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**DEPARTMENT OF REVENUE**

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

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**MERRICK 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 Merrick 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 Merrick 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: Jennifer Myers, Merrick County Assessor

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## Introduction

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

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

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

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

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

### **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.

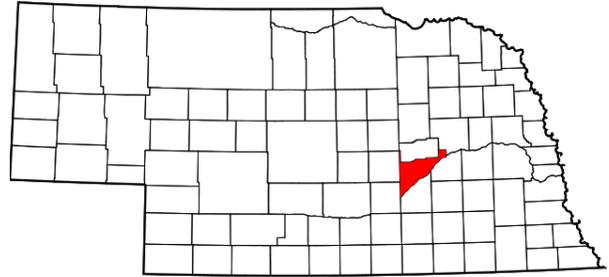
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

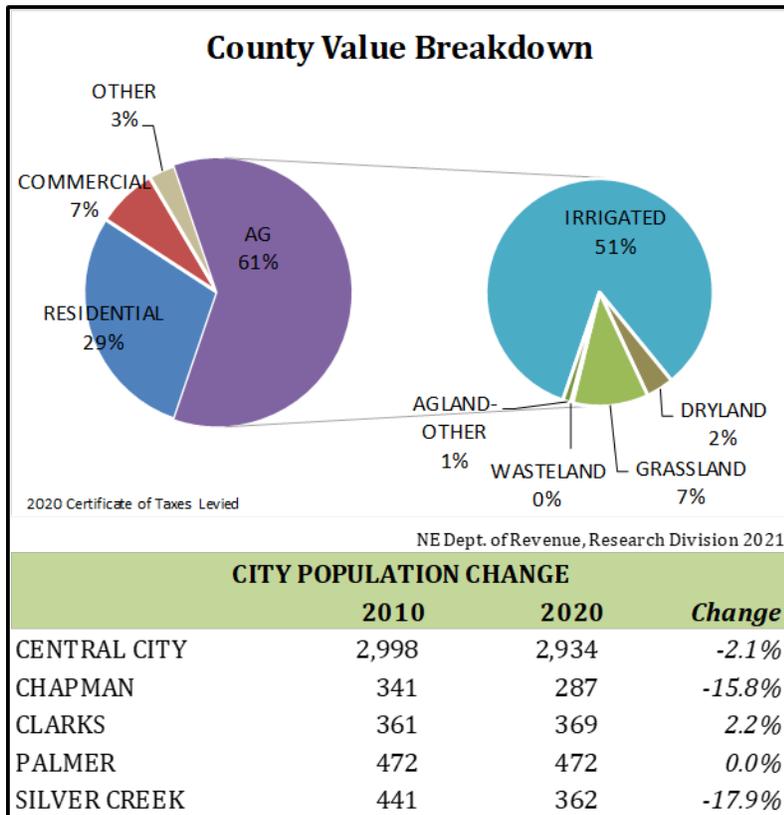
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 485 square miles, Merrick County has 7,755 residents, per the Census Bureau Quick Facts for 2019, a 1% population decrease from the 2010 U.S. Census. Reports indicate that 73% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$118,660 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Merrick County are located in and around Central City, the county seat. According to the latest information available from the U.S. Census Bureau, there are 237 employer establishments with total employment of 1,674, a 1% decrease in total employment.



Agricultural land accounts for a significant portion of the county's valuation base. Irrigated land makes up the majority of the land in the county. Merrick County is included in both the Central Platte and Lower Loup Natural Resource Districts (NRD).

An ethanol plant located in Central City also contributes to the local agricultural economy.

## 2021 Residential Correlation for Merrick County

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### *Assessment Action*

For the 2021 assessment year, the two year rural residential reappraisal was put on the assessment roll. A market analysis was conducted resulting in adjustments to the following valuation groups. In Valuation Group 2, the dwellings were increased 4%, in Valuation Group 6, the dwellings increased 2%, and land values were adjusted. In Valuation Group 3, the dwellings increased 20% and land values were adjusted. Valuation Groups 4 and 5 were established this year, separating Clarks and Chapman as the markets are now showing a difference, Valuation Group 5 dwellings decreased 18% and land values were adjusted. In Valuation Group 14 the dwellings increased by 5%.

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

### *Assessment Practice Review*

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

Review of the sales verification and qualification indicated all available sales were used for the residential property class. The non-qualified sales were reviewed and no apparent bias existed in the qualification determination. All arm's-length sales were made available for the measurement of real property.

The review indicated that the county assessor has adequately identified economic areas and geographic locations within the county with the 14 assigned valuation groups being used for the residential class. The county is up-to-date with their six-year inspection and review cycle. Lot values are reviewed when reappraisal is done by analyzing land to building ratios and vacant lot sales.

Review of the cost and depreciation tables utilized are from 2017-2020. Merrick County does have a written valuation methodology on file.

## 2021 Residential Correlation for Merrick County

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### *Description of Analysis*

Residential parcels are analyzed with the 14 valuation groups that are based on the assessor locations in the county.

Valuation Group	Description
1	Acreages
2	Central City
3	Silver Creek
4	Clarks
5	Chapman
6	Palmer
7	Archer
8	Clarks Lakes
9	Central City Lakes
10	Central City River
11	Silver Creek Lakes
12	Shoups
13	GI Subs I Trailers/MH
14	GI Subs II Stick Built

The statistical profile contains 258 qualified sales representing 12 of the 14 valuation groups. Both the median and mean measure are within the acceptable range with the weighted mean just slightly below at 91%. The qualitative measures are acceptable for the rural jurisdiction.

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

## 2021 Residential Correlation for Merrick County

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### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore are considered equalized. The quality of assessment of the residential property in Merrick County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	32	97.14	103.16	92.57	16.81	111.44
2	139	93.19	96.56	91.23	18.88	105.84
3	15	93.94	100.18	92.83	23.73	107.92
4	14	98.78	109.62	86.86	31.81	126.20
5	10	96.06	88.85	79.72	20.56	111.45
6	22	91.70	92.93	92.52	11.58	100.44
8	5	102.59	94.99	93.59	17.45	101.50
10	3	98.80	89.95	92.20	20.33	97.56
11	3	83.96	79.23	75.92	12.03	104.36
12	1	63.10	63.10	63.10	00.00	100.00
13	5	97.11	97.01	92.78	18.94	104.56
14	9	92.82	93.93	93.71	11.51	100.23
<u>ALL</u>	258	93.63	97.17	91.12	19.18	106.64

### *Level of Value*

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

## 2021 Commercial Correlation for Merrick County

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### *Assessment Actions*

Only pick-up work and general maintenance was done for 2021.

### *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 review of the sales verification and qualification indicates the usability is comparable to state averages for the commercial class. All non-qualified sales have sound documentation for disqualification reasons. Based on the analysis it is determined that no apparent bias exists.

Merrick has one valuation group for the county in the commercial class. The county is up-to-date with the six-year inspection and review cycle. Vacant lot sales are used to determine lot values. The county assessor uses the income, cost and sales comparison approaches to value. Depreciation, costing and lot value studies are current using 2019.

### *Description of Analysis*

The qualified sample contains 24 sales in the commercial class of property. Only the median measure of central tendency is within the acceptable range, while the weighted mean is low. Both the COD and PRD are above the prescribed parameters. However, two high dollar sales affect these measures. If these sales are hypothetically removed, both the weighted mean and PRD improve to 102% and 106% respectively.

Historically, Merrick County has kept the costing and depreciation updated. When compared to surrounding counties with similar sized communities it appears the values have increased over the past decade at a similar rate.

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

### *Equalization and Quality of Assessment*

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

## 2021 Commercial Correlation for Merrick County

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### *Level of Value*

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

# 2021 Agricultural Correlation for Merrick County

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## *Assessment Actions*

For the 2021, assessment year, an agricultural sales study was completed and irrigated land values decreased approximately 2%, dryland remained the same and grassland values were increased approximately 7%. All pick-up work was completed and placed on the assessment roll.

## *Assessment Practice Review*

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

A review of the sales verification and qualification processes indicated all available arm's-length sales for the agricultural property class were used. All non-qualified sales have documentation for the disqualified reason.

Merrick County has only one agricultural market area and currently there is no evidence that would indicate the need for additional market areas. Agricultural intensive use areas in the county are identified and valued at \$700 per acre. There are eight special value applications on file; however, the county assessor currently does not have special value assigned to any parcels. The assessor has a written special valuation methodology on file.

Land use is conducted using aerial imagery, certification from Farm Services Agency (FSA), information from the NRD, as well as physical inspections and questionnaires. The Merrick County Assessor complies with the requirements of the six-year inspection and review cycle for the agricultural class. The first acre home sites are \$27,000 and building sites are \$5,500 an acre. Agricultural homes are valued using the same appraisal tables as the rural residential parcels. The costing is dated 2020 and Computer Assisted Mass Appraisal (CAMA) derived depreciation is updated when inspected.

## *Description of Analysis*

The statistical sample for the agricultural consists of 56 qualified sales. The median and weighted mean are within the acceptable ranges. The qualitative measures are acceptable for the agricultural land class. A review of the 80% Majority Land Use (MLU) substat show both the irrigated and grassland have a sufficient number of sales and are within the acceptable parameters.

Merrick County's agricultural land values are comparable to all surrounding counties, for all three land uses. The agricultural land in Merrick County is at an acceptable level of value.

## *Equalization and Quality of Assessment*

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

## 2021 Agricultural Correlation for Merrick County

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Review of the statistical sample, comparable counties, and assessment practices indicate that the Merrick County Assessor has achieved equalization. The quality of assessment in the agricultural land class of property in Merrick County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	35	73.44	77.83	71.78	21.13	108.43
1	35	73.44	77.83	71.78	21.13	108.43
<u>Grass</u>						
County	10	73.70	74.29	77.52	11.76	95.83
1	10	73.70	74.29	77.52	11.76	95.83
<u>ALL</u>						
	56	73.04	76.47	69.64	19.54	109.81

### *Level of Value*

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

## 2021 Opinions of the Property Tax Administrator for Merrick 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
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	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*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2021 Commission Summary for Merrick County

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### Residential Real Property - Current

Number of Sales	258	Median	93.63
Total Sales Price	\$33,615,019	Mean	97.17
Total Adj. Sales Price	\$33,615,019	Wgt. Mean	91.12
Total Assessed Value	\$30,630,745	Average Assessed Value of the Base	\$119,081
Avg. Adj. Sales Price	\$130,291	Avg. Assessed Value	\$118,724

### Confidence Interval - Current

95% Median C.I	90.82 to 96.79
95% Wgt. Mean C.I	88.31 to 93.93
95% Mean C.I	93.53 to 100.81
% of Value of the Class of all Real Property Value in the County	25.94
% of Records Sold in the Study Period	7.57
% of Value Sold in the Study Period	7.55

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	235	94	93.81
2019	255	94	93.95
2018	228	96	95.63
2017	190	97	97.23

## 2021 Commission Summary for Merrick County

### Commercial Real Property - Current

Number of Sales	24	Median	94.95
Total Sales Price	\$3,121,982	Mean	104.06
Total Adj. Sales Price	\$3,121,982	Wgt. Mean	81.01
Total Assessed Value	\$2,529,180	Average Assessed Value of the Base	\$281,250
Avg. Adj. Sales Price	\$130,083	Avg. Assessed Value	\$105,383

### Confidence Interval - Current

95% Median C.I	89.50 to 104.73
95% Wgt. Mean C.I	62.87 to 99.16
95% Mean C.I	88.48 to 119.64
% of Value of the Class of all Real Property Value in the County	7.35
% of Records Sold in the Study Period	5.87
% of Value Sold in the Study Period	2.20

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	22	100	96.65
2019	17	100	90.54
2018	12	100	95.71
2017	15	100	93.31

**61 Merrick  
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 : 258  
 Total Sales Price : 33,615,019  
 Total Adj. Sales Price : 33,615,019  
 Total Assessed Value : 30,630,745  
 Avg. Adj. Sales Price : 130,291  
 Avg. Assessed Value : 118,724

MEDIAN : 94  
 WGT. MEAN : 91  
 MEAN : 97  
 COD : 19.18  
 PRD : 106.64

COV : 30.72  
 STD : 29.85  
 Avg. Abs. Dev : 17.96  
 MAX Sales Ratio : 300.00  
 MIN Sales Ratio : 46.47

95% Median C.I. : 90.82 to 96.79  
 95% Wgt. Mean C.I. : 88.31 to 93.93  
 95% Mean C.I. : 93.53 to 100.81

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	29	98.04	110.58	103.08	19.91	107.28	79.31	241.57	92.38 to 113.55	111,921	115,363
01-JAN-19 To 31-MAR-19	23	98.30	100.72	98.51	15.34	102.24	66.75	183.56	85.72 to 105.13	95,191	93,775
01-APR-19 To 30-JUN-19	27	92.02	100.91	92.82	19.98	108.72	68.79	204.00	84.56 to 101.48	131,944	122,469
01-JUL-19 To 30-SEP-19	42	94.87	91.22	91.65	15.97	99.53	50.96	148.00	87.15 to 98.53	151,962	139,266
01-OCT-19 To 31-DEC-19	21	91.08	97.91	86.04	21.05	113.80	52.26	243.58	84.12 to 101.03	163,471	140,655
01-JAN-20 To 31-MAR-20	19	89.90	97.67	91.61	24.76	106.61	46.47	232.06	81.18 to 101.46	111,235	101,897
01-APR-20 To 30-JUN-20	40	88.67	98.40	89.15	21.98	110.38	64.50	300.00	82.86 to 102.78	130,194	116,066
01-JUL-20 To 30-SEP-20	57	90.44	90.21	86.09	17.93	104.79	52.05	152.30	81.62 to 97.92	131,244	112,985
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	121	96.13	99.83	95.31	17.78	104.74	50.96	241.57	92.95 to 98.41	127,107	121,142
01-OCT-19 To 30-SEP-20	137	90.44	94.82	87.59	20.47	108.25	46.47	300.00	86.69 to 96.64	133,102	116,588
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	113	94.20	96.71	91.64	17.87	105.53	50.96	243.58	89.98 to 97.67	137,763	126,251
<u>ALL</u>	258	93.63	97.17	91.12	19.18	106.64	46.47	300.00	90.82 to 96.79	130,291	118,724

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	32	97.14	103.16	92.57	16.81	111.44	52.26	243.58	91.08 to 108.02	199,372	184,564
2	139	93.19	96.56	91.23	18.88	105.84	46.47	241.57	87.88 to 96.33	120,222	109,676
3	15	93.94	100.18	92.83	23.73	107.92	66.75	173.57	77.12 to 122.71	80,744	74,955
4	14	98.78	109.62	86.86	31.81	126.20	52.05	300.00	74.46 to 125.37	72,786	63,219
5	10	96.06	88.85	79.72	20.56	111.45	50.96	128.53	54.52 to 110.68	87,125	69,459
6	22	91.70	92.93	92.52	11.58	100.44	62.62	144.90	84.91 to 98.04	101,818	94,202
8	5	102.59	94.99	93.59	17.45	101.50	52.82	117.37	N/A	335,000	313,526
10	3	98.80	89.95	92.20	20.33	97.56	55.40	115.66	N/A	302,167	278,608
11	3	83.96	79.23	75.92	12.03	104.36	61.72	92.02	N/A	252,333	191,572
12	1	63.10	63.10	63.10	00.00	100.00	63.10	63.10	N/A	5,000	3,155
13	5	97.11	97.01	92.78	18.94	104.56	73.28	134.81	N/A	37,900	35,164
14	9	92.82	93.93	93.71	11.51	100.23	75.45	114.91	77.25 to 105.01	183,322	171,797
<u>ALL</u>	258	93.63	97.17	91.12	19.18	106.64	46.47	300.00	90.82 to 96.79	130,291	118,724

**61 Merrick  
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 : 258  
 Total Sales Price : 33,615,019  
 Total Adj. Sales Price : 33,615,019  
 Total Assessed Value : 30,630,745  
 Avg. Adj. Sales Price : 130,291  
 Avg. Assessed Value : 118,724

MEDIAN : 94  
 WGT. MEAN : 91  
 MEAN : 97  
 COD : 19.18  
 PRD : 106.64

COV : 30.72  
 STD : 29.85  
 Avg. Abs. Dev : 17.96  
 MAX Sales Ratio : 300.00  
 MIN Sales Ratio : 46.47

95% Median C.I. : 90.82 to 96.79  
 95% Wgt. Mean C.I. : 88.31 to 93.93  
 95% Mean C.I. : 93.53 to 100.81

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	258	93.63	97.17	91.12	19.18	106.64	46.47	300.00	90.82 to 96.79	130,291	118,724
06											
07											
<u>ALL</u>	258	93.63	97.17	91.12	19.18	106.64	46.47	300.00	90.82 to 96.79	130,291	118,724

**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	4	138.46	160.00	159.18	59.06	100.52	63.10	300.00	N/A	6,875	10,944
Less Than 30,000	14	110.37	137.84	128.39	37.56	107.36	63.10	300.00	93.51 to 183.56	19,086	24,505
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	258	93.63	97.17	91.12	19.18	106.64	46.47	300.00	90.82 to 96.79	130,291	118,724
Greater Than 14,999	254	93.63	96.18	91.07	18.11	105.61	46.47	243.58	90.44 to 96.79	132,234	120,421
Greater Than 29,999	244	93.09	94.84	90.82	17.39	104.43	46.47	243.58	89.58 to 96.13	136,671	124,130
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	138.46	160.00	159.18	59.06	100.52	63.10	300.00	N/A	6,875	10,944
15,000 TO 29,999	10	110.37	128.97	124.86	22.96	103.29	93.51	241.57	98.06 to 159.09	23,970	29,930
30,000 TO 59,999	43	105.13	114.48	112.43	24.95	101.82	63.97	243.58	97.00 to 116.27	42,501	47,784
60,000 TO 99,999	53	93.44	95.32	94.45	16.30	100.92	52.05	173.57	87.88 to 98.04	79,194	74,799
100,000 TO 149,999	57	89.41	88.84	88.38	14.44	100.52	46.47	144.90	83.76 to 96.13	123,980	109,568
150,000 TO 249,999	65	88.62	88.31	88.55	13.00	99.73	50.96	120.51	83.48 to 92.74	179,907	159,307
250,000 TO 499,999	24	97.58	92.53	92.95	12.84	99.55	52.82	115.73	89.90 to 101.95	304,882	283,388
500,000 TO 999,999	2	70.44	70.44	69.64	25.81	101.15	52.26	88.62	N/A	622,500	433,495
1,000,000 +											
<u>ALL</u>	258	93.63	97.17	91.12	19.18	106.64	46.47	300.00	90.82 to 96.79	130,291	118,724

**61 Merrick**  
**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 : 24  
Total Sales Price : 3,121,982  
Total Adj. Sales Price : 3,121,982  
Total Assessed Value : 2,529,180  
Avg. Adj. Sales Price : 130,083  
Avg. Assessed Value : 105,383

MEDIAN : 95  
WGT. MEAN : 81  
MEAN : 104  
COD : 24.77  
PRD : 128.45

COV : 35.46  
STD : 36.90  
Avg. Abs. Dev : 23.52  
MAX Sales Ratio : 191.26  
MIN Sales Ratio : 42.96

95% Median C.I. : 89.50 to 104.73  
95% Wgt. Mean C.I. : 62.87 to 99.16  
95% Mean C.I. : 88.48 to 119.64

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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-17 To 31-DEC-17	1	100.75	100.75	100.75	00.00	100.00	100.75	100.75	N/A	10,000	10,075
01-JAN-18 To 31-MAR-18	2	89.52	89.52	90.39	03.16	99.04	86.69	92.35	N/A	65,000	58,753
01-APR-18 To 30-JUN-18	4	103.74	106.04	103.43	06.67	102.52	95.48	121.19	N/A	22,875	23,659
01-JUL-18 To 30-SEP-18	1	117.96	117.96	117.96	00.00	100.00	117.96	117.96	N/A	40,000	47,185
01-OCT-18 To 31-DEC-18	4	92.31	81.74	68.11	16.41	120.01	42.96	99.36	N/A	163,444	111,318
01-JAN-19 To 31-MAR-19	2	117.63	117.63	128.53	19.85	91.52	94.28	140.98	N/A	93,730	120,468
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	3	93.41	92.99	93.59	02.33	99.36	89.50	96.05	N/A	59,000	55,218
01-OCT-19 To 31-DEC-19	1	52.95	52.95	52.95	00.00	100.00	52.95	52.95	N/A	95,000	50,300
01-JAN-20 To 31-MAR-20	2	127.25	127.25	95.50	34.94	133.25	82.79	171.71	N/A	175,000	167,118
01-APR-20 To 30-JUN-20	2	135.17	135.17	108.93	39.66	124.09	81.56	188.77	N/A	47,000	51,198
01-JUL-20 To 30-SEP-20	2	128.32	128.32	71.22	49.06	180.17	65.37	191.26	N/A	646,624	460,495
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	8	101.75	102.74	99.23	08.77	103.54	86.69	121.19	86.69 to 121.19	33,938	33,675
01-OCT-18 To 30-SEP-19	9	94.28	93.46	83.66	13.52	111.71	42.96	140.98	89.50 to 99.36	113,137	94,651
01-OCT-19 To 30-SEP-20	7	82.79	119.20	76.84	60.72	155.13	52.95	191.26	52.95 to 191.26	261,750	201,131
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	11	95.48	95.28	76.98	13.27	123.77	42.96	121.19	86.69 to 117.96	83,207	64,054
01-JAN-19 To 31-DEC-19	6	93.85	94.53	99.44	16.95	95.06	52.95	140.98	52.95 to 140.98	76,577	76,148
<u>ALL</u>	24	94.95	104.06	81.01	24.77	128.45	42.96	191.26	89.50 to 104.73	130,083	105,383

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	24	94.95	104.06	81.01	24.77	128.45	42.96	191.26	89.50 to 104.73	130,083	105,383
<u>ALL</u>	24	94.95	104.06	81.01	24.77	128.45	42.96	191.26	89.50 to 104.73	130,083	105,383

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	24	94.95	104.06	81.01	24.77	128.45	42.96	191.26	89.50 to 104.73	130,083	105,383
04											
<u>ALL</u>	24	94.95	104.06	81.01	24.77	128.45	42.96	191.26	89.50 to 104.73	130,083	105,383

**61 Merrick**  
**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 : 24  
Total Sales Price : 3,121,982  
Total Adj. Sales Price : 3,121,982  
Total Assessed Value : 2,529,180  
Avg. Adj. Sales Price : 130,083  
Avg. Assessed Value : 105,383

MEDIAN : 95  
WGT. MEAN : 81  
MEAN : 104  
COD : 24.77  
PRD : 128.45

COV : 35.46  
STD : 36.90  
Avg. Abs. Dev : 23.52  
MAX Sales Ratio : 191.26  
MIN Sales Ratio : 42.96

95% Median C.I. : 89.50 to 104.73  
95% Wgt. Mean C.I. : 62.87 to 99.16  
95% Mean C.I. : 88.48 to 119.64

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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	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	2	95.13	95.13	94.61	05.92	100.55	89.50	100.75	N/A	11,000	10,408	
Less Than 30,000	6	103.74	117.95	124.95	19.55	94.40	89.50	188.77	89.50 to 188.77	16,667	20,825	
___Ranges Excl. Low \$___												
Greater Than 4,999	24	94.95	104.06	81.01	24.77	128.45	42.96	191.26	89.50 to 104.73	130,083	105,383	
Greater Than 14,999	22	94.95	104.87	80.92	26.49	129.60	42.96	191.26	86.69 to 117.96	140,908	114,017	
Greater Than 29,999	18	93.85	99.43	79.56	24.46	124.97	42.96	191.26	82.79 to 99.36	167,888	133,568	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	95.13	95.13	94.61	05.92	100.55	89.50	100.75	N/A	11,000	10,408	
15,000 TO 29,999	4	112.96	129.36	133.51	22.68	96.89	102.75	188.77	N/A	19,500	26,034	
30,000 TO 59,999	8	94.95	105.85	106.79	15.22	99.12	86.69	171.71	86.69 to 171.71	43,750	46,720	
60,000 TO 99,999	4	86.96	104.53	96.98	42.87	107.79	52.95	191.26	N/A	77,500	75,160	
100,000 TO 149,999	2	117.20	117.20	117.41	20.30	99.82	93.41	140.98	N/A	136,230	159,948	
150,000 TO 249,999	1	99.36	99.36	99.36	00.00	100.00	99.36	99.36	N/A	206,275	204,965	
250,000 TO 499,999	2	62.88	62.88	61.34	31.68	102.51	42.96	82.79	N/A	325,000	199,368	
500,000 TO 999,999												
1,000,000 +	1	65.37	65.37	65.37	00.00	100.00	65.37	65.37	N/A	1,233,247	806,235	
___ALL___	24	94.95	104.06	81.01	24.77	128.45	42.96	191.26	89.50 to 104.73	130,083	105,383	

**61 Merrick  
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 : 24  
 Total Sales Price : 3,121,982  
 Total Adj. Sales Price : 3,121,982  
 Total Assessed Value : 2,529,180  
 Avg. Adj. Sales Price : 130,083  
 Avg. Assessed Value : 105,383

MEDIAN : 95  
 WGT. MEAN : 81  
 MEAN : 104  
 COD : 24.77  
 PRD : 128.45

COV : 35.46  
 STD : 36.90  
 Avg. Abs. Dev : 23.52  
 MAX Sales Ratio : 191.26  
 MIN Sales Ratio : 42.96

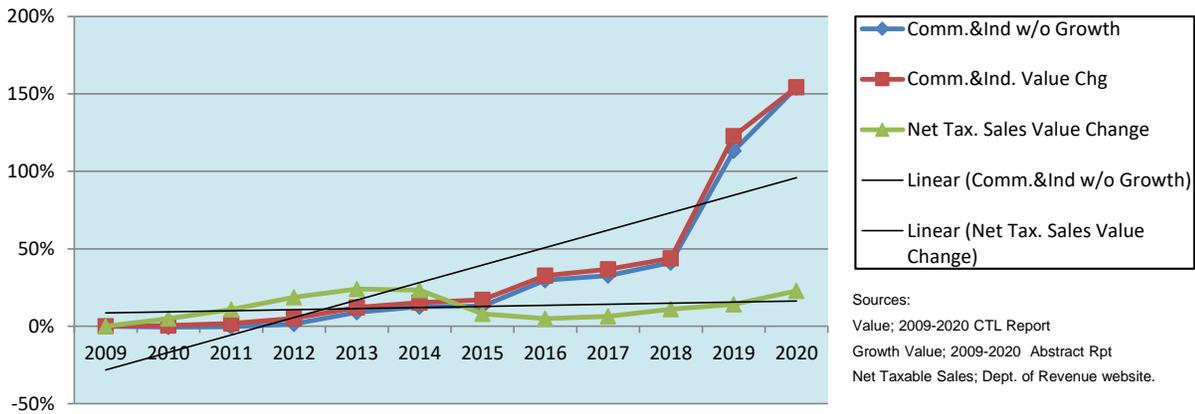
95% Median C.I. : 89.50 to 104.73  
 95% Wgt. Mean C.I. : 62.87 to 99.16  
 95% Mean C.I. : 88.48 to 119.64

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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
319	1	65.37	65.37	65.37	00.00	100.00	65.37	65.37	N/A	1,233,247	806,235
326	1	188.77	188.77	188.77	00.00	100.00	188.77	188.77	N/A	24,000	45,305
336	1	96.05	96.05	96.05	00.00	100.00	96.05	96.05	N/A	30,000	28,815
340	2	110.36	110.36	113.24	06.90	97.46	102.75	117.96	N/A	29,000	32,840
342	1	94.28	94.28	94.28	00.00	100.00	94.28	94.28	N/A	50,000	47,140
344	3	92.35	117.85	119.11	29.67	98.94	89.50	171.71	N/A	49,000	58,363
350	2	97.47	97.47	94.36	07.45	103.30	90.21	104.73	N/A	35,000	33,025
352	3	99.36	124.47	100.32	36.39	124.07	82.79	191.26	N/A	188,758	189,367
353	2	74.22	74.22	64.98	28.66	114.22	52.95	95.48	N/A	66,250	43,053
386	2	68.69	68.69	49.11	37.46	139.87	42.96	94.41	N/A	198,750	97,600
406	5	100.75	106.23	114.69	18.64	92.62	81.56	140.98	N/A	55,692	63,872
528	1	93.41	93.41	93.41	00.00	100.00	93.41	93.41	N/A	135,000	126,100
<u>ALL</u>	<u>24</u>	94.95	104.06	81.01	24.77	128.45	42.96	191.26	89.50 to 104.73	130,083	105,383

### 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	\$ 42,545,850	\$ 1,016,445		\$ 41,529,405	--	\$ 36,694,689	--
2009	\$ 44,146,415	\$ 1,113,070	2.52%	\$ 43,033,345	--	\$ 36,048,867	--
2010	\$ 44,333,825	\$ 441,880	1.00%	\$ 43,891,945	-0.58%	\$ 37,822,385	4.92%
2011	\$ 44,933,465	\$ 915,530	2.04%	\$ 44,017,935	-0.71%	\$ 39,962,182	5.66%
2012	\$ 46,370,960	\$ 1,597,345	3.44%	\$ 44,773,615	-0.36%	\$ 42,798,696	7.10%
2013	\$ 49,487,925	\$ 1,359,195	2.75%	\$ 48,128,730	3.79%	\$ 44,706,715	4.46%
2014	\$ 50,857,120	\$ 1,165,085	2.29%	\$ 49,692,035	0.41%	\$ 44,452,055	-0.57%
2015	\$ 51,652,140	\$ 1,757,700	3.40%	\$ 49,894,440	-1.89%	\$ 38,935,045	-12.41%
2016	\$ 58,589,905	\$ 1,353,430	2.31%	\$ 57,236,475	10.81%	\$ 37,795,568	-2.93%
2017	\$ 60,415,063	\$ 1,810,945	3.00%	\$ 58,604,118	0.02%	\$ 38,370,068	1.52%
2018	\$ 63,487,733	\$ 1,244,415	1.96%	\$ 62,243,318	3.03%	\$ 39,976,988	4.19%
2019	\$ 98,347,300	\$ 4,251,715	4.32%	\$ 94,095,585	48.21%	\$ 41,119,404	2.86%
2020	\$ 112,264,212	\$ 57,520	0.05%	\$ 112,206,692	14.09%	\$ 44,292,319	7.72%
<b>Ann %chg</b>	8.34%			<b>Average</b>	<b>6.27%</b>	1.32%	<b>1.48%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.58%	0.42%	4.92%
2011	-0.29%	1.78%	10.86%
2012	1.42%	5.04%	18.72%
2013	9.02%	12.10%	24.02%
2014	12.56%	15.20%	23.31%
2015	13.02%	17.00%	8.01%
2016	29.65%	32.72%	4.85%
2017	32.75%	36.85%	6.44%
2018	40.99%	43.81%	10.90%
2019	113.14%	122.78%	14.07%
2020	154.17%	154.30%	22.87%

County Number	61
County Name	Merrick

**61 Merrick**  
**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 : 56  
 Total Sales Price : 38,401,944  
 Total Adj. Sales Price : 38,401,944  
 Total Assessed Value : 26,742,890  
 Avg. Adj. Sales Price : 685,749  
 Avg. Assessed Value : 477,552

MEDIAN : 73  
 WGT. MEAN : 70  
 MEAN : 76  
 COD : 19.54  
 PRD : 109.81

COV : 23.24  
 STD : 17.77  
 Avg. Abs. Dev : 14.27  
 MAX Sales Ratio : 119.07  
 MIN Sales Ratio : 43.64

95% Median C.I. : 66.10 to 80.04  
 95% Wgt. Mean C.I. : 63.34 to 75.94  
 95% Mean C.I. : 71.82 to 81.12

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	8	69.16	79.05	64.32	25.36	122.90	55.24	119.07	55.24 to 119.07	1,262,403	812,003	
01-JAN-18 To 31-MAR-18	8	83.08	80.68	75.45	17.85	106.93	56.01	99.23	56.01 to 99.23	495,421	373,780	
01-APR-18 To 30-JUN-18	6	68.72	72.87	64.52	25.63	112.94	43.64	99.55	43.64 to 99.55	805,904	519,961	
01-JUL-18 To 30-SEP-18	2	73.86	73.86	71.46	06.26	103.36	69.24	78.47	N/A	270,813	193,510	
01-OCT-18 To 31-DEC-18	10	81.21	81.89	77.53	15.06	105.62	57.96	118.78	66.10 to 93.09	708,526	549,326	
01-JAN-19 To 31-MAR-19	4	70.41	75.40	75.43	14.03	99.96	63.26	97.51	N/A	600,300	452,780	
01-APR-19 To 30-JUN-19	2	83.12	83.12	74.55	30.23	111.50	57.99	108.24	N/A	431,622	321,788	
01-JUL-19 To 30-SEP-19	2	80.71	80.71	80.91	00.83	99.75	80.04	81.37	N/A	289,600	234,315	
01-OCT-19 To 31-DEC-19												
01-JAN-20 To 31-MAR-20	12	64.24	69.83	66.21	17.53	105.47	52.90	96.87	55.90 to 92.25	584,428	386,923	
01-APR-20 To 30-JUN-20	1	68.21	68.21	68.21	00.00	100.00	68.21	68.21	N/A	820,267	559,465	
01-JUL-20 To 30-SEP-20	1	65.36	65.36	65.36	00.00	100.00	65.36	65.36	N/A	200,000	130,720	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	24	73.24	77.61	66.84	21.65	116.11	43.64	119.07	63.04 to 94.03	809,985	541,377	
01-OCT-18 To 30-SEP-19	18	79.50	80.45	77.01	15.89	104.47	57.96	118.78	67.77 to 88.90	607,161	467,588	
01-OCT-19 To 30-SEP-20	14	64.92	69.40	66.39	15.37	104.53	52.90	96.87	55.90 to 92.25	573,814	380,948	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	26	77.44	78.82	73.00	18.22	107.97	43.64	118.78	69.24 to 89.75	631,757	461,165	
01-JAN-19 To 31-DEC-19	8	76.54	78.65	76.06	17.17	103.41	57.99	108.24	57.99 to 108.24	480,455	365,416	
<u>ALL</u>	56	73.04	76.47	69.64	19.54	109.81	43.64	119.07	66.10 to 80.04	685,749	477,552	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	56	73.04	76.47	69.64	19.54	109.81	43.64	119.07	66.10 to 80.04	685,749	477,552	
<u>ALL</u>	56	73.04	76.47	69.64	19.54	109.81	43.64	119.07	66.10 to 80.04	685,749	477,552	

**61 Merrick**  
**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 : 56  
 Total Sales Price : 38,401,944  
 Total Adj. Sales Price : 38,401,944  
 Total Assessed Value : 26,742,890  
 Avg. Adj. Sales Price : 685,749  
 Avg. Assessed Value : 477,552

MEDIAN : 73  
 WGT. MEAN : 70  
 MEAN : 76  
 COD : 19.54  
 PRD : 109.81

COV : 23.24  
 STD : 17.77  
 Avg. Abs. Dev : 14.27  
 MAX Sales Ratio : 119.07  
 MIN Sales Ratio : 43.64

95% Median C.I. : 66.10 to 80.04  
 95% Wgt. Mean C.I. : 63.34 to 75.94  
 95% Mean C.I. : 71.82 to 81.12

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	23	73.04	76.82	71.97	19.76	106.74	52.90	108.24	64.00 to 92.25	601,368	432,826
1	23	73.04	76.82	71.97	19.76	106.74	52.90	108.24	64.00 to 92.25	601,368	432,826
<b>Grass</b>											
County	7	74.36	74.92	78.78	13.57	95.10	57.96	98.45	57.96 to 98.45	375,481	295,796
1	7	74.36	74.92	78.78	13.57	95.10	57.96	98.45	57.96 to 98.45	375,481	295,796
<b>ALL</b>	<b>56</b>	<b>73.04</b>	<b>76.47</b>	<b>69.64</b>	<b>19.54</b>	<b>109.81</b>	<b>43.64</b>	<b>119.07</b>	<b>66.10 to 80.04</b>	<b>685,749</b>	<b>477,552</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	35	73.44	77.83	71.78	21.13	108.43	43.64	119.07	64.48 to 89.75	667,182	478,917
1	35	73.44	77.83	71.78	21.13	108.43	43.64	119.07	64.48 to 89.75	667,182	478,917
<b>Grass</b>											
County	10	73.70	74.29	77.52	11.76	95.83	57.96	98.45	64.00 to 83.46	333,516	258,545
1	10	73.70	74.29	77.52	11.76	95.83	57.96	98.45	64.00 to 83.46	333,516	258,545
<b>ALL</b>	<b>56</b>	<b>73.04</b>	<b>76.47</b>	<b>69.64</b>	<b>19.54</b>	<b>109.81</b>	<b>43.64</b>	<b>119.07</b>	<b>66.10 to 80.04</b>	<b>685,749</b>	<b>477,552</b>

## Merrick County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Merrick	1	4700	4400	4100	3900	3800	3700	3550	3150	<b>4060</b>
Nance	1	4906	4893	4876	4876	4870	4893	4800	4796	<b>4868</b>
Polk	1	6370	5793	5436	5079	4651	4641	4378	3896	<b>5874</b>
Hamilton	1	6090	5991	5784	5599	2200	5300	5100	5100	<b>5903</b>
Hall	1	5498	5278	3997	3982	3868	3868	3651	3615	<b>4769</b>
Howard	7100	4750	4750	4300	4100	3725	3625	3425	3425	<b>3971</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Merrick	1	2800	2575	2400	2300	2175	2075	1900	1840	<b>2286</b>
Nance	1	2549	2550	2494	2493	2487	2470	2425	2375	<b>2482</b>
Polk	1	5003	4700	3474	3558	3084	3196	3064	3066	<b>4373</b>
Hamilton	1	4900	4900	4800	4800	4700	4700	4600	4600	<b>4834</b>
Hall	1	2719	2742	2328	2328	2147	2052	1888	1898	<b>2405</b>
Howard	7100	2500	2500	2400	2400	2300	2200	2100	2000	<b>2271</b>

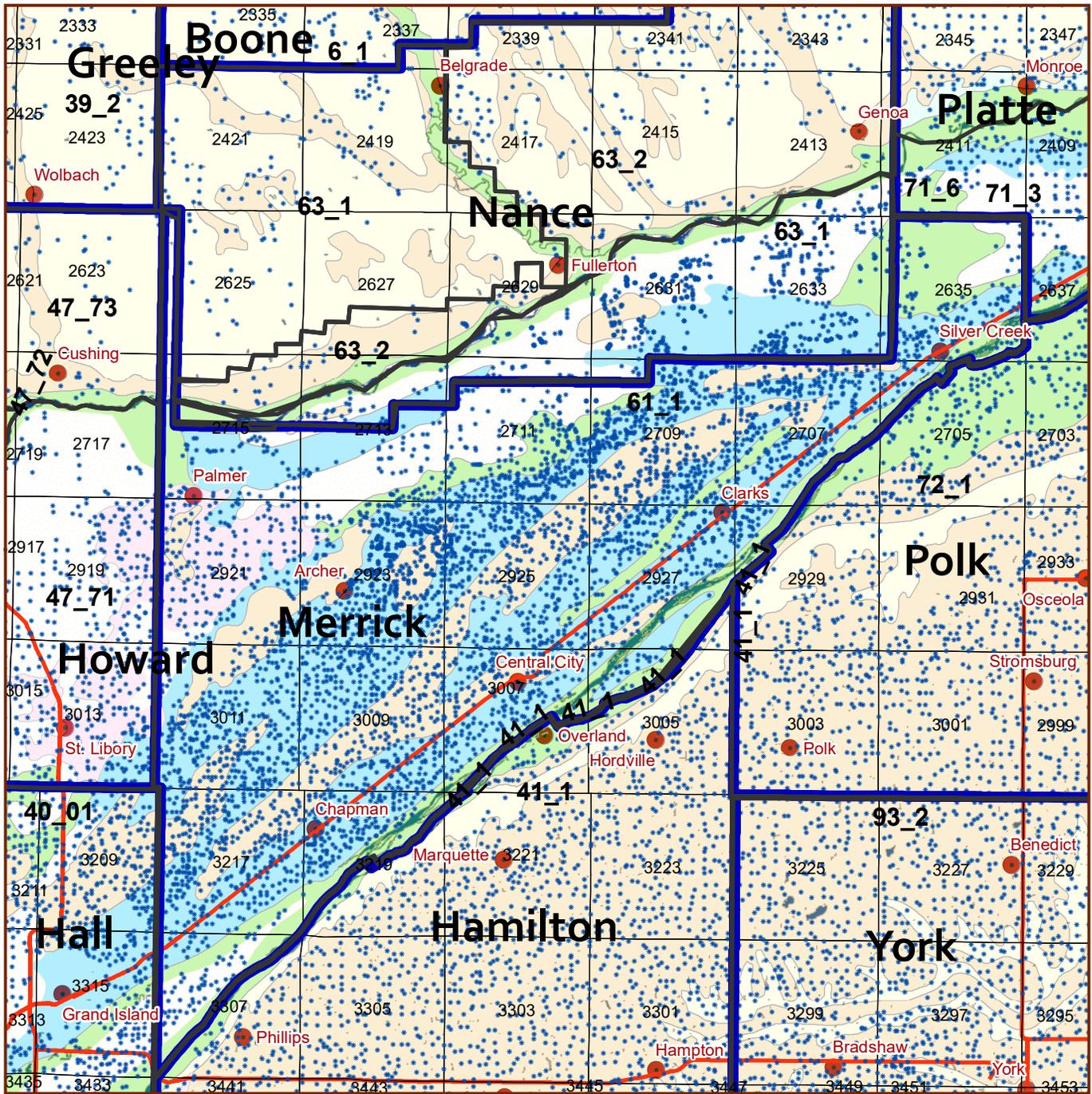
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Merrick	1	1636	1575	1578	1502	1459	n/a	1340	1200	<b>1579</b>
Nance	1	1451	1450	1441	1426	1402	1388	1385	1350	<b>1426</b>
Polk	1	2170	2175	2159	2172	2085	n/a	2096	2072	<b>2164</b>
Hamilton	1	1750	1700	1650	1600	1550	1500	n/a	1300	<b>1698</b>
Hall	1	1410	1412	1351	1349	1274	1275	1275	1275	<b>1378</b>
Howard	7100	1275	1175	1175	1175	1150	1150	1150	n/a	<b>1194</b>

County	Mkt Area	CRP	TIMBER	WASTE
Merrick	1	1214	500	546
Nance	1	1603	1300	278
Polk	1	1150	1102	40
Hamilton	1	n/a	n/a	900
Hall	1	n/a	n/a	100
Howard	7100	1187	n/a	750

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.

# MERRICK COUNTY



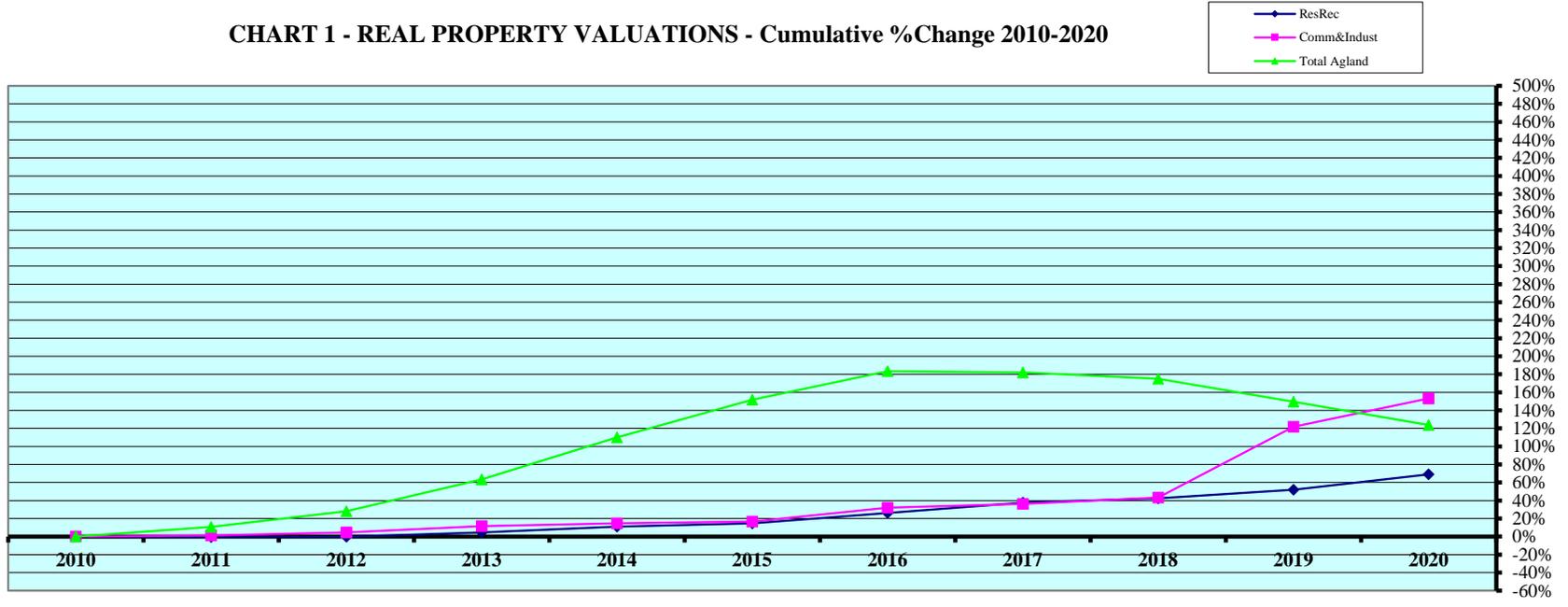
**Legend**

- 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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	226,383,394	--	--	--	44,333,825	--	--	--	414,757,500	--	--	--
2011	225,124,646	-1,258,748	-0.56%	-0.56%	44,933,465	599,640	1.35%	1.35%	458,848,745	44,091,245	10.63%	10.63%
2012	226,090,760	966,114	0.43%	-0.13%	46,370,960	1,437,495	3.20%	4.59%	531,868,345	73,019,600	15.91%	28.24%
2013	237,026,700	10,935,940	4.84%	4.70%	49,487,925	3,116,965	6.72%	11.63%	677,692,960	145,824,615	27.42%	63.39%
2014	251,523,128	14,496,428	6.12%	11.10%	50,857,120	1,369,195	2.77%	14.71%	870,523,275	192,830,315	28.45%	109.89%
2015	259,910,310	8,387,182	3.33%	14.81%	51,652,140	795,020	1.56%	16.51%	1,044,896,100	174,372,825	20.03%	151.93%
2016	285,469,352	25,559,042	9.83%	26.10%	58,589,905	6,937,765	13.43%	32.16%	1,175,522,950	130,626,850	12.50%	183.42%
2017	311,605,236	26,135,884	9.16%	37.64%	60,415,063	1,825,158	3.12%	36.27%	1,170,079,960	-5,442,990	-0.46%	182.11%
2018	322,542,521	10,937,285	3.51%	42.48%	63,487,733	3,072,670	5.09%	43.20%	1,141,343,215	-28,736,745	-2.46%	175.18%
2019	344,058,760	21,516,239	6.67%	51.98%	98,347,300	34,859,567	54.91%	121.83%	1,034,571,710	-106,771,505	-9.35%	149.44%
2020	382,652,305	38,593,545	11.22%	69.03%	112,264,212	13,916,912	14.15%	153.22%	928,204,265	-106,367,445	-10.28%	123.79%

Rate Annual %chg: Residential & Recreational **5.39%**

Commercial & Industrial **9.74%**

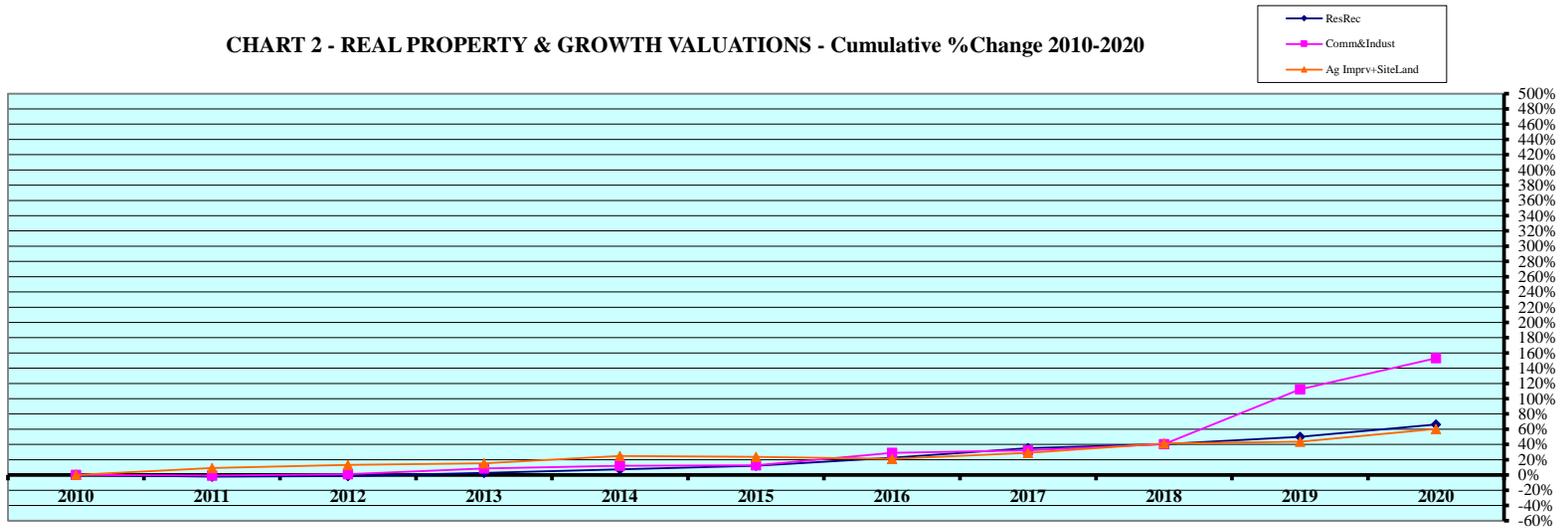
Agricultural Land **8.39%**

Cnty# **61**  
County **MERRICK**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	226,383,394	2,554,115	1.13%	223,829,279	--	--	44,333,825	441,880	1.00%	43,891,945	--	--
2011	225,124,646	3,817,220	1.70%	221,307,426	-2.24%	-2.24%	44,933,465	915,530	2.04%	44,017,935	-0.71%	-0.71%
2012	226,090,760	3,044,711	1.35%	223,046,049	-0.92%	-1.47%	46,370,960	1,597,345	3.44%	44,773,615	-0.36%	0.99%
2013	237,026,700	4,339,865	1.83%	232,686,835	2.92%	2.78%	49,487,925	1,359,195	2.75%	48,128,730	3.79%	8.56%
2014	251,523,128	8,331,960	3.31%	243,191,168	2.60%	7.42%	50,857,120	1,165,085	2.29%	49,692,035	0.41%	12.09%
2015	259,910,310	6,396,170	2.46%	253,514,140	0.79%	11.98%	51,652,140	1,757,700	3.40%	49,894,440	-1.89%	12.54%
2016	285,469,352	8,083,063	2.83%	277,386,289	6.72%	22.53%	58,589,905	1,353,430	2.31%	57,236,475	10.81%	29.10%
2017	311,605,236	5,763,590	1.85%	305,841,646	7.14%	35.10%	60,415,063	1,810,945	3.00%	58,604,118	0.02%	32.19%
2018	322,542,521	4,713,366	1.46%	317,829,155	2.00%	40.39%	63,487,733	1,244,415	1.96%	62,243,318	3.03%	40.40%
2019	344,058,760	4,351,118	1.26%	339,707,642	5.32%	50.06%	98,347,300	4,251,715	4.32%	94,095,585	48.21%	112.24%
2020	382,652,305	6,382,205	1.67%	376,270,100	9.36%	66.21%	112,264,212	57,520	0.05%	112,206,692	14.09%	153.09%
Rate Ann%chg	5.39%					3.37%	9.74%					7.74%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	43,774,645	24,701,676	68,476,321	795,400	1.16%	67,680,921	--	--
2011	51,183,080	25,246,545	76,429,625	1,616,785	2.12%	74,812,840	9.25%	9.25%
2012	52,931,560	26,141,960	79,073,520	1,618,300	2.05%	77,455,220	1.34%	13.11%
2013	53,834,465	27,851,845	81,686,310	2,816,934	3.45%	78,869,376	-0.26%	15.18%
2014	57,150,555	29,849,026	86,999,581	1,428,740	1.64%	85,570,841	4.76%	24.96%
2015	57,543,160	31,858,474	89,401,634	4,666,025	5.22%	84,735,609	-2.60%	23.74%
2016	53,165,615	36,060,930	89,226,545	6,357,960	7.13%	82,868,585	-7.31%	21.02%
2017	53,609,445	39,992,435	93,601,880	5,269,810	5.63%	88,332,070	-1.00%	29.00%
2018	56,444,740	42,239,385	98,684,125	1,897,315	1.92%	96,786,810	3.40%	41.34%
2019	56,946,690	42,981,965	99,928,655	1,576,825	1.58%	98,351,830	-0.34%	43.63%
2020	62,238,221	50,157,880	112,396,101	2,580,060	2.30%	109,816,041	9.89%	60.37%
Rate Ann%chg	3.58%	7.34%	5.08%	Ag Imprv+Site w/o growth			1.71%	

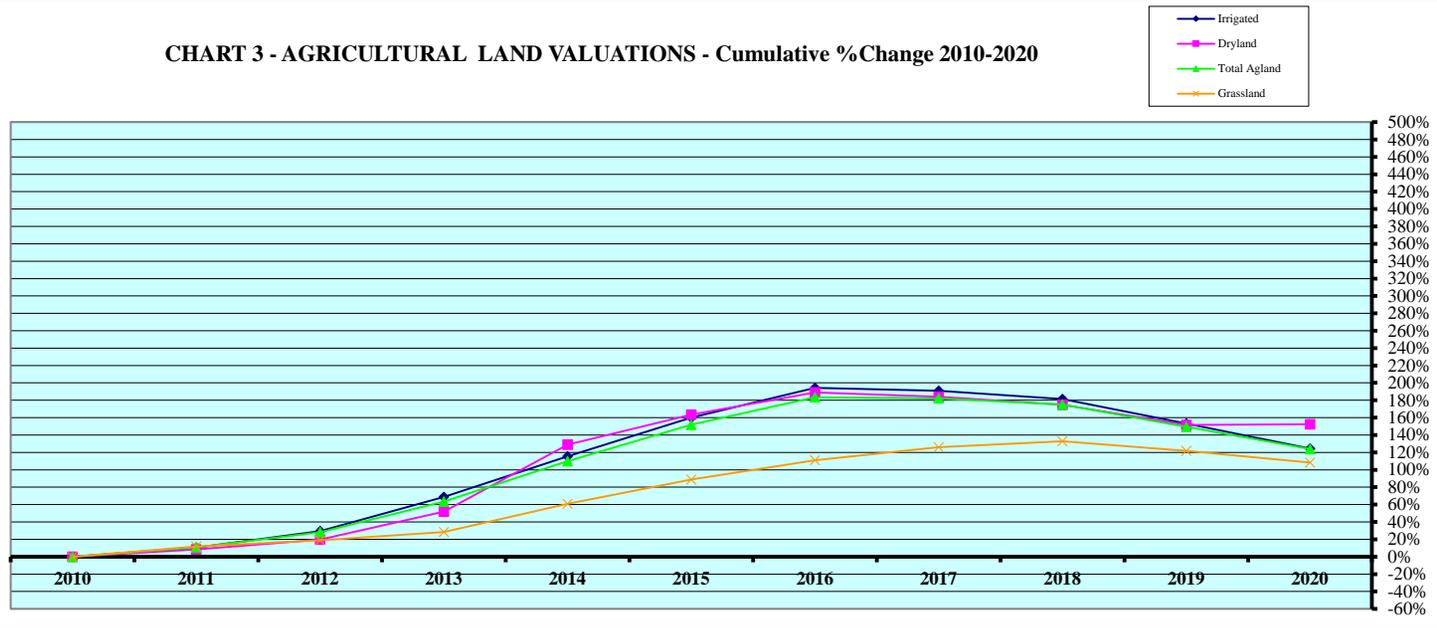
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 61  
County MERRICK

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	346,951,250	--	--	--	14,504,450	--	--	--	48,014,325	--	--	--
2011	383,691,385	36,740,135	10.59%	10.59%	15,710,270	1,205,820	8.31%	8.31%	53,620,830	5,606,505	11.68%	11.68%
2012	449,471,560	65,780,175	17.14%	29.55%	17,349,120	1,638,850	10.43%	19.61%	57,076,620	3,455,790	6.44%	18.87%
2013	585,738,230	136,266,670	30.32%	68.82%	22,039,185	4,690,065	27.03%	51.95%	61,667,900	4,591,280	8.04%	28.44%
2014	747,241,200	161,502,970	27.57%	115.37%	33,213,685	11,174,500	50.70%	128.99%	77,283,550	15,615,650	25.32%	60.96%
2015	902,660,135	155,418,935	20.80%	160.17%	38,214,595	5,000,910	15.06%	163.47%	90,653,370	13,369,820	17.30%	88.80%
2016	1,021,023,020	118,362,885	13.11%	194.28%	41,918,875	3,704,280	9.69%	189.01%	101,333,375	10,680,005	11.78%	111.05%
2017	1,009,100,920	-11,922,100	-1.17%	190.85%	41,212,640	-706,235	-1.68%	184.14%	108,549,345	7,215,970	7.12%	126.08%
2018	976,569,410	-32,531,510	-3.22%	181.47%	39,847,950	-1,364,690	-3.31%	174.73%	111,793,400	3,244,055	2.99%	132.83%
2019	878,458,930	-98,110,480	-10.05%	153.19%	36,496,795	-3,351,155	-8.41%	151.62%	106,484,725	-5,308,675	-4.75%	121.78%
2020	778,554,380	-99,904,550	-11.37%	124.40%	36,605,280	108,485	0.30%	152.37%	100,000,940	-6,483,785	-6.09%	108.27%

Rate Ann.%chg: Irrigated **8.42%** Dryland **9.70%** Grassland **7.61%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	0	--	--	--	5,287,475	--	--	--	414,757,500	--	--	--
2011	0	0			5,826,260	538,785	10.19%	10.19%	458,848,745	44,091,245	10.63%	10.63%
2012	0	0			7,971,045	2,144,785	36.81%	50.75%	531,868,345	73,019,600	15.91%	28.24%
2013	0	0			8,247,645	276,600	3.47%	55.98%	677,692,960	145,824,615	27.42%	63.39%
2014	0	0			12,784,840	4,537,195	55.01%	141.79%	870,523,275	192,830,315	28.45%	109.89%
2015	45,175	45,175			13,322,825	537,985	4.21%	151.97%	1,044,896,100	174,372,825	20.03%	151.93%
2016	39,450	-5,725	-12.67%		11,208,230	-2,114,595	-15.87%	111.98%	1,175,522,950	130,626,850	12.50%	183.42%
2017	39,145	-305	-0.77%		11,177,910	-30,320	-0.27%	111.40%	1,170,079,960	-5,442,990	-0.46%	182.11%
2018	66,720	27,575	70.44%		13,065,735	1,887,825	16.89%	147.11%	1,141,343,215	-28,736,745	-2.46%	175.18%
2019	76,700	9,980	14.96%		13,054,560	-11,175	-0.09%	146.90%	1,034,571,710	-106,771,505	-9.35%	149.44%
2020	2,749,515	2,672,815	3484.77%		10,294,150	-2,760,410	-21.15%	94.69%	928,204,265	-106,367,445	-10.28%	123.79%

Cnty# **61**  
County **MERRICK**

Rate Ann.%chg: Total Agric Land **8.39%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	348,217,130	186,148	1,871			14,568,065	17,968	811			81,700,995	133,333	613		
2011	383,599,305	185,505	2,068	10.54%	10.54%	15,548,200	17,770	875	7.92%	7.92%	89,688,965	135,300	663	8.18%	9.46%
2012	448,506,345	185,227	2,421	17.10%	29.44%	17,377,110	17,964	967	10.56%	19.31%	89,574,800	130,628	686	3.44%	13.24%
2013	586,015,500	186,929	3,135	29.47%	67.59%	22,051,610	17,539	1,257	29.98%	55.07%	97,239,960	127,646	762	11.09%	25.80%
2014	745,756,805	187,861	3,970	26.63%	112.21%	33,724,165	16,916	1,994	58.56%	145.89%	128,539,130	127,483	1,008	32.36%	66.50%
2015	903,310,330	188,270	4,798	20.86%	156.49%	38,183,405	16,197	2,357	18.25%	190.76%	149,636,865	127,257	1,176	16.62%	94.17%
2016	1,021,137,745	188,247	5,424	13.06%	189.98%	41,913,390	16,153	2,595	10.07%	220.04%	164,929,515	127,713	1,291	9.83%	113.25%
2017	1,009,786,065	188,419	5,359	-1.20%	186.49%	41,351,000	15,937	2,595	-0.01%	220.01%	174,353,050	127,360	1,369	6.01%	126.06%
2018	976,518,485	188,253	5,187	-3.21%	177.30%	39,852,395	15,981	2,494	-3.88%	207.58%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	879,481,765	188,256	4,672	-9.94%	149.74%	36,589,450	15,974	2,290	-8.15%	182.51%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	778,531,630	187,720	4,147	-11.23%	121.70%	36,533,455	15,980	2,286	-0.18%	181.99%	99,989,805	68,414	1,462	13.36%	138.52%

Rate Annual %chg Average Value/Acre:

8.29%

10.92%

9.08%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	0	0				4,559,775	9,772	467			414,848,910	286,149	1,450		
2011	0	0				4,719,155	10,097	467	0.17%	0.17%	457,047,405	285,947	1,598	10.25%	10.25%
2012	0	0				6,589,465	11,382	579	23.86%	24.07%	529,389,120	288,019	1,838	14.99%	26.78%
2013	0	0				6,749,730	11,637	580	0.19%	24.30%	529,389,120	288,663	2,344	27.51%	61.65%
2014	0	0				10,893,030	18,534	588	1.33%	25.96%	867,871,975	292,098	2,971	26.78%	104.94%
2015	0	0				10,822,930	18,407	588	0.04%	26.01%	1,042,872,870	291,970	3,572	20.22%	146.37%
2016	39,450	132	300			11,207,050	18,837	595	1.19%	27.51%	1,175,647,365	292,436	4,020	12.55%	177.30%
2017	39,145	131	300	-0.01%		11,165,995	18,767	595	0.00%	27.51%	1,170,894,280	292,270	4,006	-0.35%	176.33%
2018	41,610	139	300	0.00%		12,926,640	18,777	688	15.71%	47.54%	1,141,159,270	292,088	3,907	-2.48%	169.49%
2019	76,700	256	300	0.01%		13,054,880	18,933	690	0.16%	47.77%	1,035,775,145	292,207	3,545	-9.27%	144.50%
2020	2,749,480	5,024	547	82.45%		10,295,895	15,031	685	-0.66%	46.80%	928,100,265	292,168	3,177	-10.38%	119.11%

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MERRICK

Rate Annual %chg Average Value/Acre:

8.16%

(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
7,845	MERRICK	64,879,146	25,611,972	122,797,263	381,655,225	78,159,192	34,105,020	997,080	928,204,265	62,238,221	50,157,880	585	1,748,805,849
cnty sectorvalue % of total value:		3.71%	1.46%	7.02%	21.82%	4.47%	1.95%	0.06%	53.08%	3.56%	2.87%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,934	CENTRAL CITY	10,106,753	1,885,478	7,316,735	119,569,970	32,583,971	34,105,020	0	336,925	0	20,890	0	205,925,742
37.40%	%sector of county sector	15.58%	7.36%	5.96%	31.33%	41.69%	100.00%		0.04%		0.04%		11.78%
	%sector of municipality	4.91%	0.92%	3.55%	58.06%	15.82%	16.56%		0.16%		0.01%		100.00%
287	CHAPMAN	738,303	1,319,162	3,076,371	8,012,700	3,323,825	0	0	134,995	0	0	0	16,605,356
3.66%	%sector of county sector	1.14%	5.15%	2.51%	2.10%	4.25%			0.01%				0.95%
	%sector of municipality	4.45%	7.94%	18.53%	48.25%	20.02%			0.81%				100.00%
369	CLARKS	1,129,141	350,755	1,335,793	8,917,980	3,973,690	0	0	0	0	0	0	15,707,359
4.70%	%sector of county sector	1.74%	1.37%	1.09%	2.34%	5.08%							0.90%
	%sector of municipality	7.19%	2.23%	8.50%	56.78%	25.30%							100.00%
472	PALMER	459,900	174,173	70,162	14,619,155	4,602,840	0	0	14,445	0	5,540	0	19,946,215
6.02%	%sector of county sector	0.71%	0.68%	0.06%	3.83%	5.89%			0.00%		0.01%		1.14%
	%sector of municipality	2.31%	0.87%	0.35%	73.29%	23.08%			0.07%		0.03%		100.00%
362	SILVER CREEK	246,795	358,261	1,889,984	9,679,910	2,443,631	0	0	0	0	0	0	14,618,581
4.61%	%sector of county sector	0.38%	1.40%	1.54%	2.54%	3.13%							0.84%
	%sector of municipality	1.69%	2.45%	12.93%	66.22%	16.72%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
4,424	Total Municipalities	12,680,892	4,087,829	13,689,045	160,799,715	46,927,957	34,105,020	0	486,365	0	26,430	0	272,803,253
56.39%	%all municip.sectors of cnty	19.55%	15.96%	11.15%	42.13%	60.04%	100.00%		0.05%		0.05%		15.60%

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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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,764</b>	<b>Value : 1,564,941,467</b>	<b>Growth 10,472,900</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	173	1,818,600	9	175,640	105	3,598,795	287	5,593,035	
<b>02. Res Improve Land</b>	1,869	23,203,705	152	3,168,525	908	49,651,180	2,929	76,023,410	
<b>03. Res Improvements</b>	1,908	144,951,605	154	13,695,565	1,041	164,668,875	3,103	323,316,045	
<b>04. Res Total</b>	2,081	169,973,910	163	17,039,730	1,146	217,918,850	3,390	404,932,490	7,470,360
<b>% of Res Total</b>	61.39	41.98	4.81	4.21	33.81	53.82	50.12	25.88	71.33
<b>05. Com UnImp Land</b>	43	586,816	0	0	13	460,495	56	1,047,311	
<b>06. Com Improve Land</b>	278	5,109,630	2	136,910	37	2,544,800	317	7,791,340	
<b>07. Com Improvements</b>	289	41,072,351	2	1,242,330	58	29,773,005	349	72,087,686	
<b>08. Com Total</b>	332	46,768,797	2	1,379,240	71	32,778,300	405	80,926,337	665,920
<b>% of Com Total</b>	81.98	57.79	0.49	1.70	17.53	40.50	5.99	5.17	6.36
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	3	260,310	0	0	0	0	3	260,310	
<b>11. Ind Improvements</b>	4	33,844,710	0	0	0	0	4	33,844,710	
<b>12. Ind Total</b>	4	34,105,020	0	0	0	0	4	34,105,020	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.06	2.18	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	16	501,765	16	501,765	
<b>14. Rec Improve Land</b>	0	0	0	0	3	388,270	3	388,270	
<b>15. Rec Improvements</b>	0	0	0	0	3	125,150	3	125,150	
<b>16. Rec Total</b>	0	0	0	0	19	1,015,185	19	1,015,185	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.28	0.06	0.00
<b>Res &amp; Rec Total</b>	2,081	169,973,910	163	17,039,730	1,165	218,934,035	3,409	405,947,675	7,470,360
<b>% of Res &amp; Rec Total</b>	61.04	41.87	4.78	4.20	34.17	53.93	50.40	25.94	71.33
<b>Com &amp; Ind Total</b>	336	80,873,817	2	1,379,240	71	32,778,300	409	115,031,357	665,920
<b>% of Com &amp; Ind Total</b>	82.15	70.31	0.49	1.20	17.36	28.50	6.05	7.35	6.36
<b>17. Taxable Total</b>	2,417	250,847,727	165	18,418,970	1,236	251,712,335	3,818	520,979,032	8,136,280
<b>% of Taxable Total</b>	63.31	48.15	4.32	3.54	32.37	48.32	56.45	33.29	77.69

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	17	39,460	2,372,605	0	0	0
19. Commercial	7	581,660	7,475,220	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	17	39,460	2,372,605
19. Commercial	0	0	0	7	581,660	7,475,220
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				24	621,120	9,847,825

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	1	0	0	0	4	585	5	585	0
25. Total	1	0	0	0	4	585	5	585	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	226	2	652	880

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	250,315	0	0	2,093	628,968,745	2,100	629,219,060
28. Ag-Improved Land	3	26,490	0	0	782	320,822,815	785	320,849,305
29. Ag Improvements	3	22,195	0	0	838	93,871,290	841	93,893,485

30. Ag Total				2,941	1,043,961,850
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	3	0.77	4,235	0	0.00	0	
37. FarmSite Improvements	3	0.00	22,195	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	24	62.49	1,687,230	24	62.49	1,687,230	
32. HomeSite Improv Land	461	500.72	13,519,440	461	500.72	13,519,440	
33. HomeSite Improvements	470	0.00	56,751,980	470	0.00	56,751,980	540,065
34. HomeSite Total				<b>494</b>	<b>563.21</b>	<b>71,958,650</b>	
35. FarmSite UnImp Land	26	59.45	326,975	26	59.45	326,975	
36. FarmSite Improv Land	712	2,274.59	12,510,230	715	2,275.36	12,514,465	
37. FarmSite Improvements	818	0.00	37,119,310	821	0.00	37,141,505	1,796,555
38. FarmSite Total				<b>847</b>	<b>2,334.81</b>	<b>49,982,945</b>	
39. Road & Ditches	2,346	5,361.56	0	2,346	5,361.56	0	
40. Other- Non Ag Use	34	3,228.18	2,136,495	34	3,228.18	2,136,495	
41. Total Section VI				<b>1,341</b>	<b>11,487.76</b>	<b>124,078,090</b>	<b>2,336,620</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	255.79	203,745	2	255.79	203,745

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	8	251.79	778,760	8	251.79	778,760
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	20,655.02	11.00%	97,078,590	12.74%	4,700.00
46. 1A	17,935.31	9.55%	78,915,380	10.35%	4,400.00
47. 2A1	64,560.36	34.39%	264,697,325	34.73%	4,100.00
48. 2A	54,305.51	28.92%	211,791,355	27.79%	3,900.00
49. 3A1	6,932.99	3.69%	26,345,350	3.46%	3,800.00
50. 3A	11,157.76	5.94%	41,283,760	5.42%	3,700.00
51. 4A1	9,075.29	4.83%	32,217,350	4.23%	3,550.01
52. 4A	3,130.59	1.67%	9,861,425	1.29%	3,150.02
<b>53. Total</b>	<b>187,752.83</b>	<b>100.00%</b>	<b>762,190,535</b>	<b>100.00%</b>	<b>4,059.54</b>
<b>Dry</b>					
54. 1D1	339.93	2.13%	951,800	2.61%	2,799.99
55. 1D	2,918.51	18.30%	7,515,275	20.61%	2,575.04
56. 2D1	4,953.74	31.07%	11,888,955	32.61%	2,400.00
57. 2D	434.53	2.73%	999,440	2.74%	2,300.05
58. 3D1	4,446.95	27.89%	9,672,155	26.53%	2,175.01
59. 3D	548.94	3.44%	1,139,060	3.12%	2,075.02
60. 4D1	909.69	5.71%	1,728,420	4.74%	1,900.01
61. 4D	1,391.57	8.73%	2,560,515	7.02%	1,840.02
<b>62. Total</b>	<b>15,943.86</b>	<b>100.00%</b>	<b>36,455,620</b>	<b>100.00%</b>	<b>2,286.50</b>
<b>Grass</b>					
63. 1G1	38,731.28	56.47%	62,711,395	58.70%	1,619.14
64. 1G	2,977.22	4.34%	4,623,090	4.33%	1,552.82
65. 2G1	7,711.27	11.24%	11,958,915	11.19%	1,550.84
66. 2G	7,617.36	11.11%	10,989,060	10.29%	1,442.63
67. 3G1	9,715.91	14.17%	14,109,825	13.21%	1,452.24
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,761.72	2.57%	2,359,265	2.21%	1,339.18
70. 4G	72.83	0.11%	87,385	0.08%	1,199.85
<b>71. Total</b>	<b>68,587.59</b>	<b>100.00%</b>	<b>106,838,935</b>	<b>100.00%</b>	<b>1,557.70</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>187,752.83</b>	<b>64.23%</b>	<b>762,190,535</b>	<b>82.86%</b>	<b>4,059.54</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>15,943.86</b>	<b>5.45%</b>	<b>36,455,620</b>	<b>3.96%</b>	<b>2,286.50</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>68,587.59</b>	<b>23.46%</b>	<b>106,838,935</b>	<b>11.61%</b>	<b>1,557.70</b>
72. Waste	5,038.74	1.72%	2,753,045	0.30%	546.38
73. Other	14,996.13	5.13%	11,645,625	1.27%	776.58
74. Exempt	3,351.92	1.15%	24,430	0.00%	7.29
<b>75. Market Area Total</b>	<b>292,319.15</b>	<b>100.00%</b>	<b>919,883,760</b>	<b>100.00%</b>	<b>3,146.85</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	55.84	220,520	0.00	0	187,696.99	761,970,015	187,752.83	762,190,535
<b>77. Dry Land</b>	11.91	27,050	0.00	0	15,931.95	36,428,570	15,943.86	36,455,620
<b>78. Grass</b>	14.29	22,820	0.00	0	68,573.30	106,816,115	68,587.59	106,838,935
<b>79. Waste</b>	0.00	0	0.00	0	5,038.74	2,753,045	5,038.74	2,753,045
<b>80. Other</b>	5.80	2,180	0.00	0	14,990.33	11,643,445	14,996.13	11,645,625
<b>81. Exempt</b>	145.47	0	1.62	0	3,204.83	24,430	3,351.92	24,430
<b>82. Total</b>	<b>87.84</b>	<b>272,570</b>	<b>0.00</b>	<b>0</b>	<b>292,231.31</b>	<b>919,611,190</b>	<b>292,319.15</b>	<b>919,883,760</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	187,752.83	64.23%	762,190,535	82.86%	4,059.54
<b>Dry Land</b>	15,943.86	5.45%	36,455,620	3.96%	2,286.50
<b>Grass</b>	68,587.59	23.46%	106,838,935	11.61%	1,557.70
<b>Waste</b>	5,038.74	1.72%	2,753,045	0.30%	546.38
<b>Other</b>	14,996.13	5.13%	11,645,625	1.27%	776.58
<b>Exempt</b>	3,351.92	1.15%	24,430	0.00%	7.29
<b>Total</b>	<b>292,319.15</b>	<b>100.00%</b>	<b>919,883,760</b>	<b>100.00%</b>	<b>3,146.85</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Acreage	66	1,458,045	667	30,220,140	670	99,657,430	736	131,335,615	2,020,215
83.2 Archer	6	42,150	24	69,840	25	1,382,215	31	1,494,205	358,940
83.3 Cc Lakes	5	30,465	10	745,875	70	9,546,665	75	10,323,005	75,715
83.4 Cc River	35	1,218,005	55	3,955,295	56	12,495,680	91	17,668,980	1,103,375
83.5 Central City	88	1,251,940	1,205	18,093,245	1,217	106,672,590	1,305	126,017,775	1,797,655
83.6 Chapman	20	161,415	108	811,120	134	6,465,070	154	7,437,605	331,475
83.7 Clarks	16	87,545	175	828,565	175	8,397,685	191	9,313,795	208,165
83.8 Clarks Lakes	11	451,360	123	12,124,025	127	31,508,855	138	44,084,240	589,125
83.9 Gi Subs East	2	43,830	77	705,395	79	2,913,585	81	3,662,810	19,670
83.10 Gi Subs West	0	0	65	2,170,850	65	9,454,095	65	11,624,945	600
83.11 Palmer	38	226,070	197	1,964,550	198	13,509,440	236	15,700,060	694,620
83.12 Rural	4	1,018,885	23	1,456,700	58	8,406,795	62	10,882,380	245,595
83.13 Sc Lakes	1	13,460	19	1,730,700	19	2,669,245	20	4,413,405	1,575
83.14 Shoups	0	0	0	0	29	540,745	29	540,745	0
83.15 Silver Creek	11	91,630	184	1,535,380	184	9,821,100	195	11,448,110	23,635
84 Residential Total	303	6,094,800	2,932	76,411,680	3,106	323,441,195	3,409	405,947,675	7,470,360

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	Acreage	4	124,485	21	994,085	23	11,989,230	27	13,107,800	0
85.2	Archer	3	12,000	7	70,715	7	627,605	10	710,320	0
85.3	Cc Lakes	0	0	0	0	3	54,565	3	54,565	0
85.4	Central City	20	513,630	153	4,065,130	157	61,921,061	177	66,499,821	234,360
85.5	Chapman	3	15,890	14	322,480	16	2,987,040	19	3,325,410	0
85.6	Clarks	5	8,000	36	238,910	38	4,128,330	43	4,375,240	124,230
85.7	Clarks Lakes	0	0	0	0	1	10,725	1	10,725	0
85.8	Palmer	11	68,210	45	375,100	49	4,374,540	60	4,817,850	0
85.9	Rural	4	254,525	12	1,657,595	24	17,683,465	28	19,595,585	307,330
85.10	Silver Creek	6	50,571	32	327,635	35	2,155,835	41	2,534,041	0
86	Commercial Total	56	1,047,311	320	8,051,650	353	105,932,396	409	115,031,357	665,920

## 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	37,875.59	56.97%	61,952,915	59.01%	1,635.70
88. 1G	2,839.28	4.27%	4,471,895	4.26%	1,575.01
89. 2G1	7,394.05	11.12%	11,668,645	11.11%	1,578.11
90. 2G	7,079.48	10.65%	10,633,440	10.13%	1,502.01
91. 3G1	9,478.36	14.26%	13,831,880	13.17%	1,459.31
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,746.17	2.63%	2,340,540	2.23%	1,340.38
94. 4G	72.83	0.11%	87,385	0.08%	1,199.85
95. Total	66,485.76	100.00%	104,986,700	100.00%	1,579.09
<b>CRP</b>					
96. 1C1	459.45	40.96%	560,360	41.14%	1,219.63
97. 1C	115.49	10.30%	139,970	10.28%	1,211.97
98. 2C1	180.68	16.11%	222,000	16.30%	1,228.69
99. 2C	123.32	10.99%	148,340	10.89%	1,202.89
100. 3C1	227.20	20.26%	272,770	20.02%	1,200.57
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	15.55	1.39%	18,725	1.37%	1,204.18
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,121.69	100.00%	1,362,165	100.00%	1,214.39
<b>Timber</b>					
105. 1T1	396.24	40.43%	198,120	40.43%	500.00
106. 1T	22.45	2.29%	11,225	2.29%	500.00
107. 2T1	136.54	13.93%	68,270	13.93%	500.00
108. 2T	414.56	42.30%	207,280	42.30%	500.00
109. 3T1	10.35	1.06%	5,175	1.06%	500.00
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	980.14	100.00%	490,070	100.00%	500.00
<b>Grass Total</b>					
	66,485.76	96.94%	104,986,700	98.27%	1,579.09
<b>CRP Total</b>					
	1,121.69	1.64%	1,362,165	1.27%	1,214.39
<b>Timber Total</b>					
	980.14	1.43%	490,070	0.46%	500.00
114. Market Area Total	68,587.59	100.00%	106,838,935	100.00%	1,557.70

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

**61 Merrick**

	<b>2020 CTL County Total</b>	<b>2021 Form 45 County Total</b>	<b>Value Difference (2021 form 45 - 2020 CTL)</b>	<b>Percent Change</b>	<b>2021 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	381,655,225	404,932,490	23,277,265	6.10%	7,470,360	4.14%
02. Recreational	997,080	1,015,185	18,105	1.82%	0	1.82%
03. Ag-Homesite Land, Ag-Res Dwelling	62,238,221	71,958,650	9,720,429	15.62%	540,065	14.75%
<b>04. Total Residential (sum lines 1-3)</b>	<b>444,890,526</b>	<b>477,906,325</b>	<b>33,015,799</b>	<b>7.42%</b>	<b>8,010,425</b>	<b>5.62%</b>
05. Commercial	78,159,192	80,926,337	2,767,145	3.54%	665,920	2.69%
06. Industrial	34,105,020	34,105,020	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>112,264,212</b>	<b>115,031,357</b>	<b>2,767,145</b>	<b>2.46%</b>	<b>665,920</b>	<b>1.87%</b>
08. Ag-Farmsite Land, Outbuildings	48,125,340	49,982,945	1,857,605	3.86%	1,796,555	0.13%
09. Minerals	585	585	0	0.00%	0	0.00%
10. Non Ag Use Land	2,032,540	2,136,495	103,955	5.11%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>50,158,465</b>	<b>52,120,025</b>	<b>1,961,560</b>	<b>3.91%</b>	<b>1,796,555</b>	<b>0.33%</b>
12. Irrigated	778,554,380	762,190,535	-16,363,845	-2.10%		
13. Dryland	36,605,280	36,455,620	-149,660	-0.41%		
14. Grassland	100,000,940	106,838,935	6,837,995	6.84%		
15. Wasteland	2,749,515	2,753,045	3,530	0.13%		
16. Other Agland	10,294,150	11,645,625	1,351,475	13.13%		
<b>17. Total Agricultural Land</b>	<b>928,204,265</b>	<b>919,883,760</b>	<b>-8,320,505</b>	<b>-0.90%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>1,535,517,468</b>	<b>1,564,941,467</b>	<b>29,423,999</b>	<b>1.92%</b>	<b>10,472,900</b>	<b>1.23%</b>

## 2021 Assessment Survey for Merrick County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$155,186.31
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$155,186.31
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Mileage \$1,500
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$42,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$1,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$930
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$2061.22

**B. Computer, Automation Information and GIS**

<b>1.</b>	<b>Administrative software:</b>
	MIPS/County Solutions
<b>2.</b>	<b>CAMA software:</b>
	MIPS/County Solutions
<b>3.</b>	<b>Personal Property software:</b>
	MIPS/County Solutions
<b>4.</b>	<b>Are cadastral maps currently being used?</b>
	Yes
<b>5.</b>	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's Office
<b>6.</b>	<b>Does the county have GIS software?</b>
	Yes
<b>7.</b>	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://merrick.gworks.com">https://merrick.gworks.com</a>
<b>8.</b>	<b>Who maintains the GIS software and maps?</b>
	Assessor's Office
<b>9.</b>	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	FSA imagery (given to gWorks)
<b>10.</b>	<b>When was the aerial imagery last updated?</b>
	FSA 2020

**C. Zoning Information**

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Central City, Chapman, Clarks, Palmer, and Silver Creek are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	1970's

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Central Plains Valuation
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS software support

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Central Plains Valuation
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Per State qualifications
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2021 Residential Assessment Survey for Merrick County

<b>1.</b>	<b>Valuation data collection done by:</b>																																	
	Assessor Staff and Contract Appraiser																																	
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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>Acreages. Rural parcels of generally less than 20 acres; all sell relatively similar based on location throughout the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Central City (2015 population - 2,886). The county seat. Parcels vary in age, quality and condition, but have the same economic relationship based on the commerce.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Silver Creek (2013 population – 360) Parcels in this area seem to be influenced by the strong community attitude.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Clarks (2013 population – 358) Parcels within these bedroom communities are subject to little or no development and do not sell frequently. 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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																																	

	Cost approach with market derived depreciation, and sales comparison approach are used to estimate the market value of residential properties in the county.
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables are developed using market derived information.
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>
	Yes
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Vacant lot sales study.
<b>7.</b>	<b>How are rural residential site values developed?</b>
	Values are determined by market value for acreage sites 20 acres or less.
<b>8.</b>	<b>Are there form 191 applications on file?</b>
	N/A
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	This is hired out to an appraisal service. Each set of lots being held for resale are individually studies and compared to the market. The absorption rate is determined and used to calculate the value of hte property. These proeprties are reviewed annually for any necessary adjustments.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2020	2020	2020	2020
	2	2017	2017	2017	2017
	3	2017	2017	2017	2017
	4	2017	2017	2017	2017
	5	2017	2017	2017	2017
	6	2017	2017	2017	2017
	7	2017	2017	2017	2017
	8	2018	2018	2018	2018
	9	2018	2018	2018	2018
	10	2018	2018	2018	2018
	11	2018	2018	2018	2018
	12	2018	2018	2018	2018
	13	2017	2017	2017	2017
	14	2017	2017	2017	2017
	AG	2020	2020	2020	2020

Valuation groups are created by looking for similar characteristics, for example, proximity, size, and amenities. The groups are then reviewed annually to ensure that those similarities remain.

## 2021 Commercial Assessment Survey for Merrick County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Central Plains Valuation				
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	All commercial parcels are grouped together for analysis of comparables. All commercial parcels in the county have the same general market characteristics.			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>				
	All three approaches are used and reconciled in the commercial valuation.				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>				
	This is handled by contract appraiser, Central Plains Valuation. and looks at outside sales.				
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>				
	Local market information				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>				
	Yes (only one valuation grouping)				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>				
	Vacant lot sales were used to determine assessed values.				
<b>7.</b>	<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	2019	2019	2019	2019
	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.				

## 2021 Agricultural Assessment Survey for Merrick County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	County Assessor and Staff							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.	2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.	2020						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The county reviews sale information annually and identifies common characteristics of the parcels. Similar parcels are grouped together based on how the market appears to recognize those parcels.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Sales analysis and personal use.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	A market analysis was conducted on livestock feed yards to establish how many acres are identified by Department of Environmental Quality.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	WPR has had a static value due to lack of sales in this program area.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	N/A							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	Eight							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							

<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## 2021 Merrick County Real Property Valuation Method

### **I: Client and Intended Users:**

Mass-appraisals assignment in Nebraska for ad valorem taxation falls under the responsibility of county government. The county board of equalization is identified as the client.

Intended users, identified below, of this mass-appraisal include the state of Nebraska and all of the property-taxing jurisdictions located within Merrick County.

We have identified and considered the actual and intended use, and intended users of our value opinions and conclusions in order to identify the problem to be solved, and to understand development and reporting responsibilities associated with this mass-appraisal.

### **II: Intended Use:**

The Merrick County Assessor is required by State Law, Neb. Rev. Stat. §77-1303 to prepare an assessment roll of all taxable property on or before March 19<sup>th</sup> of each year. This valuation methodology document is the process used in setting valuations for ad valorem tax purposes and conforms with the standards set forth in Nebraska Administrative Code, Title 350, Chapter 50. If our real property appraisals are used for other purposes, they will be invalid because they would be outside the scope for which they were developed.

### **III: Effective Date of Appraisal**

The appraisal date for all real property in the jurisdiction is January 1, 2021.

### **IV: Date of Reported Values**

The mass appraisal assignment will be completed on or before March 19, 2021. Change of value notices for real property are expected to be mailed on or before June 1, 2021.

### **V. Type and Definition of Value:**

Real property in Nebraska is defined in Neb. Rev. Stat. §77-103. For ad valorem mass-appraisal assignments in Nebraska, the terms actual and market value are viewed as synonymous. Actual value is defined in Neb. Rev. Stat. §77-112. *Actual value, defined. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.*

This definition will be used for all classes of real property. Agricultural or horticultural land is defined in Neb. Rev. Stat. §77-1359.

## **VI. Disclosure of all Assumptions, Limiting Conditions, and Jurisdictional Exceptions:**

- 1) All properties will be assessed as fee simple, and free of any and all liens and encumbrances. Each property has been appraised as though under responsible ownership and competent management.
- 2) Surveys of the appraised properties will not be provided. We will rely upon the property ownership map, deeds and other materials to estimate physical dimensions and the acreage associated with subject properties.
- 3) We assume the utilization of the land and any improvements are located within the boundaries of the property described on the appraisal record. It is assumed that there are no adverse easements, encroachments or trespasses for any parcel that have not already been addressed in the ownership record file or noted in the property record.
- 4) Property inspections, if necessary, will be made before the appraisal date or prior to the date final values are determined. Merrick County will complete physical inspections, as well as use GIS imagery, to complete the six-year inspection requirements.
- 5) Our goal is to re-inspect every parcel within the county at least once every six (6) years. A property may be inspected more frequently if a building permit has been issued, changes have been noted during neighborhood reviews, or detected through GIS imagery. The date and time of inspections are noted on the property record. It is assumed that there has not been any material change in condition since the latest property inspection, unless otherwise documented on the individual property record.
- 6) It is assumed that there are no hidden or unapparent conditions associated with the properties, subsoil, or structures that would render the properties (land and/or improvements) more or less valuable.
- 7) It is assumed that the properties and/or the landowners are in full compliance with all applicable federal, state, and local environmental regulations and laws.
- 8) It is assumed that all applicable zoning and use regulations have been complied with.
- 9) It is assumed that all required licenses, certificates of occupancy, consents, or other instruments of legislative or administrative authority from any private, local, state, or national government entity have been, or could be obtained for any use on which the value opinions contained within this report are based.
- 10) Land is valued as though vacant and available to develop to its highest and best use.
- 11) Valuation Groupings

Acreages-Rural parcels of generally less than 20 acres; all sell relatively similar based on location throughout the county

Central City Lakes-Five different lakes in the Central City Area, majority are IOLL, all have similar further development restrictions.

Central City-The county seat. Parcels vary in age, quality, and condition but have the same economic relationship based on the commerce.

Chapman-Small village that is a bedroom community. Little to no development. Commerce is nearly nonexistent

Clarks- Small village that is a bedroom community. Little to no development. Commerce is nearly nonexistent

CC River-Located along the Platte River, newer homes with round year living

Clarks Lakes-Five lakes in gated community. Newer and larger improvements when compared to nearby lakes

Grand Island Subdivision West-Condensed group of stick-built housing on the county line between Merrick and Hall Counties. Parcels are mostly newer than 1970. It is under Grand Island's zoning jurisdiction.

Grand Island Subdivision East- Condensed group of housing mostly manufactured housing (i.e. trailers) between Merrick and Hall Counties. Parcels are 1940 and newer. It is under Grand Island's zoning jurisdiction.

Palmer-small village which seems to be greatly influenced by strong community attitude. Commerce is driven by remaining local.

Silver Creek Lakes-located around Thunderbird Lake. Houses are generally newer and average quality. Sale activity has been driven by desires to be on water property

Silver Creek-small village which serves as a bedroom community. Influenced by strong community attitude but a declining commerce.

Archer-Unincorporated village with parcels containing residential and ag related businesses.

Ag-Agricultural outbuildings and improvements

12) Information, estimates, and opinions furnished to us and incorporated into the analysis and final report will be obtained from sources assumed to be reliable, and a reasonable effort has been made to verify such information. However, no warranty is given for the reliability of this information.

## **VII. Parcel Data and Statistical Measurement**

The County Assessor is responsible for establishing and maintaining data on approximately 7668 real property parcels covering 494 square miles within Merrick County. This data includes property characteristics and ownership information. Property characteristic data on new construction is updated through building permits, blue prints, and field inspections. Existing property data is maintained through field review.

The statistical performance measure for overall appraisal level (by real-property subclass) is the median ratio. The acceptable range for statistical compliance pursuant to Neb. Rev. Stat. §77-5023 is 92 percent to 100 percent (.92 to 1.00) for all property classes, except agricultural for which the acceptable range is 69 percent to 75 percent. The primary performance measure for appraisal uniformity is the coefficient of dispersion (COD). The county is guided by minimum performance criteria established by the Property Assessment Division. The measure is expected to be less than 15 to achieve statistical compliance with minimum standards for the residential and 20 for commercial/industrial subclasses. The price-related

differential (PRD) is an additional uniformity measure of vertical equity that the state employs for the residential and commercial/industrial subclasses. This measure is expected to fall in the range of 0.98 to 1.03.

## **2021 Merrick County Appraisal Process**

### **Residential Properties:**

Residential properties are all valued using the cost approach. All characteristics of dwellings and outbuildings are entered into MIPS, such as year built, style, square footage, quality, condition, bedroom, bathrooms, basement, basement finish, garages etc. to arrive at a replacement cost as if the dwelling or outbuilding was new. The MIPS system uses the Marshal and Swift costs to arrive at value.

A review of our preliminary statistics of sales from 10-1-2018 to 9-30-2020 showed we were out of compliance for overall residential at 91% except Clarks Lakes and Clarks Village. Acreages are on a 2020 cost table. The villages and Central City are all on a 2016 depreciation table. GI Subs are on a 2017 depreciation table.

As a result, the following changes were made to become compliant.

Acreages- This valuation grouping was done for revaluation this year. A complete review was completed for tax year 2021. During the physical reviews, verification of all buildings on the property record card were reviewed to make sure they were still in existence. Notes were made of any changes. Quality and condition were also reviewed in addition to sketch information. New digital photographs of fronts of buildings were taken and placed in the files. Interior reviews for condition were completed if the property owner wanted them. Central Plains Valuation Inc. completed the final depreciation tables for buildings and land.

Central City-The dwellings were increased by 4%

Chapman-The dwellings were decreased by 18% and land was put on a land model of \$.46/sq. foot

GI Subs-This area was changed to separate it to GI Subs West and GI Subs East. In the GI Subs West area, the dwellings were increased by 5%.

Palmer-The dwellings were increased by 2% and land is valued at \$.50/sq. foot

Silver Creek-The dwellings were increased by 20% and land is valued at \$.60/sq. foot

### **Commercial Properties:**

A market analysis review was completed by Central Plains Valuation Inc. for compliance. The statistical analysis determined we are in compliance at 95% median.

### **Agricultural Land:**

A market analysis of agricultural sales by land classification group was conducted to determine any possible adjustments to comply with statistical measures. Our sales ratio time period is from 10-1-17 to 9-30-20. Our preliminary statistics (after the LVG/LCG change) showed a sales ratio of 88% with 62 sales in the study period. The acceptable range for statistical compliance pursuant to Neb. Rev. Stat.

§77-5023 is 92 percent to 100 percent for all property classes, except agriculture, which is 69 percent to 75 percent. The 80 percent majority use of 36 irrigated sales had a median of 75%. The 80 percent majority use of 9 grass land sales had a median of 77%. There were no dry land sales of 80 percent to determine any change.

Merrick County has one market area. Every year we review the sales. We verify land use changes using GIS, NRD and FSA records and maps along with contact with property owners. Changes are completed. Review of properties enrolled in the CRP and WRP programs is done every year. Changes are made as necessary. Merrick County has good relationship with the Central Platte NRD on sharing parcel information and changes. As a result of all changes and the market, 56 AG land sales were used. AG land has a final ratio of 73%.

The 2021 mass-appraisal was completed by the County Assessor, Jen Myers, office staff, and Central Plains Valuation Inc. When the change of value notices are mailed to property owners, the written appraisal file becomes an open public record. Values will be made available to the public through the county's website at [merrick.gworks.com](http://merrick.gworks.com), [nebraskaassessoronline.us](http://nebraskaassessoronline.us), and valuation change notices. Individuals may view appraisal records for parcel characteristic data and land records information from the above website, or from a printed report from MIPS. All exhibits and work products referenced in this document will be available for inspection at the County Assessor's office during regular business hours. Printouts, digital files, and document-image printouts may also be obtained through the County Assessor's office.

An individual or party receiving a copy of work file materials, reports or a written appraisal does not become an intended user of the mass-appraisal unless the County Assessor has specifically identified such individual or party in the scope of a work document. Value disputes or challenges of individual property appraisals will be administered through the valuation protest process. The appraised values might change as a result of the meeting. Mass-appraisal models or techniques used to develop an opinion of value may be corrected, recalibrated, or adjusted during the appeal period.

Respectfully Submitted,

Jen Myers  
Merrick County Assessor

**2021 Plan of Assessment for Merrick County  
Assessment Years 2021, 2022 and 2023**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. Each year, the assessor shall present the plan to the county board of equalization.

**Assessment Actions Planned for Assessment Year 2021**

**Residential**

The county plans to review the second half of rural improvements. This will include drive-by-inspections along with taking new digital pictures. This will include acreages and farms along with any outbuildings. There are approximately 1,530 parcels in the rural area. These properties will be valued for 2021. These properties will be valued using the cost approach and market derived depreciation. Pick-up work will also be completed for residential properties.

**Commercial**

Commercial properties will be on maintenance for this year. Sales will be reviewed for any necessary adjustments to comply with statistical measures. Sales and pick up work will be completed.

**Agricultural**

A market analysis of agricultural sales by land classifications will be conducted to determine any possible adjustments to comply with statistical measures. The market analysis is conducted in-house. Sales review and pick-up work will be completed for agricultural properties. Merrick County continues to monitor land use changes, using GIS, FSA records, owner information, property inspections and in cooperation with the NRD's.

**Assessment Actions Planned for Assessment Year 2022**

**Residential**

The county plans to complete the appraisal update of towns and villages to include Central City, Silver Creek, Clarks, Palmer, Chapman, and Archer. This will include drive by inspections along with taking new digital pictures. These properties will be valued for 2022 using the cost approach and market derived depreciation. All other residential properties will be maintained including statistical and sales review. Pick-up will also be completed for residential properties.

**Commercial**

Commercial properties will be reviewed for this year. There will be a statistical analysis done for commercial properties to determine if an assessment adjustment is necessary to comply with statistical measures. Sales and pick up work will be completed.

**Agricultural**

A market analysis of agricultural sales by land classifications will be conducted to determine any possible adjustments to comply with statistical measures. The market analysis is conducted in-house. Sales review

and pick-up work will be completed for agricultural properties. Merrick County continues to monitor land use changes, using GIS, FSA records, owner information, property inspections and in cooperation with the NRD's.

**Assessment Actions Planned for Assessment Year 2023**

**Residential**

The county plans to complete the appraisal update the GI Subdivision. This will include drive by inspections along with taking new digital pictures. These properties will be valued for 2023 using the cost approach and market derived depreciation. All other residential properties will be maintained including statistical and sales review. Pick-up will also be completed for residential properties.

**Commercial**

There will be a statistical analysis done for commercial and industrial properties to determine if an assessment adjustment is necessary to comply with statistical measures as required by law. Sales and pick up work will be completed.

**Agricultural**

A market analysis of agricultural sales by land classifications will be conducted to determine any possible adjustments to comply with statistical measures. The market analysis is conducted in-house. Sales review and pick-up work will be completed for agricultural properties. Merrick County continues to monitor land use changes, using GIS, FSA records, owner information, property inspections and in cooperation with the NRD's.

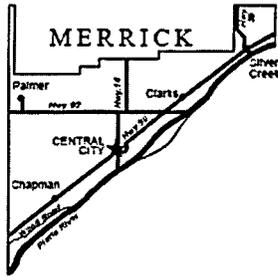
**Conclusion:**

In order to achieve assessment actions, \$154957.51 is requested to be budgeted for the office including wages for assessor staff along with GIS Mapping online and GIS maintenance. An additional \$42000 is requested for contract appraisal services including \$4,000 for TERC review.

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair and equitable assessments in achieving the statutory required statistics.

Assessor signature: \_\_\_\_\_

Date \_\_\_\_\_



MERRICK COUNTY ASSESSOR  
PO BOX 27  
1510 18<sup>TH</sup> STREET  
CENTRAL CITY, NE 68826  
308-946-2443

February 8, 2021

Nebraska Department of Revenue  
Property Assessment Division  
301 Centennial Mall South  
P.O. Box 98919  
Lincoln, Ne 68509-8919

Re: Special Value for 2021

Merrick County submits this report pursuant to Title 350, Neb. Regulation 11-005.04.

I have reviewed the eight Special Valuation Applications on file in Merrick County. These parcels meet all of the requirements for approval as a special valuation parcel. As such all were approved. Specific descriptions are as follows:

- Parcel # 1 Parcel Number: 1836.00  
Legal: Nebr Conf Sem Sub Lots 4-11 Blk 61  
This parcel contains 2.91 acres
- Parcel # 2 Parcel Number: 1836.02  
Legal: Nebr Conf Sem Sub Lots 4-11 Blk 63 Lots 3-14 Blk 62  
And closed abutting streets 5-13-6  
This parcel contains 6.04 acres
- Parcel # 3 Parcel number: 1841.00  
Legal: Nebr Conf Sem Sub Blks 89-90  
This parcel contains 8.69 acres
- Parcel # 4 Parcel number: 5320.00  
Legal: W1/2NE1/4NW1/4, 21-12-08  
This parcel contains 19.63 acres
- Parcel # 5 Parcel: 5321.00  
Legal: E1/2NE1/4NW1/4, 21-12-08  
This parcel contains 19.97 acres

Parcel # 6 Parcel number: 5323.00  
Legal: N1/4 of W1/2SE1/4NW1/4 & SW1/4NW1/4  
This parcel contains 19.8 acres

Parcel #7 Parcel number: 5325.00  
Legal S1/3 of W1/2SE1/4NW1/4 & S1/3 of SW1/4NW1/4 21-12-8  
This parcel contains 20.07

Parcel #8 Parcel number: 5761.00  
Legal: NE1/4 except Tax Lot 2  
This parcel contains 160.03

Although, Merrick County has Special Valuation Applications on file it has not instituted Special Valuation as there is no evidence of any outside influence on the agricultural land values. At this time my opinion of the highest and best use of the property is the current use of agricultural land. The parcels identified in the Special Value Applications are valued the same as other agricultural land in the county.

Sincerely,



Jen Myers  
Merrick County Assessor