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DEPARTMENT OF REVENUE

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

NUCKOLLS 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 Nuckolls 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 Nuckolls 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: Susan Rogers, Nuckolls County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

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

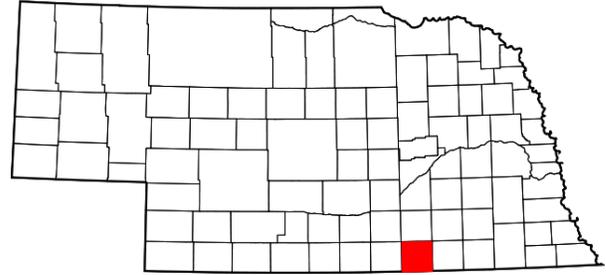
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

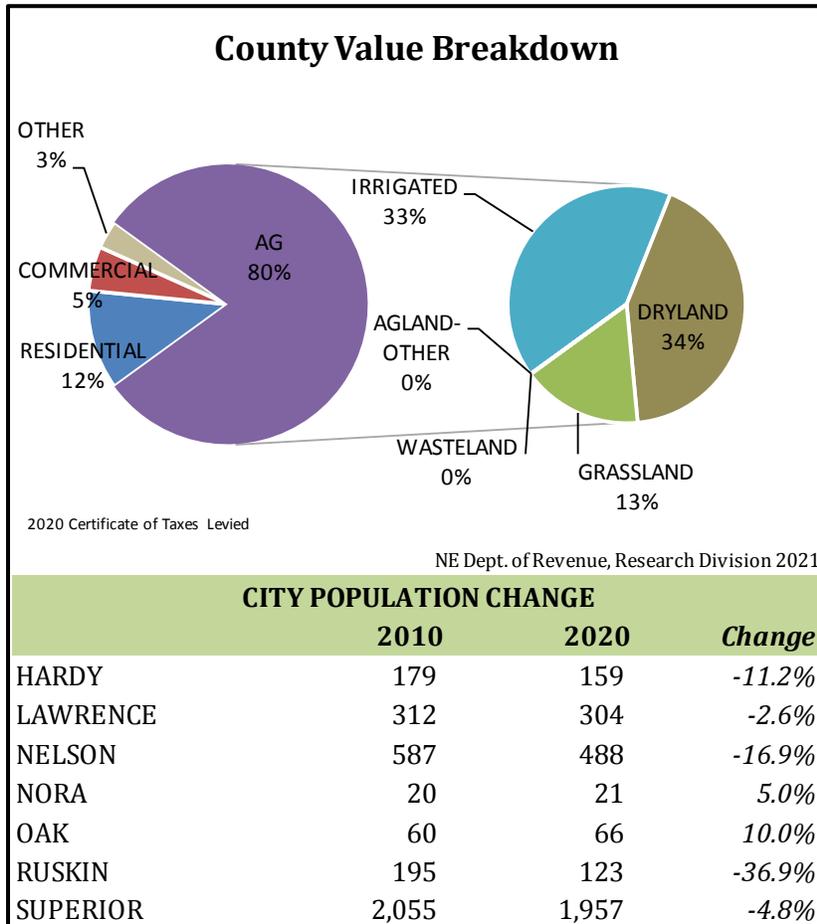
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Nuckolls County has 4,148 residents, per the Census Bureau Quick Facts for 2019, an 8% population decline from the 2010 U.S. Census. Reports indicate that 76% 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 \$50,183 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Nuckolls County are located in and around Superior, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 171 employer establishments with total employment of 1,130, for a decrease of 2% in employment.



Agricultural land is the single largest contributor the county's overall valuation base by an overwhelming majority. A mix of dry and grass land makes up the majority of the land in the county. Nuckolls County is included in both the Little Blue and Lower Republican Natural Resource Districts (NRD).

2021 Residential Correlation for Nuckolls County

Assessment Action

For the residential class, the physical inspection was completed for the rural townships Alban, Beaver, Bostwick, Highland, Liberty, Nelson, St. Stephens, and Victor. For the remainder of the class, pick-up work was completed timely.

Assessment Practice Review

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

Review of the overall change to the sample of sales when compared to the population for the 2020 assessment year indicates a disparity between the sales and the residential class as a whole. Analysis comparing the sales that changed to similar parcels that had not sold was conducted. The results revealed that the sales changed while the unsold properties remained the same. Discussion with the county assessor indicated that most changes were through sales review. Trended sales analysis and review of sales that occurred after the assessment date are analytical tools that help determine whether the changes to the sales skew or render the calculated statistics unreliable. The Nuckolls County Assessor does not receive building permits and utilizes sales information to help capture changes to properties. In Nuckolls County sales that occurred after the end of the last study period confirmed that median for the time frames outside of the study period were similar to those within the study period, and were within the acceptable range. Additionally, a trended analysis which moves assessed value by the base of the overall class also produced statistics within the acceptable range confirming that while an additional review is conducted on sold parcels, sold and unsold properties change uniformly over time. This analysis confirms that the sales are reliable for analyzing the level of assessment in the residential class, Property Assessment Division (Division) teammates will work with the county assessor to discuss the sales review process.

The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. Reviewing the sales verification and qualification indicates that the usability is comparable to the state averages for the residential property class. The review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

Valuation Groups were also reviewed to verify economic factors for the residential class have been adequately stratified. The Nuckolls County Assessor currently identifies five valuation groups. Groups 1, 3, and 7 are the assessor locations of Nelson, Lawrence, and Superior. Valuation Group 2 is comprised of the smallest villages in the county and Valuation Group 8 represents the Rural Acreages. The residential class of property has been adequately identified.

2021 Residential Correlation for Nuckolls County

Frequency of the six-year inspection and review cycle was also an aspect of the review. The Nuckolls County assessor maintains a scheduled review cycle that keeps the residential class in compliance with the six-year inspection and review cycle.

The currency of the appraisal tables were also examined. Costing, depreciation, and lot values have all been reviewed over the course of the last six years. The county assessor conducts a reappraisal in conjunction with the physical inspection cycle.

Description of Analysis

Residential parcels are analyzed utilizing five valuation groups, the majority of the sales can be found in Superior, the largest town in the county.

Valuation Group	Description
1	Nelson
2	Hardy, Nora, Oak and Ruskin
3	Lawrence
7	Superior
8	Rural Acreages

The statistical profile shows that two measures of central tendency are within the acceptable range, the median and weighted mean. The mean is above the range however, and is the most affected by low dollar outliers. The COD is within the recommended guidelines while the PRD, which is also affected by the outliers, is high. When stratified by individual valuation groups, all valuation groups have a sufficient number of sales for measurement with medians within the acceptable range. The COD for each valuation group supports the uniformity of assessment for the residential class.

Historical valuation changes were reviewed to ensure that the values for the residential class in were keeping pace with market trends. Review of the history charts, show that the county residential values have increased at a rate of 2% annually without growth over the past decade. Additional examination of the villages independently over the prior five years show a 2-4% annualized increase. When compared to villages of the neighboring counties, these changes appear typical, additionally supporting that the residential class has achieved an acceptable level of value.

Analysis of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows the population changed at a rate of 2% while the sample changed 8%.

2021 Residential Correlation for Nuckolls County

Discussion with the assessor reveals that only pick-up work and sales review were completed. Further analysis will be completed at the time of the assessment practice review this summer to ensure the uniform and proportionate application of values for the residential class for 2022.

Equalization and Quality of Assessment

Review of general market trends, movement of the residential class, along with the statistics and assessment practices indicate that the residential values in Nuckolls County have achieved an acceptable level of value. Based on all available information, the quality of assessment for the residential class of real property complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	97.51	105.95	99.61	17.06	106.36
2	9	98.56	98.54	93.76	17.26	105.10
3	11	97.55	101.64	91.47	13.23	111.12
7	101	98.24	108.53	100.00	18.46	108.53
____ALL____	131	97.83	107.07	99.29	17.92	107.84

Level of Value

Based on analysis of all available information, the level of value for the residential property in Nuckolls County is 98%.

2021 Commercial Correlation for Nuckolls County

Assessment Actions

For 2021, the Nuckolls County assessor completed pick-up work and sales reviews for commercial properties.

Assessment Practice Review

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

Sales verification and qualification processes of the commercial class were discussed with the county assessor. The sales usability rate for the commercial class was below the statewide average so additional analysis was conducted that brought in all sales between 50%-150% ratio. Due to the lack of total commercial sales, the analysis only contained one additional sale and was considered inconclusive. Review of the sales roster indicated that all arm's-length sales were made available for measurement purposes.

A review of the valuation groups were also conducted to ensure general economic factors were adequately stratified. For the commercial class, the county assessor has identified five separate groups. Valuation Groups 1, 3, and 7 follow the assessor locations of Nelson, Hardy, and Superior. Valuation Group 2 combines the smallest villages into one group. Valuation Group 8 is comprised of the rural acreages throughout the county.

Frequency of the six-year inspection and review cycle was also examined. The county assessor currently reviews the commercial class once every six years. The next inspection will be for the 2022 assessment year. Currently, the commercial class complies with the six-year inspection and review requirements. Currency of the appraisal tables are also reviewed. Depreciation and lot studies were updated with the 2016 reappraisal. However, the costing is old. The commercial class is utilizing 2007 cost indexes. This will be updated with the reappraisal for the 2022 assessment year.

2021 Commercial Correlation for Nuckolls County

Description of Analysis

Commercial parcels are analyzed utilizing five valuation groups based on assessor locations in the county.

Valuation Group	Description
1	Nelson
2	Hardy, Nora, Oak and Ruskin
3	Lawrence
7	Superior
8	Rural Acreages

The commercial statistical profile shows eight qualified sales comprised of three valuation groups and eight occupancy codes. This sample cannot be relied upon with confidence due to the low number of sales available. Two of the three measures of central tendency fall within the acceptable range and show moderate support of one another. As for the quality of statistics, the COD is in the acceptable range, while the PRD is high. Both the weighted mean and the PRD affected by the one high dollar sale of a Dollar General store.

Historical valuation changes for the commercial class were reviewed for assurance that the commercial market is keeping pace with market trends. Overall, the commercial class has grown at a rate of 2% annually without growth. Review of the surrounding counties indicate that the region has grown at an annualized rate of 1-3%. The review helps support that the Nuckolls County commercial class has appreciated similarly to the counties with comparable commercial economics.

A comparison of the preliminary commercial statistics with the final statistics shows virtually no change. 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 2% change to the commercial base, confirming the assessment actions.

Equalization and Quality of Assessment

The sample size of the commercial class is insufficient for measurement purposes. However, the assessment practices and additional analysis indicate the quality of assessment for the commercial class of property complies with the generally accepted mass appraisal techniques.

2021 Commercial Correlation for Nuckolls County

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	107.11	107.11	103.77	10.91	103.22
2	1	100.05	100.05	100.05	00.00	100.00
7	5	99.42	96.83	80.77	14.94	118.65
<u>ALL</u>	8	99.74	99.18	81.54	12.31	121.63

Level of Value

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

2021 Agricultural Correlation for Nuckolls County

Assessment Actions

For the agricultural class, the rural townships of Alban, Beaver, Bostwick, Highland, Liberty, Nelson, St. Stephens, and Victor were physically inspected. Land use was also reviewed and updated for these townships as well. The county also classified intensive use parcels under other agland on the abstract. A market analysis was completed for the agricultural land. As a result, irrigated land values were increased 4%, while dryland and grassland values remained the same.

Pick-up work and general maintenance were completed for the 2020 assessment year.

Assessment Practice Review

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

Sales verification and qualification processes were reviewed. Agricultural sales are verified using the same methods as the other two property classes. The usability rate is typical when compared to the statewide average. Additionally, examination of the sales rosters and comments made indicate that all arm's length transactions have been made available for measurement.

Evaluations of market areas was also completed to ensure that geographical differences that could affect market value are recognized. Nuckolls County is comprised mainly of mixed-use parcels. Most parcels are a mixture of dryland and grassland. There are no unique areas of the county that would warrant the use of more than one market area.

The six-year inspection and review cycle was examined. The county assessor just completed a two-year rural inspection of all agricultural homes and outbuildings. Land use was also inspected using aerial imagery in conjunction with the physical inspection. The agricultural class of Nuckolls County complies with the six-year inspection cycle.

Description of Analysis

The agricultural statistical sample consists of 56 agricultural sales. A review of the overall statistical profile for the agricultural property indicates two of the three measures of central tendency are within acceptable range, with only the mean slightly above the upper limit. The three measures are within two points of each other further providing support of the level of values.

Review of the subclasses when stratified by 80% Majority Land Use (MLU) reveals that all three subclasses have a small number of sales over the three-year study period. This is a result of the makeup of the county. The agricultural land acres in Nuckolls County are divided between irrigated land at 20%, dryland at 46%, and grassland at 33%. Most parcels are mix-use containing mainly portions of dryland and grassland. This limits the amount of pure sales by subclass. Additional review showed that by lowering the majority land use to 70% MLU, the dryland sample expanded by seven sales while maintaining a median within the acceptable range valuation of agricultural land. This was repeated with 60% MLU and 50% MLU. The median for all three

2021 Agricultural Correlation for Nuckolls County

subclasses maintained a general level of stability throughout although the grassland and irrigated land samples still remained small. A comparison of the values set by surroundings counties also supports that equalization across counties lines has been met.

Equalization and Quality of Assessment

Agricultural homes and rural residential acreages have all been valued in the same manner utilizing the same depreciation and costing. A review of statistics with sufficient sales, along with all other information, and the assessment practices suggest that the assessments within Nuckolls County are valued within the acceptable parameters. The quality of assessment of the agricultural land in Nuckolls County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	10	68.74	78.86	75.72	23.60	104.15
1	10	68.74	78.86	75.72	23.60	104.15
<u> Dry </u>						
County	12	74.03	71.14	67.47	13.41	105.44
1	12	74.03	71.14	67.47	13.41	105.44
<u> Grass </u>						
County	5	72.39	68.28	71.68	14.42	95.26
1	5	72.39	68.28	71.68	14.42	95.26
<u> ALL </u>						
	56	74.08	76.01	75.30	17.35	100.94

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Nuckolls County is 74%.

2021 Opinions of the Property Tax Administrator for Nuckolls County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Nuckolls County

Residential Real Property - Current

Number of Sales	131	Median	97.83
Total Sales Price	\$7,507,846	Mean	107.07
Total Adj. Sales Price	\$7,507,846	Wgt. Mean	99.29
Total Assessed Value	\$7,454,300	Average Assessed Value of the Base	\$33,588
Avg. Adj. Sales Price	\$57,312	Avg. Assessed Value	\$56,903

Confidence Interval - Current

95% Median C.I	96.34 to 99.65
95% Wgt. Mean C.I	96.06 to 102.51
95% Mean C.I	101.33 to 112.81
% of Value of the Class of all Real Property Value in the County	6.81
% of Records Sold in the Study Period	6.27
% of Value Sold in the Study Period	10.62

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	118	98	97.82
2019	116	99	98.55
2018	113	97	96.72
2017	100	96	96.23

2021 Commission Summary for Nuckolls County

Commercial Real Property - Current

Number of Sales	8	Median	99.74
Total Sales Price	\$1,547,078	Mean	99.18
Total Adj. Sales Price	\$1,547,078	Wgt. Mean	81.54
Total Assessed Value	\$1,261,560	Average Assessed Value of the Base	\$141,493
Avg. Adj. Sales Price	\$193,385	Avg. Assessed Value	\$157,695

Confidence Interval - Current

95% Median C.I	65.92 to 118.80
95% Wgt. Mean C.I	36.32 to 126.77
95% Mean C.I	84.80 to 113.56
% of Value of the Class of all Real Property Value in the County	5.21
% of Records Sold in the Study Period	2.11
% of Value Sold in the Study Period	2.35

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	8	100	114.55
2019	11	100	100.00
2018	21	100	98.56
2017	12	100	99.60

65 Nuckolls

PAD 2021 R&O Statistics (Using 2021 Values)

RESIDENTIAL

Qualified

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

Number of Sales : 131
 Total Sales Price : 7,507,846
 Total Adj. Sales Price : 7,507,846
 Total Assessed Value : 7,454,300
 Avg. Adj. Sales Price : 57,312
 Avg. Assessed Value : 56,903

MEDIAN : 98
 WGT. MEAN : 99
 MEAN : 107
 COD : 17.92
 PRD : 107.84

COV : 31.31
 STD : 33.52
 Avg. Abs. Dev : 17.53
 MAX Sales Ratio : 259.03
 MIN Sales Ratio : 24.75

95% Median C.I. : 96.34 to 99.65
 95% Wgt. Mean C.I. : 96.06 to 102.51
 95% Mean C.I. : 101.33 to 112.81

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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	18	96.12	100.15	93.16	14.57	107.50	67.14	205.64	90.36 to 101.00	50,706	47,239
01-JAN-19 To 31-MAR-19	14	97.49	95.51	94.12	04.92	101.48	83.12	103.78	89.63 to 101.29	69,807	65,699
01-APR-19 To 30-JUN-19	15	98.55	104.40	98.33	15.17	106.17	65.39	178.36	91.96 to 111.32	68,067	66,932
01-JUL-19 To 30-SEP-19	15	98.66	108.44	106.61	18.29	101.72	63.47	213.35	95.07 to 122.63	45,533	48,542
01-OCT-19 To 31-DEC-19	16	98.39	114.26	104.12	23.80	109.74	68.84	242.67	95.65 to 124.11	51,344	53,461
01-JAN-20 To 31-MAR-20	20	99.21	114.23	102.78	22.43	111.14	68.71	259.03	95.11 to 112.63	56,198	57,763
01-APR-20 To 30-JUN-20	20	97.92	108.60	99.96	15.81	108.64	83.39	157.42	95.20 to 105.30	63,620	63,595
01-JUL-20 To 30-SEP-20	13	96.94	108.37	96.20	27.34	112.65	24.75	204.13	91.94 to 109.93	53,538	51,507
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	62	97.82	102.14	97.45	13.52	104.81	63.47	213.35	95.08 to 99.65	57,968	56,487
01-OCT-19 To 30-SEP-20	69	98.44	111.50	100.98	21.72	110.42	24.75	259.03	96.00 to 105.08	56,722	57,277
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	60	98.40	105.97	100.13	15.92	105.83	63.47	242.67	96.00 to 101.29	58,380	58,455
<u>ALL</u>	131	97.83	107.07	99.29	17.92	107.84	24.75	259.03	96.34 to 99.65	57,312	56,903

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	10	97.51	105.95	99.61	17.06	106.36	82.10	213.35	83.39 to 102.48	46,795	46,612
2	9	98.56	98.54	93.76	17.26	105.10	24.75	126.30	96.94 to 122.63	24,944	23,387
3	11	97.55	101.64	91.47	13.23	111.12	69.49	153.96	90.10 to 115.13	40,455	37,004
7	101	98.24	108.53	100.00	18.46	108.53	63.47	259.03	96.00 to 100.05	63,073	63,076
<u>ALL</u>	131	97.83	107.07	99.29	17.92	107.84	24.75	259.03	96.34 to 99.65	57,312	56,903

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	131	97.83	107.07	99.29	17.92	107.84	24.75	259.03	96.34 to 99.65	57,312	56,903
06											
07											
<u>ALL</u>	131	97.83	107.07	99.29	17.92	107.84	24.75	259.03	96.34 to 99.65	57,312	56,903

**65 Nuckolls
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 : 131
 Total Sales Price : 7,507,846
 Total Adj. Sales Price : 7,507,846
 Total Assessed Value : 7,454,300
 Avg. Adj. Sales Price : 57,312
 Avg. Assessed Value : 56,903

MEDIAN : 98
 WGT. MEAN : 99
 MEAN : 107
 COD : 17.92
 PRD : 107.84

COV : 31.31
 STD : 33.52
 Avg. Abs. Dev : 17.53
 MAX Sales Ratio : 259.03
 MIN Sales Ratio : 24.75

95% Median C.I. : 96.34 to 99.65
 95% Wgt. Mean C.I. : 96.06 to 102.51
 95% Mean C.I. : 101.33 to 112.81

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000	4	143.47	149.81	153.19	20.57	97.79	108.17	204.13	N/A	3,375	5,170	
Less Than 15,000	22	104.96	129.96	123.26	32.64	105.44	68.71	242.67	97.83 to 154.50	7,832	9,654	
Less Than 30,000	46	100.37	119.60	110.48	31.30	108.25	24.75	259.03	96.00 to 117.09	14,746	16,290	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	127	97.66	105.72	99.19	16.83	106.58	24.75	259.03	96.00 to 99.02	59,011	58,532	
Greater Than 14,999	109	97.38	102.45	98.72	14.26	103.78	24.75	259.03	95.37 to 98.55	67,299	66,440	
Greater Than 29,999	85	97.40	100.29	98.18	10.21	102.15	65.39	213.35	95.73 to 98.66	80,348	78,882	
<u>Incremental Ranges</u>												
0 TO 4,999	4	143.47	149.81	153.19	20.57	97.79	108.17	204.13	N/A	3,375	5,170	
5,000 TO 14,999	18	100.85	125.55	120.72	30.85	104.00	68.71	242.67	97.81 to 153.96	8,822	10,650	
15,000 TO 29,999	24	95.45	110.10	106.12	29.07	103.75	24.75	259.03	90.10 to 115.13	21,083	22,374	
30,000 TO 59,999	30	98.61	104.76	102.99	13.79	101.72	65.39	213.35	96.34 to 105.08	42,993	44,278	
60,000 TO 99,999	33	97.49	99.86	99.86	09.64	100.00	68.84	168.53	95.11 to 101.69	71,795	71,692	
100,000 TO 149,999	16	96.43	94.76	94.72	06.68	100.04	69.49	109.26	90.07 to 98.52	126,688	119,993	
150,000 TO 249,999	6	94.79	95.03	95.40	02.07	99.61	92.03	99.02	92.03 to 99.02	190,583	181,815	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	131	97.83	107.07	99.29	17.92	107.84	24.75	259.03	96.34 to 99.65	57,312	56,903	

65 Nuckolls
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 : 8
Total Sales Price : 1,547,078
Total Adj. Sales Price : 1,547,078
Total Assessed Value : 1,261,560
Avg. Adj. Sales Price : 193,385
Avg. Assessed Value : 157,695

MEDIAN : 100
WGT. MEAN : 82
MEAN : 99
COD : 12.31
PRD : 121.63

COV : 17.34
STD : 17.20
Avg. Abs. Dev : 12.28
MAX Sales Ratio : 118.80
MIN Sales Ratio : 65.92

95% Median C.I. : 65.92 to 118.80
95% Wgt. Mean C.I. : 36.32 to 126.77
95% Mean C.I. : 84.80 to 113.56

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	2	115.72	115.72	114.01	02.66	101.50	112.64	118.80	N/A	22,500	25,653	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18												
01-JAN-19 To 31-MAR-19												
01-APR-19 To 30-JUN-19	1	99.42	99.42	99.42	00.00	100.00	99.42	99.42	N/A	140,000	139,190	
01-JUL-19 To 30-SEP-19	1	95.42	95.42	95.42	00.00	100.00	95.42	95.42	N/A	18,000	17,175	
01-OCT-19 To 31-DEC-19	2	82.99	82.99	66.88	20.57	124.09	65.92	100.05	N/A	504,539	337,458	
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20	2	100.60	100.60	113.13	13.69	88.92	86.83	114.36	N/A	167,500	189,488	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	2	115.72	115.72	114.01	02.66	101.50	112.64	118.80	N/A	22,500	25,653	
01-OCT-18 To 30-SEP-19	2	97.42	97.42	98.97	02.05	98.43	95.42	99.42	N/A	79,000	78,183	
01-OCT-19 To 30-SEP-20	4	93.44	91.79	78.41	16.50	117.06	65.92	114.36	N/A	336,020	263,473	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	2	115.72	115.72	114.01	02.66	101.50	112.64	118.80	N/A	22,500	25,653	
01-JAN-19 To 31-DEC-19	4	97.42	90.20	71.23	09.78	126.63	65.92	100.05	N/A	291,770	207,820	
<u>ALL</u>	8	99.74	99.18	81.54	12.31	121.63	65.92	118.80	65.92 to 118.80	193,385	157,695	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	2	107.11	107.11	103.77	10.91	103.22	95.42	118.80	N/A	14,000	14,528	
2	1	100.05	100.05	100.05	00.00	100.00	100.05	100.05	N/A	28,500	28,515	
7	5	99.42	95.83	80.77	14.94	118.65	65.92	114.36	N/A	298,116	240,798	
<u>ALL</u>	8	99.74	99.18	81.54	12.31	121.63	65.92	118.80	65.92 to 118.80	193,385	157,695	

65 Nuckolls
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 : 8
 Total Sales Price : 1,547,078
 Total Adj. Sales Price : 1,547,078
 Total Assessed Value : 1,261,560
 Avg. Adj. Sales Price : 193,385
 Avg. Assessed Value : 157,695

MEDIAN : 100
 WGT. MEAN : 82
 MEAN : 99
 COD : 12.31
 PRD : 121.63

COV : 17.34
 STD : 17.20
 Avg. Abs. Dev : 12.28
 MAX Sales Ratio : 118.80
 MIN Sales Ratio : 65.92

95% Median C.I. : 65.92 to 118.80
 95% Wgt. Mean C.I. : 36.32 to 126.77
 95% Mean C.I. : 84.80 to 113.56

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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	1	86.83	86.83	86.83	00.00	100.00	86.83	86.83	N/A	15,000	13,025
03	7	100.05	100.94	81.49	12.14	123.87	65.92	118.80	65.92 to 118.80	218,868	178,362
04											
<u>ALL</u>	<u>8</u>	<u>99.74</u>	<u>99.18</u>	<u>81.54</u>	<u>12.31</u>	<u>121.63</u>	<u>65.92</u>	<u>118.80</u>	<u>65.92 to 118.80</u>	<u>193,385</u>	<u>157,695</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	118.80	118.80	118.80	00.00	100.00	118.80	118.80	N/A	10,000	11,880
Less Than 30,000	4	97.74	100.28	98.73	09.36	101.57	86.83	118.80	N/A	17,875	17,649
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	8	99.74	99.18	81.54	12.31	121.63	65.92	118.80	65.92 to 118.80	193,385	157,695
Greater Than 14,999	7	99.42	96.38	81.30	11.34	118.55	65.92	114.36	65.92 to 114.36	219,583	178,526
Greater Than 29,999	4	106.03	98.09	80.71	14.54	121.53	65.92	114.36	N/A	368,895	297,741
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	118.80	118.80	118.80	00.00	100.00	118.80	118.80	N/A	10,000	11,880
15,000 TO 29,999	3	95.42	94.10	95.47	04.62	98.56	86.83	100.05	N/A	20,500	19,572
30,000 TO 59,999	1	112.64	112.64	112.64	00.00	100.00	112.64	112.64	N/A	35,000	39,425
60,000 TO 99,999											
100,000 TO 149,999	1	99.42	99.42	99.42	00.00	100.00	99.42	99.42	N/A	140,000	139,190
150,000 TO 249,999											
250,000 TO 499,999	1	114.36	114.36	114.36	00.00	100.00	114.36	114.36	N/A	320,000	365,950
500,000 TO 999,999	1	65.92	65.92	65.92	00.00	100.00	65.92	65.92	N/A	980,578	646,400
1,000,000 +											
<u>ALL</u>	<u>8</u>	<u>99.74</u>	<u>99.18</u>	<u>81.54</u>	<u>12.31</u>	<u>121.63</u>	<u>65.92</u>	<u>118.80</u>	<u>65.92 to 118.80</u>	<u>193,385</u>	<u>157,695</u>

65 Nuckolls
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 : 8
 Total Sales Price : 1,547,078
 Total Adj. Sales Price : 1,547,078
 Total Assessed Value : 1,261,560
 Avg. Adj. Sales Price : 193,385
 Avg. Assessed Value : 157,695

MEDIAN : 100
 WGT. MEAN : 82
 MEAN : 99
 COD : 12.31
 PRD : 121.63

COV : 17.34
 STD : 17.20
 Avg. Abs. Dev : 12.28
 MAX Sales Ratio : 118.80
 MIN Sales Ratio : 65.92

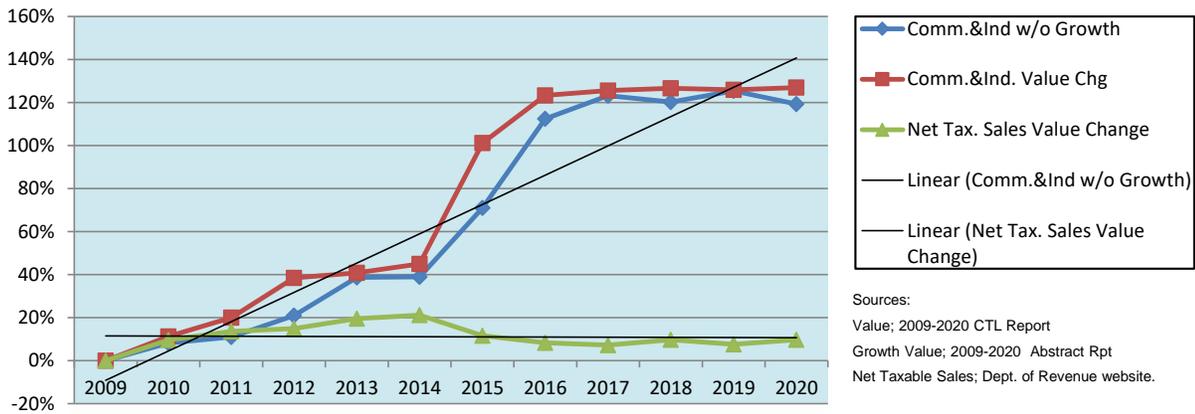
95% Median C.I. : 65.92 to 118.80
 95% Wgt. Mean C.I. : 36.32 to 126.77
 95% Mean C.I. : 84.80 to 113.56

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	114.36	114.36	114.36	00.00	100.00	114.36	114.36	N/A	320,000	365,950
311	1	112.64	112.64	112.64	00.00	100.00	112.64	112.64	N/A	35,000	39,425
319	1	65.92	65.92	65.92	00.00	100.00	65.92	65.92	N/A	980,578	646,400
344	1	118.80	118.80	118.80	00.00	100.00	118.80	118.80	N/A	10,000	11,880
346	1	100.05	100.05	100.05	00.00	100.00	100.05	100.05	N/A	28,500	28,515
350	1	99.42	99.42	99.42	00.00	100.00	99.42	99.42	N/A	140,000	139,190
351	1	86.83	86.83	86.83	00.00	100.00	86.83	86.83	N/A	15,000	13,025
406	1	95.42	95.42	95.42	00.00	100.00	95.42	95.42	N/A	18,000	17,175
<u>ALL</u>	<u>8</u>	99.74	99.18	81.54	12.31	121.63	65.92	118.80	65.92 to 118.80	193,385	157,695

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	\$ 19,376,405	\$ 275,610		\$ 19,100,795	--	\$ 34,332,402	--
2009	\$ 22,898,930	\$ 768,420	3.36%	\$ 22,130,510	--	\$ 34,930,321	--
2010	\$ 25,480,350	\$ 725,485	2.85%	\$ 24,754,865	8.10%	\$ 38,290,720	9.62%
2011	\$ 27,490,175	\$ 2,062,595	7.50%	\$ 25,427,580	-0.21%	\$ 39,697,533	3.67%
2012	\$ 31,710,325	\$ 4,006,320	12.63%	\$ 27,704,005	0.78%	\$ 40,157,782	1.16%
2013	\$ 32,241,295	\$ 481,825	1.49%	\$ 31,759,470	0.15%	\$ 41,746,216	3.96%
2014	\$ 33,198,405	\$ 1,373,450	4.14%	\$ 31,824,955	-1.29%	\$ 42,314,180	1.36%
2015	\$ 46,056,625	\$ 6,888,530	14.96%	\$ 39,168,095	17.98%	\$ 38,960,859	-7.92%
2016	\$ 51,125,565	\$ 2,473,330	4.84%	\$ 48,652,235	5.64%	\$ 37,839,662	-2.88%
2017	\$ 51,653,715	\$ 541,480	1.05%	\$ 51,112,235	-0.03%	\$ 37,432,820	-1.08%
2018	\$ 51,901,980	\$ 1,481,045	2.85%	\$ 50,420,935	-2.39%	\$ 38,307,143	2.34%
2019	\$ 51,731,190	\$ 121,215	0.23%	\$ 51,609,975	-0.56%	\$ 37,586,977	-1.88%
2020	\$ 51,964,525	\$ 1,747,460	3.36%	\$ 50,217,065	-2.93%	\$ 38,320,139	1.95%
Ann %chg	8.49%			Average	2.82%	0.74%	0.83%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	8.10%	11.27%	9.62%
2011	11.04%	20.05%	13.65%
2012	20.98%	38.48%	14.97%
2013	38.69%	40.80%	19.51%
2014	38.98%	44.98%	21.14%
2015	71.05%	101.13%	11.54%
2016	112.47%	123.27%	8.33%
2017	123.21%	125.57%	7.16%
2018	120.19%	126.66%	9.67%
2019	125.38%	125.91%	7.61%
2020	119.30%	126.93%	9.70%

County Number	65
County Name	Nuckolls

65 Nuckolls
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 56
 Total Sales Price : 28,053,985
 Total Adj. Sales Price : 28,053,985
 Total Assessed Value : 21,125,060
 Avg. Adj. Sales Price : 500,964
 Avg. Assessed Value : 377,233

MEDIAN : 74
 WGT. MEAN : 75
 MEAN : 76
 COD : 17.35
 PRD : 100.94

COV : 24.01
 STD : 18.25
 Avg. Abs. Dev : 12.85
 MAX Sales Ratio : 139.60
 MIN Sales Ratio : 33.46

95% Median C.I. : 70.79 to 79.32
 95% Wgt. Mean C.I. : 68.20 to 82.41
 95% Mean C.I. : 71.23 to 80.79

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	4	74.26	70.77	69.87	17.16	101.29	42.76	91.81	N/A	637,000	445,051
01-JAN-18 To 31-MAR-18	5	71.69	69.77	65.88	08.15	105.90	61.38	80.62	N/A	658,960	434,100
01-APR-18 To 30-JUN-18	1	81.37	81.37	81.37	00.00	100.00	81.37	81.37	N/A	228,900	186,245
01-JUL-18 To 30-SEP-18	2	80.73	80.73	81.70	06.01	98.81	75.88	85.58	N/A	350,000	285,945
01-OCT-18 To 31-DEC-18	8	73.35	82.99	81.70	32.80	101.58	56.82	139.60	56.82 to 139.60	674,975	551,424
01-JAN-19 To 31-MAR-19	6	76.30	80.28	82.15	11.40	97.72	70.69	103.38	70.69 to 103.38	379,119	311,452
01-APR-19 To 30-JUN-19	5	83.73	79.53	77.76	07.45	102.28	68.95	86.29	N/A	359,400	279,468
01-JUL-19 To 30-SEP-19	4	83.84	87.41	97.93	25.58	89.26	61.25	120.73	N/A	374,323	366,558
01-OCT-19 To 31-DEC-19	6	71.89	69.90	70.29	18.54	99.45	33.46	101.63	33.46 to 101.63	633,500	445,318
01-JAN-20 To 31-MAR-20	11	77.55	74.11	71.75	12.73	103.29	48.18	97.36	55.77 to 86.08	496,398	356,188
01-APR-20 To 30-JUN-20	3	64.70	59.50	62.43	10.05	95.31	47.15	66.64	N/A	285,333	178,127
01-JUL-20 To 30-SEP-20	1	75.57	75.57	75.57	00.00	100.00	75.57	75.57	N/A	196,100	148,195
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	12	74.26	72.90	69.54	11.92	104.83	42.76	91.81	62.60 to 81.37	564,308	392,403
01-OCT-18 To 30-SEP-19	23	79.32	82.30	83.36	20.07	98.73	56.82	139.60	70.67 to 86.29	476,905	397,551
01-OCT-19 To 30-SEP-20	21	73.22	70.89	70.51	15.68	100.54	33.46	101.63	64.70 to 78.21	491,118	346,312
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	16	74.22	78.47	76.27	20.86	102.88	56.82	139.60	60.54 to 86.15	601,469	458,752
01-JAN-19 To 31-DEC-19	21	73.27	78.49	79.02	16.88	99.33	33.46	120.73	70.67 to 86.27	446,191	352,580
<u>ALL</u>	56	74.08	76.01	75.30	17.35	100.94	33.46	139.60	70.79 to 79.32	500,964	377,233

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	56	74.08	76.01	75.30	17.35	100.94	33.46	139.60	70.79 to 79.32	500,964	377,233
<u>ALL</u>	56	74.08	76.01	75.30	17.35	100.94	33.46	139.60	70.79 to 79.32	500,964	377,233

65 Nuckolls
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

Number of Sales : 56
 Total Sales Price : 28,053,985
 Total Adj. Sales Price : 28,053,985
 Total Assessed Value : 21,125,060
 Avg. Adj. Sales Price : 500,964
 Avg. Assessed Value : 377,233

MEDIAN : 74
 WGT. MEAN : 75
 MEAN : 76
 COD : 17.35
 PRD : 100.94

COV : 24.01
 STD : 18.25
 Avg. Abs. Dev : 12.85
 MAX Sales Ratio : 139.60
 MIN Sales Ratio : 33.46

95% Median C.I. : 70.79 to 79.32
 95% Wgt. Mean C.I. : 68.20 to 82.41
 95% Mean C.I. : 71.23 to 80.79

Printed:3/31/2021 4:00:15PM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	5	86.15	90.14	84.81	22.81	106.28	61.38	139.60	N/A	913,820	775,007
1	5	86.15	90.14	84.81	22.81	106.28	61.38	139.60	N/A	913,820	775,007
Dry											
County	4	57.45	58.22	55.72	14.67	104.49	42.76	75.21	N/A	502,425	279,965
1	4	57.45	58.22	55.72	14.67	104.49	42.76	75.21	N/A	502,425	279,965
Grass											
County	4	76.20	70.04	73.26	13.48	95.60	47.15	80.62	N/A	264,250	193,593
1	4	76.20	70.04	73.26	13.48	95.60	47.15	80.62	N/A	264,250	193,593
ALL	56	74.08	76.01	75.30	17.35	100.94	33.46	139.60	70.79 to 79.32	500,964	377,233

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	10	68.74	78.86	75.72	23.60	104.15	60.27	139.60	61.38 to 91.81	909,026	688,270
1	10	68.74	78.86	75.72	23.60	104.15	60.27	139.60	61.38 to 91.81	909,026	688,270
Dry											
County	12	74.03	71.14	67.47	13.41	105.44	42.76	97.00	58.07 to 77.55	431,358	291,045
1	12	74.03	71.14	67.47	13.41	105.44	42.76	97.00	58.07 to 77.55	431,358	291,045
Grass											
County	5	72.39	68.28	71.68	14.42	95.26	47.15	80.62	N/A	243,400	174,474
1	5	72.39	68.28	71.68	14.42	95.26	47.15	80.62	N/A	243,400	174,474
ALL	56	74.08	76.01	75.30	17.35	100.94	33.46	139.60	70.79 to 79.32	500,964	377,233

Nuckolls County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	5110	5110	4575	4575	n/a	4200	4000	4000	4749
Clay	1	5775	5775	5680	5680	n/a	5500	5370	5370	5695
Fillmore	1	6500	6300	6200	6100	5899	5600	5400	5350	6142
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	5688
Webster	1	4425	4420	4389	4324	4014	4260	4192	4139	4307
Adams	4100	5049	4998	4894	4792	4553	4598	4565	4387	4931

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	2285	2285	2215	2000	2000	2000	1950	1950	2153
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484
Fillmore	1	3755	3650	3400	3400	3300	3100	3100	3000	3451
Thayer	1	3300	3300	3110	3110	2745	2745	2645	2645	3072
Webster	1	2470	2470	2475	2175	2175	n/a	1530	1530	2198
Adams	4100	3122	2950	2775	2589	2590	2590	2412	2414	2854

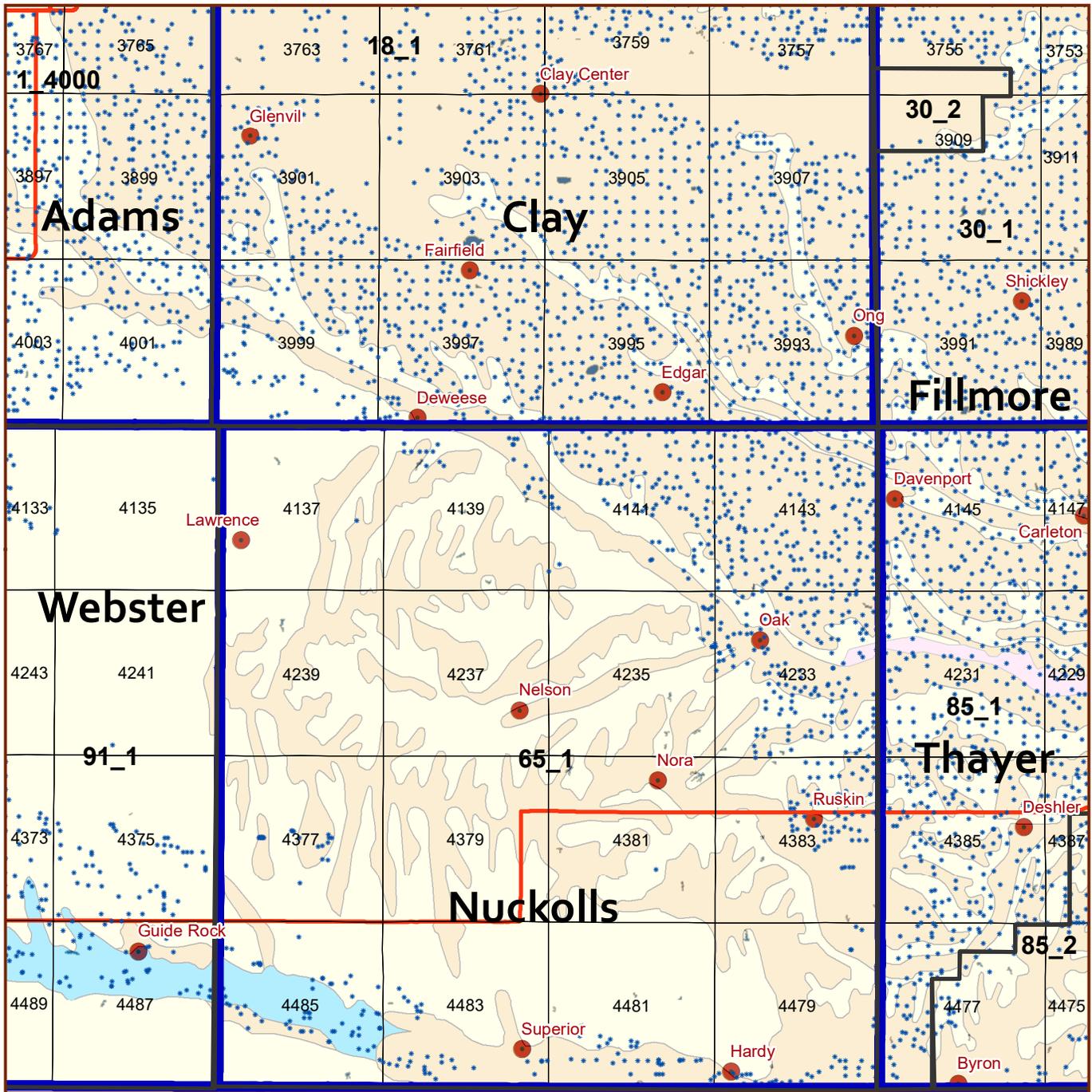
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1225	1225	1225	1225	n/a	1225	1224	1225	1225
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265
Fillmore	1	1500	1500	1400	n/a	n/a	1400	n/a	n/a	1461
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	1370
Webster	1	1295	1295	1295	1295	1295	1295	910	910	1273
Adams	4100	1350	1350	1320	1320	1305	n/a	1305	1305	1329

County	Mkt Area	CRP	TIMBER	WASTE
Nuckolls	1	1225	115	115
Clay	1	n/a	n/a	500
Fillmore	1	1429	n/a	388
Thayer	1	2290	500	200
Webster	1	1567	200	200
Adams	4100	n/a	n/a	202

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.

NUCKOLLS COUNTY



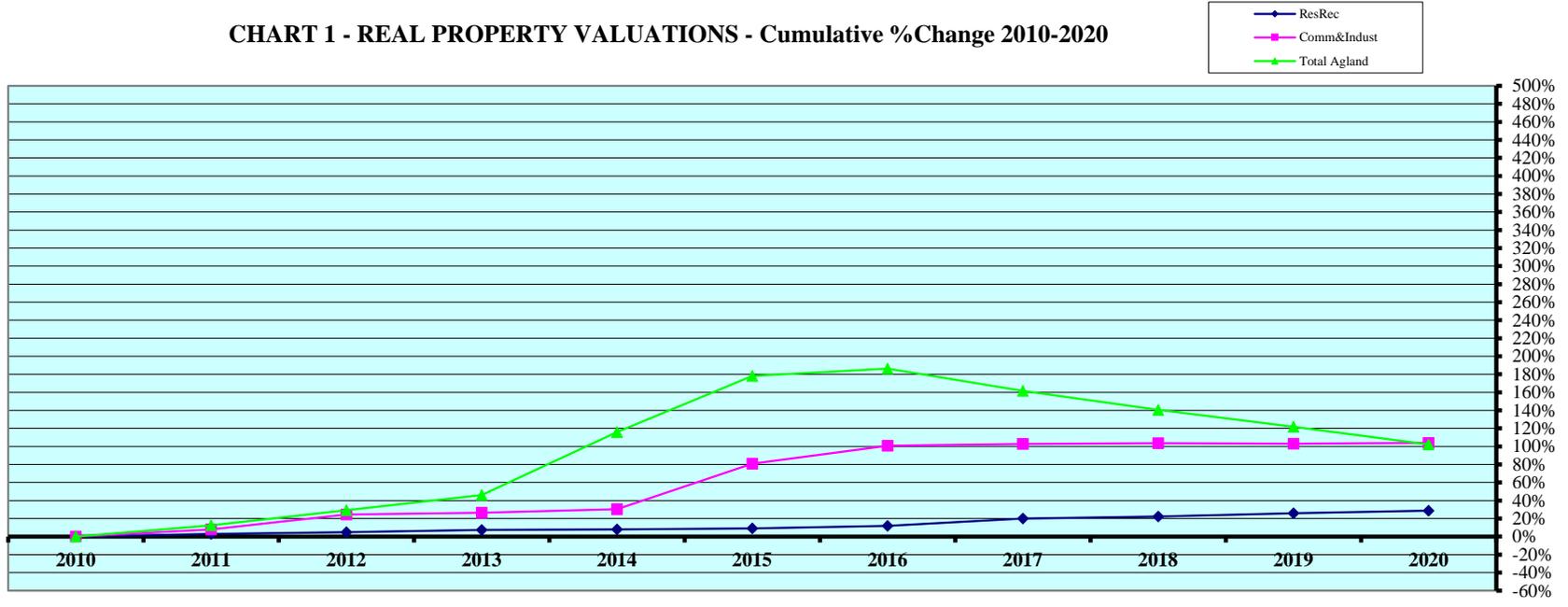
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	53,335,615	--	--	--	25,480,350	--	--	--	400,198,140	--	--	--
2011	54,941,130	1,605,515	3.01%	3.01%	27,490,175	2,009,825	7.89%	7.89%	450,163,306	49,965,166	12.49%	12.49%
2012	55,862,360	921,230	1.68%	4.74%	31,710,325	4,220,150	15.35%	24.45%	516,988,095	66,824,789	14.84%	29.18%
2013	57,216,435	1,354,075	2.42%	7.28%	32,241,295	530,970	1.67%	26.53%	584,129,885	67,141,790	12.99%	45.96%
2014	57,501,925	285,490	0.50%	7.81%	33,198,405	957,110	2.97%	30.29%	863,628,755	279,498,870	47.85%	115.80%
2015	58,214,845	712,920	1.24%	9.15%	46,056,625	12,858,220	38.73%	80.75%	1,113,523,870	249,895,115	28.94%	178.24%
2016	59,624,510	1,409,665	2.42%	11.79%	51,125,565	5,068,940	11.01%	100.65%	1,145,892,915	32,369,045	2.91%	186.33%
2017	64,057,650	4,433,140	7.44%	20.10%	51,653,715	528,150	1.03%	102.72%	1,046,938,515	-98,954,400	-8.64%	161.61%
2018	65,230,775	1,173,125	1.83%	22.30%	51,901,980	248,265	0.48%	103.69%	963,192,845	-83,745,670	-8.00%	140.68%
2019	67,117,475	1,886,700	2.89%	25.84%	51,731,190	-170,790	-0.33%	103.02%	887,341,335	-75,851,510	-7.88%	121.73%
2020	68,672,900	1,555,425	2.32%	28.76%	51,964,525	233,335	0.45%	103.94%	809,477,965	-77,863,370	-8.77%	102.27%

Rate Annual %chg: Residential & Recreational **2.56%**

Commercial & Industrial **7.39%**

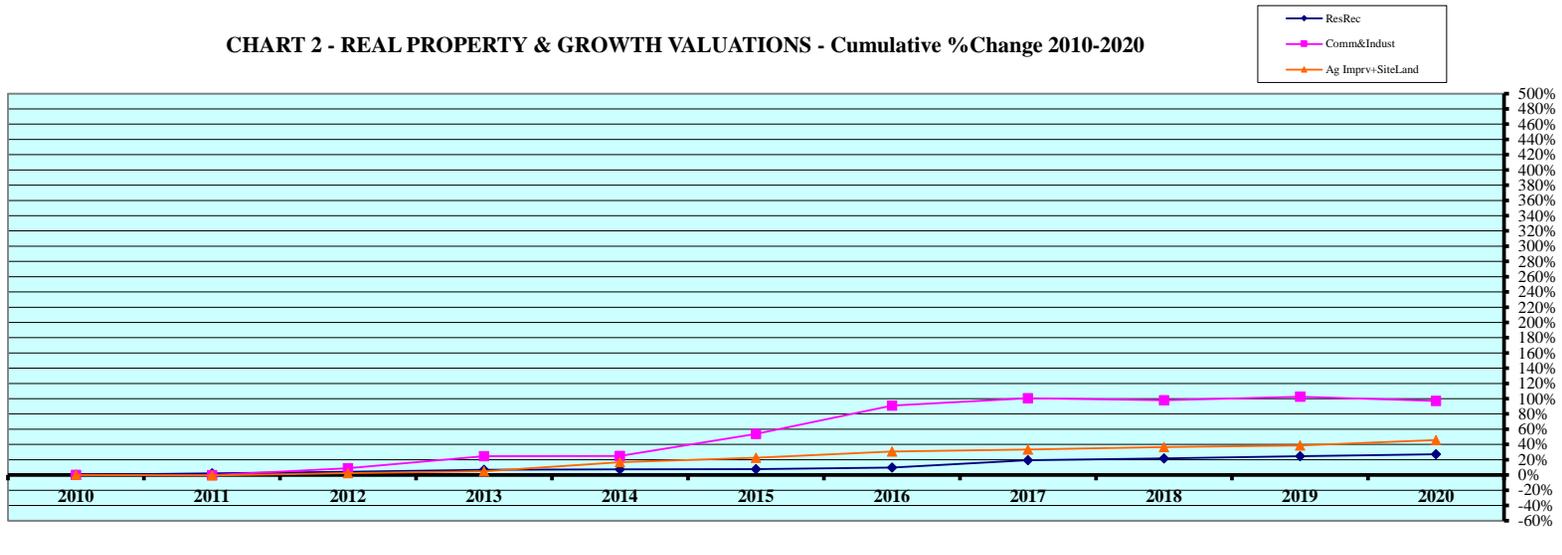
Agricultural Land **7.30%**

Cnty# **65**
County **NUCKOLLS**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	53,335,615	310,265	0.58%	53,025,350	--	--	25,480,350	725,485	2.85%	24,754,865	--	--
2011	54,941,130	536,520	0.98%	54,404,610	2.00%	2.00%	27,490,175	2,062,595	7.50%	25,427,580	-0.21%	-0.21%
2012	55,862,360	283,960	0.51%	55,578,400	1.16%	4.21%	31,710,325	4,006,320	12.63%	27,704,005	0.78%	8.73%
2013	57,216,435	236,270	0.41%	56,980,165	2.00%	6.83%	32,241,295	481,825	1.49%	31,759,470	0.15%	24.64%
2014	57,501,925	161,210	0.28%	57,340,715	0.22%	7.51%	33,198,405	1,373,450	4.14%	31,824,955	-1.29%	24.90%
2015	58,214,845	850,955	1.46%	57,363,890	-0.24%	7.55%	46,056,625	6,888,530	14.96%	39,168,095	17.98%	53.72%
2016	59,624,510	1,128,970	1.89%	58,495,540	0.48%	9.67%	51,125,565	2,473,330	4.84%	48,652,235	5.64%	90.94%
2017	64,057,650	406,155	0.63%	63,651,495	6.75%	19.34%	51,653,715	541,480	1.05%	51,112,235	-0.03%	100.59%
2018	65,230,775	285,590	0.44%	64,945,185	1.39%	21.77%	51,901,980	1,481,045	2.85%	50,420,935	-2.39%	97.88%
2019	67,117,475	672,848	1.00%	66,444,627	1.86%	24.58%	51,731,190	121,215	0.23%	51,609,975	-0.56%	102.55%
2020	68,672,900	860,383	1.25%	67,812,517	1.04%	27.14%	51,964,525	1,747,460	3.36%	50,217,065	-2.93%	97.08%
Rate Ann%chg	2.56%		Resid & Recreat w/o growth			1.67%	7.39%		C & I w/o growth			1.71%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	39,163,985	16,040,365	55,204,350	1,177,175	2.13%	54,027,175	--	--
2011	39,198,480	17,504,444	56,702,924	1,848,720	3.26%	54,854,204	-0.63%	-0.63%
2012	39,454,570	18,263,885	57,718,455	1,213,985	2.10%	56,504,470	-0.35%	2.36%
2013	40,860,885	20,119,270	60,980,155	3,164,320	5.19%	57,815,835	0.17%	4.73%
2014	44,264,040	24,291,990	68,556,030	4,127,585	6.02%	64,428,445	5.65%	16.71%
2015	46,908,980	25,442,470	72,351,450	4,613,265	6.38%	67,738,185	-1.19%	22.70%
2016	47,554,630	26,309,675	73,864,305	1,611,040	2.18%	72,253,265	-0.14%	30.88%
2017	47,699,215	26,582,775	74,281,990	663,915	0.89%	73,618,075	-0.33%	33.36%
2018	47,960,290	28,995,795	76,956,085	1,493,600	1.94%	75,462,485	1.59%	36.70%
2019	48,546,435	31,133,825	79,680,260	3,120,360	3.92%	76,559,900	-0.51%	38.68%
2020	48,335,640	33,249,410	81,585,050	1,098,555	1.35%	80,486,495	1.01%	45.80%
Rate Ann%chg	2.13%	7.56%	3.98%	Ag Imprv+Site w/o growth		0.53%		

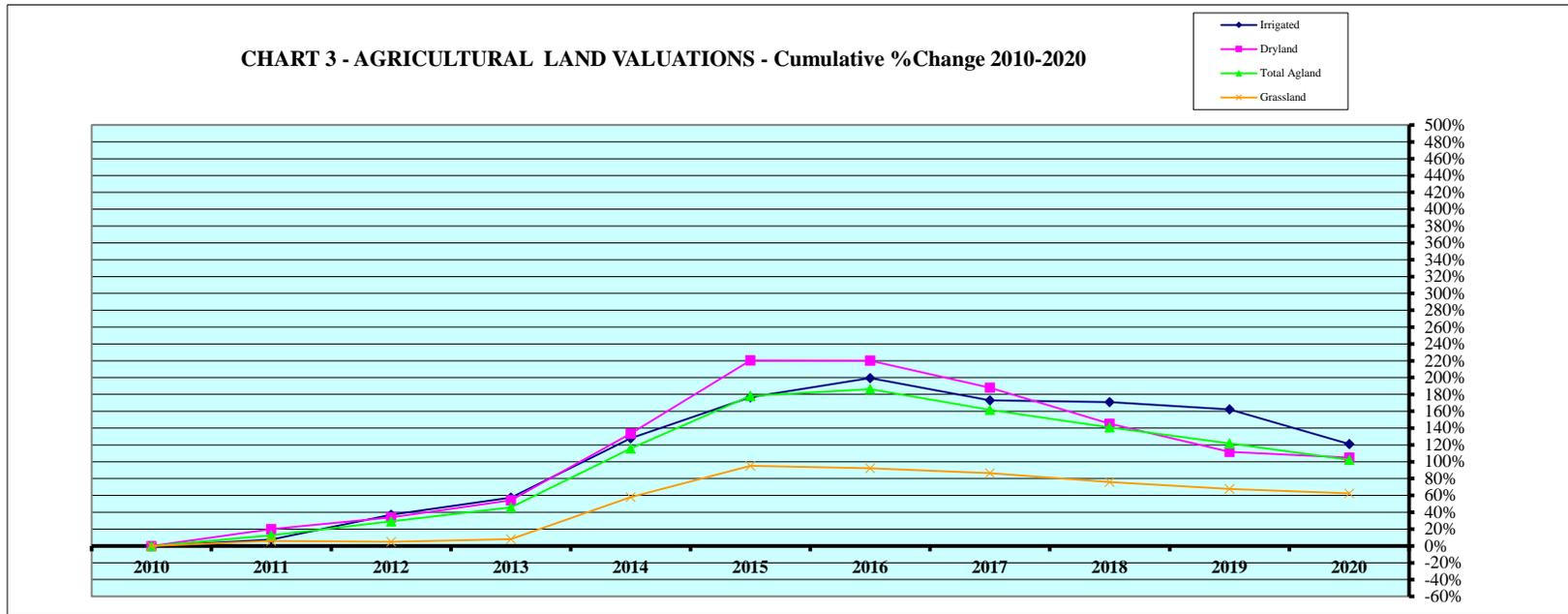
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 65
County NUCKOLLS

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	150,289,190	--	--	--	167,832,980	--	--	--	82,045,425	--	--	--
2011	161,875,195	11,586,005	7.71%	7.71%	201,236,662	33,403,682	19.90%	19.90%	86,967,539	4,922,114	6.00%	6.00%
2012	205,953,335	44,078,140	27.23%	37.04%	224,755,060	23,518,398	11.69%	33.92%	86,157,625	-809,914	-0.93%	5.01%
2013	236,549,730	30,596,395	14.86%	57.40%	258,740,260	33,985,200	15.12%	54.17%	88,709,535	2,551,910	2.96%	8.12%
2014	342,318,875	105,769,145	44.71%	127.77%	391,555,860	132,815,600	51.33%	133.30%	129,626,170	40,916,635	46.12%	57.99%
2015	415,644,725	73,325,850	21.42%	176.56%	537,688,605	146,132,745	37.32%	220.37%	160,095,790	30,469,620	23.51%	95.13%
2016	450,033,195	34,388,470	8.27%	199.44%	537,323,480	-365,125	-0.07%	220.15%	157,632,185	-2,463,605	-1.54%	92.13%
2017	410,263,055	-39,770,140	-8.84%	172.98%	483,389,795	-53,933,685	-10.04%	188.02%	152,883,725	-4,748,460	-3.01%	86.34%
2018	406,912,480	-3,350,575	-0.82%	170.75%	411,480,820	-71,908,975	-14.88%	145.17%	144,397,150	-8,486,575	-5.55%	76.00%
2019	393,899,480	-13,013,000	-3.20%	162.09%	355,499,275	-55,981,545	-13.60%	111.82%	137,539,360	-6,857,790	-4.75%	67.64%
2020	331,951,515	-61,947,965	-15.73%	120.88%	344,039,725	-11,459,550	-3.22%	104.99%	133,388,320	-4,151,040	-3.02%	62.58%

Rate Ann.%chg: Irrigated **8.25%** Dryland **7.44%** Grassland **4.98%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	30,545	--	--	--	0	--	--	--	400,198,140	--	--	--
2011	28,205	-2,340	-7.66%	-7.66%	55,705	55,705	--	--	450,163,306	49,965,166	12.49%	12.49%
2012	56,550	28,345	100.50%	85.14%	65,525	9,820	17.63%	--	516,988,095	66,824,789	14.84%	29.18%
2013	62,010	5,460	9.66%	103.01%	68,350	2,825	4.31%	--	584,129,885	67,141,790	12.99%	45.96%
2014	57,790	-4,220	-6.81%	89.20%	70,060	1,710	2.50%	--	863,628,755	279,498,870	47.85%	115.80%
2015	74,795	17,005	29.43%	144.87%	19,955	-50,105	-71.52%	--	1,113,523,870	249,895,115	28.94%	178.24%
2016	70,630	-4,165	-5.57%	131.23%	833,425	813,470	4076.52%	--	1,145,892,915	32,369,045	2.91%	186.33%
2017	102,135	31,505	44.61%	234.38%	299,805	-533,620	-64.03%	--	1,046,938,515	-98,954,400	-8.64%	161.61%
2018	102,590	455	0.45%	235.87%	299,805	0	0.00%	--	963,192,845	-83,745,670	-8.00%	140.68%
2019	103,415	825	0.80%	238.57%	299,805	0	0.00%	--	887,341,335	-75,851,510	-7.88%	121.73%
2020	96,280	-7,135	-6.90%	215.21%	2,125	-297,680	-99.29%	--	809,477,965	-77,863,370	-8.77%	102.27%

Cnty# **65**
County **NUCKOLLS**

Rate Ann.%chg: Total Agric Land **7.30%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	150,403,250	62,082	2,423			167,703,170	159,062	1,054			81,700,995	133,333	613		
2011	161,876,690	62,074	2,608	7.64%	7.64%	201,342,530	159,037	1,266	20.08%	20.08%	89,688,965	135,300	663	8.18%	9.46%
2012	206,026,320	63,222	3,259	24.96%	34.51%	224,678,585	159,273	1,411	11.42%	33.80%	89,574,800	130,628	686	3.44%	13.24%
2013	235,936,865	65,969	3,577	9.75%	47.63%	259,027,030	158,789	1,631	15.64%	54.72%	97,239,960	127,646	762	11.09%	25.80%
2014	341,955,385	67,070	5,098	42.55%	110.45%	391,480,090	160,291	2,442	49.72%	131.65%	128,539,130	127,483	1,008	32.36%	66.50%
2015	413,562,140	68,867	6,005	17.79%	147.88%	538,766,550	159,482	3,378	38.32%	220.42%	149,636,865	127,257	1,176	16.62%	94.17%
2016	449,567,130	70,416	6,384	6.31%	163.53%	537,167,365	158,893	3,381	0.07%	220.65%	164,929,515	127,713	1,291	9.83%	113.25%
2017	410,375,150	71,948	5,704	-10.66%	135.44%	483,549,110	160,180	3,019	-10.70%	186.32%	174,353,050	127,360	1,369	6.01%	126.06%
2018	406,768,070	72,390	5,619	-1.48%	131.94%	411,781,330	159,876	2,576	-14.68%	144.29%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	393,717,265	72,492	5,431	-3.34%	124.18%	355,859,285	160,055	2,223	-13.68%	110.88%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	331,913,675	72,580	4,573	-15.80%	88.76%	344,209,100	159,949	2,152	-3.21%	104.11%	133,330,780	115,021	1,159	-10.09%	89.17%

Rate Annual %chg Average Value/Acre:

6.56%

7.40%

6.58%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	30,545	786	39			0	0				400,177,800	348,953	1,147		
2011	40,510	771	53	35.20%	35.20%	0	0				450,190,610	348,881	1,290	12.52%	12.52%
2012	56,550	565	100	90.36%	157.38%	0	0				516,920,090	348,706	1,482	14.88%	29.26%
2013	62,010	539	115	15.08%	196.19%	0	0				516,920,090	348,722	1,674	12.92%	45.97%
2014	57,790	502	115	0.00%	196.19%	0	0				863,331,315	348,738	2,476	47.89%	115.87%
2015	55,610	483	115	0.00%	196.19%	0	0				1,112,930,650	348,591	3,193	28.97%	178.40%
2016	70,885	561	126	9.87%	225.44%	833,425	693	1,202			1,145,488,595	348,471	3,287	2.96%	186.64%
2017	102,135	832	123	-2.94%	215.86%	299,805	266	1,129	-6.11%		1,047,105,580	348,510	3,005	-8.60%	161.99%
2018	102,060	832	123	0.00%	215.87%	299,805	266	1,129	0.00%		963,359,275	348,513	2,764	-8.00%	141.04%
2019	103,535	844	123	-0.09%	215.58%	299,805	266	1,129	0.00%		887,399,225	348,430	2,547	-7.86%	122.08%
2020	96,280	837	115	-6.17%	196.11%	2,125	18	115	-89.79%		809,551,960	348,406	2,324	-8.77%	102.62%

65
NUCKOLLS

Rate Annual %chg Average Value/Acre:

7.32%

(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
4,500	NUCKOLLS	43,074,743	28,890,508	28,507,136	68,672,900	49,933,325	2,031,200	0	809,477,965	48,335,640	33,249,410	0	1,112,172,827
cnty sectorvalue % of total value:		3.87%	2.60%	2.56%	6.17%	4.49%	0.18%		72.78%	4.35%	2.99%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
159	HARDY	909,106	53,338	2,520	1,370,100	2,005,900	3,320	0	195,860	0	0	0	4,540,144
3.53%	%sector of county sector	2.11%	0.18%	0.01%	2.00%	4.02%	0.16%		0.02%				0.41%
	%sector of municipality	20.02%	1.17%	0.06%	30.18%	44.18%	0.07%		4.31%				100.00%
304	LAWRENCE	280,330	137,126	16,585	7,094,920	967,670	0	0	119,145	0	12,080	0	8,627,856
6.76%	%sector of county sector	0.65%	0.47%	0.06%	10.33%	1.94%			0.01%		0.04%		0.78%
	%sector of municipality	3.25%	1.59%	0.19%	82.23%	11.22%			1.38%		0.14%		100.00%
488	NELSON	345,965	548,521	52,950	9,667,180	1,678,745	0	0	176,825	0	15,910	0	12,486,096
10.84%	%sector of county sector	0.80%	1.90%	0.19%	14.08%	3.36%			0.02%		0.05%		1.12%
	%sector of municipality	2.77%	4.39%	0.42%	77.42%	13.44%			1.42%		0.13%		100.00%
21	NORA	8,676	2,037	96	438,090	256,570	0	0	221,690	0	1,585	0	928,744
0.47%	%sector of county sector	0.02%	0.01%	0.00%	0.64%	0.51%			0.03%		0.00%		0.08%
	%sector of municipality	0.93%	0.22%	0.01%	47.17%	27.63%			23.87%		0.17%		100.00%
66	OAK	4,696	0	0	723,190	38,860	0	0	96,105	0	0	0	862,851
1.47%	%sector of county sector	0.01%			1.05%	0.08%			0.01%				0.08%
	%sector of municipality	0.54%			83.81%	4.50%			11.14%				100.00%
123	RUSKIN	1,117,190	115,645	9,806	3,148,800	2,713,195	0	0	167,800	0	67,845	0	7,340,281
2.73%	%sector of county sector	2.59%	0.40%	0.03%	4.59%	5.43%			0.02%		0.20%		0.66%
	%sector of municipality	15.22%	1.58%	0.13%	42.90%	36.96%			2.29%		0.92%		100.00%
1,957	SUPERIOR	4,616,008	728,073	1,655,845	44,753,370	22,887,780	366,525	0	61,505	0	27,450	0	75,096,556
43.49%	%sector of county sector	10.72%	2.52%	5.81%	65.17%	45.84%	0.73%		0.12%		0.05%		150.39%
	%sector of municipality	6.15%	0.97%	2.20%	59.59%	30.48%	0.49%		0.08%		0.04%		100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
3,118	Total Municipalities	7,281,971	1,584,740	1,737,802	67,195,650	30,548,720	369,845	0	1,038,930	0	124,870	0	109,882,528
69.29%	%all municip.sectors of cnty	16.91%	5.49%	6.10%	97.85%	61.18%	18.21%		0.13%		0.38%		9.88%

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

CHART 5

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

Total Real Property Sum Lines 17, 25, & 30	Records : 5,595	Value : 1,031,442,765	Growth 4,172,110	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	320	797,690	0	0	85	43,865	405	841,555	
02. Res Improve Land	1,636	1,961,300	0	0	35	101,160	1,671	2,062,460	
03. Res Improvements	1,649	65,846,835	0	0	36	1,448,750	1,685	67,295,585	
04. Res Total	1,969	68,605,825	0	0	121	1,593,775	2,090	70,199,600	466,660
% of Res Total	94.21	97.73	0.00	0.00	5.79	2.27	37.35	6.81	11.19
05. Com UnImp Land	68	103,200	0	0	6	73,920	74	177,120	
06. Com Improve Land	267	1,514,295	0	0	16	586,730	283	2,101,025	
07. Com Improvements	272	30,670,315	0	0	25	18,787,650	297	49,457,965	
08. Com Total	340	32,287,810	0	0	31	19,448,300	371	51,736,110	974,530
% of Com Total	91.64	62.41	0.00	0.00	8.36	37.59	6.63	5.02	23.36
09. Ind UnImp Land	2	49,400	0	0	3	20,920	5	70,320	
10. Ind Improve Land	2	47,935	0	0	2	66,975	4	114,910	
11. Ind Improvements	2	272,510	0	0	2	1,573,460	4	1,845,970	
12. Ind Total	4	369,845	0	0	5	1,661,355	9	2,031,200	0
% of Ind Total	44.44	18.21	0.00	0.00	55.56	81.79	0.16	0.20	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,969	68,605,825	0	0	121	1,593,775	2,090	70,199,600	466,660
% of Res & Rec Total	94.21	97.73	0.00	0.00	5.79	2.27	37.35	6.81	11.19
Com & Ind Total	344	32,657,655	0	0	36	21,109,655	380	53,767,310	974,530
% of Com & Ind Total	90.53	60.74	0.00	0.00	9.47	39.26	6.79	5.21	23.36
17. Taxable Total	2,313	101,263,480	0	0	157	22,703,430	2,470	123,966,910	1,441,190
% of Taxable Total	93.64	81.69	0.00	0.00	6.36	18.31	44.15	12.02	34.54

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	2	717,840	14,042,500	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	717,840	14,042,500
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	717,840	14,042,500

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	250	0	634	884

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	77	1,187,810	0	0	2,015	588,157,285	2,092	589,345,095
28. Ag-Improved Land	12	105,360	0	0	945	240,754,560	957	240,859,920
29. Ag Improvements	12	294,005	0	0	1,021	76,976,835	1,033	77,270,840

30. Ag Total					3,125	907,475,855
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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	1	1.00	8,000	0	0.00	0	
33. HomeSite Improvements	1	0.00	173,720	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.81	760	0	0.00	0	
36. FarmSite Improv Land	2	4.78	3,825	0	0.00	0	
37. FarmSite Improvements	11	0.00	120,285	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	4.00	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	48	47.46	379,650	48	47.46	379,650	
32. HomeSite Improv Land	592	596.05	4,768,465	593	597.05	4,776,465	
33. HomeSite Improvements	623	0.00	45,651,910	624	0.00	45,825,630	2,006,465
34. HomeSite Total				672	644.51	50,981,745	
35. FarmSite UnImp Land	143	335.96	226,330	144	339.77	227,090	
36. FarmSite Improv Land	794	2,774.90	2,168,945	796	2,779.68	2,172,770	
37. FarmSite Improvements	978	0.00	31,324,925	989	0.00	31,445,210	724,455
38. FarmSite Total				1,133	3,119.45	33,845,070	
39. Road & Ditches	2,347	6,906.64	0	2,348	6,910.64	0	
40. Other- Non Ag Use	13	176.50	74,280	13	176.50	74,280	
41. Total Section VI				1,805	10,851.10	84,901,095	2,730,920

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	118.56	341,450	2	118.56	341,450

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	22,207.50	30.47%	113,480,295	32.79%	5,110.00
46. 1A	7,988.18	10.96%	40,819,560	11.79%	5,110.00
47. 2A1	25,037.08	34.36%	114,545,225	33.10%	4,575.02
48. 2A	11,425.62	15.68%	52,272,850	15.10%	4,575.06
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	657.87	0.90%	2,763,070	0.80%	4,200.02
51. 4A1	1,982.24	2.72%	7,928,960	2.29%	4,000.00
52. 4A	3,573.70	4.90%	14,294,780	4.13%	3,999.99
53. Total	72,872.19	100.00%	346,104,740	100.00%	4,749.48
Dry					
54. 1D1	22,836.62	14.37%	52,182,125	15.25%	2,285.02
55. 1D	32,808.77	20.64%	74,969,120	21.91%	2,285.03
56. 2D1	43,464.98	27.35%	96,275,660	28.14%	2,215.02
57. 2D	40,771.46	25.65%	81,542,845	23.83%	2,000.00
58. 3D1	1,057.04	0.67%	2,114,080	0.62%	2,000.00
59. 3D	19.10	0.01%	38,200	0.01%	2,000.00
60. 4D1	11,108.20	6.99%	21,661,095	6.33%	1,950.01
61. 4D	6,869.84	4.32%	13,396,350	3.92%	1,950.02
62. Total	158,936.01	100.00%	342,179,475	100.00%	2,152.94
Grass					
63. 1G1	29,735.91	25.68%	30,932,720	23.07%	1,040.25
64. 1G	1,961.06	1.69%	2,097,600	1.56%	1,069.63
65. 2G1	82,595.84	71.33%	99,677,005	74.34%	1,206.80
66. 2G	412.44	0.36%	404,475	0.30%	980.69
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	50.50	0.04%	61,865	0.05%	1,225.05
69. 4G1	1.07	0.00%	1,310	0.00%	1,224.30
70. 4G	1,044.41	0.90%	911,275	0.68%	872.53
71. Total	115,801.23	100.00%	134,086,250	100.00%	1,157.90
Irrigated Total					
Irrigated Total	72,872.19	20.91%	346,104,740	42.08%	4,749.48
Dry Total					
Dry Total	158,936.01	45.61%	342,179,475	41.60%	2,152.94
Grass Total					
Grass Total	115,801.23	33.23%	134,086,250	16.30%	1,157.90
72. Waste	762.70	0.22%	87,740	0.01%	115.04
73. Other	130.48	0.04%	116,555	0.01%	893.28
74. Exempt	1,439.93	0.41%	0	0.00%	0.00
75. Market Area Total	348,502.61	100.00%	822,574,760	100.00%	2,360.31

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	48.97	242,280	0.00	0	72,823.22	345,862,460	72,872.19	346,104,740
77. Dry Land	304.12	661,515	0.00	0	158,631.89	341,517,960	158,936.01	342,179,475
78. Grass	312.63	376,315	0.00	0	115,488.60	133,709,935	115,801.23	134,086,250
79. Waste	4.13	475	0.00	0	758.57	87,265	762.70	87,740
80. Other	0.00	0	0.00	0	130.48	116,555	130.48	116,555
81. Exempt	53.32	0	0.00	0	1,386.61	0	1,439.93	0
82. Total	669.85	1,280,585	0.00	0	347,832.76	821,294,175	348,502.61	822,574,760

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	72,872.19	20.91%	346,104,740	42.08%	4,749.48
Dry Land	158,936.01	45.61%	342,179,475	41.60%	2,152.94
Grass	115,801.23	33.23%	134,086,250	16.30%	1,157.90
Waste	762.70	0.22%	87,740	0.01%	115.04
Other	130.48	0.04%	116,555	0.01%	893.28
Exempt	1,439.93	0.41%	0	0.00%	0.00
Total	348,502.61	100.00%	822,574,760	100.00%	2,360.31

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 Hardy	48	556,825	76	30,525	80	893,155	128	1,480,505	29,450
83.2 Lawrence	20	28,970	172	155,065	172	7,000,745	192	7,184,780	105,165
83.3 Nelson	58	34,580	290	270,660	290	9,518,805	348	9,824,045	19,375
83.4 Nora	18	15,740	14	4,505	15	417,845	33	438,090	0
83.5 Oak	20	6,390	40	11,805	41	702,615	61	720,810	0
83.6 Rural	8	1,825	8	2,410	9	67,095	17	71,330	0
83.7 Rural Acg	78	42,840	27	98,750	27	1,381,655	105	1,523,245	0
83.8 Ruskin	35	33,195	81	52,620	83	3,067,790	118	3,153,605	0
83.9 Superior	120	121,190	963	1,436,120	968	44,245,880	1,088	45,803,190	312,670
84 Residential Total	405	841,555	1,671	2,062,460	1,685	67,295,585	2,090	70,199,600	466,660

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	Hardy	9	5,975	18	22,135	19	1,981,110	28	2,009,220	0
85.2	Lawrence	7	16,920	25	11,750	26	938,895	33	967,565	0
85.3	Nelson	9	1,430	40	19,945	41	1,670,735	50	1,692,110	11,660
85.4	Nora	5	9,375	1	1,960	1	1,256,130	6	1,267,465	962,870
85.5	Oak	2	320	5	1,170	5	37,370	7	38,860	0
85.6	Rural	3	95,510	13	1,289,260	18	19,711,450	21	21,096,220	0
85.7	Rural Acg	7	45,410	11	89,855	14	1,934,765	21	2,070,030	0
85.8	Ruskin	4	4,760	18	17,490	19	2,690,945	23	2,713,195	0
85.9	Superior	33	67,740	156	762,370	158	21,082,535	191	21,912,645	0
86	Commercial Total	79	247,440	287	2,215,935	301	51,303,935	380	53,767,310	974,530

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	24,618.87	22.74%	30,160,420	22.74%	1,225.09
88. 1G	1,686.43	1.56%	2,066,005	1.56%	1,225.08
89. 2G1	80,851.08	74.69%	99,047,735	74.69%	1,225.06
90. 2G	321.62	0.30%	394,025	0.30%	1,225.13
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	50.50	0.05%	61,865	0.05%	1,225.05
93. 4G1	1.07	0.00%	1,310	0.00%	1,224.30
94. 4G	712.69	0.66%	873,110	0.66%	1,225.09
95. Total	108,242.26	100.00%	132,604,470	100.00%	1,225.07
CRP					
96. 1C1	165.40	29.99%	202,625	29.99%	1,225.06
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	386.04	70.01%	472,915	70.01%	1,225.04
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	551.44	100.00%	675,540	100.00%	1,225.05
Timber					
105. 1T1	4,951.64	70.66%	569,675	70.66%	115.05
106. 1T	274.63	3.92%	31,595	3.92%	115.05
107. 2T1	1,358.72	19.39%	156,355	19.39%	115.08
108. 2T	90.82	1.30%	10,450	1.30%	115.06
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	331.72	4.73%	38,165	4.73%	115.05
113. Total	7,007.53	100.00%	806,240	100.00%	115.05
Grass Total					
	108,242.26	93.47%	132,604,470	98.89%	1,225.07
CRP Total					
	551.44	0.48%	675,540	0.50%	1,225.05
Timber Total					
	7,007.53	6.05%	806,240	0.60%	115.05
114. Market Area Total	115,801.23	100.00%	134,086,250	100.00%	1,157.90

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

65 Nuckolls

	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	68,672,900	70,199,600	1,526,700	2.22%	466,660	1.54%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	48,335,640	50,981,745	2,646,105	5.47%	2,006,465	1.32%
04. Total Residential (sum lines 1-3)	117,008,540	121,181,345	4,172,805	3.57%	2,473,125	1.45%
05. Commercial	49,933,325	51,736,110	1,802,785	3.61%	974,530	1.66%
06. Industrial	2,031,200	2,031,200	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	51,964,525	53,767,310	1,802,785	3.47%	974,530	1.59%
08. Ag-Farmsite Land, Outbuildings	33,215,720	33,845,070	629,350	1.89%	724,455	-0.29%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	33,690	74,280	40,590	120.48%		
11. Total Non-Agland (sum lines 8-10)	33,249,410	33,919,350	669,940	2.01%	724,455	-0.16%
12. Irrigated	331,951,515	346,104,740	14,153,225	4.26%		
13. Dryland	344,039,725	342,179,475	-1,860,250	-0.54%		
14. Grassland	133,388,320	134,086,250	697,930	0.52%		
15. Wasteland	96,280	87,740	-8,540	-8.87%		
16. Other Agland	2,125	116,555	114,430	5,384.94%		
17. Total Agricultural Land	809,477,965	822,574,760	13,096,795	1.62%		
18. Total Value of all Real Property (Locally Assessed)	1,011,700,440	1,031,442,765	19,742,325	1.95%	4,172,110	1.54%

2021 Assessment Survey for Nuckolls County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$231,409.25
7.	Adopted budget, or granted budget if different from above:
	\$231,410.00
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$18,000.00
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$50,000.00
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,000 the rest comes out of County General
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Amount of last year's assessor's budget not used:
	\$24,609.67-leftover budget amount due to an open position in the office for part of the fiscal year

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://nuckolls.gworks.com/?&t=assessor/
8.	Who maintains the GIS software and maps?
	Office Staff maintains the maps and gWorks assists with the software
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks (but only to measure ag-land changes, identify newly added improvements.
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes, but limited
2.	If so, is the zoning countywide?
	No

3.	What municipalities in the county are zoned?
	Superior and Nelson are both zoned.
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Stanard Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be licensed and approved by State Appraisal Board
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The County Assessor reviews all work performed by all appraisers and listers and works hand-in-hand with them on establishing the values that are set in place.

2021 Residential Assessment Survey for Nuckolls County

1.	Valuation data collection done by:														
	County Assessor, staff & Stanard Appraisal.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Nelson (2013 population – 477). County seat located on Hwy 14. Nelson plays host to one of the two high schools within the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Small villages located throughout the counties. These include: Hardy, Nora, Oak and Ruskin. There are no schools.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lawrence (2013 population-300). Located on Hwy 4 in the northwestern part of the county. The town plays host to one of the two elementary schools in the county.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Superior (2015 population – 1884). Located on the southern border of the county where Hwy 14 and Hwy 8 intersect. This is the largest town in the county. It plays host to a K-12 school all housed under one roof.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Rural Acreages. Parcels located throughout the county with 20 acres or less.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural outbuildings and improvements</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Nelson (2013 population – 477). County seat located on Hwy 14. Nelson plays host to one of the two high schools within the county.	2	Small villages located throughout the counties. These include: Hardy, Nora, Oak and Ruskin. There are no schools.	3	Lawrence (2013 population-300). Located on Hwy 4 in the northwestern part of the county. The town plays host to one of the two elementary schools in the county.	7	Superior (2015 population – 1884). Located on the southern border of the county where Hwy 14 and Hwy 8 intersect. This is the largest town in the county. It plays host to a K-12 school all housed under one roof.	8	Rural Acreages. Parcels located throughout the county with 20 acres or less.	AG	Agricultural outbuildings and improvements
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8	Rural Acreages. Parcels located throughout the county with 20 acres or less.														
AG	Agricultural outbuildings and improvements														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Cost Approach - entered into the CAMA system; depreciation tables are developed. Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified.														
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	Nuckolls County develops tables with the assistance of appraiser for depreciation studies.														
5.	Are individual depreciation tables developed for each valuation group?														
	Yes, as revaluations for each group are completed														
6.	Describe the methodology used to determine the residential lot values?														
	Front Footage is the norm; however, the county is always analyzing what vacant lots are being sold for to determine if we are still assessing a fair value on the lots.														
7.	How are rural residential site values developed?														
	Rural residential spread countywide with no real special influences. We identify rural residential on five acres or less without being contiguous with farming or livestock operator as we determine what acres are used for.														
8.	Are there form 191 applications on file?														

	N/A																																			
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																			
	At this time, we are unaware of any vacant lots that are being held for sale or resale. When revaluations of different areas are performed, we send questionnaires to gather information on all lots and lands in that specific category.																																			
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AG	2018	2018	2018	2019-2020																																
	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain. All population information is based from the 2010 Census statistics.																																			

2021 Commercial Assessment Survey for Nuckolls County

1.	Valuation data collection done by:												
	County Assessor, staff and Stanard Appraisal												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:												
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8	Rural Acreages. Parcels located throughout the county.												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	<p>Cost Approach - entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis - Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified</p> <p>Income Approach - the county assessor and contract appraiser gather as much information for the income approach as possible. People are usually very reluctant to give out much information to be able to use this a reliable approach.</p>												
3a.	Describe the process used to determine the value of unique commercial properties.												
	Gather information to determine the best approach for each property with the contract appraiser												
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?												
	The County develops their depreciation tables with the aid of the contract appraiser.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	For the commercial properties they are looked at as a whole countywide.												
6.	Describe the methodology used to determine the commercial lot values.												
	Lot values are determined using square footage and also by using any vacant sales that may occur for analysis purposes.												

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2016	2007	2016	2016
	2	2016	2007	2016	2016
	3	2016	2007	2016	2016
	7	2016	2007	2016	2016
	8	2016	2007	2016	2016

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

2021 Agricultural Assessment Survey for Nuckolls County

1.	Valuation data collection done by:							
	County Assessor, staff & Stanard Appraisal.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels	2019						
	The county has been completely across the county reviewing ag-land uses and has updated the soil codes to reflect the latest State NRCS soil coding changes. The county continues to review all sales for any changes that may occur. The county will begin a complete review of the ag-lands when the new imagery from GIS Workshop has been received.							
3.	Describe the process used to determine and monitor market areas.							
	Sales are plotted annually; NRD restrictions are reviewed, and all sales are reviewed.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	No differences have been determined in Nuckolls. Reviews land usage annually; reviews hunting leases if available.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	They carry the same value. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	The county is currently working on identifying and properly classifying intensive use. There are limited sales so it is an ongoing process of looking for sales in contiguous counties.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	We have not had any sales with acres enrolled in the Wetland Reserve Program so we assess them based on ag-land use valuations.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	N/A.							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many parcels have a special valuation application on file?							
	N/A							

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

3 Year Plan of Assessment for 2020
(For Assessment years 2020, 2021 and 2022)

Nuckolls County

Date: June 12, 2020

Required by law pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a Plan of Assessment for the next three assessment years.

The plan contains information as to what actions and functions the County Assessor will be performing which includes: the classes and subclasses of real property that will be examined during the years contained in the report. It shall also outline the assessment actions necessary to achieve the level of values and quality of assessment practices as required by law. As per Nebraska State Statute 77-1311.02, the plan shall be presented to the County Board of Equalization on or before July 31 each year and the Department of Property Assessment and Taxation on or before October 31 each year. The plan may be amended to reflect any changes that may be necessary after the original plan was created.

Real Property Assessment Requirements

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

Assessment levels required by the Statute for real property are as follows:

- 1) 92% to 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 69% to 75% of actual value for agricultural and horticultural land

Level of Value, Quality and Uniformity for Assessment Year 2020 are as follows:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98.0	17.82	107.52
Commercial	100.0	15.82	88.88
Agricultural land	74.0	16.36	101.54

Nuckolls County population base is 4,500 per the 2010 Census. This is a decline from the previous Census which indicated the Counties population base at 5,057.

The Assessor's Office staff consists of the assessor, deputy assessor and a full-time office clerk. All the staff works in every area; including but not limited to, real estate, personal property, homesteads exemptions, permissive exemptions and GIS mapping. The assessor and deputy assessor attend continuing education classes as required to remain certified.

The assessor is responsible for filing the reports as follows:

- Abstract- due on or before March 19

- Notice of Valuation Change - prior to June 1

- Personal Property Abstract - due on or before July 20

- Certification of Values - due on or before August 20

- School District Taxable Value Report - due on or before August 20

- Three-year Plan of Assessment - July 31 and October 31

- Generate Tax Roll and deliver to Treasurer on or before November 22

- Certificate of Taxes Levied - due on or before December 1

- Tax list corrections – with reasons whenever the need arises

The Assessor's Office staff maintains the Cadastral and GIS maps as needed due to any recorded property splits, etc. They are in good condition, kept current with ownership changes and descriptions. The property record cards are in good condition and include the required legal, ownership, classification codes, and valuation by year as required by regulation.

The assessor also completes the 521's as they are brought from the Clerk's Office. Procedure is to change name owner on property record cards, lots and lands books, plat books, computer generated records, treasurer's books, sales files and to the Department of Property Assessment and Taxation. The City of Superior and the NRD's serving Nuckolls County requested data as changes are made. Now we can do this with computer generated information from the MIPS PC and CAMA programs. The assessor and/or contract appraiser verifies sales by telephone, in person visits and/or questionnaires. Also, the information that is provided by the Department of Property Assessment and Taxation's reviewer is helpful.

Office computers and software

- Computers- 3-Dell Precision Tower 3420
- Current programming used-MIPS PC Administration System/CAMA/gWorks Arcview Software vendors-Mips/County Solutions LLC, gWorks and ESRI

Assessment Actions Year

2020

- CAMA system data has been entered on all improvements.
- Digital pictures are being taken as a review is done and added to the CAMA system.

The assessor, staff and contract appraiser(s) do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before the March 19th deadline. The City of Nelson submits building permits to the Assessor's Office on a regular basis. The City of Superior has not been forthcoming with their building permits, even with repeated requests for them. This office strives to use good assessment practices to insure acceptable levels of value, quality and uniformity county-wide in all classes and subclasses of property. Nuckolls County has a maintenance contract with Darrel Stanard of Stanard Appraisal Services Inc. gWorks developed a web-site for Nuckolls County, and the data is updated on a daily basis by gWorks. MIPS has also added our information to the Nebraska Assessors Online website, so that our information can be viewed there as well.

- Aerial photography for Nuckolls County rural parcels was completed in 2017. New soil codes were completed and reviewed in an ongoing manner to keep our ag-land uses current. In-depth revaluations were completed for the rural residential parcels located in the townships of. Blaine, Elk, Garfield, Hammond, Hardy, Nora, Sherman & Spring Creek.

Residential

- The Nuckolls County Assessor and staff and Stanard Appraisal Services inc. has completed all pick-up work in a timely manner. The Assessor and Darrel Stanard of Stanard Appraisal Services Inc are in the process of verifying all residential sales.

- Continue monitoring any changes that may affect the values or have an influence on the market in these parcels and if necessary, perform reappraisals before the end of the 6-year cycle and adjust values as necessary.
- A complete revaluation of the rural residential properties within the townships of Blaine, Elk, Garfield, Hammond, Hardy, Nora, Sherman & Spring Creek was completed for Tax Year 2020 and the Marshall and Swift Costing Manual, within the MIPS programming was used for the costing and depreciation table to those residential parcels (June, 2019 is the date of the current costing tables).

Commercial

- Nuckolls County Assessor, Stanard Appraisal Services Inc and staff assessed, priced and entered any and all changes to commercial properties.
- Reappraisal of all Commercial property was completed in tax year 2016.
- Our next revaluation of all Commercial properties will be completed in tax year 2022, unless conditions should change and it is a determined that a review is warranted before that time.

MIPS CAMA Commercial software data has been entered by Nuckolls County staff and Stanard Appraisal. Stanard Appraisal Services, Inc and the Assessor are in the continuing process of verifying all the sales. With very limited sales on commercial properties with similar characteristics, it is more and more challenging to set values without looking outside of the county for comparable sales.

Agricultural

The Nuckolls County Assessor and staff is continually reviewing rural parcels, listing any new construction.

- All pick-up work was completed in a timely manner.
- After spreadsheet analysis and plotting sales on a map, no separate market areas have identified. After market analysis all irrigated, dry land and grassland values either took a decrease or remained the same price per acre for tax year 2020.
- Continuous updates are being made to the rural property record cards.
- We continue to use good assessment practices to insure acceptable level of value, quality and uniformity countywide.

- Nuckolls County staff continues to work and update GIS Data.
- Reviewing the land use is an ongoing process; with changes made when either found on a review or reported to us by the landowners.
- The aerial photography is done by gWorks.
- The newest soil conversion was completed in December, 2019.
- All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

The Assessor's Office is continuing to budget for a maintenance contract with a contract appraisal service. I was asked to cut my contract days for the maintenance contract from 30 down to 23 days. With the cut I requested to be able to move my part-time clerk position to full-time. This request was reluctantly granted by the County Board at budget time. I have continued to explain to the County Board the laws in place my office has to abide by to ensure that all properties are reappraised within the required six-year cycle.

- The Assessor's Office will continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- The County General Budget has a line item allocated for GIS. The Treasurer and Assessor are currently the only offices to utilize the GIS programming. GIS data is being utilized by the Assessor's Office to ensure appropriate land use and is recorded for our property record cards. Aerial photography is completed in a timely manner. The Assessor's Office had requested the oblique photos to be flown by gWorks during the summer of 2019. The request was denied by the County Board. As of this date they do not feel it is necessary to have current obliques so the contract to preform this operation continues to not be approved by the Board.
- An analysis will be completed; based on the RCN and sales, to determine the valuation of residential properties.
- We will continue to utilize the CAMA system and the State Sales File for sales analysis. We strive to stay current with all updates to all programs utilized by this office.
- Review of all sales and an analysis for acceptable levels of quality and uniformity will be performed each year as we continue to correlate information for sales comparison of all properties.

- Utilize GIS dedeed acres for future.
- Utilize FSA (if provided to us by the owners) and the Natural Resources District's information.
- Complete all pick-up work so it can be implemented by March 19, deadline.
- New photos are taken of improvements and listing is performed when a review of a property is warranted.
- Continue to do an analysis of the RCN and any sales to determine the valuations and if any need for location factors to be applied.
- Continue with the review and pick-up work.
- Continue work on GIS mapping.
- Conduct an analysis of the ag-land sales. Ensure all sales have been reviewed and any changes made in a timely manner.
- We will perform and complete a reappraisal of all of the residential/improved properties in the rural townships of Alban, Beaver, Bostwick, Highland, Liberty, Nelson, St. Stephens and Victor, as well as review all ag-land uses for said areas and implement the newest costing manual for these parcel to aid in setting new values in accordance with six-year inspection cycle. Letters were sent to all landowners identified as having CRP, CREP and WRP acres on their properties requesting maps and information on those acres so that our office may get them identified and valued correctly.

2021

The Assessor's Office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service.

- We will continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- Complete all pick-up work and data entry in timely manner.
- We will continue to request to add to funds for GIS maintenance.
- All properties will continue to be reviewed as required by statute. The revaluation of all properties within the county is an on-going process.
- When working with new sales we strive to ensure all sales get entered into the State Sales file in a timely manner. Currently we are a month ahead of the State's required submission schedule.
- We send questionnaires out on all new sales and reviewed comparable properties.

- We will be performing a complete in-depth revaluation of all commercial properties in Nuckolls County. We will request assistance from a contract appraiser with the larger commercial properties.

2022

The assessor's office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service.

- We will continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- Complete all pick-up work and data entry in timely manner.
- We will continue to request to add to funds for GIS maintenance.
- All properties will continue to be reviewed as required by statute. The revaluation of all properties within the county is an on-going process.
- We strive to ensure all sales have been entered in the State Sales file in a timely manner.
- We send questionnaires out on all new sales and reviewed comparable properties.
- Our six-year review for Tax Year 2022 will include the residential properties located in the town of Superior. We will be using the newest costing manual, so that it may aid in setting the new values in accordance with six-year inspection cycle

Nuckolls County Assessor
Susan M Rogers

Susan M Rogers
Nuckolls County Assessor
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**Re: METHODOLOGY REPORT OF SPECIAL VALUATION FOR
NUCKOLLS COUNTY**

A review of all parcels is completed each year while setting values to determine if any qualify for Special Valuation in Nuckolls County.

We currently do not have any parcels within the county that would qualify for the Special Valuation.

We will continue to review and identify any such parcels that may qualify in future years.

If any such property is identified it will be determined at that time what approach would be used to value the property fairly and equitably.

Respectfully submitted:

Susan M Rogers
Nuckolls County Assessor