed. All of the suburban and rural residential properties were re-assessed in neighborhoods Co.-2, Co.-3, Co.-4, Co.-9, Co.-10, and Co.-11 for 2020. Due to the pandemic shutting down the courthouse, the remaining neighborhoods were not able to be re-assessed for 2020. All of the improved agricultural parcels were physically inspected, but also were not re-assessed. All parcels that were not re-assessed will receive new valuations for 2021. However, these parcels did receive the new land methodology valuation for 2020. These parcels have been updated with the current Vanguard cost tables as well as new depreciation tables created and used for these parcels. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2021, 2022, and 2023.

For the 2020 assessment year, a new land methodology was developed and put into place for the suburban, rural residential, and improved agricultural properties. Our vendor, Vanguard, helped in the development of the land valuations for 2020. For vacant parcels, the vacant land sales were used to establish values of those parcels. With regards to the improved parcels, the values of the septic, well, and electricity to the house were included in the total land valuation. A study of what septic systems, wells, and electricity costs were ranged from \$15,000 and up; we determined that on average, it would cost \$25,000 to install these items on an improved parcel. So for the improved parcel, we developed a methodology that took the unimproved sale value plus the \$25,000 for the land improvements. For the unimproved parcels, they received a 50% discount for vacancy across the county to remove the land improvements from the land value. Sales indicated to us that there were three separate areas namely, Area #1 with a 1 acre base of \$45,000, Area #2 with a 1 acre base of \$35,000, and Area #3 with a 1 acre base of \$25,000. Area #1 includes neighborhoods Co.-1, Co.-2, and Co.-8. These three neighborhoods are in close proximity to the city of North Platte and have the highest demand for country living but still being close to necessary amenities that the city of North Platte can provide. Area #2 includes neighborhoods Co.-4 (Township 12 only), Co.-6, and Co.-10. These three neighborhood areas are along the Highway 30 and Interstate area as well as further south of the city of North Platte. The demand is still high in these areas due to having Villages nearby with some amenities or still being fairly close to the city of North Platte. Area #3 includes all the rest of the rural neighborhoods namely, Co.-3, Co.-4 (Townships 9, 10, and 11 only), Co.-5, Co.-7, Co.-9, and Co.-11. Demand in these areas are not as high as they are in the other two areas and far fewer suburban and rural residential parcels can be found in these areas as these areas are predominantly agricultural properties. The 1 acre base in each area was also used for the improved agricultural parcels based on what neighborhood the improved agricultural parcel was located in. Sales for vacant and improved parcels are and will continue to be monitored to reflect the market conditions for 2021, 2022, and 2023.

For the 2021 assessment year, the remaining areas in the suburban and rural residential neighborhoods, as well as all of the improved agricultural parcels, will be re-assessed that didn't get done for 2020. All sales for suburban, rural residential and improved agricultural parcels will continue to be monitored to maintain the level of value and quality of assessment practices for 2021, 2022, and 2023. These sub-classes will receive adjustments as needed to reflect market conditions. As new GIS aerial imagery is received and time permits, we also continue to check and monitor the improved and unimproved parcels throughout the county for any changes in the adding or removing of buildings. Most recently, the newest 2018 imagery was reviewed in the

late summer & early fall of 2018 for land use changes and new or removed improvements in preparation for the 2019 physical review and inspections. We are hoping to get updated 2020 FSA imagery added to the GIS website sometime later this year, according to GIS Workshop.

For 2016 our methodology for our Recreational parcels was reviewed and updated. Due to continued sales of recreational parcels, a review of all recreational parcels will be performed for 2021 and any adjustments will be made as necessary.

There was also a review all of the Special Valuation Applications to make sure that these parcels still qualify for special valuation with the new methodology implemented. This would include parcels along the North and South Platte Rivers containing Accretion acres; as Lincoln County has experienced a large number of recreational sales in the past decade. Any parcels that were receiving special valuation that we no longer felt qualified under the new methodology were sent a letter informing them of our decision and encouraged to reapply for the Special Valuation by filing a new Special Valuation Application Form 456. The Recreational sales were monitored and an adjustment was made for 2016, increasing the recreational value based on these sales. These special valuation applications will continue to be reviewed and sales will continue to be monitored for the 2021, 2022, and 2023 assessment years to reflect the market conditions.

UNIMPROVED AGRICULTURAL LAND

Legislation that became effective January 1, 2007, set the percent to market ratio for agricultural land at 75%. The acceptable range of value is 69% to 75%.

Sales for the appropriate previous 36 months are studied annually in each of the established market areas. Four market areas were established along natural geographical and topographical boundaries. Area One along the North Platte, South Platte and Platte Rivers has excellent farm ground and sub-irrigated hay meadows. Area Two is mostly sand hills pasture except for some irrigated farm ground along the Logan County line in the northeast corner and extends south along the east border with Custer County. Area Three is also sand hills but much of it has been converted to pivot irrigation. Area Four is cedar tree and brush covered canyons. More level tillable farm ground is found along our border with Dawson County to the southeast.

For tax year 2007, due to legal issues arising from water use that was affecting sales, a fifth market area was established. This new area divided Area Three along the boundary line between the Twin Platte and Middle Republican Natural Resource Districts. It is approximately 7 miles south of Lake Maloney Reservoir then south to the county line and from the west county line east to the Area Four boundary. This area was designated Market Area Five. At that time, this area was restricted with a moratorium on drilling new irrigation wells in their jurisdiction since July 2004, and each existing well was limited to 39 inches of water per acre for 2005, 2006, and 2007. Legislation passed during the 2007 session initiated policies concerning water issues in the Middle Republican NRD, but this legislation only exasperated property owners and public officials further and no real solution is in sight.

Since each of these areas have such diverse soils, terrain, elevation, irrigation, length of growing season and legal issues, it is necessary to study the sales in each market area on its own merit. Since the implementation of the GIS system has taken place and new soil maps implemented as well, 2012 was also a year of more accurately determining Market Area boundaries based on soil types & topography and we will continue to make these Market Area boundary line corrections for upcoming years if it is deemed necessary.

Our GIS system currently has 2018 FSA aerial imagery for the most recent inspections. The appraisal staff visually inspected all unimproved suburban, rural residential, & Agricultural parcels in the late summer & early fall of 2018 for the 2019 assessment year using the most current 2018 GIS Workshop aerial imagery while preparing for our improved suburban, and the rural residential, and improved Agricultural parcel data review beginning in 2020 & finishing in 2021. If any discrepancies were found, an actual on-site inspection was performed by an appraiser for any corrections or to add any new improvements that were spotted. Staff also uses Google Earth imagery if necessary. We will continue to view the new aerial imagery when it is updated again, as time permits, to watch for new improvements & land use changes to the unimproved suburban, rural residential, & Agricultural parcels throughout 2021, 2022, and 2023. GIS Workshop has indicated they are hoping to get updated 2020 FSA imagery uploaded to the GIS website sometime later this year.

For 2017, new updated soil maps were required to be implemented for the 2017 assessment year. These maps were from the NRCS and were updated by the Lincoln County Assessor and the computer analyst, with help from GIS Workshop, for the 2017 assessment year. These will continue to be spot checked and corrections will be made as necessary for the 2021, 2022, and 2023 assessment year as well.

For 2020, another NRCS soil implementation change was made due to the passing of LB 372. LB 372 was passed which amended [Neb. Rev. Statute §77-1363](#) to require that Land Capability Groups (LCG) be based on Natural Resources Conservation Service (NRCS) data specific to each land use. That bill became operative on August 31, 2019. The Property Assessment Division (PAD) required this change be implemented for 2020. This conversion reflected a change in the way PAD utilizes NRCS data to classify soils into LCGs. The NRCS did not change their soils classification system. We, as Assessor's, were told by the PAD this change was NOT to change our Ag land values. I worked very closely with my Field Liaison to assure that did not happen and still fall within statutory range for the current sales ratio period.

As in the past, the Assessor and Deputy, work closely with our Field Liaison from the Property Assessment Division, and will review the sales of unimproved agricultural land, for the appropriate 36 months by Market Area to derive at a per acre value for each land use category for 2021, 2022, and 2023. Per the recommendation of our State Field Liaison and review of the current sales in the 2014 and 2015 ratio period, Market Area 3 & Market Area 5 were looked at again together as a whole. It was determined that the sales are not showing the water regulations and the "no drilling new wells" moratorium are affecting the sale price of the agricultural ground. Therefore, for 2014 and 2015, agricultural land values were the same in both these Market Areas. For this reason, this area was all combined back in to one big Market Area 3 again for 2016, like it was prior to 2007. This particular market area also saw a slight decrease in value of all classes of the Ag land for 2019. The other 3 market areas had no decrease, but stayed the same as the 2018 values were.

Agricultural land sales with improvements less than 5% of the sale price will also be reviewed at the Division's request as well as borrowing sales from bordering counties where sale numbers are insufficient to determine a fair market value.

Special Valuation was implemented in 2010 due to a large increase in demand for accretion land that is influenced by recreational uses. New applications are being filed every year. When an application is filed on a specific property, a physical inspection is required by an appraiser prior to making a determination on the property. For Special Valuation to be approved, the primary use MUST be agricultural. Sales of the accretion land are monitored throughout the year and are adjusted as necessary. New methodology was implemented for 2016, a detailed copy is kept on file in the Assessor's Office.

We have also seen more Conservation Easements being filed on properties. The Easements must be read very carefully to determine the correct way for the parcel to be valued. Some Easements allow the property to still be classified as Ag land, but others do not. WRP (Wetland Reserve Programs) do not allow the property to be classified as Ag land. We have received a couple of sales on WRP properties. These sales indicated accretion parcels in WRP are selling differently than the WRP parcels with Ag use present. For 2013, they were valued as such & will continue to be monitored and adjustments to value made as necessary for 2021, 2022, and 2023.

2020 MEASURES OF CENTRAL TENDENCY BY PROPERTY CLASS

Property Class	Median
Residential	95.00
Commercial/Industrial	94.00
Unimproved Agricultural	70.00
Special Valuation	69.00

TRAINING

Julie Stenger took office on January 1st, 2011. Her Assessor's Certificate is valid through December 31, 2022. Our deputy, Pat Collins, received her Assessor's Certificate in the fall of 2010 and is valid through December 31st, 2022. They both attend the workshops and classes to receive the required continuing education hours to maintain their Assessor's Certificate. Two of the staff appraisers have Assessor's Certificates as well. The appraisers attend Nebraska Real Estate Appraiser Board approved classes as well as Property Assessment Division classes when available to collect the required continuing education hours. IAAO classes are nearly cost prohibitive for multiple students when living expenses are also paid by the county, thus assessor certified staff rely on division classes offered locally, at workshops, and elsewhere to meet the continuing education requirements. The third and newest appraiser is training and will be attending appraisal classes to learn as much as she can over the next few years.

BUDGET

Purposed budget for 2020-2021 (estimated)	\$544,370
Salaries	\$431,240
Education	\$5,850
Data processing equipment and software	\$53,805
Reappraisal (for one oil well)	\$175
Other (office supplies, printing, & misc.)	\$53,300

STAFF

1 Assessor	1 Deputy	2 Clerks
2 CAMA clerks	1 Computer Analyst	3 Staff Appraisers

CONCLUSION

With the volume of work from all its required duties, the staff of the Lincoln County Assessor's office has continued to work diligently to assess all property in the county in an equal and proportionate manner. Polite and courteous information and assistance is given to taxpayers filing personal property returns with depreciation schedules to review, property valuation protest forms with added requests for comparable sales, and homestead exemption applications with the accompanying income statements.

The three current on-staff appraisers have made the process of reappraising all classes of property to be done in a more efficient and timely manner. The addition of another on-staff appraiser has helped to keep Lincoln County on track with the 6-year review and inspection cycle. With the amount of classroom hours and over 35 years of experience combined between the three current on-staff appraisers, we have found at the local level; this has given property owners confidence in their appraisal abilities, has decreased the number of protests, and eliminated the need for costly contract reappraisals which is also a cost-savings to the taxpayers. The launching of the Lincoln County GIS website and subscription option has also decreased the number of phone calls and the foot traffic in the office.

In December, 2017, it was announced that the Dept. of Revenue would not be renewing their contract with Tyler Technology for their Orion CAMA system as of June 30, 2018. It was then determined that trying to continue with the Orion system without the State contract would be cost prohibitive. We now have a signed contract with Vanguard Appraisal and have converted to their CAMA system. We have been live since January 1st, 2019, with Vanguard. After working with the system for the past two years, we feel that the program runs great and fits our county very well. The on-staff appraisers with Vanguard have been an added benefit for my staff in helping to better assess properties in Lincoln County. We believe the transition to Vanguard was a great choice and look forward to working with Vanguard in the future!

Julie Stenger
Lincoln County Assessor
July 23, 2020

Methodology for Special Valuation
Lincoln County
March 1, 2021

At the present time there is one parcel that has been approved for special valuation near the city of North Platte. The parcel in question is land adjoining the Wal-Mart Super Center. Through the sales verification and ratio study processes of unimproved commercial land in this area a value was established. Commercial development is the highest and best use of this parcel. Sales of unimproved agricultural land in Market Area 1 are analyzed yearly and the value for dry crop land is being applied as the special value to this parcel. This land is being used to harvest alfalfa as feed for livestock.

There are 329+ approved special valuation applications that contain accretion ground in Market Area 1 running along the North & South Platte Rivers and running the length of the county from West to East for 2021. For 2016, our methodology changed and during our 2016 review of the parcels receiving Special Valuation prior to this; some are now being disqualified. An extensive sales comparison study was done in this area to determine the actual value of the highest & best use of these accretions as recreational parcels. The recreation value of the accretions was increased for 2016 to reflect the current market value of these recreational accretions. This study was also used to determine the uninfluenced Ag value these parcels would have if approved as Special Value parcels. We applied the current lowest class soil grassland value as the special value in this area. An in depth copy of this study is kept in the Lincoln County Policy & Procedures Manual for review.

There are other applications on file, which upon review or inspection, have been disapproved. Some of these parcels may have small acres of Ag land present. We feel these Ag acres are NOT the primary use of these parcels. Most of these acres would actually be utilized as food plots for wildlife. Putting a few head of horses or a few cows on these parcels for 1-2 months out of the year does not qualify a parcel to be used primarily for Ag purposes nor does it support agriculture as a livelihood. Therefore, these parcels have been denied and will continue to be denied Special Value in the future. Other denied applications have a residence and other improvements present with little to no Ag land, mostly or only accretion ground. These have been determined that the primary use of these parcels is as a rural residential parcel with recreational accretions present. They do NOT support agriculture as a livelihood or the primary use. Therefore, these parcels have been denied and will continue to be denied Special Value in the future as well.

Julie Stenger
Lincoln County Assessor