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

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**MORRILL 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 Morrill 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 Morrill 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: Rose Nelson, Morrill 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.

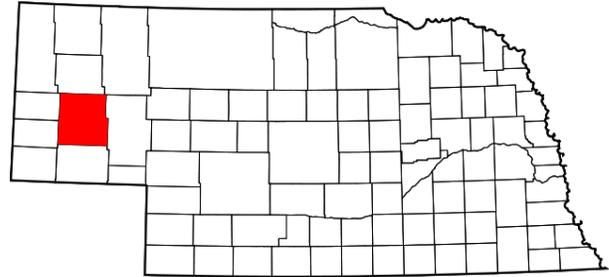
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

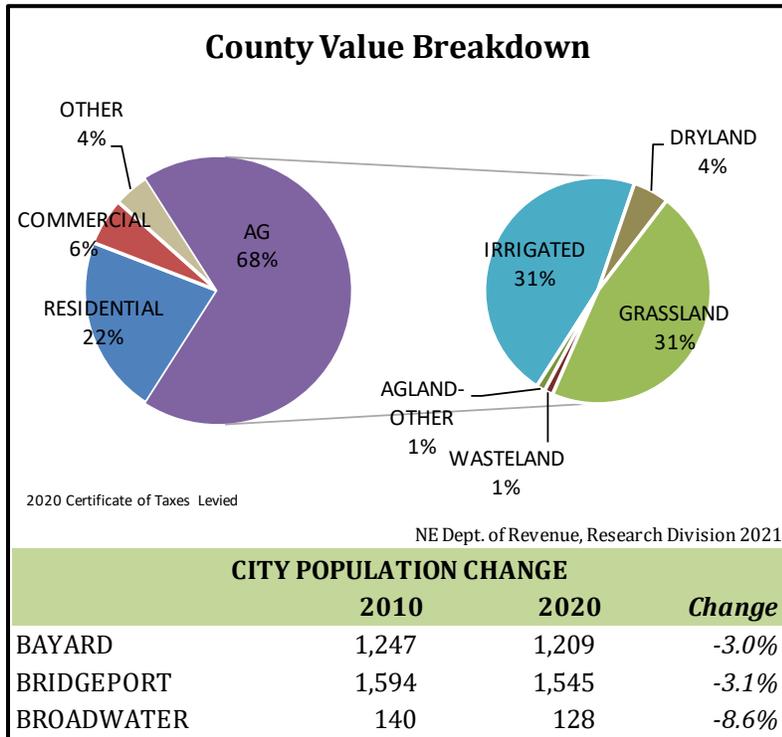
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 1,424 square miles, Morrill County has 4,642 residents, per the Census Bureau Quick Facts for 2019, an 8% population decline from the 2010 U.S. Census. Reports indicate that 72% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$72,414 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Morrill County are located in and around the county seat of Bridgeport. According to the latest information available from the U.S. Census Bureau, there are 107 employer establishments with total employment of 719, for an 8% increase in employment.



Agricultural land accounts for the majority of the valuation base throughout the county. Grassland makes up the majority of the land in the county. Morrill County is included in the North Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Morrill County ranks third in dry edible beans. The feedlots, ethanol plant, grain-handling facilities and fertilizer plant are also contributory factors to the local agricultural economy.

# 2021 Residential Correlation for Morrill County

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## *Assessment Action*

Residential sales were reviewed and pick-up work was completed and entered. A blanket increase of 12% was applied to Rural Residential.

## *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.

As documented in the Introduction of the Report and Opinion, the review of the assessment practices to determine compliance and to ensure that all data submitted to the State sales file is timely and accurately completed.

The usability rate of the residential class is below the statewide average. An examination of the sales qualification and verification process of the Morrill County Assessor determined that arm's-length sales are being used for measurement and that excluded sales have sufficient comment and reason for disqualification. The county uses sales questionnaires in the verification process

There are four residential valuation groups in use in the Morrill County residential class comprised of the three villages of Bridgeport, Bayard, and Broadwater. The remaining valuation group is the rural parcels. These valuation groups adequately reflect unique economic areas.

A review of the costing and depreciation tables and subsequent interview shows that costing and depreciation tables are being updated to current tables. Lot studies range from 2015 to 2020 depending on the valuation group.

## *Description of Analysis*

The Morrill County Assessor recognizes four different economic characteristics that are represented by the four valuation groups.

<b>Valuation Group</b>	<b>Description</b>
1	Bridgeport
2	Bayard
3	Broadwater
4	Rural

## 2021 Residential Correlation for Morrill County

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Valuation Groups 1 and 2 consist of 36 and 33 sales respectively. Valuation Group 3 has three sales and Valuation Group 4 has 12 sales. The combined statistics finds all three measures of central tendency within the acceptable range. The COD and PRD are in the range recommended by IAAO. The individual means of all four valuation groups are within range.

A comparison of the value change in the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) reflects the assessment actions that were taken by the county assessor.

### *Equalization and Quality of Assessment*

The review of the assessment practices in the county determined that residential property is valued uniformly and is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	36	94.65	98.80	93.70	17.06	105.44
2	33	93.85	97.63	94.59	18.47	103.21
3	3	97.31	89.93	99.46	25.67	90.42
4	12	94.98	96.46	102.13	26.94	94.45
<u>    </u> ALL <u>    </u>	84	94.18	97.69	96.23	19.45	101.52

### *Level of Value*

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

# 2021 Commercial Correlation for Morrill County

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## *Assessment Actions*

Sales were reviewed for any changes. Routine maintenance and pick-up work was completed.

## *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 commercial review process includes examining the application of the three approaches to value. The assessor has determined that the market and income approaches are the most reliable methods in Morrill County.

The costing tables are 2013 and the depreciation tables are 2017. The last lot study was in 2017 as well. The six-year review and inspection cycle is up to date in the county. A contract appraisal firm is used to help conduct the physical inspection and review cycle for the commercial class. The local market and surrounding counties are used by the appraisal firm to develop the depreciation studies.

A review of the sales qualification and verification process was performed to determine if all arm's-length sales are made available for measurement. The Morrill County Assessor was found to maintain acceptable sales qualification and verification practices. The usability rate of the commercial class is below the normal acceptable range and considerably below the statewide average. A trimmed analysis, utilizing all qualified and non-qualified sales, then trimming the extreme ratios on both ends of the array, revealed no change to the median and very little change to the COD. This supports that there is no bias in the sales qualifications process.

## *Description of Analysis*

The county assessor utilizes two valuation groups in Morrill County as having different economic characteristics in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Bridgeport
2	Bayard, Broadwater and Rural

The overall commercial statistics consist of a total of 13 sales with an overall median of 88%, and a mean and a weighted mean of 98%. Valuation Group 2 with 10 of the sales shows the same trend with the median being low and the other two central tendency statistics being in range. The removal of a single high dollar sale brings the median into range. The small sample size and the fluctuation of the calculated statistics brings into question the reliability of the statistics.

## 2021 Commercial Correlation for Morrill County

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A review of the 2021 County Abstract of Assessment for Real Property, Form 45, compared with the 2020 Certificate of Taxes Levied Report (CTL) shows a relatively flat valuation of the commercial class which corresponds with the assessment actions of the county assessor.

### *Equalization and Quality of Assessment*

The review of assessment practices in Morrill County with the minimal number of sales becomes the main factor in determining that commercial property assessment complies with generally accepted mass appraisal techniques and is uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	3	87.63	90.83	89.15	05.76	101.88
2	10	89.36	99.61	101.16	22.56	98.47
____ALL____	13	87.63	97.58	97.99	19.02	99.58

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Morrill County is determined to be at the statutory level of 100% of market value.

## **2021 Agricultural Correlation for Morrill County**

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### ***Assessment Actions***

Sales were reviewed and pick-up work was completed.

### ***Assessment Practice Review***

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

The sales verification and qualification process was reviewed for Morrill County. Documentation for non-qualified sales is adequate. The usability rate is low at 35% which is below the state wide average. Sales within the family, foreclosures, recreational influences and adjacent land owners make up the bulk of the reasons for disqualification.

Morrill County agricultural land is separated into three market areas primarily influenced by geographic differences. The northern part of the county composed primarily by grassland is Market Area 2. The land along the North Platte River is recognized as special value due to the hunting and recreational use that comprises Market Area 4. The remaining part of the county which is about two-thirds grassland and one-third cropland is Market Area 3. The use of the defined market areas appears to be reasonable and land use appears to be accurate throughout the county.

The county assessor has used Stanard Appraisal for analysis of agricultural intensive use in the county. Currently feedlots have been identified as intensive use properties. Land in the Conservation Reserve Program (CRP) and in the Conservation Reserve Enhancement Program (CREP) are valued the same as dryland and irrigated land respectively, lacking sales data to establish a different value.

### ***Description of Analysis***

Agricultural land in Morrill County is analyzed by using three market areas. There were a total of 26 qualified sales during the three-year period with an overall median of 71%. When using the 80% Majority Land Use (MLU) grassland is within the statistical range at 71% with a total of 12 sales. The irrigated subclass with 10 sales likewise was within the statistical range at 71%. The dryland subclass had only one qualified sale. The low number of sales within the individual market areas limits the statistical reliability of the sales. Reviewing the comparability of assessed values with the counties surrounding Morrill County is relied upon to support a level of value. The county is believed to be assessed within the acceptable range.

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

The indication of acceptable assessment practices determined during the assessment practice review and the general comparison to the agricultural economy across the state supports that land values in Morrill County are assessed uniformly and according to generally accepted mass appraisal techniques. Outbuildings in the agricultural class and rural residential improvements appear to demonstrate equalized valuation.

## 2021 Agricultural Correlation for Morrill County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	10	71.39	71.49	71.66	05.80	99.76
3	9	71.70	71.53	71.70	06.32	99.76
4	1	71.07	71.07	71.07	00.00	100.00
<u>Dry</u>						
County	1	62.95	62.95	62.95	00.00	100.00
3	1	62.95	62.95	62.95	00.00	100.00
<u>Grass</u>						
County	12	68.87	69.97	67.59	08.89	103.52
2	7	66.92	71.32	67.08	10.76	106.32
3	5	70.82	68.09	69.69	05.41	97.70
<u>ALL</u>	26	71.04	72.74	71.94	09.98	101.11

### *Level of Value*

Based on the review of all available information, the level of value of agricultural land in Morrill County is 71%.

### Special Valuation

A review of agricultural land value in Morrill County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of Market Area 3 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.

## 2021 Opinions of the Property Tax Administrator for Morrill 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>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>71</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.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2021 Commission Summary for Morrill County

### Residential Real Property - Current

Number of Sales	84	Median	94.18
Total Sales Price	\$8,402,100	Mean	97.69
Total Adj. Sales Price	\$8,402,100	Wgt. Mean	96.23
Total Assessed Value	\$8,085,748	Average Assessed Value of the Base	\$48,179
Avg. Adj. Sales Price	\$100,025	Avg. Assessed Value	\$96,259

### Confidence Interval - Current

95% Median C.I	90.55 to 101.12
95% Wgt. Mean C.I	90.87 to 101.60
95% Mean C.I	92.57 to 102.81
% of Value of the Class of all Real Property Value in the County	15.40
% of Records Sold in the Study Period	3.25
% of Value Sold in the Study Period	6.49

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	83	94	93.70
2019	95	100	94.92
2018	116	97	97.16
2017	127	96	95.71

## 2021 Commission Summary for Morrill County

### Commercial Real Property - Current

Number of Sales	13	Median	87.63
Total Sales Price	\$704,518	Mean	97.58
Total Adj. Sales Price	\$704,518	Wgt. Mean	97.99
Total Assessed Value	\$690,380	Average Assessed Value of the Base	\$128,190
Avg. Adj. Sales Price	\$54,194	Avg. Assessed Value	\$53,106

### Confidence Interval - Current

95% Median C.I	84.85 to 103.13
95% Wgt. Mean C.I	57.78 to 138.21
95% Mean C.I	80.21 to 114.95
% of Value of the Class of all Real Property Value in the County	5.86
% of Records Sold in the Study Period	3.51
% of Value Sold in the Study Period	1.46

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	14	100	95.14
2019	14	100	94.99
2018	11	100	96.67
2017	8	100	89.37

**62 Morrill**  
**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 : 84  
Total Sales Price : 8,402,100  
Total Adj. Sales Price : 8,402,100  
Total Assessed Value : 8,085,748  
Avg. Adj. Sales Price : 100,025  
Avg. Assessed Value : 96,259

MEDIAN : 94  
WGT. MEAN : 96  
MEAN : 98  
COD : 19.45  
PRD : 101.52

COV : 24.51  
STD : 23.94  
Avg. Abs. Dev : 18.32  
MAX Sales Ratio : 171.55  
MIN Sales Ratio : 48.18

95% Median C.I. : 90.55 to 101.12  
95% Wgt. Mean C.I. : 90.87 to 101.60  
95% Mean C.I. : 92.57 to 102.81

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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	11	93.23	94.27	94.27	12.83	100.00	75.88	137.35	78.45 to 109.56	122,909	115,869
01-JAN-19 To 31-MAR-19	9	96.42	103.34	110.70	16.56	93.35	81.88	139.72	83.18 to 117.93	114,778	127,062
01-APR-19 To 30-JUN-19	14	94.65	94.99	94.41	14.80	100.61	65.15	123.71	77.59 to 112.82	75,000	70,808
01-JUL-19 To 30-SEP-19	9	87.38	86.18	83.01	12.44	103.82	59.48	106.62	68.90 to 98.19	100,211	83,182
01-OCT-19 To 31-DEC-19	4	94.96	98.72	97.88	10.58	100.86	88.17	116.78	N/A	121,375	118,796
01-JAN-20 To 31-MAR-20	10	118.56	110.63	100.78	24.80	109.77	61.56	162.03	70.60 to 143.07	70,250	70,796
01-APR-20 To 30-JUN-20	10	94.83	98.61	92.94	26.38	106.10	48.77	171.55	66.23 to 120.50	101,800	94,618
01-JUL-20 To 30-SEP-20	17	100.44	96.83	96.73	18.84	100.10	48.18	131.66	78.06 to 118.84	109,365	105,786
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	43	93.23	94.71	95.88	14.50	98.78	59.48	139.72	86.76 to 98.19	100,858	96,699
01-OCT-19 To 30-SEP-20	41	100.44	100.81	96.62	22.72	104.34	48.18	171.55	89.16 to 112.25	99,151	95,797
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	36	93.27	95.29	96.78	14.59	98.46	59.48	139.72	87.30 to 101.12	96,400	93,297
<u>ALL</u>	84	94.18	97.69	96.23	19.45	101.52	48.18	171.55	90.55 to 101.12	100,025	96,259

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	36	94.65	98.80	93.70	17.06	105.44	51.38	162.03	88.17 to 107.11	105,653	98,992
2	33	93.85	97.63	94.59	18.47	103.21	48.18	171.55	88.89 to 103.01	68,748	65,032
3	3	97.31	89.93	99.46	25.67	90.42	48.77	123.71	N/A	45,667	45,420
4	12	94.98	96.46	102.13	26.94	94.45	59.48	139.72	70.60 to 117.92	182,742	186,642
<u>ALL</u>	84	94.18	97.69	96.23	19.45	101.52	48.18	171.55	90.55 to 101.12	100,025	96,259

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	84	94.18	97.69	96.23	19.45	101.52	48.18	171.55	90.55 to 101.12	100,025	96,259
06											
07											
<u>ALL</u>	84	94.18	97.69	96.23	19.45	101.52	48.18	171.55	90.55 to 101.12	100,025	96,259

**62 Morrill**  
**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 : 84  
Total Sales Price : 8,402,100  
Total Adj. Sales Price : 8,402,100  
Total Assessed Value : 8,085,748  
Avg. Adj. Sales Price : 100,025  
Avg. Assessed Value : 96,259

MEDIAN : 94  
WGT. MEAN : 96  
MEAN : 98  
COD : 19.45  
PRD : 101.52

COV : 24.51  
STD : 23.94  
Avg. Abs. Dev : 18.32  
MAX Sales Ratio : 171.55  
MIN Sales Ratio : 48.18

95% Median C.I. : 90.55 to 101.12  
95% Wgt. Mean C.I. : 90.87 to 101.60  
95% Mean C.I. : 92.57 to 102.81

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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	130.73	130.73	123.22	31.23	106.09	89.90	171.55	N/A	12,250	15,095	
Less Than 30,000	7	106.62	116.00	112.35	21.84	103.25	87.38	171.55	87.38 to 171.55	18,929	21,266	
___Ranges Excl. Low \$___												
Greater Than 4,999	84	94.18	97.69	96.23	19.45	101.52	48.18	171.55	90.55 to 101.12	100,025	96,259	
Greater Than 14,999	82	94.18	96.88	96.16	18.87	100.75	48.18	162.03	90.55 to 101.12	102,166	98,239	
Greater Than 29,999	77	93.88	96.02	95.98	18.85	100.04	48.18	162.03	89.16 to 100.76	107,397	103,076	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	130.73	130.73	123.22	31.23	106.09	89.90	171.55	N/A	12,250	15,095	
15,000 TO 29,999	5	106.62	110.12	109.88	15.26	100.22	87.38	142.18	N/A	21,600	23,735	
30,000 TO 59,999	21	97.31	101.46	100.58	24.18	100.87	48.18	162.03	80.73 to 121.76	44,286	44,543	
60,000 TO 99,999	22	95.58	95.54	95.92	13.62	99.60	61.56	123.71	88.30 to 109.56	78,714	75,505	
100,000 TO 149,999	20	91.00	92.42	92.93	18.77	99.45	51.38	137.35	83.18 to 103.01	123,070	114,375	
150,000 TO 249,999	10	83.11	84.74	85.41	12.38	99.22	63.96	113.12	72.31 to 93.88	193,150	164,964	
250,000 TO 499,999	4	112.07	116.46	115.49	08.50	100.84	101.96	139.72	N/A	303,750	350,811	
500,000 TO 999,999												
1,000,000 +												
___ALL___	84	94.18	97.69	96.23	19.45	101.52	48.18	171.55	90.55 to 101.12	100,025	96,259	

**62 Morrill**  
**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 : 13  
Total Sales Price : 704,518  
Total Adj. Sales Price : 704,518  
Total Assessed Value : 690,380  
Avg. Adj. Sales Price : 54,194  
Avg. Assessed Value : 53,106

MEDIAN : 88  
WGT. MEAN : 98  
MEAN : 98  
COD : 19.02  
PRD : 99.58

COV : 29.46  
STD : 28.75  
Avg. Abs. Dev : 16.67  
MAX Sales Ratio : 180.79  
MIN Sales Ratio : 68.95

95% Median C.I. : 84.85 to 103.13  
95% Wgt. Mean C.I. : 57.78 to 138.21  
95% Mean C.I. : 80.21 to 114.95

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	2	85.40	85.40	85.46	00.64	99.93	84.85	85.95	N/A	45,000	38,458
01-JAN-18 To 31-MAR-18	1	68.95	68.95	68.95	00.00	100.00	68.95	68.95	N/A	10,000	6,895
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	3	87.63	118.01	120.42	36.21	98.00	85.61	180.79	N/A	66,000	79,477
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	8,970	8,970
01-OCT-19 To 31-DEC-19	1	91.52	91.52	91.52	00.00	100.00	91.52	91.52	N/A	27,000	24,710
01-JAN-20 To 31-MAR-20	1	69.55	69.55	69.55	00.00	100.00	69.55	69.55	N/A	200,000	139,105
01-APR-20 To 30-JUN-20	1	87.20	87.20	87.20	00.00	100.00	87.20	87.20	N/A	5,000	4,360
01-JUL-20 To 30-SEP-20	3	103.13	108.84	115.37	07.55	94.34	100.00	123.38	N/A	55,183	63,665
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	6	85.78	98.96	108.13	22.34	91.52	68.95	180.79	68.95 to 180.79	49,667	53,707
01-OCT-18 To 30-SEP-19	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	8,970	8,970
01-OCT-19 To 30-SEP-20	6	95.76	95.80	90.35	13.62	106.03	69.55	123.38	69.55 to 123.38	66,258	59,862
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	4	86.62	105.75	117.94	32.87	89.66	68.95	180.79	N/A	52,000	61,331
01-JAN-19 To 31-DEC-19	2	95.76	95.76	93.63	04.43	102.27	91.52	100.00	N/A	17,985	16,840
<u>ALL</u>	13	87.63	97.58	97.99	19.02	99.58	68.95	180.79	84.85 to 103.13	54,194	53,106

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	3	87.63	90.83	89.15	05.76	101.88	84.85	100.00	N/A	61,955	55,233
2	10	89.36	99.61	101.16	22.56	98.47	68.95	180.79	69.55 to 123.38	51,865	52,468
<u>ALL</u>	13	87.63	97.58	97.99	19.02	99.58	68.95	180.79	84.85 to 103.13	54,194	53,106

**62 Morrill**  
**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 : 13  
Total Sales Price : 704,518  
Total Adj. Sales Price : 704,518  
Total Assessed Value : 690,380  
Avg. Adj. Sales Price : 54,194  
Avg. Assessed Value : 53,106

MEDIAN : 88  
WGT. MEAN : 98  
MEAN : 98  
COD : 19.02  
PRD : 99.58

COV : 29.46  
STD : 28.75  
Avg. Abs. Dev : 16.67  
MAX Sales Ratio : 180.79  
MIN Sales Ratio : 68.95

95% Median C.I. : 84.85 to 103.13  
95% Wgt. Mean C.I. : 57.78 to 138.21  
95% Mean C.I. : 80.21 to 114.95

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	13	87.63	97.58	97.99	19.02	99.58	68.95	180.79	84.85 to 103.13	54,194	53,106
04											
<u>ALL</u>	13	87.63	97.58	97.99	19.02	99.58	68.95	180.79	84.85 to 103.13	54,194	53,106

**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	86.41	85.44	84.83	09.44	100.72	68.95	100.00	N/A	9,493	8,053
Less Than 30,000	6	89.36	89.40	92.36	09.87	96.80	68.95	103.13	68.95 to 103.13	15,609	14,417
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	87.63	97.58	97.99	19.02	99.58	68.95	180.79	84.85 to 103.13	54,194	53,106
Greater Than 14,999	9	91.52	102.98	98.74	21.77	104.29	69.55	180.79	84.85 to 123.38	74,061	73,130
Greater Than 29,999	7	87.63	104.59	98.86	26.70	105.80	69.55	180.79	69.55 to 180.79	87,266	86,269
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	86.41	85.44	84.83	09.44	100.72	68.95	100.00	N/A	9,493	8,053
15,000 TO 29,999	2	97.33	97.33	97.50	05.97	99.83	91.52	103.13	N/A	27,842	27,145
30,000 TO 59,999	3	85.95	90.27	89.26	05.88	101.13	84.85	100.00	N/A	40,622	36,260
60,000 TO 99,999	1	180.79	180.79	180.79	00.00	100.00	180.79	180.79	N/A	70,000	126,550
100,000 TO 149,999	2	105.51	105.51	104.77	16.95	100.71	87.63	123.38	N/A	109,500	114,723
150,000 TO 249,999	1	69.55	69.55	69.55	00.00	100.00	69.55	69.55	N/A	200,000	139,105
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	13	87.63	97.58	97.99	19.02	99.58	68.95	180.79	84.85 to 103.13	54,194	53,106

**62 Morrill**  
**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 : 13  
 Total Sales Price : 704,518  
 Total Adj. Sales Price : 704,518  
 Total Assessed Value : 690,380  
 Avg. Adj. Sales Price : 54,194  
 Avg. Assessed Value : 53,106

MEDIAN : 88  
 WGT. MEAN : 98  
 MEAN : 98  
 COD : 19.02  
 PRD : 99.58

COV : 29.46  
 STD : 28.75  
 Avg. Abs. Dev : 16.67  
 MAX Sales Ratio : 180.79  
 MIN Sales Ratio : 68.95

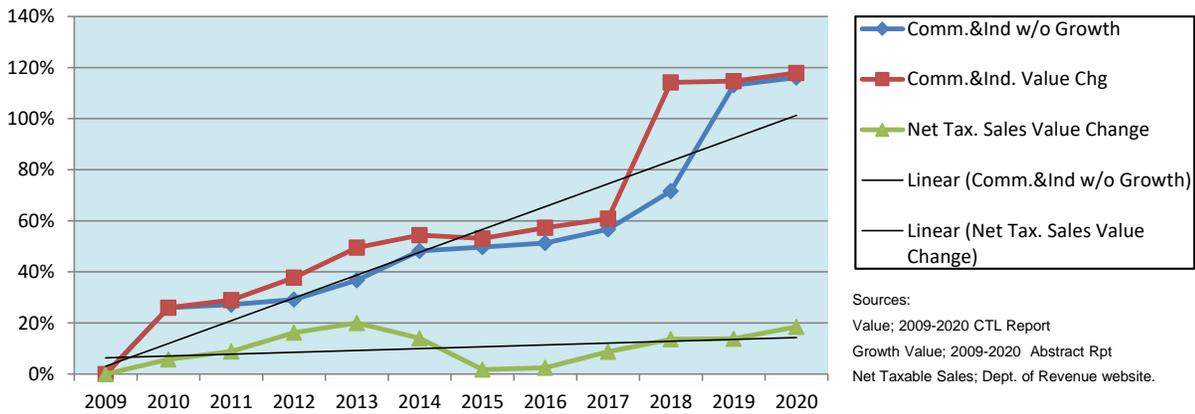
95% Median C.I. : 84.85 to 103.13  
 95% Wgt. Mean C.I. : 57.78 to 138.21  
 95% Mean C.I. : 80.21 to 114.95

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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
340	1	103.13	103.13	103.13	00.00	100.00	103.13	103.13	N/A	28,683	29,580
344	4	88.74	86.76	77.27	10.15	112.28	69.55	100.00	N/A	77,216	59,664
384	2	86.24	86.24	86.91	01.61	99.23	84.85	87.63	N/A	77,000	66,918
406	4	86.41	85.44	84.83	09.44	100.72	68.95	100.00	N/A	9,493	8,053
494	1	123.38	123.38	123.38	00.00	100.00	123.38	123.38	N/A	105,000	129,550
531	1	180.79	180.79	180.79	00.00	100.00	180.79	180.79	N/A	70,000	126,550
<u>ALL</u>	13	87.63	97.58	97.99	19.02	99.58	68.95	180.79	84.85 to 103.13	54,194	53,106

### 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	\$ 19,031,822	\$ 1,600		\$ 19,030,222	--	\$ 25,742,447	--
2009	\$ 21,122,371	\$ 216,134	1.02%	\$ 20,906,237	--	\$ 25,602,872	--
2010	\$ 26,612,012	\$ -	0.00%	\$ 26,612,012	25.99%	\$ 27,086,963	5.80%
2011	\$ 27,249,788	\$ 376,720	1.38%	\$ 26,873,068	0.98%	\$ 27,879,629	2.93%
2012	\$ 29,099,628	\$ 1,810,390	6.22%	\$ 27,289,238	0.14%	\$ 29,753,231	6.72%
2013	\$ 31,579,336	\$ 2,699,858	8.55%	\$ 28,879,478	-0.76%	\$ 30,728,206	3.28%
2014	\$ 32,602,835	\$ 1,307,108	4.01%	\$ 31,295,727	-0.90%	\$ 29,202,073	-4.97%
2015	\$ 32,342,558	\$ 727,541	2.25%	\$ 31,615,017	-3.03%	\$ 26,042,963	-10.82%
2016	\$ 33,217,216	\$ 1,262,720	3.80%	\$ 31,954,496	-1.20%	\$ 26,234,086	0.73%
2017	\$ 33,970,951	\$ 870,720	2.56%	\$ 33,100,231	-0.35%	\$ 27,853,715	6.17%
2018	\$ 45,240,215	\$ 8,979,400	19.85%	\$ 36,260,815	6.74%	\$ 29,081,938	4.41%
2019	\$ 45,345,630	\$ 328,650	0.72%	\$ 45,016,980	-0.49%	\$ 29,133,074	0.18%
2020	\$ 46,020,490	\$ 381,825	0.83%	\$ 45,638,665	0.65%	\$ 30,345,660	4.16%
<b>Ann %chg</b>	7.94%			<b>Average</b>	<b>2.71%</b>	1.30%	<b>1.44%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	25.99%	25.99%	5.80%
2011	27.23%	29.01%	8.89%
2012	29.20%	37.77%	16.21%
2013	36.72%	49.51%	20.02%
2014	48.16%	54.35%	14.06%
2015	49.68%	53.12%	1.72%
2016	51.28%	57.26%	2.47%
2017	56.71%	60.83%	8.79%
2018	71.67%	114.18%	13.59%
2019	113.12%	114.68%	13.79%
2020	116.07%	117.88%	18.52%

County Number	62
County Name	Morrill

**62 Morrill**  
**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 : 26  
Total Sales Price : 9,120,605  
Total Adj. Sales Price : 9,120,605  
Total Assessed Value : 6,560,995  
Avg. Adj. Sales Price : 350,793  
Avg. Assessed Value : 252,346

MEDIAN : 71  
WGT. MEAN : 72  
MEAN : 73  
COD : 09.98  
PRD : 101.11

COV : 16.85  
STD : 12.26  
Avg. Abs. Dev : 07.09  
MAX Sales Ratio : 122.37  
MIN Sales Ratio : 60.46

95% Median C.I. : 66.81 to 73.80  
95% Wgt. Mean C.I. : 68.09 to 75.79  
95% Mean C.I. : 67.79 to 77.69

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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											
01-JAN-18 To 31-MAR-18	1	62.26	62.26	62.26	00.00	100.00	62.26	62.26	N/A	1,800,000	1,120,695
01-APR-18 To 30-JUN-18	2	66.80	66.80	68.59	06.29	97.39	62.60	71.00	N/A	228,073	156,433
01-JUL-18 To 30-SEP-18	1	73.80	73.80	73.80	00.00	100.00	73.80	73.80	N/A	87,000	64,205
01-OCT-18 To 31-DEC-18	5	70.82	68.61	69.72	05.07	98.41	62.95	73.38	N/A	210,730	146,928
01-JAN-19 To 31-MAR-19	1	77.39	77.39	77.39	00.00	100.00	77.39	77.39	N/A	245,000	189,605
01-APR-19 To 30-JUN-19	1	66.92	66.92	66.92	00.00	100.00	66.92	66.92	N/A	145,000	97,035
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	5	72.69	81.16	86.94	19.78	93.35	61.03	122.37	N/A	305,358	265,464
01-APR-20 To 30-JUN-20	8	71.41	72.96	72.98	08.63	99.97	60.46	90.17	60.46 to 90.17	329,753	240,638
01-JUL-20 To 30-SEP-20	2	72.42	72.42	67.54	08.77	107.23	66.07	78.76	N/A	584,500	394,763
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	4	66.80	67.42	63.92	07.47	105.48	62.26	73.80	N/A	585,786	374,441
01-OCT-18 To 30-SEP-19	7	70.82	69.62	70.74	05.73	98.42	62.95	77.39	62.95 to 77.39	206,236	145,897
01-OCT-19 To 30-SEP-20	15	71.75	75.62	75.78	12.53	99.79	60.46	122.37	66.81 to 80.01	355,587	269,463
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	9	70.82	68.08	65.72	05.94	103.59	62.26	73.80	62.60 to 73.38	377,422	248,045
01-JAN-19 To 31-DEC-19	2	72.16	72.16	73.50	07.26	98.18	66.92	77.39	N/A	195,000	143,320
<u>ALL</u>	26	71.04	72.74	71.94	09.98	101.11	60.46	122.37	66.81 to 73.80	350,793	252,346

<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
2	7	66.92	71.32	67.08	10.76	106.32	62.26	90.17	62.26 to 90.17	536,337	359,765
3	17	71.00	70.51	71.25	06.48	98.96	60.46	80.14	64.20 to 74.52	277,654	197,815
4	2	96.72	96.72	105.21	26.52	91.93	71.07	122.37	N/A	323,063	339,893
<u>ALL</u>	26	71.04	72.74	71.94	09.98	101.11	60.46	122.37	66.81 to 73.80	350,793	252,346

**62 Morrill**  
**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 : 26  
Total Sales Price : 9,120,605  
Total Adj. Sales Price : 9,120,605  
Total Assessed Value : 6,560,995  
Avg. Adj. Sales Price : 350,793  
Avg. Assessed Value : 252,346

MEDIAN : 71  
WGT. MEAN : 72  
MEAN : 73  
COD : 09.98  
PRD : 101.11

COV : 16.85  
STD : 12.26  
Avg. Abs. Dev : 07.09  
MAX Sales Ratio : 122.37  
MIN Sales Ratio : 60.46

95% Median C.I. : 66.81 to 73.80  
95% Wgt. Mean C.I. : 68.09 to 75.79  
95% Mean C.I. : 67.79 to 77.69

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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	3	66.81	66.11	66.04	05.30	100.11	60.46	71.07	N/A	310,452	205,032
3	2	63.64	63.64	64.52	05.00	98.64	60.46	66.81	N/A	357,615	230,745
4	1	71.07	71.07	71.07	00.00	100.00	71.07	71.07	N/A	216,125	153,605
<b>Grass</b>											
County	11	66.92	69.88	67.33	09.43	103.79	61.03	90.17	62.26 to 77.39	394,688	265,756
2	7	66.92	71.32	67.08	10.76	106.32	62.26	90.17	62.26 to 90.17	536,337	359,765
3	4	67.51	67.36	68.96	07.02	97.68	61.03	73.38	N/A	146,803	101,241
<b>ALL</b>	<b>26</b>	<b>71.04</b>	<b>72.74</b>	<b>71.94</b>	<b>09.98</b>	<b>101.11</b>	<b>60.46</b>	<b>122.37</b>	<b>66.81 to 73.80</b>	<b>350,793</b>	<b>252,346</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	10	71.39	71.49	71.66	05.80	99.76	60.46	80.14	66.81 to 80.01	351,860	252,135
3	9	71.70	71.53	71.70	06.32	99.76	60.46	80.14	66.81 to 80.01	366,941	263,083
4	1	71.07	71.07	71.07	00.00	100.00	71.07	71.07	N/A	216,125	153,605
<b>Dry</b>											
County	1	62.95	62.95	62.95	00.00	100.00	62.95	62.95	N/A	166,440	104,770
3	1	62.95	62.95	62.95	00.00	100.00	62.95	62.95	N/A	166,440	104,770
<b>Grass</b>											
County	12	68.87	69.97	67.59	08.89	103.52	61.03	90.17	62.60 to 73.80	388,881	262,840
2	7	66.92	71.32	67.08	10.76	106.32	62.26	90.17	62.26 to 90.17	536,337	359,765
3	5	70.82	68.09	69.69	05.41	97.70	61.03	73.38	N/A	182,442	127,146
<b>ALL</b>	<b>26</b>	<b>71.04</b>	<b>72.74</b>	<b>71.94</b>	<b>09.98</b>	<b>101.11</b>	<b>60.46</b>	<b>122.37</b>	<b>66.81 to 73.80</b>	<b>350,793</b>	<b>252,346</b>

## Morrill County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Morrill	2	1900	1900	n/a	1900	1900	1900	1850	1850	1881
Box Butte	1	2677	2757	2761	2779	2787	2798	2784	2793	2775
Sheridan	1	1835	1835	1780	1725	1700	1700	1685	1635	1765
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208
ScottsBluff	3	2400	2300	2090	1825	1825	1630	1630	1630	2138
Morrill	3	2075	2075	2075	2075	1975	1975	1975	1975	2036
ScottsBluff	3	2400	2300	2090	1825	1825	1630	1630	1630	2138
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208
Morrill	4	2075	2075	2076	2076	1975	1975	1976	1975	2025
ScottsBluff	3	2400	2300	2090	1825	1825	1630	1630	1630	2138
Banner	1	2000	2000	1900	1800	1800	1800	1600	1234	1780
Cheyenne	3	2780	2775	n/a	2767	2762	2597	2522	2478	2755
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208

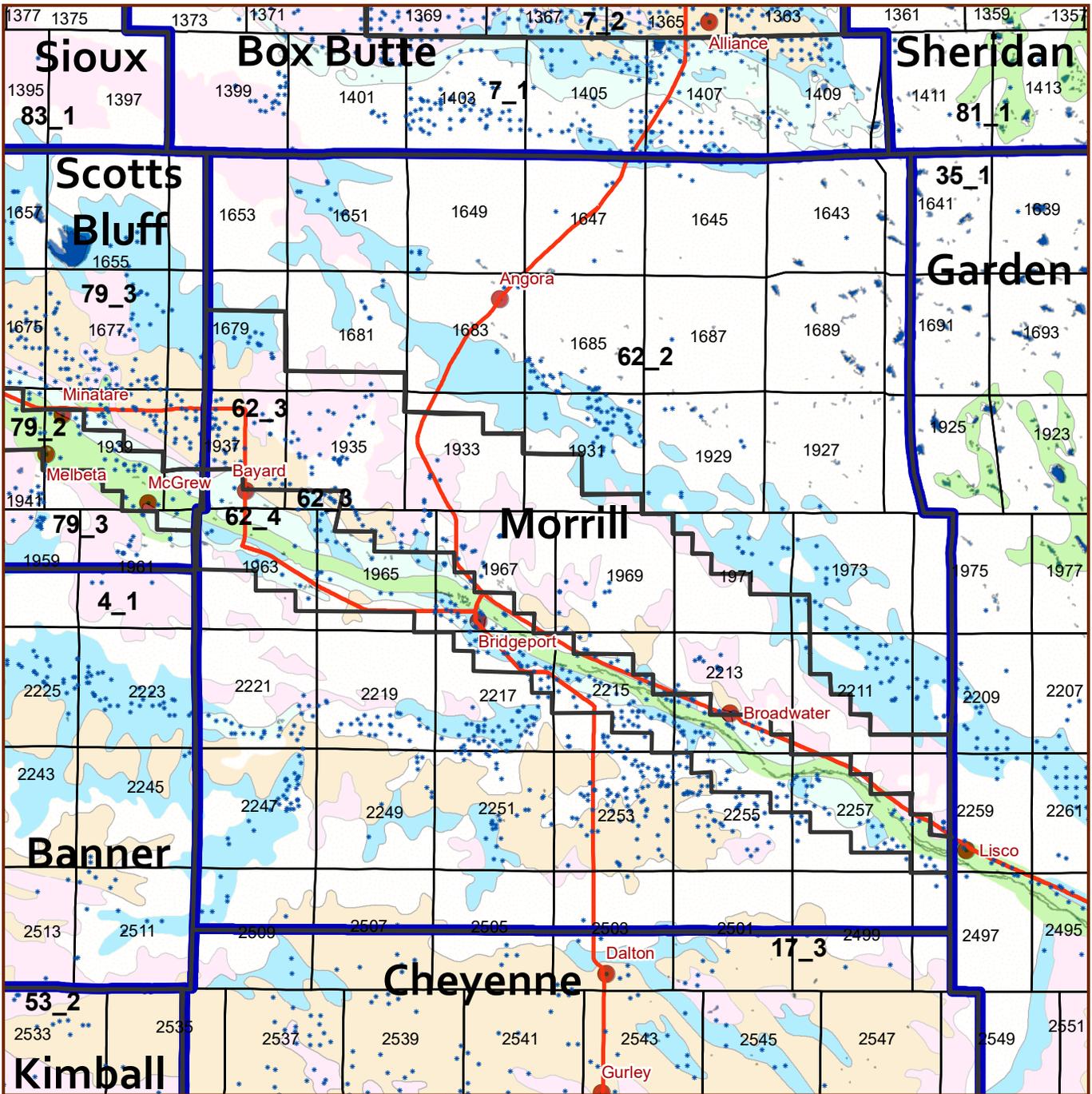
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Morrill	2	n/a	455	444	420	420	n/a	420	420	423
Box Butte	1	n/a	415	415	415	415	n/a	415	415	415
Sheridan	1	n/a	575	565	565	550	530	520	510	552
Garden	1	n/a	710	n/a	710	710	n/a	705	705	710
ScottsBluff	3	n/a	465	465	465	410	385	385	350	445
Morrill	3	n/a	500	500	450	450	450	450	450	463
ScottsBluff	3	n/a	465	465	465	410	385	385	350	445
Garden	1	n/a	710	n/a	710	710	n/a	705	705	710
Morrill	4	n/a	535	535	535	470	470	470	470	483
ScottsBluff	3	n/a	465	465	465	410	385	385	350	445
Banner	1	n/a	475	475	455	455	450	430	410	456
Cheyenne	3	n/a	620	605	610	608	n/a	605	600	617
Garden	1	n/a	710	n/a	710	710	n/a	705	705	710

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Morrill	2	385	385	n/a	n/a	n/a	385	385	385	385
Box Butte	1	300	300	n/a	300	300	300	300	300	300
Sheridan	1	475	475	470	470	n/a	440	435	420	441
Garden	1	430	n/a	433	430	430	420	420	420	421
ScottsBluff	3	345	n/a	n/a	345	345	345	345	345	345
Morrill	3	440	440	n/a	392	360	360	360	360	361
ScottsBluff	3	345	n/a	n/a	345	345	345	345	345	345
Garden	1	430	n/a	433	430	430	420	420	420	421
Morrill	4	433	446	500	435	373	388	375	518	418
ScottsBluff	3	345	n/a	n/a	345	345	345	345	345	345
Banner	1	n/a	455	n/a	430	410	390	385	352	364
Cheyenne	3	n/a	560	n/a	540	n/a	513	500	325	406
Garden	1	430	n/a	433	430	430	420	420	420	421

County	Mkt Area	CRP	TIMBER	WASTE
Morrill	2	420	n/a	30
Box Butte	1	351	n/a	100
Sheridan	1	n/a	n/a	55
Garden	1	706	n/a	50
ScottsBluff	3	345	n/a	100
Morrill	3	450	n/a	30
ScottsBluff	3	345	n/a	100
Garden	1	706	n/a	50
Morrill	4	483	n/a	658
ScottsBluff	3	345	n/a	100
Banner	1	380	n/a	227
Cheyenne	3	496	n/a	100
Garden	1	706	n/a	50

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.

# MORRILL COUNTY



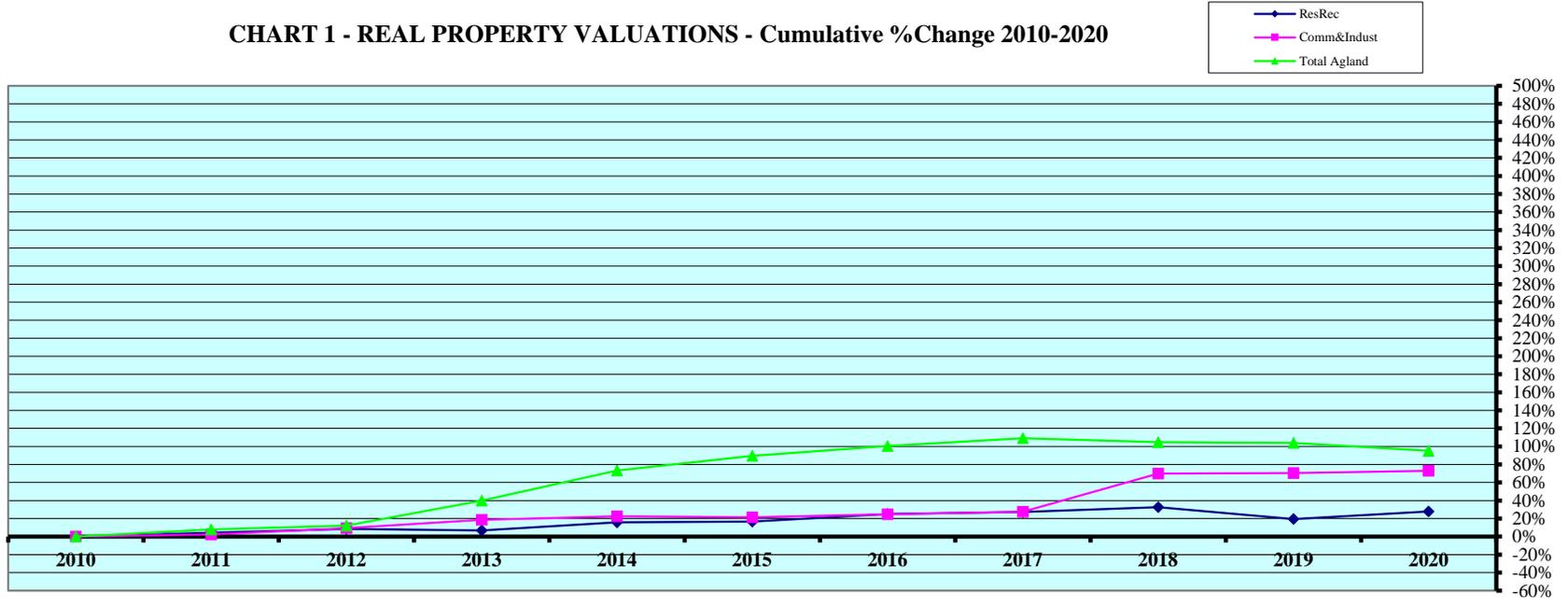
**Legend**

- 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	93,865,917	--	--	--	26,612,012	--	--	--	280,406,200	--	--	--
2011	97,802,784	3,936,867	4.19%	4.19%	27,249,788	637,776	2.40%	2.40%	302,402,550	21,996,350	7.84%	7.84%
2012	101,755,368	3,952,584	4.04%	8.41%	29,099,628	1,849,840	6.79%	9.35%	314,397,860	11,995,310	3.97%	12.12%
2013	100,310,956	-1,444,412	-1.42%	6.87%	31,579,336	2,479,708	8.52%	18.67%	392,606,900	78,209,040	24.88%	40.01%
2014	108,648,537	8,337,581	8.31%	15.75%	32,602,835	1,023,499	3.24%	22.51%	485,578,275	92,971,375	23.68%	73.17%
2015	109,454,963	806,426	0.74%	16.61%	32,342,558	-260,277	-0.80%	21.53%	531,480,425	45,902,150	9.45%	89.54%
2016	117,379,156	7,924,193	7.24%	25.05%	33,217,216	874,658	2.70%	24.82%	561,947,730	30,467,305	5.73%	100.40%
2017	119,527,773	2,148,617	1.83%	27.34%	33,970,951	753,735	2.27%	27.65%	586,316,740	24,369,010	4.34%	109.10%
2018	124,474,023	4,946,250	4.14%	32.61%	45,240,215	11,269,264	33.17%	70.00%	573,726,350	-12,590,390	-2.15%	104.61%
2019	112,034,180	-12,439,843	-9.99%	19.36%	45,345,630	105,415	0.23%	70.40%	571,784,440	-1,941,910	-0.34%	103.91%
2020	119,948,565	7,914,385	7.06%	27.79%	46,020,490	674,860	1.49%	72.93%	546,882,820	-24,901,620	-4.36%	95.03%

Rate Annual %chg: Residential & Recreational **2.48%**

Commercial & Industrial **5.63%**

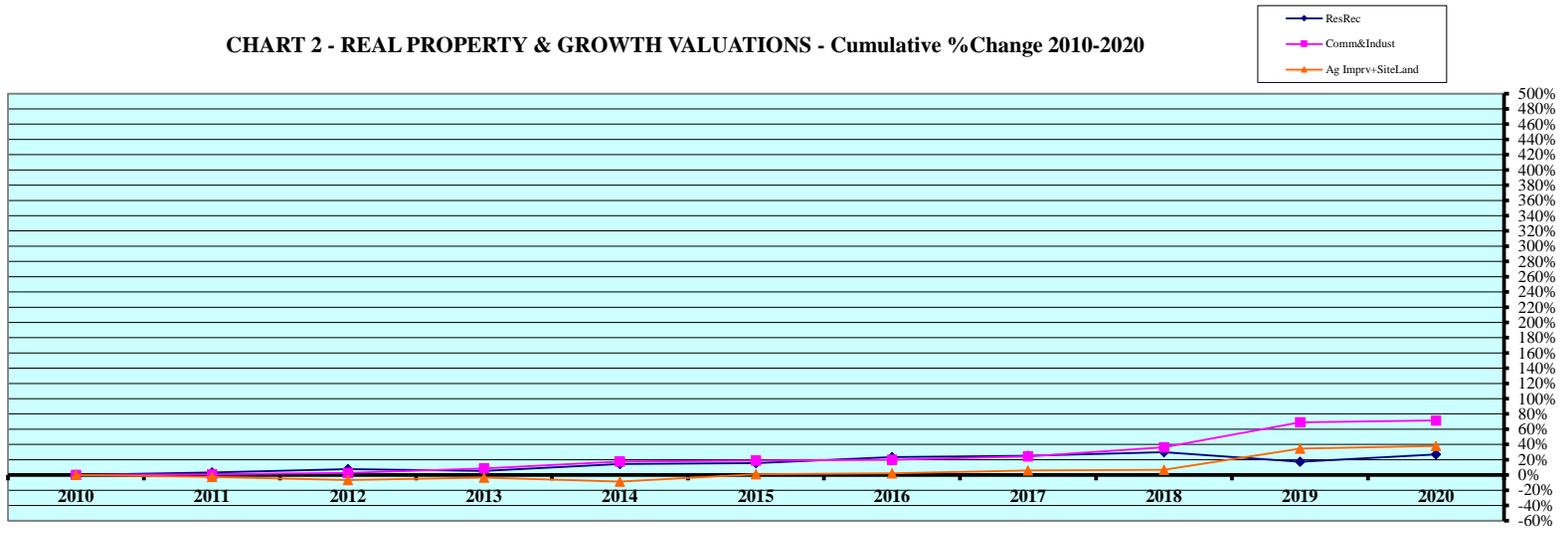
Agricultural Land **6.91%**

Cnty# **62**  
County **MORRILL**

**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	93,865,917	685,966	0.73%	93,179,951	--	--	26,612,012	0	0.00%	26,612,012	--	--	
2011	97,802,784	952,391	0.97%	96,850,393	3.18%	3.18%	27,249,788	376,720	1.38%	26,873,068	0.98%	0.98%	
2012	101,755,368	680,614	0.67%	101,074,754	3.35%	7.68%	29,099,628	1,810,390	6.22%	27,289,238	0.14%	2.54%	
2013	100,310,956	1,383,390	1.38%	98,927,566	-2.78%	5.39%	31,579,336	2,699,858	8.55%	28,879,478	-0.76%	8.52%	
2014	108,648,537	1,301,488	1.20%	107,347,049	7.01%	14.36%	32,602,835	1,307,108	4.01%	31,295,727	-0.90%	17.60%	
2015	109,454,963	929,729	0.85%	108,525,234	-0.11%	15.62%	32,342,558	727,541	2.25%	31,615,017	-3.03%	18.80%	
2016	117,379,156	1,517,738	1.29%	115,861,418	5.85%	23.43%	33,217,216	1,262,720	3.80%	31,954,496	-1.20%	20.08%	
2017	119,527,773	1,985,866	1.66%	117,541,907	0.14%	25.22%	33,970,951	870,720	2.56%	33,100,231	-0.35%	24.38%	
2018	124,474,023	2,571,460	2.07%	121,902,563	1.99%	29.87%	45,240,215	8,979,400	19.85%	36,260,815	6.74%	36.26%	
2019	112,034,180	1,905,488	1.70%	110,128,692	-11.52%	17.33%	45,345,630	328,650	0.72%	45,016,980	-0.49%	69.16%	
2020	119,948,565	894,693	0.75%	119,053,872	6.27%	26.83%	46,020,490	381,825	0.83%	45,638,665	0.65%	71.50%	
Rate Ann%chg	2.48%			Resid & Recreat w/o growth			5.63%			C & I w/o growth			0.18%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	42,656,497	20,780,123	63,436,620	487,776	0.77%	62,948,844	--	--
2011	41,671,264	21,390,189	63,061,453	1,284,476	2.04%	61,776,977	-2.62%	-2.62%
2012	39,544,854	21,087,330	60,632,184	1,337,971	2.21%	59,294,213	-5.97%	-6.53%
2013	40,939,934	21,767,283	62,707,217	1,435,883	2.29%	61,271,334	1.05%	-3.41%
2014	37,142,675	21,806,137	58,948,812	1,031,181	1.75%	57,917,631	-7.64%	-8.70%
2015	40,372,825	25,576,910	65,949,735	1,980,943	3.00%	63,968,792	8.52%	0.84%
2016	40,088,850	26,342,651	66,431,501	1,681,965	2.53%	64,749,536	-1.82%	2.07%
2017	40,746,560	26,639,727	67,386,287	291,505	0.43%	67,094,782	1.00%	5.77%
2018	41,018,190	29,733,865	70,752,055	3,044,108	4.30%	67,707,947	0.48%	6.73%
2019	54,269,280	32,482,485	86,751,765	1,416,587	1.63%	85,335,178	20.61%	34.52%
2020	55,386,695	33,004,905	88,391,600	811,185	0.92%	87,580,415	0.96%	38.06%
Rate Ann%chg	2.65%	4.74%	3.37%	Ag Imprv+Site w/o growth			1.46%	

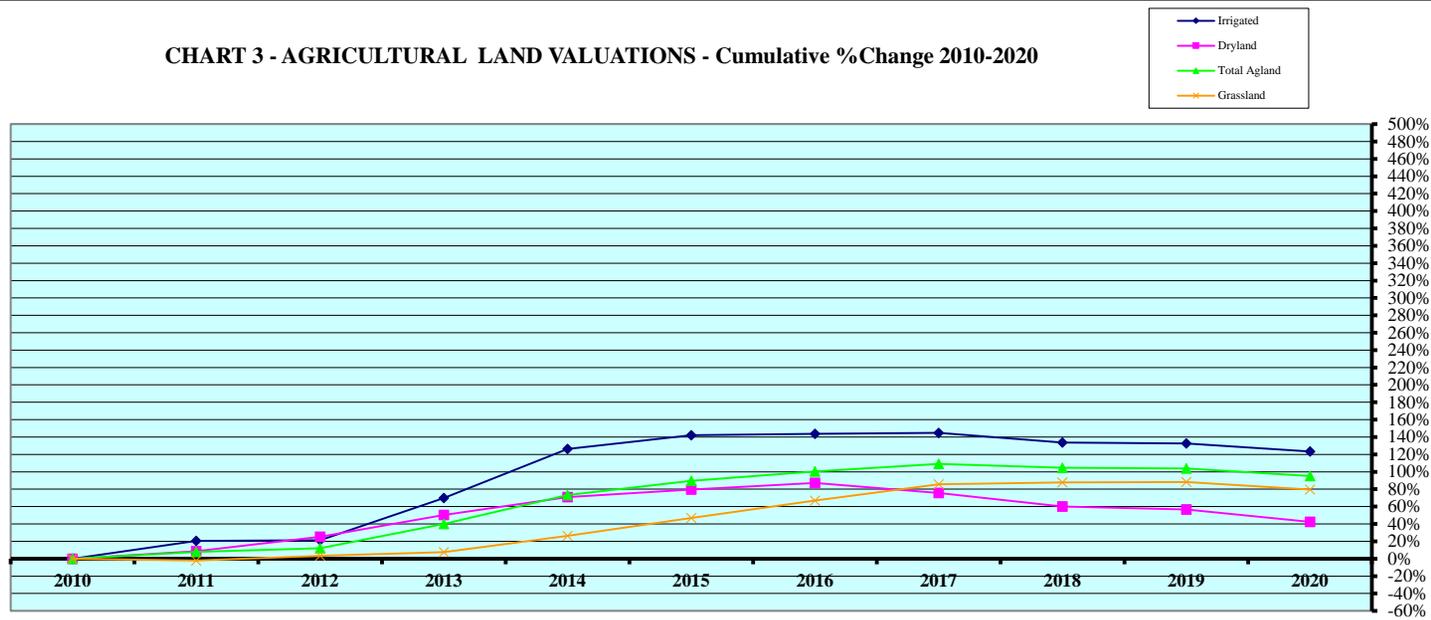
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 62  
County MORRILL

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	113,136,590	--	--	--	19,763,340	--	--	--	140,694,245	--	--	--
2011	136,211,885	23,075,295	20.40%	20.40%	21,496,540	1,733,200	8.77%	8.77%	137,780,080	-2,914,165	-2.07%	-2.07%
2012	137,192,320	980,435	0.72%	21.26%	24,772,105	3,275,565	15.24%	25.34%	145,486,535	7,706,455	5.59%	3.41%
2013	192,260,190	55,067,870	40.14%	69.94%	29,702,230	4,930,125	19.90%	50.29%	151,392,710	5,906,175	4.06%	7.60%
2014	256,121,820	63,861,630	33.22%	126.38%	33,795,430	4,093,200	13.78%	71.00%	177,716,560	26,323,850	17.39%	26.31%
2015	274,041,775	17,919,955	7.00%	142.22%	35,516,340	1,720,910	5.09%	79.71%	206,715,710	28,999,150	16.32%	46.93%
2016	275,768,105	1,726,330	0.63%	143.75%	36,995,560	1,479,220	4.16%	87.19%	234,993,445	28,277,735	13.68%	67.02%
2017	276,994,430	1,226,325	0.44%	144.83%	34,714,440	-2,281,120	-6.17%	75.65%	261,301,810	26,308,365	11.20%	85.72%
2018	264,234,910	-12,759,520	-4.61%	133.55%	31,659,805	-3,054,635	-8.80%	60.19%	264,317,025	3,015,215	1.15%	87.87%
2019	263,291,735	-943,175	-0.36%	132.72%	30,980,445	-679,360	-2.15%	56.76%	264,866,660	549,635	0.21%	88.26%
2020	252,692,380	-10,599,355	-4.03%	123.35%	28,150,540	-2,829,905	-9.13%	42.44%	252,527,195	-12,339,465	-4.66%	79.49%

Rate Ann.%chg: Irrigated **8.37%** Dryland **3.60%** Grassland **6.02%**

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	238,145	--	--	--	6,573,880	--	--	--	280,406,200	--	--	--
2011	121,525	-116,620	-48.97%	-48.97%	6,792,520	218,640	3.33%	3.33%	302,402,550	21,996,350	7.84%	7.84%
2012	119,840	-1,685	-1.39%	-49.68%	6,827,060	34,540	0.51%	3.85%	314,397,860	11,995,310	3.97%	12.12%
2013	129,730	9,890	8.25%	-45.52%	19,122,040	12,294,980	180.09%	190.88%	392,606,900	78,209,040	24.88%	40.01%
2014	613,670	483,940	373.04%	157.69%	17,330,795	-1,791,245	-9.37%	163.63%	485,578,275	92,971,375	23.68%	73.17%
2015	590,190	-23,480	-3.83%	147.83%	14,616,410	-2,714,385	-15.66%	122.34%	531,480,425	45,902,150	9.45%	89.54%
2016	592,910	2,720	0.46%	148.97%	13,597,710	-1,018,700	-6.97%	106.84%	561,947,730	30,467,305	5.73%	100.40%
2017	428,165	-164,745	-27.79%	79.79%	12,877,895	-719,815	-5.29%	95.89%	586,316,740	24,369,010	4.34%	109.10%
2018	422,065	-6,100	-1.42%	77.23%	13,092,545	214,650	1.67%	99.16%	573,726,350	-12,590,390	-2.15%	104.61%
2019	461,280	39,215	9.29%	93.70%	12,184,320	-908,225	-6.94%	85.34%	571,784,440	-1,941,910	-0.34%	103.91%
2020	6,709,440	6,248,160	1354.53%	2717.38%	6,803,265	-5,381,055	-44.16%	3.49%	546,882,820	-24,901,620	-4.36%	95.03%

Cnty# **62**  
County **MORRILL**

Rate Ann.%chg: Total Agric Land **6.91%**

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	113,389,130	115,376	983			19,752,315	72,488	272			81,700,995	133,333	613		
2011	133,026,180	117,180	1,135	15.51%	15.51%	20,012,280	77,641	258	-5.41%	-5.41%	89,688,965	135,300	663	8.18%	9.46%
2012	136,618,480	120,008	1,138	0.28%	15.84%	24,853,295	83,424	298	15.58%	9.33%	89,574,800	130,628	686	3.44%	13.24%
2013	191,681,730	121,189	1,582	38.94%	60.94%	29,692,250	82,752	359	20.44%	31.68%	97,239,960	127,646	762	11.09%	25.80%
2014	254,135,295	121,519	2,091	32.22%	112.80%	33,868,420	82,639	410	14.22%	50.40%	128,539,130	127,483	1,008	32.36%	66.50%
2015	272,918,630	122,537	2,227	6.50%	126.63%	35,566,830	82,498	431	5.19%	58.22%	149,636,865	127,257	1,176	16.62%	94.17%
2016	276,249,490	124,044	2,227	-0.01%	126.61%	36,982,070	82,165	450	4.40%	65.18%	164,929,515	127,713	1,291	9.83%	113.25%
2017	278,586,865	125,135	2,226	-0.03%	126.53%	34,910,920	75,199	464	3.14%	70.37%	174,353,050	127,360	1,369	6.01%	126.06%
2018	264,230,870	124,266	2,126	-4.49%	116.36%	31,810,510	68,510	464	0.02%	70.40%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	263,567,510	124,725	2,113	-0.62%	115.02%	30,977,010	66,759	464	-0.07%	70.29%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	253,689,510	126,020	2,013	-4.74%	104.84%	28,084,565	63,208	444	-4.24%	63.06%	252,097,850	668,735	377	-70.76%	-38.48%

Rate Annual %chg Average Value/Acre:

7.43%

5.01%

-4.74%

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	251,965	8,399	30			6,383,630	12,749	501			279,703,580	892,118	314		
2011	182,535	6,085	30	0.00%	0.00%	6,455,050	13,685	472	-5.80%	-5.80%	299,119,700	895,429	334	6.55%	6.55%
2012	132,735	4,425	30	0.00%	0.00%	6,756,520	14,586	463	-1.80%	-7.49%	313,854,865	896,197	350	4.84%	11.70%
2013	130,640	4,355	30	0.00%	0.00%	34,471,050	14,734	2,340	405.09%	367.25%	313,854,865	897,369	454	29.50%	44.65%
2014	852,930	4,272	200	565.57%	565.56%	19,162,480	15,396	1,245	-46.80%	148.58%	485,909,465	899,950	540	19.05%	72.21%
2015	621,955	4,237	147	-26.48%	389.33%	18,645,655	15,341	1,215	-2.35%	142.74%	534,461,325	900,293	594	9.95%	89.35%
2016	598,610	4,046	148	0.78%	393.16%	13,953,580	15,315	911	-25.04%	81.95%	562,250,935	899,789	625	5.26%	99.30%
2017	422,195	2,667	158	7.02%	427.78%	13,229,395	16,082	823	-9.71%	64.29%	587,874,150	897,876	655	4.78%	108.83%
2018	421,550	2,695	156	-1.21%	421.38%	13,279,835	15,975	831	1.06%	66.02%	573,889,360	897,017	640	-2.29%	104.06%
2019	436,375	2,664	164	4.73%	446.06%	12,454,750	15,897	783	-5.75%	56.47%	572,396,365	897,405	638	-0.30%	103.44%
2020	6,709,440	28,631	234	43.05%	681.15%	6,803,335	8,496	801	2.20%	59.92%	547,384,700	895,090	612	-4.12%	95.05%

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MORRILL

Rate Annual %chg Average Value/Acre:

6.91%

(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
5,042	MORRILL	54,997,174	41,546,031	202,408,903	119,891,740	27,313,895	18,706,595	56,825	546,882,820	55,386,695	33,004,905	2,052,625	1,102,248,208
cnty sectorvalue % of total value:		4.99%	3.77%	18.36%	10.88%	2.48%	1.70%	0.01%	49.62%	5.02%	2.99%	0.19%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,209	BAYARD	924,793	1,237,827	2,143,268	26,915,810	3,902,490	308,300	0	15,810	0	0	0	35,448,298
23.98%	%sector of county sector	1.68%	2.98%	1.06%	22.45%	14.29%	1.65%		0.00%				3.22%
	%sector of municipality	2.61%	3.49%	6.05%	75.93%	11.01%	0.87%		0.04%				100.00%
1,545	BRIDGEPORT	11,675,502	2,589,550	4,152,035	49,656,895	17,754,945	5,733,900	0	50,135	0	3,375	0	91,616,337
30.64%	%sector of county sector	21.23%	6.23%	2.05%	41.42%	65.00%	30.65%		0.01%		0.01%		8.31%
	%sector of municipality	12.74%	2.83%	4.53%	54.20%	19.38%	6.26%		0.05%		0.00%		100.00%
128	BROADWATER	169,392	306,120	1,046,801	2,031,040	417,950	0	0	0	0	0	0	3,971,303
2.54%	%sector of county sector	0.31%	0.74%	0.52%	1.69%	1.53%							0.36%
	%sector of municipality	4.27%	7.71%	26.36%	51.14%	10.52%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
2,882	Total Municipalities	12,769,687	4,133,497	7,342,104	78,603,745	22,075,385	6,042,200	0	65,945	0	3,375	0	131,035,938
57.16%	%all municip.sectors of cnty	23.22%	9.95%	3.63%	65.56%	80.82%	32.30%		0.01%		0.01%		11.89%

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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 : 7,340</b>	<b>Value : 808,811,765</b>	<b>Growth 3,291,410</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>	458	1,079,970	6	4,600	368	3,136,480	832	4,221,050	
<b>02. Res Improve Land</b>	1,243	5,980,500	0	0	306	3,356,745	1,549	9,337,245	
<b>03. Res Improvements</b>	1,341	74,996,967	0	0	408	35,979,248	1,749	110,976,215	
<b>04. Res Total</b>	1,799	82,057,437	6	4,600	776	42,472,473	2,581	124,534,510	1,280,870
<b>% of Res Total</b>	69.70	65.89	0.23	0.00	30.07	34.10	35.16	15.40	38.92
<b>05. Com UnImp Land</b>	45	177,630	0	0	22	94,330	67	271,960	
<b>06. Com Improve Land</b>	237	1,860,745	0	0	39	468,635	276	2,329,380	
<b>07. Com Improvements</b>	241	20,239,610	0	0	47	5,882,930	288	26,122,540	
<b>08. Com Total</b>	286	22,277,985	0	0	69	6,445,895	355	28,723,880	1,243,830
<b>% of Com Total</b>	80.56	77.56	0.00	0.00	19.44	22.44	4.84	3.55	37.79
<b>09. Ind UnImp Land</b>	0	0	0	0	7	636,185	7	636,185	
<b>10. Ind Improve Land</b>	2	22,035	0	0	5	1,650,290	7	1,672,325	
<b>11. Ind Improvements</b>	3	1,792,545	0	0	5	14,605,540	8	16,398,085	
<b>12. Ind Total</b>	3	1,814,580	0	0	12	16,892,015	15	18,706,595	0
<b>% of Ind Total</b>	20.00	9.70	0.00	0.00	80.00	90.30	0.20	2.31	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	5	56,825	5	56,825	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	5	56,825	5	56,825	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.07	0.01	0.00
<b>Res &amp; Rec Total</b>	1,799	82,057,437	6	4,600	781	42,529,298	2,586	124,591,335	1,280,870
<b>% of Res &amp; Rec Total</b>	69.57	65.86	0.23	0.00	30.20	34.14	35.23	15.40	38.92
<b>Com &amp; Ind Total</b>	289	24,092,565	0	0	81	23,337,910	370	47,430,475	1,243,830
<b>% of Com &amp; Ind Total</b>	78.11	50.80	0.00	0.00	21.89	49.20	5.04	5.86	37.79
<b>17. Taxable Total</b>	2,088	106,150,002	6	4,600	862	65,867,208	2,956	172,021,810	2,524,700
<b>% of Taxable Total</b>	70.64	61.71	0.20	0.00	29.16	38.29	40.27	21.27	76.71

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	9	886,020	4,207,395	0	0	0
20. Industrial	1	6,415	16,685,800	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	9	886,020	4,207,395
20. Industrial	0	0	0	1	6,415	16,685,800
21. Other	0	0	0	0	0	0
22. Total Sch II				10	892,435	20,893,195

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	50	1,097,540	50	1,097,540	0
24. Non-Producing	0	0	0	0	42	39,215	42	39,215	0
25. Total	0	0	0	0	92	1,136,755	92	1,136,755	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	219	0	294	513

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	15,810	0	0	3,400	418,017,190	3,401	418,033,000
28. Ag-Improved Land	1	11,540	0	0	870	139,217,415	871	139,228,955
29. Ag Improvements	1	110,220	0	0	890	78,281,025	891	78,391,245

30. Ag Total				4,292	635,653,200
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	3,000	0	0.00	0	
37. FarmSite Improvements	1	0.00	110,220	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	47	47.00	564,000	47	47.00	564,000	
32. HomeSite Improv Land	575	655.46	7,874,760	575	655.46	7,874,760	
33. HomeSite Improvements	607	0.00	47,383,975	607	0.00	47,383,975	514,795
34. HomeSite Total				<b>654</b>	<b>702.46</b>	<b>55,822,735</b>	
35. FarmSite UnImp Land	39	36.20	117,240	39	36.20	117,240	
36. FarmSite Improv Land	757	752.02	2,287,680	758	753.02	2,290,680	
37. FarmSite Improvements	851	0.00	30,897,050	852	0.00	31,007,270	251,915
38. FarmSite Total				<b>891</b>	<b>789.22</b>	<b>33,415,190</b>	
39. Road & Ditches	2,211	6,233.93	0	2,211	6,233.93	0	
40. Other- Non Ag Use	1	2.00	8,000	1	2.00	8,000	
41. Total Section VI				<b>1,545</b>	<b>7,727.61</b>	<b>89,245,925</b>	<b>766,710</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	575.97	422,890	5	575.97	422,890

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	601.60	3.62%	1,143,040	3.66%	1,900.00
46. 1A	3,319.13	19.99%	6,306,375	20.20%	1,900.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2,333.19	14.05%	4,433,055	14.20%	1,900.00
49. 3A1	3,841.54	23.14%	7,298,930	23.37%	1,900.00
50. 3A	203.82	1.23%	387,250	1.24%	1,899.96
51. 4A1	4,169.01	25.11%	7,712,700	24.70%	1,850.01
52. 4A	2,132.86	12.85%	3,945,840	12.64%	1,850.02
<b>53. Total</b>	<b>16,601.15</b>	<b>100.00%</b>	<b>31,227,190</b>	<b>100.00%</b>	<b>1,881.03</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,851.41	9.48%	1,297,415	10.19%	455.01
56. 2D1	0.36	0.00%	160	0.00%	444.44
57. 2D	9,454.64	31.44%	3,970,970	31.19%	420.00
58. 3D1	7,970.95	26.51%	3,347,795	26.30%	420.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,582.83	15.24%	1,924,800	15.12%	420.00
61. 4D	5,210.73	17.33%	2,188,535	17.19%	420.01
<b>62. Total</b>	<b>30,070.92</b>	<b>100.00%</b>	<b>12,729,675</b>	<b>100.00%</b>	<b>423.32</b>
<b>Grass</b>					
63. 1G1	20,481.61	6.42%	7,885,410	6.40%	385.00
64. 1G	2.91	0.00%	1,120	0.00%	384.88
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	42,778.50	13.40%	16,595,070	13.47%	387.93
69. 4G1	212,426.64	66.55%	81,900,495	66.50%	385.55
70. 4G	43,519.30	13.63%	16,784,665	13.63%	385.68
<b>71. Total</b>	<b>319,208.96</b>	<b>100.00%</b>	<b>123,166,760</b>	<b>100.00%</b>	<b>385.85</b>
<b>Irrigated Total</b>	<b>16,601.15</b>	<b>4.34%</b>	<b>31,227,190</b>	<b>18.62%</b>	<b>1,881.03</b>
<b>Dry Total</b>	<b>30,070.92</b>	<b>7.86%</b>	<b>12,729,675</b>	<b>7.59%</b>	<b>423.32</b>
<b>Grass Total</b>	<b>319,208.96</b>	<b>83.39%</b>	<b>123,166,760</b>	<b>73.43%</b>	<b>385.85</b>
72. Waste	16,719.65	4.37%	501,585	0.30%	30.00
73. Other	180.27	0.05%	108,440	0.06%	601.54
74. Exempt	151.94	0.04%	43,350	0.03%	285.31
<b>75. Market Area Total</b>	<b>382,780.95</b>	<b>100.00%</b>	<b>167,733,650</b>	<b>100.00%</b>	<b>438.20</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	648.93	0.78%	1,346,520	0.80%	2,074.98
46. 1A	33,311.57	40.18%	69,121,665	40.94%	2,075.00
47. 2A1	2,466.73	2.97%	5,118,455	3.03%	2,075.00
48. 2A	14,310.67	17.26%	29,694,855	17.59%	2,075.02
49. 3A1	13,273.26	16.01%	26,214,855	15.53%	1,975.01
50. 3A	1,529.32	1.84%	3,020,410	1.79%	1,975.00
51. 4A1	14,600.71	17.61%	28,836,695	17.08%	1,975.02
52. 4A	2,774.87	3.35%	5,480,440	3.25%	1,975.03
53. Total	82,916.06	100.00%	168,833,895	100.00%	2,036.20
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,714.11	20.80%	3,357,055	22.49%	500.00
56. 2D1	1,363.62	4.22%	681,810	4.57%	500.00
57. 2D	12,916.93	40.02%	5,812,910	38.93%	450.02
58. 3D1	3,023.26	9.37%	1,360,605	9.11%	450.05
59. 3D	95.09	0.29%	42,800	0.29%	450.10
60. 4D1	5,675.08	17.58%	2,553,910	17.11%	450.02
61. 4D	2,490.58	7.72%	1,120,930	7.51%	450.07
62. Total	32,278.67	100.00%	14,930,020	100.00%	462.54
<b>Grass</b>					
63. 1G1	2,998.51	0.98%	1,319,590	1.18%	440.08
64. 1G	512.92	0.17%	225,685	0.20%	440.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	787.20	0.26%	308,335	0.28%	391.69
67. 3G1	391.39	0.13%	142,875	0.13%	365.05
68. 3G	58,277.78	18.97%	21,077,410	18.87%	361.67
69. 4G1	61,353.62	19.97%	22,483,490	20.13%	366.46
70. 4G	182,938.47	59.54%	66,114,465	59.20%	361.40
71. Total	307,259.89	100.00%	111,671,850	100.00%	363.44
<b>Irrigated Total</b>					
Irrigated Total	82,916.06	19.42%	168,833,895	56.99%	2,036.20
<b>Dry Total</b>					
Dry Total	32,278.67	7.56%	14,930,020	5.04%	462.54
<b>Grass Total</b>					
Grass Total	307,259.89	71.97%	111,671,850	37.69%	363.44
72. Waste	3,556.80	0.83%	108,465	0.04%	30.50
73. Other	928.19	0.22%	725,820	0.24%	781.97
74. Exempt	445.31	0.10%	152,995	0.05%	343.57
75. Market Area Total	426,939.61	100.00%	296,270,050	100.00%	693.94

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	44.50	0.17%	92,340	0.17%	2,075.06
46. 1A	5,281.62	20.11%	10,959,405	20.61%	2,075.01
47. 2A1	3,570.28	13.59%	7,410,600	13.93%	2,075.64
48. 2A	4,073.59	15.51%	8,454,755	15.90%	2,075.50
49. 3A1	4,114.32	15.66%	8,125,860	15.28%	1,975.02
50. 3A	3,217.12	12.25%	6,354,815	11.95%	1,975.31
51. 4A1	2,892.99	11.01%	5,715,450	10.75%	1,975.62
52. 4A	3,071.77	11.69%	6,067,005	11.41%	1,975.08
53. Total	26,266.19	100.00%	53,180,230	100.00%	2,024.66
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	36.49	3.52%	19,520	3.90%	534.94
56. 2D1	32.62	3.15%	17,460	3.49%	535.25
57. 2D	137.19	13.23%	73,400	14.66%	535.02
58. 3D1	280.76	27.07%	131,945	26.35%	469.96
59. 3D	77.26	7.45%	36,310	7.25%	469.97
60. 4D1	39.43	3.80%	18,530	3.70%	469.95
61. 4D	433.29	41.78%	203,655	40.66%	470.02
62. Total	1,037.04	100.00%	500,820	100.00%	482.93
<b>Grass</b>					
63. 1G1	4,648.31	10.94%	2,010,425	11.31%	432.51
64. 1G	3,638.92	8.57%	1,624,335	9.14%	446.38
65. 2G1	0.02	0.00%	10	0.00%	500.00
66. 2G	2,350.38	5.53%	1,023,020	5.76%	435.26
67. 3G1	9,120.75	21.48%	3,398,370	19.12%	372.60
68. 3G	10,526.30	24.78%	4,091,085	23.02%	388.65
69. 4G1	4,811.91	11.33%	1,803,635	10.15%	374.83
70. 4G	7,374.22	17.36%	3,823,325	21.51%	518.47
71. Total	42,470.81	100.00%	17,774,205	100.00%	418.50
<b>Irrigated Total</b>					
	26,266.19	30.69%	53,180,230	64.54%	2,024.66
<b>Dry Total</b>					
	1,037.04	1.21%	500,820	0.61%	482.93
<b>Grass Total</b>					
	42,470.81	49.63%	17,774,205	21.57%	418.50
72. Waste	8,345.23	9.75%	5,495,250	6.67%	658.49
73. Other	7,455.40	8.71%	5,453,070	6.62%	731.43
74. Exempt	276.32	0.32%	119,655	0.15%	433.03
75. Market Area Total	85,574.67	100.00%	82,403,575	100.00%	962.94

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	6.97	14,465	0.00	0	125,776.43	253,226,850	125,783.40	253,241,315
<b>77. Dry Land</b>	0.00	0	0.00	0	63,386.63	28,160,515	63,386.63	28,160,515
<b>78. Grass</b>	24.33	9,885	0.00	0	668,915.33	252,602,930	668,939.66	252,612,815
<b>79. Waste</b>	0.00	0	0.00	0	28,621.68	6,105,300	28,621.68	6,105,300
<b>80. Other</b>	0.00	0	0.00	0	8,563.86	6,287,330	8,563.86	6,287,330
<b>81. Exempt</b>	0.00	0	0.00	0	873.57	316,000	873.57	316,000
<b>82. Total</b>	<b>31.30</b>	<b>24,350</b>	<b>0.00</b>	<b>0</b>	<b>895,263.93</b>	<b>546,382,925</b>	<b>895,295.23</b>	<b>546,407,275</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	125,783.40	14.05%	253,241,315	46.35%	2,013.31
<b>Dry Land</b>	63,386.63	7.08%	28,160,515	5.15%	444.27
<b>Grass</b>	668,939.66	74.72%	252,612,815	46.23%	377.63
<b>Waste</b>	28,621.68	3.20%	6,105,300	1.12%	213.31
<b>Other</b>	8,563.86	0.96%	6,287,330	1.15%	734.17
<b>Exempt</b>	873.57	0.10%	316,000	0.06%	361.73
<b>Total</b>	<b>895,295.23</b>	<b>100.00%</b>	<b>546,407,275</b>	<b>100.00%</b>	<b>610.31</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 Bayard	230	531,025	529	2,369,990	550	27,147,820	780	30,048,835	205,700
83.2 Bridgeport	157	530,155	631	3,526,735	699	46,386,742	856	50,443,632	604,115
83.3 Broadwater	62	85,450	88	166,355	95	1,768,595	157	2,020,400	785
83.4 Rural	388	3,131,245	301	3,274,165	405	35,673,058	793	42,078,468	470,270
84 Residential Total	837	4,277,875	1,549	9,337,245	1,749	110,976,215	2,586	124,591,335	1,280,870

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	Bayard	27	121,780	97	551,640	96	3,609,150	123	4,282,570	1,235
85.2	Bridgeport	12	171,645	125	1,461,775	130	22,095,720	142	23,729,140	156,510
85.3	Broadwater	10	8,550	17	25,450	19	315,530	29	349,530	0
85.4	Rural	25	606,170	44	1,962,840	51	16,500,225	76	19,069,235	1,086,085
86	Commercial Total	74	908,145	283	4,001,705	296	42,520,625	370	47,430,475	1,243,830

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	20,481.61	6.58%	7,885,410	6.58%	385.00
88. 1G	2.91	0.00%	1,120	0.00%	384.88
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	39,199.27	12.59%	15,091,780	12.59%	385.00
93. 4G1	209,112.05	67.14%	80,508,350	67.14%	385.00
94. 4G	42,669.64	13.70%	16,427,805	13.70%	385.00
95. Total	311,465.48	100.00%	119,914,465	100.00%	385.00
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	3,579.23	46.22%	1,503,290	46.22%	420.00
102. 4C1	3,314.59	42.80%	1,392,145	42.81%	420.01
103. 4C	849.66	10.97%	356,860	10.97%	420.00
104. Total	7,743.48	100.00%	3,252,295	100.00%	420.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	311,465.48	97.57%	119,914,465	97.36%	385.00
CRP Total	7,743.48	2.43%	3,252,295	2.64%	420.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	319,208.96	100.00%	123,166,760	100.00%	385.85

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,995.07	1.00%	1,317,870	1.22%	440.01
88. 1G	512.92	0.17%	225,685	0.21%	440.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	787.20	0.26%	308,335	0.29%	391.69
91. 3G1	369.50	0.12%	133,020	0.12%	360.00
92. 3G	57,197.85	19.10%	20,591,425	19.04%	360.00
93. 4G1	57,055.49	19.05%	20,549,285	19.00%	360.16
94. 4G	180,553.87	60.29%	65,041,300	60.13%	360.23
95. Total	299,471.90	100.00%	108,166,920	100.00%	361.19
<b>CRP</b>					
96. 1C1	3.44	0.04%	1,720	0.05%	500.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	21.89	0.28%	9,855	0.28%	450.21
101. 3C	1,079.93	13.87%	485,985	13.87%	450.02
102. 4C1	4,298.13	55.19%	1,934,205	55.19%	450.01
103. 4C	2,384.60	30.62%	1,073,165	30.62%	450.04
104. Total	7,787.99	100.00%	3,504,930	100.00%	450.04
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	299,471.90	97.47%	108,166,920	96.86%	361.19
CRP Total	7,787.99	2.53%	3,504,930	3.14%	450.04
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	307,259.89	100.00%	111,671,850	100.00%	363.44

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,648.31	10.96%	2,010,425	11.33%	432.51
88. 1G	3,638.92	8.58%	1,624,335	9.15%	446.38
89. 2G1	0.02	0.00%	10	0.00%	500.00
90. 2G	2,338.26	5.51%	1,016,535	5.73%	434.74
91. 3G1	9,120.75	21.51%	3,398,370	19.15%	372.60
92. 3G	10,478.79	24.71%	4,068,755	22.93%	388.28
93. 4G1	4,811.91	11.35%	1,803,635	10.16%	374.83
94. 4G	7,372.88	17.38%	3,822,695	21.54%	518.48
95. Total	42,409.84	100.00%	17,744,760	100.00%	418.41
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	12.12	19.88%	6,485	22.02%	535.07
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	47.51	77.92%	22,330	75.84%	470.01
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	1.34	2.20%	630	2.14%	470.15
104. Total	60.97	100.00%	29,445	100.00%	482.94
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	42,409.84	99.86%	17,744,760	99.83%	418.41
CRP Total	60.97	0.14%	29,445	0.17%	482.94
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	42,470.81	100.00%	17,774,205	100.00%	418.50

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

62 Morrill

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	119,891,740	124,534,510	4,642,770	3.87%	1,280,870	2.80%
02. Recreational	56,825	56,825	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	55,386,695	55,822,735	436,040	0.79%	514,795	-0.14%
<b>04. Total Residential (sum lines 1-3)</b>	<b>175,335,260</b>	<b>180,414,070</b>	<b>5,078,810</b>	<b>2.90%</b>	<b>1,795,665</b>	<b>1.87%</b>
05. Commercial	27,313,895	28,723,880	1,409,985	5.16%	1,243,830	0.61%
06. Industrial	18,706,595	18,706,595	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>46,020,490</b>	<b>47,430,475</b>	<b>1,409,985</b>	<b>3.06%</b>	<b>1,243,830</b>	<b>0.36%</b>
08. Ag-Farmsite Land, Outbuildings	32,996,905	33,415,190	418,285	1.27%	251,915	0.50%
09. Minerals	2,052,625	1,136,755	-915,870	-44.62	0	-44.62%
10. Non Ag Use Land	8,000	8,000	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>35,057,530</b>	<b>34,559,945</b>	<b>-497,585</b>	<b>-1.42%</b>	<b>251,915</b>	<b>-2.14%</b>
12. Irrigated	252,692,380	253,241,315	548,935	0.22%		
13. Dryland	28,150,540	28,160,515	9,975	0.04%		
14. Grassland	252,527,195	252,612,815	85,620	0.03%		
15. Wasteland	6,709,440	6,105,300	-604,140	-9.00%		
16. Other Agland	6,803,265	6,287,330	-515,935	-7.58%		
<b>17. Total Agricultural Land</b>	<b>546,882,820</b>	<b>546,407,275</b>	<b>-475,545</b>	<b>-0.09%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>803,296,100</b>	<b>808,811,765</b>	<b>5,515,665</b>	<b>0.69%</b>	<b>3,291,410</b>	<b>0.28%</b>

## 2021 Assessment Survey for Morrill 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>
	2
<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>
	\$260,000
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$251,626
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$16,000 (Stanard Appraisal Service and Pritchard & Abbott)
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$17,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$20,970

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

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

**C. Zoning Information**

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Bridgeport, Bayard, and Broadwater are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal Services - real property Pritchard & Abbott - oil & gas minerals
<b>2.</b>	<b>GIS Services:</b>
	GWorks, Inc
<b>3.</b>	<b>Other services:</b>
	MIPS

**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>
	Yes: Stanard Appraisal Service and Pritchard & Abbott
<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>
	General certification
<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>
	Provides recommendations to the county assessor for use in establishing final value estimates.

## 2021 Residential Assessment Survey for Morrill County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Office and Stanard Appraisal Service.												
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.	2	Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.	3	Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.	4	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.	AG	Agricultural homes and outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic.												
2	Bayard is closer in proximity to Scottsbluff and the residential market is somewhat influenced by this locational and economic factor.												
3	Broadwater lies to the east of Bridgeport. There are no other villages within the county to compare it to, it is a market within itself.												
4	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.												
AG	Agricultural homes and outbuildings.												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	Cost and sales are considered to determine the market value of residential properties. However, the sales will be utilized the most in building models.												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The appraisal company will review the sales and build models, the sales will be charted for a cost range per square foot based on style, quality, condition and age. Plus or minus adjustment factors will be developed for, but not limited to; basement, basement finish, number of garage stalls, fireplace, central air, and so on to arrive at a final value estimate per square foot.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>												
	Values are established primarily from a model based on a cost range per square foot.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Land is valued by a square foot method.												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	Assessor utilizes sales of improved rural residential sales to reach market value. Excess acres to be valued at 100% of grass values.												
<b>8.</b>	<b>Are there form 191 applications on file?</b>												
	No												

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

Lot values are valued the same as adjacent properties.

<b>10.</b>	<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	2015	2015
	2	2020	2020	2016	2017
	3	2020	2020	2016	2016
	4	2020	2020	2020	2017-2020
	AG	2020	2020	2018	2017-2020

A lot study of Rural Residential was done for 2020.

## 2021 Commercial Assessment Survey for Morrill County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Office staff and Stanard Appraisal Service.																		
<b>2.</b>	<b>List the valuation group recognized in 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%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bridgeport</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Remainder of County</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bridgeport	2	Remainder of County									
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Bridgeport																		
2	Remainder of County																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	All three approaches (cost, income and sales) will be looked at, the market and income approaches will carry the most weight.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Stanard Appraisal Service has valued the unique commercial properties, such as the ethanol plant, feedlots, and elevator facilities and an independent living facility.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	The appraisal company will look at the local market and surrounding counties to develop the depreciation studies.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	From the market a square foot method has been developed.																		
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2020	2020	2017	2017	2	2020	2020	2017	2017
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1	2020	2020	2017	2017															
2	2020	2020	2017	2017															

## 2021 Agricultural Assessment Survey for Morrill County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Office 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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>The northern portion of the county which consists primarily of the Sandhills region.</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Market Area 4 is the area along the Platte River; it has recreational potential.</td> <td style="text-align: center;">ongoing</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	The northern portion of the county which consists primarily of the Sandhills region.	2017	3	This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.	2017	4	Market Area 4 is the area along the Platte River; it has recreational potential.	ongoing
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
2	The northern portion of the county which consists primarily of the Sandhills region.	2017											
3	This area begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.	2017											
4	Market Area 4 is the area along the Platte River; it has recreational potential.	ongoing											
	In 2014, the county started the physical review and inspection again. The cycle was completed in 2018 with the exception of the river. Is ongoing as new maps and sales come in.												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>												
	Sales determination is made through sales review and verification, location and use of the property and a physical inspection if needed.												
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>												
	Recreational land is identified by the presence of blinds during an on-site inspection of suspected recreational areas.												
<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>												
	Standard Appraisers was previously used to help with the analysis of feed lots in the area. Feed lots are valued on a price per head based on the size and quality of the operation.												
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>												
	Parcels enrolled in the Wetland Reserve Program have been mapped. The contracts are reviewed and those enrolled in the program will be valued at 100% of market. It is difficult to analyze Wetland Reserve market activity since there is not a large occurrence of these sales.												
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>												
	Yes, CRP, Irrigated Grass, and CREP subclasses are used.												
	<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>												

	135
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Created market area 4 which runs along the Platte River.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Hunting is the primary driving force in the marketing of these parcels in market area 4.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	Primarily along the Platte River.
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Used influenced values from Ag land in and around market area 4 in comparison to the general agricultural market.

# MORRILL COUNTY

## 2020 PLAN OF ASSESSMENT

### PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to §77-1311.02, on or before June 15<sup>th</sup> of 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. On or before July 31<sup>st</sup> of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31<sup>st</sup> of each year.

### REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Neb. Rev. Stat. §77-112

Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

**GENERAL DESCRIPTION OF REAL PROPERTY IN MORRILL COUNTY:**

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

	Parcel/Acre Count	% Parcel	Total Value	% Value	Land Value	Improvement Value
Residential	3191	36%	175,879,635	19%	22,056,335	153,823,300
Commercial/Ind	358	4%	45,672,270	4%	4,791,425	40,880,845
Agriculture	5155	59%	668,733,590	74%	560,647,000	108,086,590
TIF	10	.5%	21,807,415	2%	(Bs892,435)	(Ex20,914,980)
Minerals	98806	.5%	2,052,625	1%	N/A	N/A
Total	8844	100%	890,285,495	100%	587,494,760	302,790,735

Agricultural land is the predominant property type in Morrill County, with the majority consisting of grassland, primarily used for cow/calf operations.

Bridgeport continues to grow in with new business and residential homes. Bayard continues to struggle as businesses open, and then soon close due to lack of community support.

Additional information is contained in the 2020 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2020.

**CURRENT RESOURCES:**

Staff/Budget/Training

In addition to the Assessor, there is 1 Deputy Assessor, and 1 full-time clerk on staff. The county contracts with an independent appraiser (Stanard Appraisal), as needed, for appraisal maintenance and also with an oils/minerals appraiser (Pritchard & Abbot) for the oils in Morrill County. The year 2020 included blanket increases for Bridgeport residential and rural residential. The county board refuses to enter into a reval contract with Stanard Appraisal as the board feels the blanket increase was the fix for good, and the assessor should have done the reval contract prior to the blanket increase. The County Attorney feels that the Assessor should not have done a blanket increase, and see if it would get ordered through Show Cause hearing to do a blanket increase, as he feels he could prove the Assessor’s values were correct based on the sales file.

The proposed budget for the assessment portion of the Assessor’s budget for FY 2020-2021 is going to be roughly \$245,465. The county has again agreed to a maintenance contract of appraisal through Stanard Appraisal on an “*as needed, limited basis & by no means more than 10 days*”. The Stanard Appraisal maintenance contract was upgraded to 15 days in lieu of signing a contract to do a reval in the residential areas. In the future the County Board is hoping the Assessor will take over all appraisal functions of the office. They feel that a contracted appraiser is a waste of taxpayer money, and she can do all valuation and appraisal work herself. It is prudent to note that a professional appraisal firm would be the best source of appraising and defending valuations on specialty and/or high dollar commercial properties. Bridgeport has been very economically successful in the last few years. Due to the economic success, the diversity of businesses across the county, and the lack of building permits from the rural area, the staff

finds it very hard to keep up with all property to be assessed county wide without additional help from an appraiser.

By statute, the assessor must physically review and inspect all parcels every 6-years. The goal to complete the county 6-year review by the end of 2018 was met. Also, for the 2018 year, a review was completed on all commercial properties in the county. This included all feedlots.

The contract for Pritchard & Abbot continues for the years 2019 & 2020 for their services for oil appraisal in Morrill County.

The assessor believes continuing education is vital to maintaining proper assessment practices. The Assessor, Deputy Assessor, and past certified staff try to attend as many monthly district meetings as possible, as well as workshops offered by the Nebraska Association of County Officials, the Property Assessment Division of the Department of Revenue and the International Association of Assessing Officers. With the budget cuts that seem to occur every year, it will become a challenge to keep 2 certified staff in the Morrill County Assessor's office as well as attend the educational IAAO classes and the expenses associated with each one. The Assessor carefully selects those courses that will most benefit the office. Both of the 2 staff that hold Assessor Certificates again completed 60 hours for this term that began in 2019.

#### Record Maintenance

Morrill County's cadastral maps have not been consistently maintained since the mid 1990's. In the past, the county board recognized the need for consistent maintenance of the records and approved the development of a web based GIS system through GWorks. Development began in June 2007. Many appraisers, bankers, title agents, insurance agents, attorneys, and others have been appreciative of this information being available online alongside MIPS. A contract was agreed on by the board in 2017 and was signed with GWorks for 5 years of services remaining at the same cost each year. The County Board continues to question costs associated with this contract. The board even questions the mineral appraisal contracts. The Morrill County Assessor has been interested in Pictometry, and has had a couple meetings with the vendor and her public to showcase Pictometry's advantages. Again, cost has been an issue, and the County Board voted down Pictometry both times.

New property record cards have been created for each real property parcel and this was finished in early 2019. Each property record card is filed by legal description and contains up-to-date listings, photographs and sketches for each property that has improvements. Pictures are continuously being added and updated as parcel reviews occur on each parcel that is improved. Morrill County Assessor's office is also adding situs addresses as the information is obtained on each parcel. This has been a help to local Law Enforcement, the Road Department, and the public in general. In 2017, the Assessor switched from Apex sketching to MIPS sketching. As time allows and reviews of property are completed, the sketching will be updated to match the MIPS valuation side and will assist with shortening data entry.

Morrill County utilizes software provided by MIPS for assessment and CAMA (computer assisted mass appraisal) administration. With the completion of development of the GIS system, this office has had the ability to maintain all records electronically and make them available via the Internet. All MIPS, CAMA & GWorks information can be found online. This has saved a substantial amount of time with phone calls and customers at the counter.

## **ASSESSMENT PROCEDURES:**

### Discover/List/Inventory Property

The assessor also keeps in close contact with the register of deeds and all zoning administrators of Morrill County, which is an aid in the process of property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage. The Morrill County Zoning Board and Morrill County Board of Commissioners changed zoning regulations to not require surveys for parcels under 10 acres. This has created a hardship for the Assessor's Office in determining the exact location of the property and the Clerk's Office when accepting and recording deeds. Discovery by the Assessor and staff also aids in finding new improvements as zoning permits are not required by the Morrill County Zoning Board if the improvement is in the rural area. The only building permits the Assessor has received in the last several years have been from the cities of Bridgeport and Bayard. None from the rural area. There were several new rural homes in 2018, which were all discovered through review rather than a permit being issued and given to the office. This continued into 2019 with 5 new homes either in the process of or completely built, and a few of those will be completed in 2020. The County Board has not held their Zoning Official responsible to get any building permits into the Assessor. Often these improvements are discovered by the Assessor's Office during review and pickup work. With the Morrill County Zoning Board not requiring building permits or issuing any fines for not asking for a building permit on ag related improvements, all the rural improvements have been by discovery. The lack of building permits has made it more challenging for the Assessor's Office to find and list improvements as they are added to parcels in Morrill County. Rural residential, and rural commercial properties are never rezoned to their respective uses. Therefore, the Assessor codes into MIPS the use of the land in order to keep as valuation of those properties consistent.

### Ownership Changes

Morrill County processes more than five-hundred Real Estate Transfer Form 521's annually. These are filed on a timely basis with the Department of Assessment & Taxation. Standards of sales review from the International Association of Assessing Officers, Standard of Ratio Studies are adhered to.

### Data Collection

Morrill County Assessor's Office has implemented procedures to complete a physical routine inspection of all properties on a six-year cycle.

### Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

### Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. Marshall/Swift costing dated 2012 is used to arrive at Replacement Cost New (RCN). A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value. A depreciation study completed in 2015 by the county's contracted appraiser for residential and rural residential and in 2017 for commercial revaluation was used for the year 2018 market values. With the review of the residential homes in Bridgeport in 2015 and Bayard in 2016, Bridgeport's and Bayard's studies were updated. All of the commercial properties in Morrill County were updated in 2017.

Income Approach: The income approach is primarily used in the valuation of commercial properties. Collection and analysis of income and expense data was completed in 2017 by the county's contracted appraiser.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

#### Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

#### Sales Ratio Review

Upon completion of assessment actions, sales ratio studies are reviewed to determine if the statistics are within the guidelines set forth by the state, including speaking with the buyer/seller if possible as well as sending out sales verification letters to all buyers/sellers of sales that are deemed arm length transactions.

#### Notices

Change of value notices are sent to the property owner of record no later than June 1<sup>st</sup> of each year as required by §77-1315. Prior to notices being sent, an article is published in the paper to keep taxpayers informed of the process. It has been helpful to also send a letter with the valuation changes explaining the process and why values changed for the current year.

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

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	94%
Commercial	100%
Agricultural	71%

For more information regarding statistical measures, see 2020 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2020.

### **Assessment Actions Planned for Assessment Year 2020:**

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. With the blanket increases in Bridgeport & Rural Residential, it is planned to contract to complete a reval in both of those areas. The SW portion of Morrill County will be the area to be reviewed in the 6-year plan. The contract was not entered into, as the County Board feels the blanket increase was a good fix to low statistics. It is quite possible a blanket increase will be seen in the future, unless the Assessor changes her overall 6 year review plan, which will make her behind in the review process.

**Commercial:** The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment since a complete review was completed in 2017. A physical inspection will continue on all portions of commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agricultural:** A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review. As part of the 6-year review plan, it is anticipated to complete another portion of SW Morrill County in the year 2020 for 2021 values. LCG changes were already made in accordance with 2019 LB 372 that was passed, and these will continue to be monitored. Also, it is planned to study and implement values for pivot irrigation differently than gravity irrigation. The 2020 protest season brought in several protests showing a true difference between the two types of irrigation in sales.

### **Assessment Actions Planned for Assessment Year 2021:**

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. The west central portion of Morrill County, which may be heavily populated in areas, will be reviewed as part of the 6-year plan. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Commercial:** The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. All commercial was completely reviewed for 2018 as part of the 6-year plan. A physical inspection will continue on portions of commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agricultural:** A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local

NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. As part of the 6-year review plan, it is anticipated to complete the west central portion of the county which may include areas that are heavily populated.

**Assessment Actions Planned for Assessment Year 2022:**

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. The NW and possibly into the north central portion of Morrill County will be reviewed as part of the 6-year plan. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Commercial:** The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. All commercial was completely reviewed for 2018 as part of the 6-year plan. A physical inspection will continue on portions of commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agricultural:** A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser. Farmsites are included as part of the rural residential to prevent additional travel times to far areas of the county. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. As part of the 6-year review plan, it is anticipated to complete the east central and possibly start the NW portion of Morrill County.

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

Form 521 Filing with the Department of Revenue Property Assessment Division: Upon receipt of the Form 521, the county assessor will enter the sale information from the completed Form 521 into the county computer assisted mass appraisal (CAMA) system. This entry will ensure the property information in the county sales file is current. The county assessor must then forward the completed original Form 521 to the Tax Commissioner on or before the fifteenth of the second month following the month the deed was recorded.

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 35 applications annually. The year 2016 was a new application year. All applications were reviewed. 2018 was a verification year.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 290 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually-Form 458X.

Personal Property Tax Loss Report: To report no later than May 30<sup>th</sup> annually to amend the certification of Personal Property Tax Loss- Form 259X.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives almost 800 personal property schedules annually. The Assessor's Office has also been tracking new businesses and farmers by 521's and also the advertisements in local media. Several new personal property returns were started this way.

Special Valuation Applications: The assessor continues to research river ground and if a parcel should no longer be agricultural, it will lose the Special Valuation. There may be 1-2 new applications annually, in which the assessor takes time to go review those parcels, and make that decision based upon agricultural uses.

Cemetery Report to the Board: Reports Cemeteries and land to the County Board.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year.

Protests: The Assessor's Office meets with as many protesters as possible and reviews all protested properties prior to the protest hearing in order to provide the County Board of Equalization with the most recent and updated data available before making any value changes. As of 2019 with the new form 425, the assessor will have to go review for BOE decisions for each following year to be able to reassess.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

County Personal Property Abstract: To prepare an abstract of the property assessment rolls of locally assessed personal property of the county on forms prescribed and furnished by the Tax Commissioner. The county assessor shall electronically file the abstract with the Property Tax Administrator on or before July 20 of each year.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Certify values: By August 20th every year, values are certified to every taxing entity within Morrill County.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4<sup>th</sup> year thereafter no later than December 1 annually.

**Conclusion:**

The Morrill County Assessor makes every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation to attempt to assure uniform and proportionate assessments of all properties in Morrill County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. Since budgetary concerns exist, it is the goal of the Morrill County Assessor's Office to complete as much appraisal work as possible. The Assessor's Office has completed as much data collection as possible in order to leave Standard Appraisal with final values and working with the sales models for residential and commercial. It is hoped that the County Board will start educating themselves more in the statutory requirements of the Assessor's Office to realize that outside appraisal help is needed at times. Morrill County Assessor's Office takes pride in the steps they have taken to get information more accurate and complete than it has ever been and then made more readily available to the public, especially online services.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Rose M. Nelson  
Morrill County Assessor

**Rose M Nelson**  
**MORRILL COUNTY ASSESSOR**  
P O BOX 868  
BRIDGEPORT, NE 69336  
308-262-1534

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

Dear Ms Sorensen:

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

Market area 4 is the area located around the North Platte River which runs diagonally from the northwesterly corner of Morrill County to the Southeasterly corner. This area is unique in that it was developed off of the top two soils surrounding the river and accretion ground in 2010. Land values are affected by buyers purchasing the land for recreational use.

Market area 3 is the rocky hills coming down into the river and Market area 2 is the rest of Morrill County. Market area 1 was dissolved into Market area 2 as there were not enough sales to constitute it being its separate area. Neither Market area 2 or 3 has special valuation.

Morrill County developed Special Value in Market area 4 in 2013. In each three year sales period, we generally have a very small number of land sales along the North Platte River. However, the sales that have occurred show that the accretion land values are affected by buyers purchasing the land for recreational use.

Letters were initially sent out to all owners of accretion ground to explain how to apply for special value with Form 456 in this market area, as there are owners in this area actively using their land for agricultural use, primarily pasture for cattle. The assessor and her deputy went out and inspected all parcels that special value was applied for, and continue the same process as new applications come in. In most instances, there were cattle put on accretion lands at some point every year. This was proven through parcel owners showing fencing, Russian Olive trees removed, and in some instances at the time of inspection there were cattle grazing on the grass. However, there are recreational uses going on. The most primary of these is goose hunting. There is also duck hunting, deer hunting, and turkey hunting. It was decided then to plot each of these blinds on our GISWorkshop mapping system and place a one acre recreational value on each blind.

There have been very few new applications in the last couple years. It is felt that most lands that would qualify for special value have been applied for. The assessor and her deputy or staff will continue to go out and inspect and document recreational uses on each parcel. The blinds will be

valued at 100% of market value, with the rest of the land valued as agricultural, if used as such, and is based on approximately 75% of market.

These are the methods Morrill County uses to determine valuations for agriculturally used properties and for recreationally used properties. We feel it is the most equitable and uniform method of dealing with recreational uses along the North Platte River in Morrill County.

Sincerely,

Rose M Nelson  
Morrill County Assessor