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DEPARTMENT OF REVENUE

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

SCOTTS BLUFF 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 Scotts Bluff 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 Scotts Bluff 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: Angela Dillman, Scotts Bluff 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.

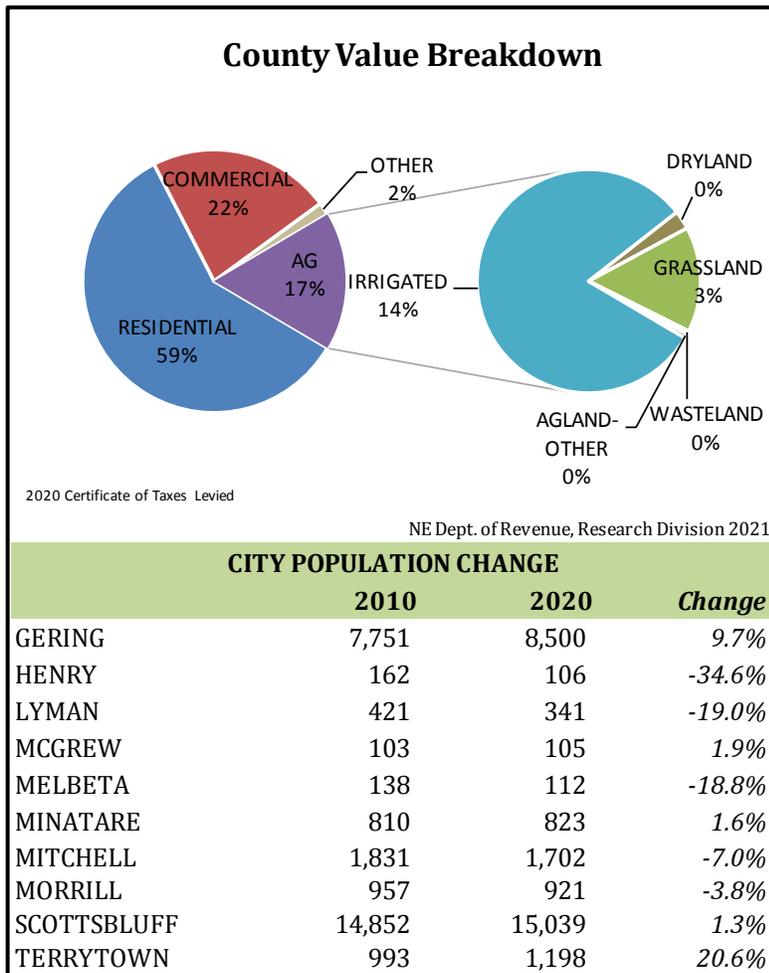
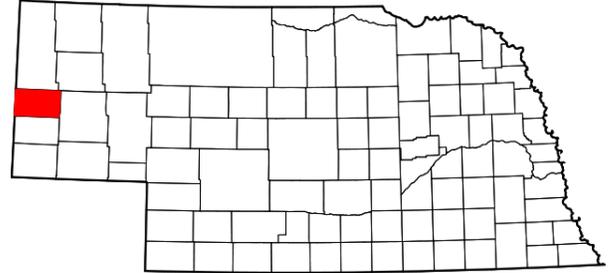
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 739 square miles, Scotts Bluff County has 35,618 residents, per the Census Bureau Quick Facts for 2019, a 4% population decline from the 2010 U.S. Census. Reports indicate that 69% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$107,569 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Scotts Bluff County are located in and around Scottsbluff, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 1,070 employer establishments with total employment of 12,939, for a 4% decrease in employment.

Agricultural land contributes approximately 17% of the county's valuation base. A mix of irrigated and grass land makes up the majority of the land in the county. Scotts Bluff County is included in the North Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Scotts Bluff County ranks first in dry edible beans and second in sugar beets for sugar.

2021 Residential Correlation for Scotts Bluff County

Assessment Actions

Assessment actions taken by the county assessor to address the residential property class for the current assessment year were percent adjustments by valuation groups. Valuation Group 15 received a 4% increase to residential dwellings; Valuation Group 20 and 40 received a 5% increase to dwellings; Valuation Group 50 was given a 12% increase to dwellings and Valuation Group 70 had a 23% increase applied to its dwellings.

For the rural residential valuation groups, Valuation Group 81 received a 9% increase to dwellings. Valuation Group 82 received a 10% increase to dwellings. All valuation groups had building permits updated via aerial imagery and physical inspection.

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.

Scotts Bluff County's sales verification and qualification process begins with a postcard sent to the property buyer. The postcard requests the buyer to go online (or call the office) to complete a sales verification questionnaire. This process produces a percentage of residential sales used significantly above the statewide average. This could account for many of the extreme outliers exhibited by the statistical profile. The county assessor deems all sales to be arm's-length with the exceptions noted by the IAAO. Review of the non-qualified residential sales indicates sufficient reasons for their disqualification. Therefore, all truly arm's-length residential sales were available for measurement purposes.

Residential lot values are updated as the various valuation groups are reviewed. Thus, the dates vary from 2013 to 2020. The cost indexes and depreciation tables for the county show a date of 2019.

Ten residential valuation groups have been developed by the county assessor that would match the geographic and market dynamics relevant in the residential property class. Small villages that have no active residential market are combined into one valuation group. The Scotts Bluff County Assessor is current with the required six-year physical inspection and review. Review of residential parcels begins with a comparison of Pictometry aerial imagery, utilizing Change Finder with current record card data. Change Finder is a Pictometry feature which superimposes a new image layer over the previous parcel layer with changes outlined in color to aid in the identification of new construction. All new construction and additions to existing improvements elicit an on-site visit.

2021 Residential Correlation for Scotts Bluff County

Currently, no written assessment methodology has been submitted for review.

Description of Analysis

Ten valuation groups have been established for the residential property class.

Valuation Group	Description
15	Scottsbluff and suburban
20	Gering and suburban
30	Minatare
40	Mitchell
50	Morrill
60	Small towns—the villages of Henry, Lyman, McGrew and Melbeta
70	Terrytown
81	Rural Area 1—rural residential within a subdivision
82	Rural Area 2—rural residential parcels not in a subdivision
83	Rural Area 3—rural improvements on leased land (IOLL)

The residential statistical profile shows 1,159 qualified residential sales that occurred during the two-year timeframe of the sales study period. All three measures of central tendency are within range, and only the coefficient of dispersion (COD) qualitative measure appears to be above its prescribed parameters. The higher COD qualitative statistics is a product of the extreme outlying ratios. By study year, there is a five point difference between the two year's medians, indicating a rising residential market.

Review of qualified sales by valuation group indicates sales within all ten groups and only Valuation Group 83 has less than double-digit sales. The remaining nine have a median within the acceptable range. Extreme outlying sales show a detrimental effect on the COD qualitative statistic by valuation group, and can be shown by the Sale Price heading, where sales greater than \$30,000 reveal all three measures of central tendency within range and supporting qualitative statistics.

2021 Residential Correlation for Scotts Bluff County

SALE PRICE *						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>						
Less Than 5,000	1	98.04	98.04	98.04	00.00	100.00
Less Than 15,000	12	145.75	151.33	151.89	26.20	99.63
Less Than 30,000	51	119.71	137.44	133.94	37.57	102.61
<u>Ranges Excl. Low \$</u>						
Greater Than 4,999	1,158	92.52	95.45	92.81	21.49	102.84
Greater Than 14,999	1,147	92.31	94.87	92.76	21.08	102.27
Greater Than 29,999	1,108	91.97	93.52	92.55	19.93	101.05
<u>Incremental Ranges</u>						
0 TO 4,999	1	98.04	98.04	98.04	00.00	100.00
5,000 TO 14,999	11	146.34	156.18	154.04	25.46	101.39
15,000 TO 29,999	39	114.24	133.16	131.62	39.72	101.17
30,000 TO 59,999	118	104.44	112.02	109.82	30.08	102.00
60,000 TO 99,999	239	85.84	90.40	90.07	25.38	100.37
100,000 TO 149,999	296	89.33	90.42	90.29	18.57	100.14
150,000 TO 249,999	326	90.94	91.35	91.16	15.06	100.21
250,000 TO 499,999	123	94.88	95.10	95.45	11.81	99.63
500,000 TO 999,999	6	99.79	93.69	95.31	13.30	98.30
1,000,000 +						
<u>ALL</u>	<u>1,159</u>	<u>92.54</u>	<u>95.46</u>	<u>92.81</u>	<u>21.47</u>	<u>102.86</u>

Valuation Group 83 consists of six sales of Improvements on Leased Land (IOLL), and these span the area of Lake Minatare, and Lake Alice. Further analysis of the six sales shows that the ratios of this small group array from 19% to 96%. Two of the six sales are within acceptable range and the remainder are below. The sample is not considered reliable due to the assessment to sale price (A/S) ratios with too wide of a range.

Comparison of the preliminary residential assessed values with the Reports & Opinions values indicates a 6% change to the sample. The 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows an overall residential change of 6%, supporting that the assessment actions taken by the county assessor have been applied to both the sample and the residential population. The approximate 65% increase noted on Line 02, Recreational, is due to a number of parcels of recently classified recreational land that sold around the vicinity of the Lake area.

Equalization and Quality of Assessment

A review of the statistical profile shows overall measures of central tendency within range, and all valuation groups with an adequate sample have medians within acceptable range. Based on all pertinent information, the quality of assessment for the residential property class is in compliance with generally accepted mass appraisal techniques.

2021 Residential Correlation for Scotts Bluff County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	483	92.31	93.31	92.30	18.71	101.09
20	317	92.25	95.21	93.07	20.79	102.30
30	21	96.57	104.85	86.69	38.80	120.95
40	58	92.05	100.81	92.86	32.15	108.56
50	39	92.38	103.04	96.17	33.73	107.14
60	33	98.04	103.40	88.82	34.54	116.42
70	22	92.47	96.96	94.93	14.42	102.14
81	57	94.71	97.70	93.33	18.66	104.68
82	123	93.44	96.25	93.79	19.56	102.62
83	6	60.20	60.83	63.42	49.63	95.92
____ALL____	1,159	92.54	95.46	92.81	21.47	102.86

Level of Value

Based on analysis of all available information, the level of value for the residential property in Scotts Bluff County is 93%.

2021 Commercial Correlation for Scotts Bluff County

Assessment Actions

For the current assessment year the Scotts Bluff County Assessor performed the typical commercial maintenance by reviewing building permits and conducting pick-up work. Also, a review of commercial market activity produced the following changes by valuation group and occupancy code: Valuation Group 40, all commercial improvements, received a 5% increase; in Valuation Group 20, occupancy code 352, improvements in the city of Gering received a 10% increase; also in Valuation Group 20, Terrytown occupancy code 352, was adjusted by rolling the data adjusted by the County Board of Equalization back to the original appraisal values to match the current commercial market.

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 county's sales verification and qualification process for commercial property begins with a postcard sent to the property buyer. The postcard requests the buyer to go online (or call the office) to complete a sales verification questionnaire. This process produces a percentage of commercial sales used above the statewide average. This could account for many of the extreme outliers exhibited by the statistical profile. Review of the non-qualified commercial sales indicated compelling reasons for their disqualification, ensuring that all arm's-length commercial sales were available for measurement purposes.

Commercial lot values for all valuation groups are reviewed and revalued at the same time during the six-year inspection and review cycle. This was completed in 2017. Commercial lot valuation is accomplished by front foot for the Broadway area of Scottsbluff, and remaining commercial lots in the county are valued by the square foot method or by acre where appropriate. Likewise, the commercial cost index is dated 2017, and a market-derived depreciation was applied after the commercial reappraisal.

Seven valuation groups have been established for commercial property within the county based on market activity and geographic location. The two larger cities in the county, Scottsbluff and Gering, the commercial hubs of the county, include suburban commercial property. The remaining towns have a separate, if not always active commercial market. Villages within the county are grouped together since there is rarely commercial activity occurring in them. The rural valuation group, consists of the remaining commercial property not contained in the other six groups.

2021 Commercial Correlation for Scotts Bluff County

The county is current with its six-year review and inspection cycle. Review of commercial property begins with the comparison of Pictometry aerial imagery to existing property records. Any new construction or additions to existing improvements are reviewed on-site.

Description of Analysis

The Scotts Bluff County Assessor has established seven commercial valuation groups based on commercial market activity by geographic location.

Valuation Group	Description
15	Scottsbluff and suburban
20	Gering, Terrytown and suburban
30	Minatare
40	Mitchell
50	Morrill
60	Henry, Lyman, McGrew, and Melbeta
80	Rural

Review of the commercial statistical profile reveals 107 qualified sales, and the three overall measures of central tendency are within the acceptable range. Only the COD qualitative statistic is above its prescribed upper parameter and this is due to the extreme outliers present in the sample. By study year, both earlier years have medians with range and the latest study year shows all three measures of central tendency below range, indicating a rising commercial market.

By valuation group, the bulk of the commercial sales fall into Valuation Group 15 and Valuation Group 20. They are over-represented in the statistical profile, but this is due to the fact that both represent the two cities that are the actual hub of commercial activity in the county. Both Valuation Groups have at least two of the three measures of central tendency within range and extreme outliers are skewing the COD qualitative statistic of Valuation Group 15. Valuation Group 40 with 12 sales shows a median within the acceptable range, and a supportive COD. The remaining valuation groups are small samples that are not statistically significant.

Analysis by property type indicates that 106 of the 107 sales in the sample are coded commercial with one industrial property. The median is just below the range, with the other two measures of central tendency within range. The date of sale demonstrates an increasing market, but not necessarily a clearly organized one—some quarters are within range and some are low in every year. Further, the 95% Median Confidence Interval is rather wide for a sample of this size but overlaps the acceptable range. Also, a review of Chart 2, Real Property & Growth Valuation

2021 Commercial Correlation for Scotts Bluff County

indicates that commercial and residential property have appreciated at the same annual rate of change when growth is excluded.

A review of sales by occupancy codes reveals four codes with double-digit sales. Occupancy codes 344, and 352 are within the acceptable range. Occupancy codes 353 and 406 are outside of the range. A substat of each occupancy code can be found in the appendices of this report.

Analysis of the 13 sales of occupancy code 353, retail stores, reveal that they represent four valuation groups. However, nine of the 13 are found in Valuation Group 15. Further review of these properties indicate that they are not consistently coded, and an adjustment by occupancy code would create equalization issues with like properties.

The 20 sales of occupancy code 406 are represented by six valuation groups, with the two largest being Valuation Group 15 and Valuation Group 40 (with seven sales each). The seven sales in Valuation Group 40 are within the range, while the sales within Valuation Group 15 are below the range. No adjustment by occupancy code could provide uniformity for any of the above groups.

A comparison of the changes to the sales between the preliminary and final statistics shows less than a 1% change in value, and the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) also shows a negative less than 1% change to the commercial population. Both would confirm the assessment actions taken by the county assessor.

Equalization and Quality of Assessment

As stated in the previous, the valuation groups that constitute the bulk of commercial activity are within acceptable range. Based on all relevant information and the review of the county's assessment practices, the commercial property class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	59	92.03	95.65	95.50	24.61	100.16
20	18	92.93	95.51	101.02	14.35	94.55
30	5	87.72	107.67	68.14	55.27	158.01
40	12	92.42	90.49	77.23	15.41	117.17
50	6	83.38	93.91	76.55	32.08	122.68
60	3	89.89	107.49	83.14	40.38	129.29
80	4	64.97	65.29	75.02	35.34	87.03
____ALL____	107	91.75	94.71	92.46	24.28	102.43

2021 Commercial Correlation for Scotts Bluff County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Scotts Bluff County is 92%.

2021 Agricultural Correlation for Scotts Bluff County

Assessment Actions

Assessment actions taken to address agricultural land for the current assessment year included working with the Mapping Department to implement any changes that occurred with the completion of the Phase 1 portion of the land use project. Routine maintenance and pick-work that included new construction and improvements on agricultural land were reviewed. The county assessor analyzed the sales, compared values to neighboring counties and determined no change to agricultural land values for assessment year 2021 was needed.

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 county's sales verification and qualification practices indicate an above average use for the agricultural land class, compared with the statewide average. This is in part due to the postcard mailed to agricultural land buyers requesting they complete an online questionnaire (or by phone or in person). A review of the non-qualified agricultural sales revealed compelling reasons for their disqualification. Thus, it is believed that all arm's-length agricultural sales were available for measurement purposes.

The continued work on land use between the County Assessor's office and the Scotts Bluff County Mapping Department is proceeding into the Phase 2 portion—the matching to mapping of the accretion parcels within the county. The remaining rural portion of the county that has been completed has been matched to mapping. Phase 2 will be an ongoing project for this year. It is believed that the statistical sample represents the completed base of agricultural properties.

All rural improvements were last reviewed in assessment year 2020 and at that time the cost index and Computer-Assisted Mass Appraisal (CAMA) system-derived depreciation were updated to 2019. Farm home sites carry the same value as rural residential home sites, provided they have the same amenities—these values are applied regardless of market area.

All agricultural land in Scotts Bluff County resides within one of three unique market areas. Two are influenced by non-agricultural uses (such as residential and commercial use)—Market Areas 1 and 2. These areas are subject to special valuation and the county assessor has established a valuation methodology for these influenced areas. Market Area 3 is comprised of the remainder of agricultural land within the county and represents all non-influenced agricultural sales.

Intensive use in the county has been identified and valued by the previously contracted appraisal firm.

2021 Agricultural Correlation for Scotts Bluff County

Description of Analysis

Examination of the statistical profile indicates 55 qualified agricultural sales with all three measures of central tendency within acceptable range. The COD is within its prescribed parameter and supports the median. The PRD is slightly above its prescribed parameter and is skewed by the extreme outliers.

Review of the sales by 80% Majority Land Use (MLU) indicates 33 of the sales are of the irrigated land classification, and the statistical profile shows all three measures of central tendency within acceptable range. The qualitative statistics support these measures. The dryland classification has only one sale and thus the statistical measures are not significant. The grassland classification reveals nine sales with all three measures of central tendency within range, and again supportive qualitative statistics.

Analysis of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicates minimal change to agricultural land values that would match the assessment actions mentioned above. The changes to all land shown in this report are due to the matching data with the Mapping Department as noted in the assessment actions above.

Equalization and Quality of Assessment

All agricultural dwellings, and outbuildings are valued using the same cost index and CAMA derived depreciation as those for rural residential properties. Agricultural land in Scotts Bluff County is equalized and the quality of assessment follows general mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____ Irrigated _____						
County	33	71.31	74.19	70.37	18.20	105.43
3	33	71.31	74.19	70.37	18.20	105.43
_____ Dry _____						
County	1	159.10	159.10	159.10	00.00	100.00
3	1	159.10	159.10	159.10	00.00	100.00
_____ Grass _____						
County	9	71.02	70.63	70.49	12.36	100.20
3	9	71.02	70.63	70.49	12.36	100.20
_____ ALL _____						
	55	71.28	74.70	70.92	18.11	105.33

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Scotts Bluff County is 71%.

Special Valuation

A review of agricultural land value in Scotts Bluff County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of Market Area 3 where no non-agricultural influences exist. Therefore, it is the opinion of the

2021 Agricultural Correlation for Scotts Bluff County

Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.

2021 Opinions of the Property Tax Administrator for Scotts Bluff 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2021 Commission Summary for ScottsBluff County

Residential Real Property - Current

Number of Sales	1159	Median	92.54
Total Sales Price	\$166,609,662	Mean	95.46
Total Adj. Sales Price	\$166,609,662	Wgt. Mean	92.81
Total Assessed Value	\$154,623,135	Average Assessed Value of the Base	\$93,599
Avg. Adj. Sales Price	\$143,753	Avg. Assessed Value	\$133,411

Confidence Interval - Current

95% Median C.I	90.92 to 94.25
95% Wgt. Mean C.I	91.59 to 94.02
95% Mean C.I	93.80 to 97.12
% of Value of the Class of all Real Property Value in the County	55.71
% of Records Sold in the Study Period	7.22
% of Value Sold in the Study Period	10.29

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	1,181	92	92.43
2019	1,175	92	92.13
2018	1,218	92	92.37
2017	1,211	93	92.59

2021 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	107	Median	91.75
Total Sales Price	\$22,020,755	Mean	94.71
Total Adj. Sales Price	\$22,020,755	Wgt. Mean	92.46
Total Assessed Value	\$20,359,512	Average Assessed Value of the Base	\$278,406
Avg. Adj. Sales Price	\$205,801	Avg. Assessed Value	\$190,276

Confidence Interval - Current

95% Median C.I	84.41 to 96.52
95% Wgt. Mean C.I	86.10 to 98.82
95% Mean C.I	88.59 to 100.83
% of Value of the Class of all Real Property Value in the County	22.05
% of Records Sold in the Study Period	5.01
% of Value Sold in the Study Period	3.42

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	115	94	94.18
2019	138	97	97.23
2018	140	99	98.80
2017	133	99	99.29

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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 : 1,159
 Total Sales Price : 166,609,662
 Total Adj. Sales Price : 166,609,662
 Total Assessed Value : 154,623,135
 Avg. Adj. Sales Price : 143,753
 Avg. Assessed Value : 133,411

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 95
 COD : 21.47
 PRD : 102.86

COV : 30.15
 STD : 28.78
 Avg. Abs. Dev : 19.87
 MAX Sales Ratio : 292.52
 MIN Sales Ratio : 18.51

95% Median C.I. : 90.92 to 94.25
 95% Wgt. Mean C.I. : 91.59 to 94.02
 95% Mean C.I. : 93.80 to 97.12

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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	138	99.07	99.57	95.30	19.08	104.48	51.10	292.52	92.15 to 102.37	145,044	138,227	
01-JAN-19 To 31-MAR-19	109	96.57	101.96	96.26	23.86	105.92	45.11	257.89	91.66 to 103.44	131,680	126,751	
01-APR-19 To 30-JUN-19	174	95.21	94.59	93.72	20.84	100.93	34.81	225.08	88.47 to 99.47	148,451	139,130	
01-JUL-19 To 30-SEP-19	149	92.38	95.84	93.13	20.50	102.91	39.51	210.85	87.68 to 95.60	139,055	129,508	
01-OCT-19 To 31-DEC-19	130	94.72	98.27	93.99	20.92	104.55	43.81	231.29	90.42 to 98.89	136,909	128,678	
01-JAN-20 To 31-MAR-20	121	88.26	92.21	89.73	21.83	102.76	18.51	208.99	84.61 to 94.56	130,637	117,225	
01-APR-20 To 30-JUN-20	144	88.39	92.74	90.52	22.38	102.45	42.66	194.60	84.94 to 93.78	144,528	130,833	
01-JUL-20 To 30-SEP-20	194	88.32	91.51	91.05	21.15	100.51	46.08	232.90	84.39 to 93.61	161,203	146,775	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	570	95.11	97.53	94.41	21.12	103.30	34.81	292.52	92.55 to 97.87	141,963	134,029	
01-OCT-19 To 30-SEP-20	589	90.12	93.45	91.29	21.58	102.37	18.51	232.90	87.84 to 92.54	145,485	132,813	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	562	94.43	97.20	94.09	21.46	103.31	34.81	257.89	91.99 to 96.44	140,038	131,760	
<u>ALL</u>	1,159	92.54	95.46	92.81	21.47	102.86	18.51	292.52	90.92 to 94.25	143,753	133,411	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
15	483	92.31	93.31	92.30	18.71	101.09	45.47	225.08	89.03 to 95.14	137,460	126,879	
20	317	92.25	95.21	93.07	20.79	102.30	35.89	231.29	89.31 to 94.58	147,404	137,190	
30	21	96.57	104.85	86.69	38.80	120.95	48.82	214.16	70.17 to 121.88	28,222	24,467	
40	58	92.05	100.81	92.86	32.15	108.56	52.09	210.85	82.98 to 102.97	95,339	88,533	
50	39	92.38	103.04	96.17	33.73	107.14	47.65	194.60	82.04 to 115.56	86,966	83,632	
60	33	98.04	103.40	88.82	34.54	116.42	39.51	257.89	76.42 to 110.59	47,043	41,785	
70	22	92.47	96.96	94.93	14.42	102.14	67.70	144.72	85.60 to 102.68	102,371	97,179	
81	57	94.71	97.70	93.33	18.66	104.68	41.04	292.52	87.98 to 101.18	191,242	178,491	
82	123	93.44	96.25	93.79	19.56	102.62	40.11	201.11	88.92 to 100.09	232,585	218,131	
83	6	60.20	60.83	63.42	49.63	95.92	18.51	96.69	18.51 to 96.69	110,333	69,971	
<u>ALL</u>	1,159	92.54	95.46	92.81	21.47	102.86	18.51	292.52	90.92 to 94.25	143,753	133,411	

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RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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 MEAN : 95
 COD : 21.47
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 Avg. Abs. Dev : 19.87
 MAX Sales Ratio : 292.52
 MIN Sales Ratio : 18.51

95% Median C.I. : 90.92 to 94.25
 95% Wgt. Mean C.I. : 91.59 to 94.02
 95% Mean C.I. : 93.80 to 97.12

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,159	92.54	95.46	92.81	21.47	102.86	18.51	292.52	90.92 to 94.25	143,753	133,411
06											
07											
<u>ALL</u>	<u>1,159</u>	<u>92.54</u>	<u>95.46</u>	<u>92.81</u>	<u>21.47</u>	<u>102.86</u>	<u>18.51</u>	<u>292.52</u>	<u>90.92 to 94.25</u>	<u>143,753</u>	<u>133,411</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	1	98.04	98.04	98.04	00.00	100.00	98.04	98.04	N/A	4,500	4,412
Less Than 15,000	12	145.75	151.33	151.89	26.20	99.63	98.04	214.16	106.13 to 203.57	9,748	14,805
Less Than 30,000	51	119.71	137.44	133.94	37.57	102.61	35.89	292.52	106.13 to 146.34	19,993	26,780
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,158	92.52	95.45	92.81	21.49	102.84	18.51	292.52	90.92 to 94.23	143,873	133,522
Greater Than 14,999	1,147	92.31	94.87	92.76	21.08	102.27	18.51	292.52	90.63 to 93.95	145,155	134,652
Greater Than 29,999	1,108	91.97	93.52	92.55	19.93	101.05	18.51	208.99	90.26 to 93.44	149,449	138,319
<u>Incremental Ranges</u>											
0 TO 4,999	1	98.04	98.04	98.04	00.00	100.00	98.04	98.04	N/A	4,500	4,412
5,000 TO 14,999	11	146.34	156.18	154.04	25.46	101.39	103.19	214.16	106.13 to 210.85	10,225	15,750
15,000 TO 29,999	39	114.24	133.16	131.62	39.72	101.17	35.89	292.52	102.69 to 151.37	23,146	30,464
30,000 TO 59,999	118	104.44	112.02	109.82	30.08	102.00	45.11	208.99	99.16 to 111.19	44,495	48,864
60,000 TO 99,999	239	85.84	90.40	90.07	25.38	100.37	18.51	189.81	83.39 to 89.24	79,952	72,011
100,000 TO 149,999	296	89.33	90.42	90.29	18.57	100.14	34.81	196.85	86.79 to 92.91	125,435	113,261
150,000 TO 249,999	326	90.94	91.35	91.16	15.06	100.21	41.04	170.53	87.98 to 94.01	186,308	169,843
250,000 TO 499,999	123	94.88	95.10	95.45	11.81	99.63	48.31	131.63	93.17 to 98.70	323,154	308,440
500,000 TO 999,999	6	99.79	93.69	95.31	13.30	98.30	58.99	111.97	58.99 to 111.97	603,000	574,749
1,000,000 +											
<u>ALL</u>	<u>1,159</u>	<u>92.54</u>	<u>95.46</u>	<u>92.81</u>	<u>21.47</u>	<u>102.86</u>	<u>18.51</u>	<u>292.52</u>	<u>90.92 to 94.25</u>	<u>143,753</u>	<u>133,411</u>

79 Scottsbluff

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 : 107
 Total Sales Price : 22,020,755
 Total Adj. Sales Price : 22,020,755
 Total Assessed Value : 20,359,512
 Avg. Adj. Sales Price : 205,801
 Avg. Assessed Value : 190,276

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 95
 COD : 24.28
 PRD : 102.43

COV : 34.11
 STD : 32.31
 Avg. Abs. Dev : 22.28
 MAX Sales Ratio : 249.29
 MIN Sales Ratio : 33.77

95% Median C.I. : 84.41 to 96.52
 95% Wgt. Mean C.I. : 86.10 to 98.82
 95% Mean C.I. : 88.59 to 100.83

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	15	87.72	84.47	85.63	16.04	98.65	57.02	105.22	67.83 to 99.31	150,580	128,942
01-JAN-18 To 31-MAR-18	11	88.15	90.91	101.62	23.70	89.46	50.90	131.91	59.62 to 116.37	275,254	279,711
01-APR-18 To 30-JUN-18	9	107.88	117.23	88.60	29.09	132.31	74.04	249.29	82.96 to 130.93	293,111	259,694
01-JUL-18 To 30-SEP-18	6	90.66	88.25	85.78	17.67	102.88	56.70	111.98	56.70 to 111.98	205,783	176,530
01-OCT-18 To 31-DEC-18	7	85.00	101.79	106.27	37.14	95.78	50.71	169.77	50.71 to 169.77	166,429	176,867
01-JAN-19 To 31-MAR-19	5	92.71	102.67	88.74	23.16	115.70	72.23	170.75	N/A	140,200	124,409
01-APR-19 To 30-JUN-19	8	99.20	103.83	99.37	19.43	104.49	63.94	145.63	63.94 to 145.63	136,078	135,218
01-JUL-19 To 30-SEP-19	7	95.66	94.13	99.10	11.25	94.98	76.82	116.08	76.82 to 116.08	344,643	341,539
01-OCT-19 To 31-DEC-19	8	92.08	93.83	86.75	25.39	108.16	49.53	155.12	49.53 to 155.12	271,440	235,465
01-JAN-20 To 31-MAR-20	11	87.68	85.01	85.27	14.42	99.70	48.81	106.97	72.05 to 100.00	149,045	127,098
01-APR-20 To 30-JUN-20	12	95.27	91.73	83.92	24.03	109.31	33.77	125.37	70.26 to 117.34	223,293	187,389
01-JUL-20 To 30-SEP-20	8	72.12	97.58	108.48	52.18	89.95	54.66	209.06	54.66 to 209.06	125,488	136,131
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	41	91.75	93.94	91.79	22.41	102.34	50.90	249.29	82.96 to 100.23	223,395	205,058
01-OCT-18 To 30-SEP-19	27	93.25	100.57	99.36	22.92	101.22	50.71	170.75	84.41 to 113.87	198,782	197,505
01-OCT-19 To 30-SEP-20	39	87.68	91.46	88.33	27.76	103.54	33.77	209.06	76.24 to 97.45	192,165	169,731
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	33	91.75	99.91	95.61	28.26	104.50	50.71	249.29	82.96 to 111.98	244,409	233,676
01-JAN-19 To 31-DEC-19	28	93.92	98.34	93.80	20.34	104.84	49.53	170.75	85.06 to 101.17	227,630	213,510
<u>ALL</u>	107	91.75	94.71	92.46	24.28	102.43	33.77	249.29	84.41 to 96.52	205,801	190,276

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
15	59	92.03	95.65	95.50	24.61	100.16	49.53	209.06	82.96 to 100.06	240,419	229,607
20	18	92.93	95.51	101.02	14.35	94.55	68.58	155.12	80.98 to 104.39	191,611	193,558
30	5	87.72	107.67	68.14	55.27	158.01	48.81	249.29	N/A	44,524	30,339
40	12	92.42	90.49	77.23	15.41	117.17	58.47	125.19	76.24 to 104.12	82,667	63,842
50	6	83.38	93.91	76.55	32.08	122.68	59.62	145.63	59.62 to 145.63	272,083	208,281
60	3	89.89	107.49	83.14	40.38	129.29	61.84	170.75	N/A	24,500	20,368
80	4	64.97	65.29	75.02	35.34	87.03	33.77	97.45	N/A	366,600	275,018
<u>ALL</u>	107	91.75	94.71	92.46	24.28	102.43	33.77	249.29	84.41 to 96.52	205,801	190,276

79 Scottsbluff
COMMERCIAL

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 95% Mean C.I. : 88.59 to 100.83

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	106	91.14	94.14	91.90	24.02	102.44	33.77	249.29	84.41 to 96.23	205,903	189,217
04	1	155.12	155.12	155.12	00.00	100.00	155.12	155.12	N/A	195,000	302,487
<u>ALL</u>	107	91.75	94.71	92.46	24.28	102.43	33.77	249.29	84.41 to 96.52	205,801	190,276

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	4	133.99	151.25	160.69	43.87	94.13	87.72	249.29	N/A	9,655	15,515
Less Than 30,000	9	123.62	134.04	129.98	26.61	103.12	87.72	249.29	97.22 to 170.75	16,236	21,103
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	107	91.75	94.71	92.46	24.28	102.43	33.77	249.29	84.41 to 96.52	205,801	190,276
Greater Than 14,999	103	90.53	92.52	92.34	22.92	100.19	33.77	209.06	83.65 to 95.66	213,419	197,063
Greater Than 29,999	98	88.86	91.10	92.21	22.80	98.80	33.77	209.06	80.98 to 95.27	223,211	205,812
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	133.99	151.25	160.69	43.87	94.13	87.72	249.29	N/A	9,655	15,515
15,000 TO 29,999	5	123.62	120.28	118.94	09.86	101.13	104.12	145.63	N/A	21,500	25,573
30,000 TO 59,999	14	89.73	91.11	91.90	22.68	99.14	49.53	130.93	61.84 to 117.36	45,036	41,388
60,000 TO 99,999	22	89.11	88.56	88.36	16.46	100.23	48.81	131.91	72.56 to 100.00	79,825	70,534
100,000 TO 149,999	11	61.63	81.34	81.12	47.28	100.27	33.77	209.06	50.90 to 106.24	127,591	103,501
150,000 TO 249,999	27	93.25	96.66	96.33	19.97	100.34	57.02	175.52	79.04 to 106.97	187,430	180,557
250,000 TO 499,999	11	80.98	91.75	94.68	30.12	96.91	50.71	169.77	58.47 to 131.72	295,909	280,175
500,000 TO 999,999	9	88.15	89.71	88.82	12.26	101.00	65.94	108.80	77.25 to 107.88	611,444	543,078
1,000,000 +	4	96.26	95.66	95.06	19.86	100.63	74.04	116.08	N/A	1,066,475	1,013,806
<u>ALL</u>	107	91.75	94.71	92.46	24.28	102.43	33.77	249.29	84.41 to 96.52	205,801	190,276

79 Scottsbluff

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 : 107
 Total Sales Price : 22,020,755
 Total Adj. Sales Price : 22,020,755
 Total Assessed Value : 20,359,512
 Avg. Adj. Sales Price : 205,801
 Avg. Assessed Value : 190,276

MEDIAN : 92
 WGT. MEAN : 92
 MEAN : 95
 COD : 24.28
 PRD : 102.43

COV : 34.11
 STD : 32.31
 Avg. Abs. Dev : 22.28
 MAX Sales Ratio : 249.29
 MIN Sales Ratio : 33.77

95% Median C.I. : 84.41 to 96.52
 95% Wgt. Mean C.I. : 86.10 to 98.82
 95% Mean C.I. : 88.59 to 100.83

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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	9	84.41	82.83	89.57	15.40	92.48	48.81	108.80	68.00 to 100.06	330,033	295,620
304	1	175.52	175.52	175.52	00.00	100.00	175.52	175.52	N/A	199,900	350,865
319	1	96.23	96.23	96.23	00.00	100.00	96.23	96.23	N/A	702,700	676,210
326	2	100.52	100.52	96.09	24.73	104.61	75.66	125.37	N/A	182,500	175,365
340	1	249.29	249.29	249.29	00.00	100.00	249.29	249.29	N/A	14,000	34,900
344	15	100.23	108.50	109.40	21.75	99.18	72.56	209.06	87.68 to 113.57	219,833	240,506
349	1	65.94	65.94	65.94	00.00	100.00	65.94	65.94	N/A	900,000	593,485
350	2	134.29	134.29	130.83	26.42	102.64	98.81	169.77	N/A	410,000	536,399
351	1	79.04	79.04	79.04	00.00	100.00	79.04	79.04	N/A	1,010,900	799,064
352	13	93.25	98.96	90.55	15.35	109.29	76.82	170.75	82.96 to 106.24	217,962	197,355
353	13	101.17	99.39	95.30	22.00	104.29	33.77	145.63	74.04 to 117.36	254,086	242,132
356	1	97.45	97.45	97.45	00.00	100.00	97.45	97.45	N/A	197,500	192,467
384	2	81.64	81.64	81.28	05.98	100.44	76.76	86.51	N/A	84,260	68,483
386	5	92.71	88.81	93.81	23.54	94.67	55.30	116.37	N/A	172,500	161,821
406	20	86.36	86.98	79.88	22.01	108.89	49.53	130.93	69.53 to 99.31	60,631	48,432
410	1	63.94	63.94	63.94	00.00	100.00	63.94	63.94	N/A	275,000	175,848
426	1	72.23	72.23	72.23	00.00	100.00	72.23	72.23	N/A	60,000	43,340
459	1	96.52	96.52	96.52	00.00	100.00	96.52	96.52	N/A	169,700	163,790
470	1	50.71	50.71	50.71	00.00	100.00	50.71	50.71	N/A	250,000	126,769
471	6	76.96	76.61	75.63	19.85	101.30	56.70	106.97	56.70 to 106.97	150,833	114,074
494	1	93.54	93.54	93.54	00.00	100.00	93.54	93.54	N/A	180,000	168,380
528	5	79.04	87.20	83.97	17.41	103.85	67.83	131.91	N/A	158,100	132,759
539	1	58.47	58.47	58.47	00.00	100.00	58.47	58.47	N/A	300,000	175,423
554	1	130.87	130.87	130.87	00.00	100.00	130.87	130.87	N/A	75,000	98,151
582	1	89.89	89.89	89.89	00.00	100.00	89.89	89.89	N/A	32,500	29,215
851	1	50.90	50.90	50.90	00.00	100.00	50.90	50.90	N/A	125,000	63,624
<u>ALL</u>	<u>107</u>	<u>91.75</u>	<u>94.71</u>	<u>92.46</u>	<u>24.28</u>	<u>102.43</u>	<u>33.77</u>	<u>249.29</u>	<u>84.41 to 96.52</u>	<u>205,801</u>	<u>190,276</u>

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	101	COV :	30.18	95% Median C.I. :	74.04 to 117.36
Total Sales Price :	3,303,120	Wgt. Mean :	95	STD :	30.00	95% Wgt. Mean C.I. :	70.82 to 119.77
Total Adj. Sales Price :	3,303,120	Mean :	99	Avg. Abs. Dev :	22.26	95% Mean C.I. :	81.26 to 117.52
Total Assessed Value :	3,147,720						
Avg. Adj. Sales Price :	254,086	COD :	22.00	MAX Sales Ratio :	145.63		
Avg. Assessed Value :	242,132	PRD :	104.29	MIN Sales Ratio :	33.77		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	1	61.63	61.63	61.63		100.00	61.63	61.63	N/A	145,000	89,365
01/01/2018 To 03/31/2018											
04/01/2018 To 06/30/2018	3	91.75	94.38	76.89	15.74	122.75	74.04	117.36	N/A	433,000	332,944
07/01/2018 To 09/30/2018	1	111.98	111.98	111.98		100.00	111.98	111.98	N/A	175,000	195,970
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019	3	131.72	126.17	126.57	11.25	99.68	101.17	145.63	N/A	125,000	158,214
07/01/2019 To 09/30/2019	1	116.08	116.08	116.08		100.00	116.08	116.08	N/A	1,000,000	1,160,778
10/01/2019 To 12/31/2019	1	89.56	89.56	89.56		100.00	89.56	89.56	N/A	30,000	26,869
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020	3	100.00	83.70	72.11	27.86	116.07	33.77	117.34	N/A	93,040	67,088
07/01/2020 To 09/30/2020											
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	5	91.75	91.35	79.32	20.41	115.17	61.63	117.36	N/A	323,800	256,833
10/01/2018 To 09/30/2019	4	123.90	123.65	118.94	12.13	103.96	101.17	145.63	N/A	343,750	408,855
10/01/2019 To 09/30/2020	4	94.78	85.17	73.80	24.79	115.41	33.77	117.34	N/A	77,280	57,034
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	4	101.87	98.78	81.06	15.60	121.86	74.04	117.36	N/A	368,500	298,701
01/01/2019 To 12/31/2019	5	116.08	116.83	118.31	14.92	98.75	89.56	145.63	N/A	281,000	332,458

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	101	COV :	30.18	95% Median C.I. :	74.04 to 117.36
Total Sales Price :	3,303,120	Wgt. Mean :	95	STD :	30.00	95% Wgt. Mean C.I. :	70.82 to 119.77
Total Adj. Sales Price :	3,303,120	Mean :	99	Avg. Abs. Dev :	22.26	95% Mean C.I. :	81.26 to 117.52
Total Assessed Value :	3,147,720						
Avg. Adj. Sales Price :	254,086	COD :	22.00	MAX Sales Ratio :	145.63		
Avg. Assessed Value :	242,132	PRD :	104.29	MIN Sales Ratio :	33.77		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	9	111.98	105.45	112.00	12.70	94.15	61.63	131.72	91.75 to 117.36	216,680	242,682
40	1	89.56	89.56	89.56		100.00	89.56	89.56	N/A	30,000	26,869
50	2	109.84	109.84	74.94	32.59	146.57	74.04	145.63	N/A	595,000	445,899
80	1	33.77	33.77	33.77		100.00	33.77	33.77	N/A	133,000	44,915

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	13	101.17	99.39	95.30	22.00	104.29	33.77	145.63	74.04 to 117.36	254,086	242,132
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	101	COV :	30.18	95% Median C.I. :	74.04 to 117.36
Total Sales Price :	3,303,120	Wgt. Mean :	95	STD :	30.00	95% Wgt. Mean C.I. :	70.82 to 119.77
Total Adj. Sales Price :	3,303,120	Mean :	99	Avg. Abs. Dev :	22.26	95% Mean C.I. :	81.26 to 117.52
Total Assessed Value :	3,147,720						
Avg. Adj. Sales Price :	254,086	COD :	22.00	MAX Sales Ratio :	145.63		
Avg. Assessed Value :	242,132	PRD :	104.29	MIN Sales Ratio :	33.77		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	145.63	145.63	145.63		100.00	145.63	145.63	N/A	15,000	21,845
___ Ranges Excl. Low \$___											
Greater Than 4,999	13	101.17	99.39	95.30	22.00	104.29	33.77	145.63	74.04 to 117.36	254,086	242,132
Greater Than 15,000	13	101.17	99.39	95.30	22.00	104.29	33.77	145.63	74.04 to 117.36	254,086	242,132
Greater Than 30,000	12	100.59	95.53	95.07	20.29	100.48	33.77	131.72	74.04 to 117.34	274,010	260,490
___ Incremental Ranges___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	145.63	145.63	145.63		100.00	145.63	145.63	N/A	15,000	21,845
30,000 TO 59,999	3	117.34	108.09	111.72	07.90	96.75	89.56	117.36	N/A	49,333	55,113
60,000 TO 99,999	3	100.00	97.64	97.96	03.14	99.67	91.75	101.17	N/A	74,040	72,527
100,000 TO 149,999	2	47.70	47.70	48.30	29.20	98.76	33.77	61.63	N/A	139,000	67,140
150,000 TO 249,999	1	111.98	111.98	111.98		100.00	111.98	111.98	N/A	175,000	195,970
250,000 TO 499,999	1	131.72	131.72	131.72		100.00	131.72	131.72	N/A	290,000	381,976
500,000 TO 999,999											
1,000,000 +	2	95.06	95.06	93.37	22.11	101.81	74.04	116.08	N/A	1,087,500	1,015,365

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
353	13	101.17	99.39	95.30	22.00	104.29	33.77	145.63	74.04 to 117.36	254,086	242,132

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	353	Total	Increase	0%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	86	COV :	27.03	95% Median C.I. :	69.53 to 99.31
Total Sales Price :	1,212,620	Wgt. Mean :	80	STD :	23.51	95% Wgt. Mean C.I. :	70.45 to 89.31
Total Adj. Sales Price :	1,212,620	Mean :	87	Avg. Abs. Dev :	19.01	95% Mean C.I. :	75.98 to 97.98
Total Assessed Value :	968,637						
Avg. Adj. Sales Price :	60,631	COD :	22.01	MAX Sales Ratio :	130.93		
Avg. Assessed Value :	48,432	PRD :	108.89	MIN Sales Ratio :	49.53		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	5	87.72	87.99	83.07	12.45	105.92	68.58	104.12	N/A	46,200	38,379
01/01/2018 To 03/31/2018	2	64.58	64.58	63.43	07.68	101.81	59.62	69.53	N/A	97,500	61,845
04/01/2018 To 06/30/2018	1	130.93	130.93	130.93		100.00	130.93	130.93	N/A	40,000	52,370
07/01/2018 To 09/30/2018	1	104.30	104.30	104.30		100.00	104.30	104.30	N/A	18,000	18,774
10/01/2018 To 12/31/2018	1	85.00	85.00	85.00		100.00	85.00	85.00	N/A	57,500	48,876
<u>01/01/2019 To 03/31/2019</u>											
04/01/2019 To 06/30/2019	2	94.63	94.63	92.36	02.75	102.46	92.03	97.22	N/A	48,060	44,389
<u>07/01/2019 To 09/30/2019</u>											
10/01/2019 To 12/31/2019	2	86.63	86.63	70.73	42.83	122.48	49.53	123.73	N/A	38,500	27,231
01/01/2020 To 03/31/2020	3	78.64	81.99	77.26	09.84	106.12	72.05	95.27	N/A	125,000	96,573
04/01/2020 To 06/30/2020	1	125.19	125.19	125.19		100.00	125.19	125.19	N/A	43,000	53,832
07/01/2020 To 09/30/2020	2	58.25	58.25	57.80	06.16	100.78	54.66	61.84	N/A	40,000	23,120
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	9	87.72	89.37	79.90	20.35	111.85	59.62	130.93	68.58 to 104.30	53,778	42,970
10/01/2018 To 09/30/2019	3	92.03	91.42	89.61	04.42	102.02	85.00	97.22	N/A	51,207	45,885
10/01/2019 To 09/30/2020	8	75.35	82.61	77.26	30.64	106.92	49.53	125.19	49.53 to 125.19	71,875	55,532
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	5	85.00	89.88	78.49	24.96	114.51	59.62	130.93	N/A	62,100	48,742
01/01/2019 To 12/31/2019	4	94.63	90.63	82.74	20.98	109.54	49.53	123.73	N/A	43,280	35,810

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	86	COV :	27.03	95% Median C.I. :	69.53 to 99.31
Total Sales Price :	1,212,620	Wgt. Mean :	80	STD :	23.51	95% Wgt. Mean C.I. :	70.45 to 89.31
Total Adj. Sales Price :	1,212,620	Mean :	87	Avg. Abs. Dev :	19.01	95% Mean C.I. :	75.98 to 97.98
Total Assessed Value :	968,637						
Avg. Adj. Sales Price :	60,631	COD :	22.01	MAX Sales Ratio :	130.93		
Avg. Assessed Value :	48,432	PRD :	108.89	MIN Sales Ratio :	49.53		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
15	7	72.05	84.64	77.58	34.30	109.10	49.53	130.93	49.53 to 130.93	79,571	61,730
20	2	73.61	73.61	73.25	06.83	100.49	68.58	78.64	N/A	91,500	67,027
30	2	92.47	92.47	90.84	05.14	101.79	87.72	97.22	N/A	9,310	8,458
40	7	99.31	99.06	97.78	10.51	101.31	80.24	125.19	80.24 to 125.19	42,714	41,767
50	1	59.62	59.62	59.62		100.00	59.62	59.62	N/A	120,000	71,544
60	1	61.84	61.84	61.84		100.00	61.84	61.84	N/A	35,000	21,645

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	20	86.36	86.98	79.88	22.01	108.89	49.53	130.93	69.53 to 99.31	60,631	48,432
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	20	Median :	86	COV :	27.03	95% Median C.I. :	69.53 to 99.31
Total Sales Price :	1,212,620	Wgt. Mean :	80	STD :	23.51	95% Wgt. Mean C.I. :	70.45 to 89.31
Total Adj. Sales Price :	1,212,620	Mean :	87	Avg. Abs. Dev :	19.01	95% Mean C.I. :	75.98 to 97.98
Total Assessed Value :	968,637						
Avg. Adj. Sales Price :	60,631	COD :	22.01	MAX Sales Ratio :	130.93		
Avg. Assessed Value :	48,432	PRD :	108.89	MIN Sales Ratio :	49.53		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000	2	92.47	92.47	90.84	05.14	101.79	87.72	97.22	N/A	9,310	8,458
Less Than 30,000	5	104.12	103.42	106.36	08.28	97.24	87.72	123.73	N/A	16,724	17,788
<u>__Ranges Excl. Low \$__</u>											
Greater Than 4,999	20	86.36	86.98	79.88	22.01	108.89	49.53	130.93	69.53 to 99.31	60,631	48,432
Greater Than 15,000	18	82.62	86.37	79.71	24.56	108.36	49.53	130.93	68.58 to 104.12	66,333	52,873
Greater Than 30,000	15	78.64	81.49	77.92	23.07	104.58	49.53	130.93	61.84 to 95.27	75,267	58,646
<u>__Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	2	92.47	92.47	90.84	05.14	101.79	87.72	97.22	N/A	9,310	8,458
15,000 TO 29,999	3	104.30	110.72	110.81	06.27	99.92	104.12	123.73	N/A	21,667	24,008
30,000 TO 59,999	8	82.62	85.84	85.24	29.38	100.70	49.53	130.93	49.53 to 130.93	46,375	39,531
60,000 TO 99,999	5	78.64	80.81	79.95	12.51	101.08	68.58	95.27	N/A	81,600	65,238
100,000 TO 149,999	1	59.62	59.62	59.62		100.00	59.62	59.62	N/A	120,000	71,544
150,000 TO 249,999	1	72.05	72.05	72.05		100.00	72.05	72.05	N/A	230,000	165,711
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
406	20	86.36	86.98	79.88	22.01	108.89	49.53	130.93	69.53 to 99.31	60,631	48,432

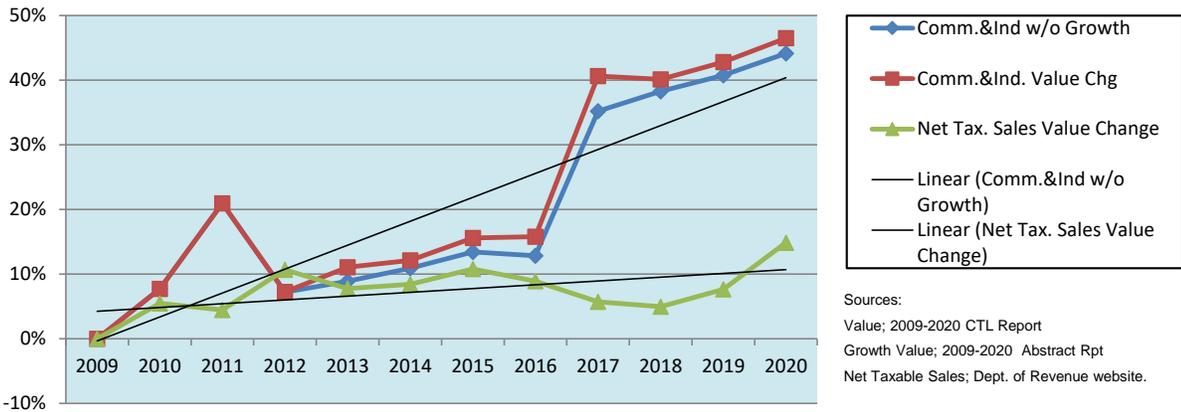
COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	406	Total	Increase	0%

What IF

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	\$ 398,566,852	\$ 17,360,283		\$ 381,206,569	--	\$ 423,976,407	--
2009	\$ 399,872,969	\$ 4,004,134	1.00%	\$ 395,868,835	--	\$ 431,089,199	--
2010	\$ 430,660,276	\$ -	0.00%	\$ 430,660,276	7.70%	\$ 454,767,473	5.49%
2011	\$ 483,625,525	\$ -	0.00%	\$ 483,625,525	12.30%	\$ 450,324,680	-0.98%
2012	\$ 428,810,080	\$ 134,528	0.03%	\$ 428,675,552	-11.36%	\$ 477,008,753	5.93%
2013	\$ 444,058,783	\$ 8,671,237	1.95%	\$ 435,387,546	1.53%	\$ 464,473,562	-2.63%
2014	\$ 448,341,078	\$ 4,808,410	1.07%	\$ 443,532,668	-0.12%	\$ 467,408,632	0.63%
2015	\$ 462,158,754	\$ 8,575,467	1.86%	\$ 453,583,287	1.17%	\$ 477,620,744	2.18%
2016	\$ 463,020,127	\$ 11,839,741	2.56%	\$ 451,180,386	-2.38%	\$ 469,373,408	-1.73%
2017	\$ 562,289,227	\$ 21,619,382	3.84%	\$ 540,669,845	16.77%	\$ 455,691,453	-2.91%
2018	\$ 560,366,299	\$ 7,495,211	1.34%	\$ 552,871,088	-1.67%	\$ 452,465,015	-0.71%
2019	\$ 571,032,899	\$ 8,242,045	1.44%	\$ 562,790,854	0.43%	\$ 464,078,046	2.57%
2020	\$ 585,762,058	\$ 9,387,983	1.60%	\$ 576,374,075	0.94%	\$ 495,159,558	6.70%
Ann %chg	3.63%			Average	2.44%	0.74%	0.78%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	7.70%	7.70%	5.49%
2011	20.94%	20.94%	4.46%
2012	7.20%	7.24%	10.65%
2013	8.88%	11.05%	7.74%
2014	10.92%	12.12%	8.43%
2015	13.43%	15.58%	10.79%
2016	12.83%	15.79%	8.88%
2017	35.21%	40.62%	5.71%
2018	38.26%	40.14%	4.96%
2019	40.74%	42.80%	7.65%
2020	44.14%	46.49%	14.86%

County Number	79
County Name	Scotts Bluff

79 Scottsbluff
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 : 55
Total Sales Price : 18,599,277
Total Adj. Sales Price : 18,599,277
Total Assessed Value : 13,191,140
Avg. Adj. Sales Price : 338,169
Avg. Assessed Value : 239,839

MEDIAN : 71
WGT. MEAN : 71
MEAN : 75
COD : 18.11
PRD : 105.33

COV : 25.10
STD : 18.75
Avg. Abs. Dev : 12.91
MAX Sales Ratio : 159.10
MIN Sales Ratio : 44.37

95% Median C.I. : 66.96 to 80.66
95% Wgt. Mean C.I. : 67.30 to 74.55
95% Mean C.I. : 69.74 to 79.66

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-17 To 31-DEC-17	1	62.91	62.91	62.91	00.00	100.00	62.91	62.91	N/A	565,000	355,423
01-JAN-18 To 31-MAR-18	5	67.79	63.07	59.07	16.46	106.77	44.37	80.66	N/A	370,600	218,930
01-APR-18 To 30-JUN-18	6	67.69	69.60	68.87	07.74	101.06	62.05	84.81	62.05 to 84.81	467,067	321,654
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	4	65.46	68.33	65.41	06.28	104.46	63.04	79.36	N/A	395,438	258,675
01-JAN-19 To 31-MAR-19	8	82.55	85.54	87.12	11.52	98.19	59.39	122.52	59.39 to 122.52	188,968	164,635
01-APR-19 To 30-JUN-19	11	69.83	76.24	70.98	26.44	107.41	51.30	159.10	52.61 to 87.73	354,856	251,861
01-JUL-19 To 30-SEP-19	4	80.91	83.02	78.31	14.16	106.01	66.56	103.69	N/A	271,103	212,297
01-OCT-19 To 31-DEC-19	4	65.21	67.22	62.68	13.83	107.24	53.55	84.92	N/A	271,138	169,946
01-JAN-20 To 31-MAR-20	5	71.31	69.42	71.07	14.02	97.68	44.81	84.04	N/A	435,507	309,503
01-APR-20 To 30-JUN-20	7	80.70	81.20	79.22	11.66	102.50	64.53	106.70	64.53 to 106.70	290,782	230,344
01-JUL-20 To 30-SEP-20											
Study Yrs											
01-OCT-17 To 30-SEP-18	12	67.38	66.32	64.75	11.40	102.42	44.37	84.81	62.05 to 71.28	435,033	281,666
01-OCT-18 To 30-SEP-19	27	79.36	78.83	73.89	18.66	106.69	51.30	159.10	65.51 to 82.76	299,308	221,164
01-OCT-19 To 30-SEP-20	16	73.59	74.02	72.48	15.11	102.12	44.81	106.70	64.53 to 84.04	331,097	239,982
Calendar Yrs											
01-JAN-18 To 31-DEC-18	15	66.96	67.08	65.08	10.69	103.07	44.37	84.81	63.04 to 71.28	415,810	270,618
01-JAN-19 To 31-DEC-19	27	80.56	78.66	74.06	19.04	106.21	51.30	159.10	65.59 to 84.92	280,893	208,019
ALL	55	71.28	74.70	70.92	18.11	105.33	44.37	159.10	66.96 to 80.66	338,169	239,839

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	55	71.28	74.70	70.92	18.11	105.33	44.37	159.10	66.96 to 80.66	338,169	239,839
ALL	55	71.28	74.70	70.92	18.11	105.33	44.37	159.10	66.96 to 80.66	338,169	239,839

79 Scottsbluff
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

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 Avg. Abs. Dev : 12.91
 MAX Sales Ratio : 159.10
 MIN Sales Ratio : 44.37

95% Median C.I. : 66.96 to 80.66
 95% Wgt. Mean C.I. : 67.30 to 74.55
 95% Mean C.I. : 69.74 to 79.66

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	9	80.56	72.75	70.65	15.64	102.97	51.53	88.56	53.89 to 86.36	425,904	300,914
3	9	80.56	72.75	70.65	15.64	102.97	51.53	88.56	53.89 to 86.36	425,904	300,914
Dry											
County	1	159.10	159.10	159.10	00.00	100.00	159.10	159.10	N/A	48,000	76,366
3	1	159.10	159.10	159.10	00.00	100.00	159.10	159.10	N/A	48,000	76,366
Grass											
County	7	71.02	70.28	72.06	12.35	97.53	52.61	82.76	52.61 to 82.76	201,059	144,889
3	7	71.02	70.28	72.06	12.35	97.53	52.61	82.76	52.61 to 82.76	201,059	144,889
ALL	55	71.28	74.70	70.92	18.11	105.33	44.37	159.10	66.96 to 80.66	338,169	239,839

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	33	71.31	74.19	70.37	18.20	105.43	44.37	122.52	65.41 to 81.83	395,116	278,052
3	33	71.31	74.19	70.37	18.20	105.43	44.37	122.52	65.41 to 81.83	395,116	278,052
Dry											
County	1	159.10	159.10	159.10	00.00	100.00	159.10	159.10	N/A	48,000	76,366
3	1	159.10	159.10	159.10	00.00	100.00	159.10	159.10	N/A	48,000	76,366
Grass											
County	9	71.02	70.63	70.49	12.36	100.20	52.61	82.76	59.39 to 81.85	288,046	203,055
3	9	71.02	70.63	70.49	12.36	100.20	52.61	82.76	59.39 to 81.85	288,046	203,055
ALL	55	71.28	74.70	70.92	18.11	105.33	44.37	159.10	66.96 to 80.66	338,169	239,839

Scotts Bluff County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	2400	2300	2090	1825	1825	1630	1630	1630	2138
Morrill	2	1900	1900	n/a	1900	1900	1900	1850	1850	1881
Morrill	3	2075	2075	2075	2075	1975	1975	1975	1975	2036
Sioux	1	1350	1350	1270	1270	1220	1221	1180	1180	1260
Sioux	2	n/a	2200	n/a	2190	2175	2175	2165	2165	2185
Banner	1	2000	2000	1900	1800	1800	1800	1600	1234	1780
Box Butte	1	2677	2757	2761	2779	2787	2798	2784	2793	2775

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	465	465	465	410	385	385	350	445
Morrill	2	n/a	455	444	420	420	n/a	420	420	423
Morrill	3	n/a	500	500	450	450	450	450	450	463
Sioux	1	n/a	600	495	450	435	435	430	410	475
Sioux	2	n/a	n/a	390	390	380	n/a	370	370	382
Banner	1	n/a	475	475	455	455	450	430	410	456
Box Butte	1	n/a	415	415	415	415	n/a	415	415	415

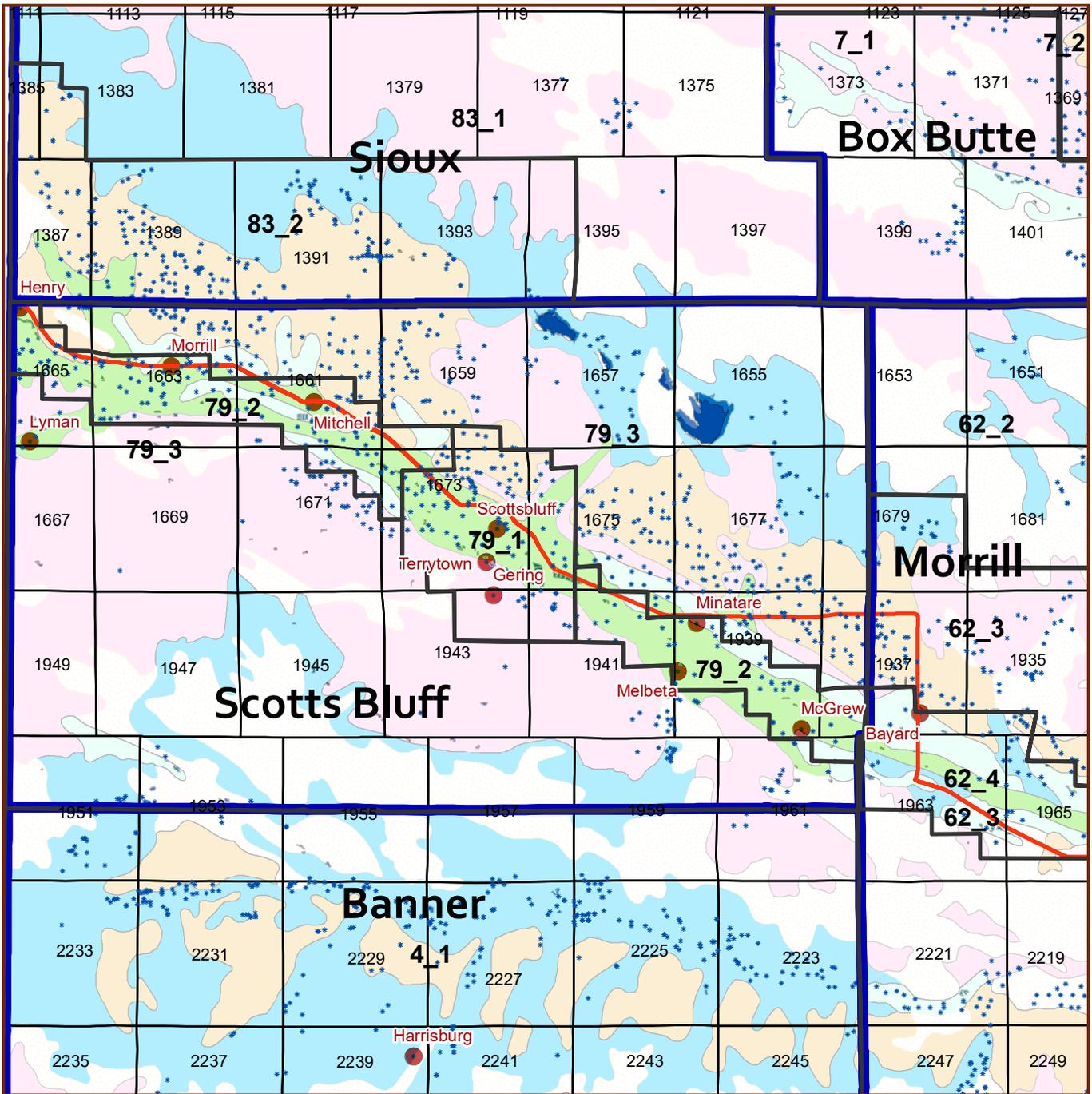
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	345	n/a	n/a	345	345	345	345	345	345
Morrill	2	385	385	n/a	n/a	n/a	385	385	385	385
Morrill	3	440	440	n/a	392	360	360	360	360	361
Sioux	1	410	410	n/a	395	390	390	375	350	368
Sioux	2	410	n/a	n/a	390	380	380	375	375	376
Banner	1	n/a	455	n/a	430	410	390	385	352	364
Box Butte	1	300	300	n/a	300	300	300	300	300	300

County	Mkt Area	CRP	TIMBER	WASTE
ScottsBluff	3	345	n/a	100
Morrill	2	420	n/a	30
Morrill	3	450	n/a	30
Sioux	1	n/a	350	82
Sioux	2	n/a	n/a	71
Banner	1	380	n/a	227
Box Butte	1	351	n/a	100

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.

SCOTTS BLUFF COUNTY



Legend

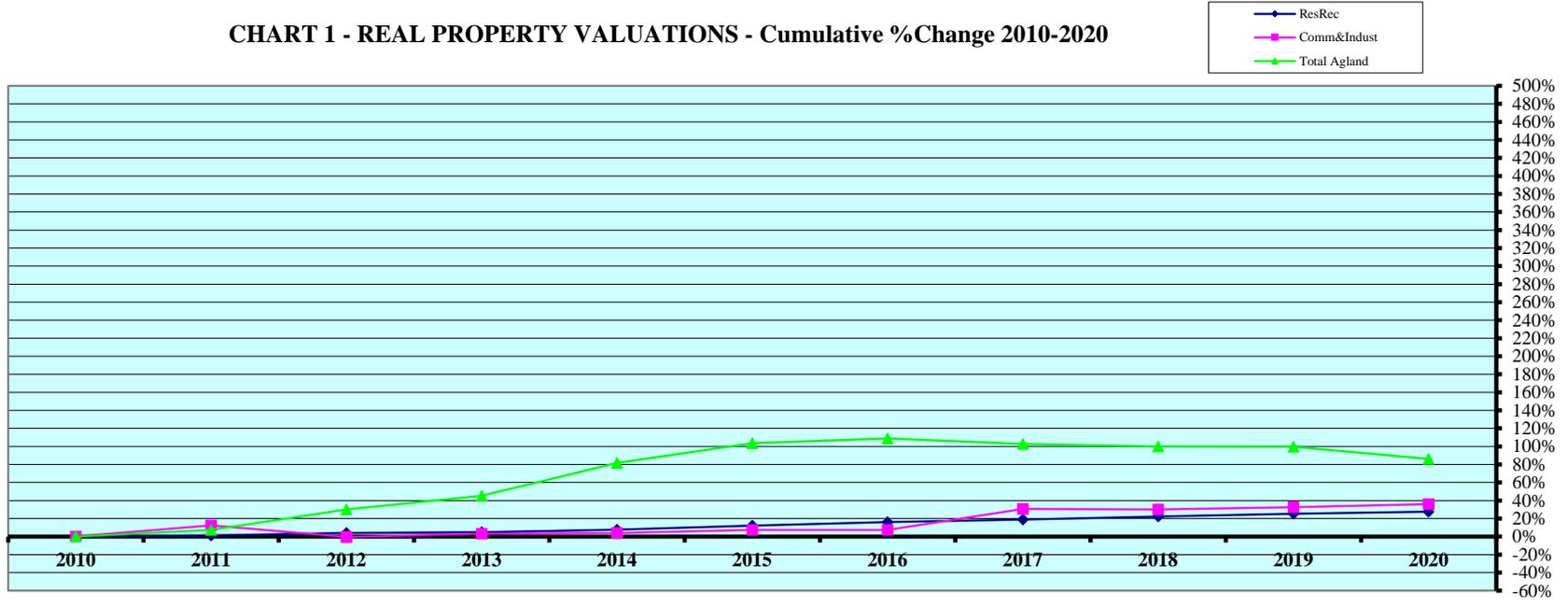
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	1,106,949,792	--	--	--	430,660,276	--	--	--	236,550,313	--	--	--
2011	1,119,472,693	12,522,901	1.13%	1.13%	483,625,525	52,965,249	12.30%	12.30%	254,126,959	17,576,646	7.43%	7.43%
2012	1,150,513,682	31,040,989	2.77%	3.94%	428,810,080	-54,815,445	-11.33%	-0.43%	308,045,094	53,918,135	21.22%	30.22%
2013	1,159,935,620	9,421,938	0.82%	4.79%	444,058,783	15,248,703	3.56%	3.11%	343,465,677	35,420,583	11.50%	45.20%
2014	1,190,448,673	30,513,053	2.63%	7.54%	448,341,078	4,282,295	0.96%	4.11%	429,543,255	86,077,578	25.06%	81.59%
2015	1,240,578,930	50,130,257	4.21%	12.07%	462,158,754	13,817,676	3.08%	7.31%	481,289,574	51,746,319	12.05%	103.46%
2016	1,284,264,156	43,685,226	3.52%	16.02%	463,020,127	861,373	0.19%	7.51%	494,105,008	12,815,434	2.66%	108.88%
2017	1,315,401,065	31,136,909	2.42%	18.83%	562,289,227	99,269,100	21.44%	30.56%	479,612,860	-14,492,148	-2.93%	102.75%
2018	1,353,872,717	38,471,652	2.92%	22.31%	560,366,299	-1,922,928	-0.34%	30.12%	472,758,350	-6,854,510	-1.43%	99.86%
2019	1,386,025,612	32,152,895	2.37%	25.21%	571,032,899	10,666,600	1.90%	32.59%	471,961,102	-797,248	-0.17%	99.52%
2020	1,412,507,033	26,481,421	1.91%	27.60%	585,762,058	14,729,159	2.58%	36.01%	440,691,601	-31,269,501	-6.63%	86.30%

Rate Annual %chg: Residential & Recreational **2.47%**

Commercial & Industrial **3.12%**

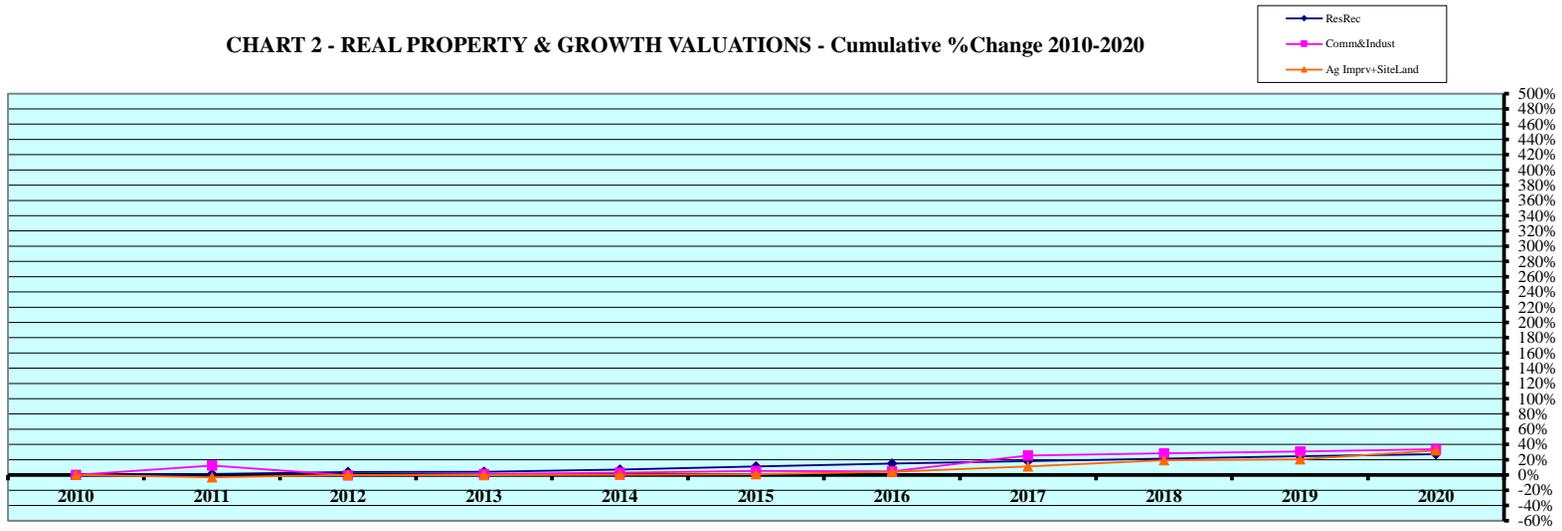
Agricultural Land **6.42%**

Cnty# **79**
County **SCOTTS BLUFF**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	1,106,949,792	0	0.00%	1,106,949,792	--	--	430,660,276	0	0.00%	430,660,276	--	--	
2011	1,119,472,693	307,967	0.03%	1,119,164,726	1.10%	1.10%	483,625,525	0	0.00%	483,625,525	12.30%	12.30%	
2012	1,150,513,682	0	0.00%	1,150,513,682	2.77%	3.94%	428,810,080	134,528	0.03%	428,675,552	-11.36%	-0.46%	
2013	1,159,935,620	8,025,214	0.69%	1,151,910,406	0.12%	4.06%	444,058,783	8,671,237	1.95%	435,387,546	1.53%	1.10%	
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	2.26%	7.16%	448,341,078	4,808,410	1.07%	443,532,668	-0.12%	2.99%	
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	11.14%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	5.32%	
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	14.88%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	4.76%	
2017	1,315,401,065	7,004,911	0.53%	1,308,396,154	1.88%	18.20%	562,289,227	21,619,382	3.84%	540,669,845	16.77%	25.54%	
2018	1,353,872,717	8,697,938	0.64%	1,345,174,779	2.26%	21.52%	560,366,299	7,495,211	1.34%	552,871,088	-1.67%	28.38%	
2019	1,386,025,612	5,812,152	0.42%	1,380,213,460	1.95%	24.69%	571,032,899	8,242,045	1.44%	562,790,854	0.43%	30.68%	
2020	1,412,507,033	4,091,943	0.29%	1,408,415,090	1.62%	27.23%	585,762,058	9,387,983	1.60%	576,374,075	0.94%	33.83%	
Rate Ann%chg	2.47%			Resid & Recreat w/o growth			3.12%			C & I w/o growth			1.76%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	93,960,640	25,881,706	119,842,346	0	0.00%	119,842,346	--	--
2011	91,129,790	25,017,144	116,146,934	0	0.00%	116,146,934	-3.08%	-3.08%
2012	91,951,955	27,944,259	119,896,214	0	0.00%	119,896,214	3.23%	0.04%
2013	94,746,427	26,615,080	121,361,507	1,896,836	1.56%	119,464,671	-0.36%	-0.32%
2014	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	-0.94%	0.32%
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	0.91%
2016	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	4.17%
2017	103,728,599	32,062,566	135,791,165	2,476,339	1.82%	133,314,826	4.25%	11.24%
2018	104,964,328	40,439,325	145,403,653	2,464,993	1.70%	142,938,660	5.26%	19.27%
2019	106,957,922	39,284,862	146,242,784	1,982,245	1.36%	144,260,539	-0.79%	20.38%
2020	121,614,055	39,581,609	161,195,664	2,918,228	1.81%	158,277,436	8.23%	32.07%
Rate Ann%chg	2.61%	4.34%	3.01%	Ag Imprv+Site w/o growth			1.60%	

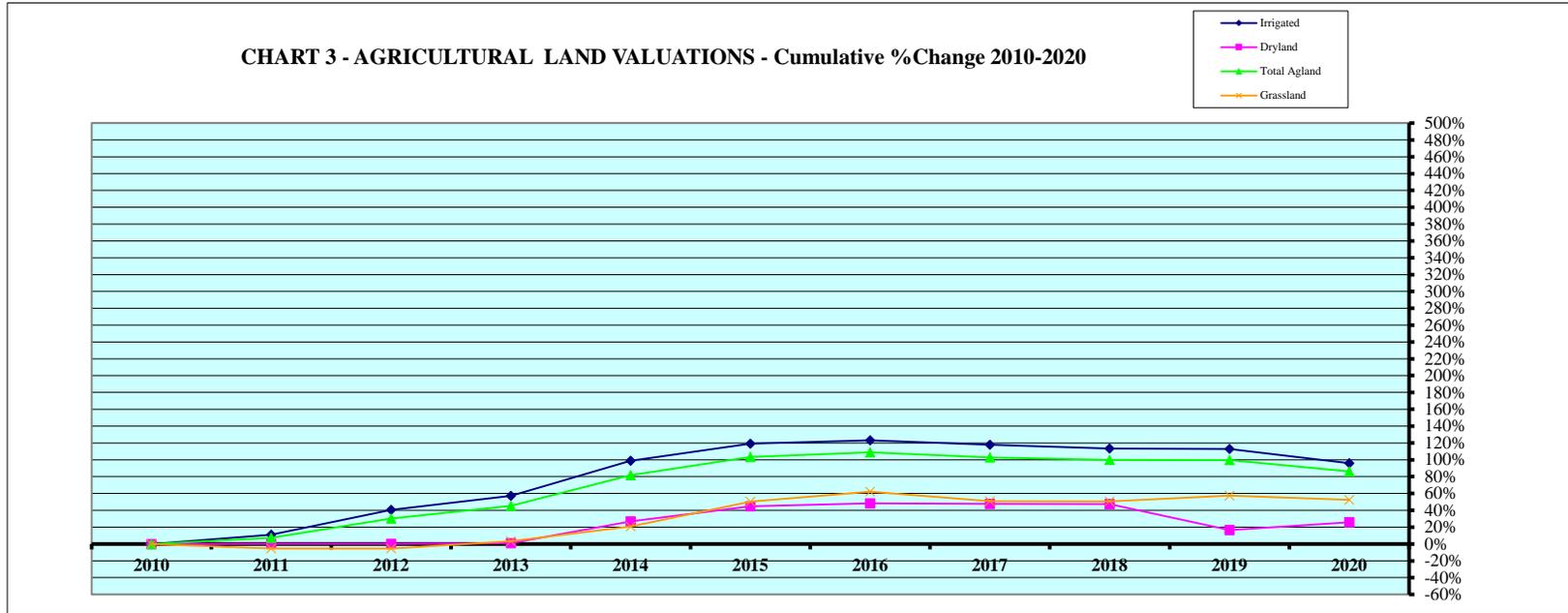
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 79
County SCOTTS BLUFF

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	182,079,171	--	--	--	9,464,264	--	--	--	44,038,917	--	--	--
2011	202,020,774	19,941,603	10.95%	10.95%	9,480,186	15,922	0.17%	0.17%	41,670,193	-2,368,724	-5.38%	-5.38%
2012	255,951,662	53,930,888	26.70%	40.57%	9,494,800	14,614	0.15%	0.32%	41,646,824	-23,369	-0.06%	-5.43%
2013	286,262,612	30,310,950	11.84%	57.22%	9,547,267	52,467	0.55%	0.88%	45,569,804	3,922,980	9.42%	3.48%
2014	362,202,365	75,939,753	26.53%	98.93%	11,995,159	2,447,892	25.64%	26.74%	53,222,044	7,652,240	16.79%	20.85%
2015	399,000,949	36,798,584	10.16%	119.14%	13,698,860	1,703,701	14.20%	44.74%	66,195,093	12,973,049	24.38%	50.31%
2016	406,278,002	7,277,053	1.82%	123.13%	14,037,259	338,399	2.47%	48.32%	71,396,008	5,200,915	7.86%	62.12%
2017	396,846,785	-9,431,217	-2.32%	117.95%	13,975,765	-61,494	-0.44%	47.67%	66,401,742	-4,994,266	-7.00%	50.78%
2018	388,557,633	-8,289,152	-2.09%	113.40%	13,942,725	-33,040	-0.24%	47.32%	66,282,208	-119,534	-0.18%	50.51%
2019	387,657,272	-900,361	-0.23%	112.91%	11,037,874	-2,904,851	-20.83%	16.63%	69,294,986	3,012,778	4.55%	57.35%
2020	356,792,360	-30,864,912	-7.96%	95.95%	11,896,147	858,273	7.78%	25.70%	67,127,217	-2,167,769	-3.13%	52.43%

Rate Ann.%chg: Irrigated **6.96%** Dryland **2.31%** Grassland **4.31%**

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	964,980	--	--	--	2,981	--	--	--	236,550,313	--	--	--
2011	955,806	-9,174	-0.95%	-0.95%	0	-2,981	-100.00%	-100.00%	254,126,959	17,576,646	7.43%	7.43%
2012	951,808	-3,998	-0.42%	-1.37%	0	0	--	-100.00%	308,045,094	53,918,135	21.22%	30.22%
2013	957,649	5,841	0.61%	-0.76%	1,128,345	1,128,345	--	37751.22%	343,465,677	35,420,583	11.50%	45.20%
2014	955,292	-2,357	-0.25%	-1.00%	1,168,395	40,050	3.55%	39094.73%	429,543,255	86,077,578	25.06%	81.59%
2015	1,256,277	300,985	31.51%	30.19%	1,138,395	-30,000	-2.57%	38088.36%	481,289,574	51,746,319	12.05%	103.46%
2016	1,255,344	-933	-0.07%	30.09%	1,138,395	0	0.00%	38088.36%	494,105,008	12,815,434	2.66%	108.88%
2017	1,250,173	-5,171	-0.41%	29.55%	1,138,395	0	0.00%	38088.36%	479,612,860	-14,492,148	-2.93%	102.75%
2018	1,253,521	3,348	0.27%	29.90%	2,722,263	1,583,868	139.13%	91220.46%	472,758,350	-6,854,510	-1.43%	99.86%
2019	1,146,242	-107,279	-8.56%	18.78%	2,824,728	102,465	3.76%	94657.73%	471,961,102	-797,248	-0.17%	99.52%
2020	2,271,770	1,125,528	98.19%	135.42%	2,604,107	-220,621	-7.81%	87256.83%	440,691,601	-31,269,501	-6.63%	86.30%

Cnty# **79**
County **SCOTTS BLUFF**

Rate Ann.%chg: Total Agric Land **6.42%**

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	182,118,260	174,237	1,045			9,461,802	34,472	274			81,700,995	133,333	613		
2011	202,509,902	174,690	1,159	10.91%	10.91%	9,463,719	34,479	274	0.00%	0.00%	89,688,965	135,300	663	8.18%	9.46%
2012	256,036,402	174,284	1,469	26.73%	40.55%	9,481,000	34,537	275	0.01%	0.01%	89,574,800	130,628	686	3.44%	13.24%
2013	280,085,213	174,222	1,608	9.43%	53.81%	9,477,373	34,525	275	0.00%	0.01%	97,239,960	127,646	762	11.09%	25.80%
2014	363,308,349	177,194	2,050	27.54%	96.16%	11,907,804	34,690	343	25.05%	25.06%	128,539,130	127,483	1,008	32.36%	66.50%
2015	399,401,748	176,665	2,261	10.26%	116.29%	14,542,104	34,970	416	21.14%	51.50%	149,636,865	127,257	1,176	16.62%	94.17%
2016	406,486,727	176,462	2,304	1.89%	120.38%	14,027,805	32,858	427	2.66%	55.54%	164,929,515	127,713	1,291	9.83%	113.25%
2017	397,718,937	173,157	2,297	-0.29%	119.75%	13,987,669	32,823	426	-0.18%	55.26%	174,353,050	127,360	1,369	6.01%	126.06%
2018	388,638,511	172,347	2,255	-1.82%	115.74%	13,948,733	32,735	426	-0.01%	55.24%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	388,435,210	172,014	2,258	0.14%	116.04%	11,029,537	26,002	424	-0.45%	54.54%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	377,692,129	168,536	2,241	-0.76%	114.40%	11,445,699	25,790	444	4.63%	61.69%	68,055,101	196,878	346	-73.19%	-43.59%

Rate Annual %chg Average Value/Acre:

7.93%

4.92%

-5.56%

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	962,730	12,833	75			0	0				236,586,072	411,565	575		
2011	958,455	12,776	75	0.00%	0.00%	0	0				254,529,133	411,472	619	7.61%	7.61%
2012	953,129	12,708	75	-0.02%	-0.02%	0	0				308,121,393	411,220	749	21.13%	30.35%
2013	944,987	12,599	75	0.00%	-0.02%	953	13	75			308,121,393	411,225	808	7.79%	40.49%
2014	957,120	12,724	75	0.29%	0.27%	1,128,345	752	1,500	1898.95%		429,314,590	421,977	1,017	25.97%	76.98%
2015	1,262,613	12,626	100	32.94%	33.30%	1,138,395	759	1,500	0.00%		481,792,498	421,995	1,142	12.22%	98.61%
2016	1,256,191	12,562	100	0.00%	33.30%	1,138,395	759	1,500	0.00%		494,300,694	421,963	1,171	2.60%	103.78%
2017	1,240,761	12,408	100	0.00%	33.30%	1,138,395	759	1,500	0.00%		480,475,686	411,380	1,168	-0.30%	103.18%
2018	1,253,746	12,537	100	0.00%	33.30%	2,806,870	1,582	1,774	18.29%		473,118,889	411,968	1,148	-1.67%	99.78%
2019	1,145,644	11,456	100	0.00%	33.30%	2,824,728	1,619	1,745	-1.68%		472,663,809	411,976	1,147	-0.10%	99.59%
2020	1,925,677	19,257	100	0.00%	33.30%	2,331,878	1,348	1,730	-0.86%		461,450,484	411,809	1,121	-2.33%	94.93%

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SCOTTS BLUFF

Rate Annual %chg Average Value/Acre:

6.90%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,970	SCOTTS BLUFF	170,445,079	72,988,873	213,797,374	1,411,904,163	548,605,085	37,156,973	602,870	440,691,601	121,614,055	39,581,609	1,025,246	3,058,412,928
cnty sectorvalue % of total value:		5.57%	2.39%	6.99%	46.16%	17.94%	1.21%	0.02%	14.41%	3.98%	1.29%	0.03%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,500	GERING	18,426,187	5,188,512	6,086,870	364,422,431	86,521,081	11,624,739	0	598,706	0	5,435	0	492,873,961
22.99%	%sector of county sector	10.81%	7.11%	2.85%	25.81%	15.77%	31.29%		0.14%		0.01%		16.12%
	%sector of municipality	3.74%	1.05%	1.23%	73.94%	17.55%	2.36%		0.12%		0.00%		100.00%
106	HENRY	1,870	365,145	1,779,564	1,730,425	153,359	0	0	0	0	0	0	4,030,363
0.29%	%sector of county sector	0.00%	0.50%	0.83%	0.12%	0.03%							0.13%
	%sector of municipality	0.05%	9.06%	44.15%	42.93%	3.81%							100.00%
341	LYMAN	493,269	361,629	1,140,487	5,957,366	1,156,287	415,525	0	0	0	0	0	9,524,563
0.92%	%sector of county sector	0.29%	0.50%	0.53%	0.42%	0.21%	1.12%						0.31%
	%sector of municipality	5.18%	3.80%	11.97%	62.55%	12.14%	4.36%						100.00%
105	MCGREW	13,489	211,363	1,300,847	1,881,125	233,973	0	0	0	0	0	0	3,640,797
0.28%	%sector of county sector	0.01%	0.29%	0.61%	0.13%	0.04%							0.12%
	%sector of municipality	0.37%	5.81%	35.73%	51.67%	6.43%							100.00%
112	MELBETA	12,318	181,608	1,117,718	2,749,328	168,654	0	0	0	0	0	0	4,229,626
0.30%	%sector of county sector	0.01%	0.25%	0.52%	0.19%	0.03%							0.14%
	%sector of municipality	0.29%	4.29%	26.43%	65.00%	3.99%							100.00%
823	MINATARE	902,250	636,548	1,000,986	10,355,614	2,738,680	694,889	0	0	0	0	0	16,328,967
2.23%	%sector of county sector	0.53%	0.87%	0.47%	0.73%	0.50%	1.87%						0.53%
	%sector of municipality	5.53%	3.90%	6.13%	63.42%	16.77%	4.26%						100.00%
1,702	MITCHELL	1,256,172	1,157,523	2,391,377	48,332,068	7,148,054	210,202	0	4,899	0	0	0	60,500,295
4.60%	%sector of county sector	0.74%	1.59%	1.12%	3.42%	1.30%	0.04%		0.00%				11.03%
	%sector of municipality	2.08%	1.91%	3.95%	79.89%	11.81%	0.35%		0.01%				100.00%
921	MORRILL	4,807,657	831,947	1,556,299	30,837,872	7,962,596	1,194,060	0	24,131	0	0	0	47,214,562
2.49%	%sector of county sector	2.82%	1.14%	0.73%	2.18%	1.45%	3.21%		0.06%				127.07%
	%sector of municipality	10.18%	1.76%	3.30%	65.31%	16.86%	2.53%		0.05%				100.00%
15039	SCOTTSBLUFF	44,381,760	9,104,286	4,895,159	504,078,092	373,873,080	2,932,277	0	292,943	0	0	0	939,557,597
40.68%	%sector of county sector	26.04%	12.47%	2.29%	35.70%	68.15%	7.89%		0.07%				213.20%
	%sector of municipality	4.72%	0.97%	0.52%	53.65%	39.79%	0.31%		0.03%				100.00%
1198	TERRYTOWN	403,214	10,183	1,315	19,028,846	6,775,815	0	0	0	0	0	0	26,219,373
3.24%	%sector of county sector	0.24%	0.01%	0.00%	1.35%	1.24%							0.86%
	%sector of municipality	1.54%	0.04%	0.01%	72.58%	25.84%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
28,847	Total Municipalities	70,698,186	18,048,744	21,270,622	989,373,167	486,731,579	17,071,692	0	920,679	0	5,435	0	1,604,120,104
78.03%	%all municip.sectors of cnty	41.48%	24.73%	9.95%	70.07%	88.72%	45.94%		0.21%		0.01%		52.45%

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

79 SCOTTS BLUFF

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 : 21,931	Value : 2,697,541,150	Growth 18,382,668	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	829	6,036,285	0	0	2,053	9,972,093	2,882	16,008,378	
02. Res Improve Land	9,766	111,177,026	0	0	2,481	43,255,588	12,247	154,432,614	
03. Res Improvements	10,305	924,975,938	11	104,364	2,848	406,316,364	13,164	1,331,396,666	
04. Res Total	11,134	1,042,189,249	11	104,364	4,901	459,544,045	16,046	1,501,837,658	6,613,184
% of Res Total	69.39	69.39	0.07	0.01	30.54	30.60	73.17	55.67	35.98
05. Com UnImp Land	262	19,752,526	0	0	62	3,072,484	324	22,825,010	
06. Com Improve Land	1,593	96,765,072	0	0	153	14,470,528	1,746	111,235,600	
07. Com Improvements	1,594	378,801,256	0	0	167	44,851,109	1,761	423,652,365	
08. Com Total	1,856	495,318,854	0	0	229	62,394,121	2,085	557,712,975	10,761,394
% of Com Total	89.02	88.81	0.00	0.00	10.98	11.19	9.51	20.67	58.54
09. Ind UnImp Land	11	838,784	0	0	1	865,670	12	1,704,454	
10. Ind Improve Land	32	3,101,138	0	0	7	2,855,596	39	5,956,734	
11. Ind Improvements	32	12,936,930	0	0	7	16,364,015	39	29,300,945	
12. Ind Total	43	16,876,852	0	0	8	20,085,281	51	36,962,133	0
% of Ind Total	84.31	45.66	0.00	0.00	15.69	54.34	0.23	1.37	0.00
13. Rec UnImp Land	0	0	0	0	8	600,877	8	600,877	
14. Rec Improve Land	0	0	0	0	2	103,547	2	103,547	
15. Rec Improvements	0	0	0	0	2	288,720	2	288,720	
16. Rec Total	0	0	0	0	10	993,144	10	993,144	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.04	0.00
Res & Rec Total	11,134	1,042,189,249	11	104,364	4,911	460,537,189	16,056	1,502,830,802	6,613,184
% of Res & Rec Total	69.34	69.35	0.07	0.01	30.59	30.64	73.21	55.71	35.98
Com & Ind Total	1,899	512,195,706	0	0	237	82,479,402	2,136	594,675,108	10,761,394
% of Com & Ind Total	88.90	86.13	0.00	0.00	11.10	13.87	9.74	22.05	58.54
17. Taxable Total	13,033	1,554,384,955	11	104,364	5,148	543,016,591	18,192	2,097,505,910	17,374,578
% of Taxable Total	71.64	74.11	0.06	0.00	28.30	25.89	82.95	77.76	94.52

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	56	18,461,529	46,105,311	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	1	6,753	36,209	57	18,468,282	46,141,520
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				57	18,468,282	46,141,520

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	6	4,306	6	4,306	0
24. Non-Producing	0	0	0	0	36	441,150	36	441,150	0
25. Total	0	0	0	0	42	445,456	42	445,456	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	793	0	776	1,569

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	23	813,301	0	0	2,383	253,419,791	2,406	254,233,092
28. Ag-Improved Land	1	98,805	0	0	1,282	203,174,351	1,283	203,273,156
29. Ag Improvements	1	2,935	0	0	1,290	142,080,601	1,291	142,083,536

30. Ag Total					3,697	599,589,784
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	2,500	0	0.00	0	
37. FarmSite Improvements	1	0.00	2,935	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	3	1.83	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	64	61.69	517,700	64	61.69	517,700	
32. HomeSite Improv Land	906	1,030.77	13,043,245	906	1,030.77	13,043,245	
33. HomeSite Improvements	973	0.00	105,791,520	973	0.00	105,791,520	794,005
34. HomeSite Total				1,037	1,092.46	119,352,465	
35. FarmSite UnImp Land	70	204.55	511,375	70	204.55	511,375	
36. FarmSite Improv Land	990	1,135.34	2,665,670	991	1,136.34	2,668,170	
37. FarmSite Improvements	1,192	0.00	36,289,081	1,193	0.00	36,292,016	214,085
38. FarmSite Total				1,263	1,340.89	39,471,561	
39. Road & Ditches	2,567	5,506.95	0	2,570	5,508.78	0	
40. Other- Non Ag Use	10	21.81	324,720	10	21.81	324,720	
41. Total Section VI				2,300	7,963.94	159,148,746	1,008,090

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	21	5,209.02	1,719,184	21	5,209.02	1,719,184

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	8	206.86	438,845	0	0.00	0
44. Market Value	8	206.86	438,845	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,414	394,393.14	414,513,193	3,422	394,600.00	414,952,038
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	2,848.90	25.29%	6,837,360	27.32%	2,400.00
46. 1A	6,072.49	53.92%	13,966,727	55.80%	2,300.00
47. 2A1	233.57	2.07%	488,160	1.95%	2,089.99
48. 2A	1,521.66	13.51%	2,777,047	11.09%	1,825.01
49. 3A1	31.71	0.28%	57,871	0.23%	1,825.01
50. 3A	94.11	0.84%	153,399	0.61%	1,630.00
51. 4A1	201.07	1.79%	327,746	1.31%	1,630.01
52. 4A	259.26	2.30%	422,596	1.69%	1,630.01
53. Total	11,262.77	100.00%	25,030,906	100.00%	2,222.45
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	73.44	15.33%	34,150	16.12%	465.01
56. 2D1	161.26	33.66%	74,985	35.39%	464.99
57. 2D	87.25	18.21%	40,572	19.15%	465.01
58. 3D1	119.43	24.93%	48,967	23.11%	410.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	37.67	7.86%	13,188	6.22%	350.09
62. Total	479.05	100.00%	211,862	100.00%	442.25
Grass					
63. 1G1	689.13	25.33%	237,750	25.31%	345.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	129.83	4.77%	44,795	4.77%	345.03
67. 3G1	294.78	10.83%	101,701	10.83%	345.01
68. 3G	358.28	13.17%	123,607	13.16%	345.00
69. 4G1	555.52	20.42%	191,666	20.41%	345.02
70. 4G	693.26	25.48%	239,785	25.53%	345.88
71. Total	2,720.80	100.00%	939,304	100.00%	345.23
Irrigated Total					
Irrigated Total	11,262.77	72.09%	25,030,906	95.06%	2,222.45
Dry Total					
Dry Total	479.05	3.07%	211,862	0.80%	442.25
Grass Total					
Grass Total	2,720.80	17.42%	939,304	3.57%	345.23
72. Waste	1,154.14	7.39%	115,414	0.44%	100.00
73. Other	5.38	0.03%	33,823	0.13%	6,286.80
74. Exempt	1,902.17	12.18%	1,113,539	4.23%	585.40
75. Market Area Total	15,622.14	100.00%	26,331,309	100.00%	1,685.51

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,186.26	16.07%	7,647,024	18.99%	2,400.00
46. 1A	4,815.31	24.29%	11,075,213	27.50%	2,300.00
47. 2A1	1,902.92	9.60%	3,977,105	9.87%	2,090.00
48. 2A	5,956.00	30.04%	10,869,735	26.99%	1,825.01
49. 3A1	1,270.42	6.41%	2,318,534	5.76%	1,825.01
50. 3A	591.86	2.99%	964,738	2.40%	1,630.01
51. 4A1	273.72	1.38%	446,166	1.11%	1,630.01
52. 4A	1,827.95	9.22%	2,979,566	7.40%	1,630.00
53. Total	19,824.44	100.00%	40,278,081	100.00%	2,031.74
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	69.85	5.45%	32,480	6.05%	465.00
56. 2D1	162.52	12.68%	75,574	14.07%	465.01
57. 2D	239.38	18.68%	111,316	20.72%	465.02
58. 3D1	549.08	42.85%	225,125	41.90%	410.00
59. 3D	7.13	0.56%	2,745	0.51%	384.99
60. 4D1	37.02	2.89%	14,253	2.65%	385.01
61. 4D	216.36	16.89%	75,739	14.10%	350.06
62. Total	1,281.34	100.00%	537,232	100.00%	419.27
Grass					
63. 1G1	4,554.60	28.97%	1,571,340	28.94%	345.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,436.56	15.50%	841,953	15.51%	345.55
67. 3G1	2,078.25	13.22%	716,994	13.20%	345.00
68. 3G	4,709.38	29.95%	1,624,748	29.92%	345.00
69. 4G1	1,442.24	9.17%	501,224	9.23%	347.53
70. 4G	503.13	3.20%	173,585	3.20%	345.01
71. Total	15,724.16	100.00%	5,429,844	100.00%	345.32
Irrigated Total					
	19,824.44	45.21%	40,278,081	84.77%	2,031.74
Dry Total					
	1,281.34	2.92%	537,232	1.13%	419.27
Grass Total					
	15,724.16	35.86%	5,429,844	11.43%	345.32
72. Waste	6,644.73	15.15%	664,473	1.40%	100.00
73. Other	374.68	0.85%	606,553	1.28%	1,618.86
74. Exempt	1,197.38	2.73%	265,877	0.56%	222.05
75. Market Area Total	43,849.35	100.00%	47,516,183	100.00%	1,083.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,077.47	19.13%	62,585,928	21.48%	2,400.00
46. 1A	61,777.40	45.33%	142,088,020	48.77%	2,300.00
47. 2A1	3,104.50	2.28%	6,488,410	2.23%	2,090.00
48. 2A	22,956.98	16.84%	41,896,721	14.38%	1,825.01
49. 3A1	9,360.60	6.87%	17,083,181	5.86%	1,825.01
50. 3A	668.49	0.49%	1,089,647	0.37%	1,630.01
51. 4A1	6,182.33	4.54%	10,077,253	3.46%	1,630.01
52. 4A	6,158.73	4.52%	10,038,781	3.45%	1,630.01
53. Total	136,286.50	100.00%	291,347,941	100.00%	2,137.76
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,878.04	31.40%	3,663,290	32.82%	465.00
56. 2D1	2,014.44	8.03%	936,725	8.39%	465.01
57. 2D	9,079.66	36.19%	4,222,075	37.82%	465.00
58. 3D1	1,593.45	6.35%	653,326	5.85%	410.01
59. 3D	36.58	0.15%	14,084	0.13%	385.02
60. 4D1	2,983.42	11.89%	1,148,616	10.29%	385.00
61. 4D	1,500.10	5.98%	525,134	4.70%	350.07
62. Total	25,085.69	100.00%	11,163,250	100.00%	445.00
Grass					
63. 1G1	3,244.87	1.85%	1,119,494	1.85%	345.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	3,715.21	2.12%	1,281,752	2.12%	345.00
67. 3G1	3,203.71	1.82%	1,105,285	1.82%	345.00
68. 3G	9,296.59	5.30%	3,207,347	5.30%	345.00
69. 4G1	64,899.59	36.97%	22,390,534	36.97%	345.00
70. 4G	91,201.36	51.95%	31,464,596	51.95%	345.00
71. Total	175,561.33	100.00%	60,569,008	100.00%	345.00
Irrigated Total					
Irrigated Total	136,286.50	38.63%	291,347,941	79.47%	2,137.76
Dry Total					
Dry Total	25,085.69	7.11%	11,163,250	3.05%	445.00
Grass Total					
Grass Total	175,561.33	49.76%	60,569,008	16.52%	345.00
72. Waste	14,795.43	4.19%	1,479,543	0.40%	100.00
73. Other	1,065.44	0.30%	2,033,804	0.55%	1,908.89
74. Exempt	9,207.97	2.61%	5,141,345	1.40%	558.36
75. Market Area Total	352,794.39	100.00%	366,593,546	100.00%	1,039.11

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	399.72	898,259	0.00	0	166,973.99	355,758,669	167,373.71	356,656,928
77. Dry Land	0.00	0	0.00	0	26,846.08	11,912,344	26,846.08	11,912,344
78. Grass	32.17	11,098	0.00	0	193,974.12	66,927,058	194,006.29	66,938,156
79. Waste	2.49	249	0.00	0	22,591.81	2,259,181	22,594.30	2,259,430
80. Other	0.00	0	0.00	0	1,445.50	2,674,180	1,445.50	2,674,180
81. Exempt	116.53	147,909	0.00	0	12,190.99	6,372,852	12,307.52	6,520,761
82. Total	434.38	909,606	0.00	0	411,831.50	439,531,432	412,265.88	440,441,038

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	167,373.71	40.60%	356,656,928	80.98%	2,130.90
Dry Land	26,846.08	6.51%	11,912,344	2.70%	443.73
Grass	194,006.29	47.06%	66,938,156	15.20%	345.03
Waste	22,594.30	5.48%	2,259,430	0.51%	100.00
Other	1,445.50	0.35%	2,674,180	0.61%	1,850.00
Exempt	12,307.52	2.99%	6,520,761	1.48%	529.82
Total	412,265.88	100.00%	440,441,038	100.00%	1,068.34

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 N/a Or Error	5	122,243	14	278,695	251	3,665,214	256	4,066,152	13,974
83.2 10 Rural Ag	46	1,085,592	21	456,847	25	5,145,943	71	6,688,382	198,580
83.3 13 Scottsbluff Sw	0	0	0	0	1	1,665	1	1,665	0
83.4 14 Scottsbluff Se	0	0	0	0	2	25,400	2	25,400	0
83.5 15 Scottsbluff	231	2,824,826	4,832	62,879,856	4,854	455,907,479	5,085	521,612,161	763,210
83.6 20 Gering	123	1,580,716	2,934	37,539,749	3,009	340,263,460	3,132	379,383,925	2,559,305
83.7 30 Minatare	98	311,898	306	996,094	325	9,019,872	423	10,327,864	0
83.8 40 Mitchell	40	204,031	682	4,038,853	701	46,838,411	741	51,081,295	17,835
83.9 50 Morrill	56	343,447	396	2,300,461	435	31,769,804	491	34,413,712	24,620
83.10 60 Small Towns	234	368,233	380	784,022	393	13,536,001	627	14,688,256	180,845
83.11 70 Terrytown	2	35,074	221	2,315,063	333	20,388,366	335	22,738,503	23,230
83.12 81 Rur Res In Subd (8000)	133	1,240,123	673	10,387,276	673	98,723,246	806	110,350,645	465,035
83.13 82 Rur Res N/sub (4500)	1,922	8,493,072	1,790	32,559,245	1,800	296,696,444	3,722	337,748,761	2,366,550
83.14 83 Rur Res Ioll	0	0	0	0	364	9,704,081	364	9,704,081	0
84 Residential Total	2,890	16,609,255	12,249	154,536,161	13,166	1,331,685,386	16,056	1,502,830,802	6,613,184

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	10 Rural Ag	0	0	1	199,862	2	225,420	2	425,282	0
85.2	15 Scottsbluff	120	17,907,616	960	79,875,174	971	284,070,164	1,091	381,852,954	3,725,435
85.3	20 Gering	67	2,866,462	404	22,486,748	382	92,003,159	449	117,356,369	6,787,209
85.4	30 Minatare	22	108,103	57	756,818	58	2,578,440	80	3,443,361	0
85.5	40 Mitchell	15	128,837	119	1,594,464	122	7,977,630	137	9,700,931	0
85.6	50 Morrill	10	84,415	65	831,032	68	8,890,606	78	9,806,053	89,850
85.7	60 Small Towns	46	70,702	68	258,403	69	1,970,870	115	2,299,975	0
85.8	80 Rural Commercial	55	2,823,548	106	9,262,065	117	30,494,095	172	42,579,708	158,900
85.9	93 Permissive Charitable	1	539,781	5	1,927,768	11	24,742,926	12	27,210,475	0
86	Commercial Total	336	24,529,464	1,785	117,192,334	1,800	452,953,310	2,136	594,675,108	10,761,394

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	689.13	25.75%	237,750	25.73%	345.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	129.83	4.85%	44,795	4.85%	345.03
91. 3G1	294.78	11.02%	101,701	11.01%	345.01
92. 3G	358.28	13.39%	123,607	13.38%	345.00
93. 4G1	555.52	20.76%	191,666	20.75%	345.02
94. 4G	648.47	24.23%	224,333	24.28%	345.94
95. Total	2,676.01	100.00%	923,852	100.00%	345.23
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	44.79	100.00%	15,452	100.00%	344.99
104. Total	44.79	100.00%	15,452	100.00%	344.99
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	2,676.01	98.35%	923,852	98.35%	345.23
CRP Total	44.79	1.65%	15,452	1.65%	344.99
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	2,720.80	100.00%	939,304	100.00%	345.23

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,554.60	28.97%	1,571,340	28.94%	345.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2,436.56	15.50%	841,953	15.51%	345.55
91. 3G1	2,078.25	13.22%	716,994	13.20%	345.00
92. 3G	4,709.38	29.95%	1,624,748	29.92%	345.00
93. 4G1	1,442.24	9.17%	501,224	9.23%	347.53
94. 4G	503.13	3.20%	173,585	3.20%	345.01
95. Total	15,724.16	100.00%	5,429,844	100.00%	345.32
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
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Grass Total	15,724.16	100.00%	5,429,844	100.00%	345.32
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	15,724.16	100.00%	5,429,844	100.00%	345.32

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,202.51	1.89%	1,104,880	1.89%	345.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	3,715.21	2.19%	1,281,752	2.19%	345.00
91. 3G1	3,199.98	1.89%	1,103,998	1.89%	345.00
92. 3G	9,262.06	5.47%	3,195,434	5.47%	345.00
93. 4G1	63,651.93	37.59%	21,960,087	37.59%	345.00
94. 4G	86,303.09	50.97%	29,774,680	50.97%	345.00
95. Total	169,334.78	100.00%	58,420,831	100.00%	345.00
CRP					
96. 1C1	42.36	0.68%	14,614	0.68%	345.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	3.73	0.06%	1,287	0.06%	345.04
101. 3C	34.53	0.55%	11,913	0.55%	345.00
102. 4C1	1,247.66	20.04%	430,447	20.04%	345.00
103. 4C	4,898.27	78.67%	1,689,916	78.67%	345.00
104. Total	6,226.55	100.00%	2,148,177	100.00%	345.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	169,334.78	96.45%	58,420,831	96.45%	345.00
CRP Total	6,226.55	3.55%	2,148,177	3.55%	345.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	175,561.33	100.00%	60,569,008	100.00%	345.00

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

79 ScottsBluff

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,411,904,163	1,501,837,658	89,933,495	6.37%	6,613,184	5.90%
02. Recreational	602,870	993,144	390,274	64.74%	0	64.74%
03. Ag-Homesite Land, Ag-Res Dwelling	121,614,055	119,352,465	-2,261,590	-1.86%	794,005	-2.51%
04. Total Residential (sum lines 1-3)	1,534,121,088	1,622,183,267	88,062,179	5.74%	7,407,189	5.26%
05. Commercial	548,605,085	557,712,975	9,107,890	1.66%	10,761,394	-0.30%
06. Industrial	37,156,973	36,962,133	-194,840	-0.52%	0	-0.52%
07. Total Commercial (sum lines 5-6)	585,762,058	594,675,108	8,913,050	1.52%	10,761,394	-0.32%
08. Ag-Farmsite Land, Outbuildings	39,277,503	39,471,561	194,058	0.49%	214,085	-0.05%
09. Minerals	1,025,246	445,456	-579,790	-56.55	0	-56.55%
10. Non Ag Use Land	304,106	324,720	20,614	6.78%		
11. Total Non-Agland (sum lines 8-10)	40,606,855	40,241,737	-365,118	-0.90%	214,085	-1.43%
12. Irrigated	356,792,360	356,656,928	-135,432	-0.04%		
13. Dryland	11,896,147	11,912,344	16,197	0.14%		
14. Grassland	67,127,217	66,938,156	-189,061	-0.28%		
15. Wasteland	2,271,770	2,259,430	-12,340	-0.54%		
16. Other Agland	2,604,107	2,674,180	70,073	2.69%		
17. Total Agricultural Land	440,691,601	440,441,038	-250,563	-0.06%		
18. Total Value of all Real Property (Locally Assessed)	2,601,181,602	2,697,541,150	96,359,548	3.70%	18,382,668	3.00%

2021 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None at this time-the deputy became the Interim Assessor.
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Four
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$522,589.26
7.	Adopted budget, or granted budget if different from above:
	\$510,325.55
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$106,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	None
10.	Part of the assessor's budget that is dedicated to the computer system:
	The computer system and software (MIPS) expenses are included in the budget for the County General Fund.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$6,000
12.	Amount of last year's assessor's budget not used:
	\$8,473.16

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?
	The Mapping Department.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes: https://beacon.schneidercorp.com
8.	Who maintains the GIS software and maps?
	Beacon Schneider and the mapping department.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry-Connect Explorer and Connect Assessment
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	All Incorporated Towns and Villages are zoned. Scottsbluff, Gering, Terrytown, Mitchell, Morrill, McGrew, Melbeta, Minatare, Lyman, and Henry.
4.	When was zoning implemented?
	1976

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	None in the assessor's office.
3.	Other services:
	MIPS for CAMA, administrative and personal property software. Pritchard & Abbott for oil and gas valuations.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	The Appraisal firm must be general certified and experienced in mass appraisal.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2021 Residential Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:																								
	The assessor's staff and Tax Valuation, Inc. for valuation group 82.																								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td>15</td> <td>Scottsbluff: All residential parcels within the city of Scottsbluff, including what would technically be classified as “suburban” properties, since there is no unique suburban market in Scottsbluff.</td> </tr> <tr> <td>20</td> <td>Gering: all of the residential parcels within the city of Gering, including what would be termed “suburban”—indicating that there is no separate Gering suburban market.</td> </tr> <tr> <td>30</td> <td>Minatare: the residential property within the town of Minatare and its surrounding area.</td> </tr> <tr> <td>40</td> <td>Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.</td> </tr> <tr> <td>50</td> <td>Morrill: all residential property within the town of Morrill and its surrounding area.</td> </tr> <tr> <td>60</td> <td>Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.</td> </tr> <tr> <td>70</td> <td>Terrytown: the village located geographically between Scottsbluff and Gering.</td> </tr> <tr> <td>81</td> <td>Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.</td> </tr> <tr> <td>82</td> <td>Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.</td> </tr> <tr> <td>83</td> <td>Rural Area 3: rural residential Improvements On Leased Land (IOLL).</td> </tr> <tr> <td>AG</td> <td>Dwellings and outbuildings associated with agricultural land.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	15	Scottsbluff: All residential parcels within the city of Scottsbluff, including what would technically be classified as “suburban” properties, since there is no unique suburban market in Scottsbluff.	20	Gering: all of the residential parcels within the city of Gering, including what would be termed “suburban”—indicating that there is no separate Gering suburban market.	30	Minatare: the residential property within the town of Minatare and its surrounding area.	40	Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.	50	Morrill: all residential property within the town of Morrill and its surrounding area.	60	Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.	70	Terrytown: the village located geographically between Scottsbluff and Gering.	81	Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.	82	Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.	83	Rural Area 3: rural residential Improvements On Leased Land (IOLL).	AG	Dwellings and outbuildings associated with agricultural land.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																								
	The cost approach is mainly used but also the sales comparison approach.																								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																								
	The county strictly uses the tables provided by the CAMA vendor with only a few user-defined categories (such as metal carports and garages).																								
5.	Are individual depreciation tables developed for each valuation group?																								
	No.																								
6.	Describe the methodology used to determine the residential lot values?																								

Vacant lot sales are studied and categorized by Valuation Group and then stratified by size. The lots are then valued by square foot, unit, or acre as deemed appropriate.

7. How are rural residential site values developed?

The contracted appraisal firm, in conjunction with the assessor determined site values based on size, utilizing the sales comparison approach. There is one rural subdivision that is valued by unit based on market data.

8. Are there form 191 applications on file?

No.

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

The county assessor knows of no vacant lots being held for sale or resale.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
15	2019	2019	2013	2017
20	2019	2019	2013	2017
30	2019	2019	2013	2017
40	2019	2019	2013	2017
50	2019	2019	2013	2017
60	2019	2019	2013	2017
70	2019	2019	2013	2017
81	2019	2019	2013	2017
82	2019	2019	2020	2020
83	2019	2019	N/A IOLL	2017
AG	2019	2019	2020	2020

2021 Commercial Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:																	
	The Interim Assessor and Stanard Appraisal for building permits, LURA properties, and TERC hearings.																	
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																	
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80	Rural: all rural commercial properties found in the remainder of Scotts Bluff County that are not influenced (and therefore valued) by proximity to Scottsbluff, Gering and the other aforementioned towns/villages.																	
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																	
	The Cost and Income Approaches, with the Income Approach stressed during the last re-appraisal of commercial property.																	
3a.	Describe the process used to determine the value of unique commercial properties.																	
	The contracted Appraisal firm used comparables from surrounding counties and any information provided to research.																	
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																	
	The County used CAMA tables.																	
5.	Are individual depreciation tables developed for each valuation grouping?																	
	No.																	
6.	Describe the methodology used to determine the commercial lot values.																	
	Sales of commercial lots within the various valuation groups are stratified by time and size. Commercial lots are valued by square foot or acre.																	

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>
	15	2017	2017	2017	2017
	20	2017	2017	2017	2017
	30	2017	2017	2017	2017
	40	2017	2017	2017	2017
	50	2017	2017	2017	2017
	60	2017	2017	2017	2017
	80	2017	2017	2017	2017

2021 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:													
	Tax Valuation, Inc. collected data on all rural sites and improvements for assessment year 2020. Staff collected building permit data for assessment year 2021.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development), due to the two cities growing outside of their respective boundaries.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development), due to the two cities growing outside of their respective boundaries.	2020	2	This area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.	2020	3	This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.	2020
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3.	Describe the process used to determine and monitor market areas.													
	Market activity is monitored via sales occurring within all three areas to determine and/or confirm the currently drawn boundaries of each area.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	This process would include review by Pictometry, questionnaires sent to buyers/sellers, in person interviews and information obtained during protests of property valuations.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes. These are valued the same based on amenities such as wells, septic systems, and electricity.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Stanard Appraisal reviewed all commercial feedlots and sales within the county along with surrounding Panhandle counties. Pictometry was also used to identify other non-commercial feeding operations. All are valued based on capacity. The first feedlot acre is valued at \$13,000 and stratified from there. Feed bunks are valued by linear foot.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	The county has not identified land enrolled in the Wetlands Reserve Program at this time. The county assessor has reviewed miscellaneous deeds and mailed questionnaires to identify land enrolled in the program. Protests may also provide additional information.													

7a.	Are any other agricultural subclasses used? If yes, please explain.
	The County is currently working to obtain information for lands enrolled in CRP.
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	Since 2002, every rural property had applications filed. This was approximately 5,000 applications at the time. Of these, 3,412 have received special value treatment.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales of property within the three market areas were examined for predominant use and non-agricultural influences of residential expansion, commercial and recreational use were identified.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	Residential and commercial expansion. Sand and gravel use along the North Platte River, along with recreational influences.
8d.	Where is the influenced area located within the county?
	As mentioned in the Market Area descriptions above, areas around the Cities of Scottsbluff, Gering, Mitchell, Morrill, and Minatare, as well as the North Platte River.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Special Value is determined by utilizing the agricultural non-influenced values derived from the market in Market Area 3.

2020 Plan of Assessment for Scotts Bluff County
Assessment Years 2021, 2022, 2023
Date October 23, 2020

2020 STATISTICS

	Median
Residential	92%
Commercial	94%
Agriculture	72%

ASSESSMENT ACTIONS PLANNED

HISTORY

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We continue in 2020 to work toward cleaning up conversion issues and rebuilding user defined tables. As we learn how the MIPS system works differently from the old system, we have to figure out ways to data enter our information so that it is in a useable format. We believe we have cleaned up the Conversion Error list so that when we mass recalculate, no value will go to zero. The conversion to 2.5 then to 3.0 had some conversion errors that we had to correct as well. As we move forward with the new system, we have found that many of the sketches did not convert at all and we are re-sketching several parcels. Several Cama records have been found to be doubled up during conversion and we are cleaning those parcels up. Confusion in pricing has led us to find that certain tables behind the scenes needed updated and boxes needed to be checked to link tables to codes.

The county has moved forward with the Pictometry product and flights were flown March of 2014. The mapping department did not have their parcel layer ready to overlay the Pictometry product which needs to happen prior to ChangeFinder. The mapping department stated that they had their information ready at the end of July 2014. Pictometry digitized around each parcel for ChangeFinder and we began using this product January 2015. Problems with Pictometry stemmed from an inaccurate parcel layer created by the mapping department.

Every parcel in Scotts Bluff County was matched up with ChangeFinder with the first flight on Pictometry. Many new structures were found using this program. We are confident that we have every building marked “existing” matched up with the flight. We are treating anything “new, changed or demolished” as an internal building permit. We hope to continue to use Pictometry to make our office more efficient and accurate.

A second flight was flown by Pictometry in 2017. We reviewed all of the parcels that had changed in any way. Those parcels were found using the product ChangeFinder and physical reviews were completed to pick up the data. A new flight will be flown spring of 2020 and we will review all parcels with changes.

As of 2015, the mapping department admitted that their information was not and would not be completely useable. They no longer moved forward with BeeHive and had put out RFQ’s for the GIS information. I added GIS Workshop Inc into my budget hoping to

finally get GIS information. The commissioners cut that from my budget and moved forward with the RFQ, hoping to keep the GIS in a separate office. We are still at the mercy of another office for land use, soil maps, splits and acre counts. Some of the information is useable, but the mapping department has put disclaimers on all of their maps knowing that most of their data is unusable. The county contracted with Schneider early 2016 to do rural parcels only and let the mapping department continue with all other parcels. Schneider was to have the rural parcel layer completed by October 2016 and the end product was to be available to begin reviewing sometime in November 2016. We were then notified that Schneider housed the GIS website, but any research done to determine boundary lines was completed by Scotts Bluff County's in house mapping department even though the RFQ was to pay an outside company to complete the rural parcels and the mapping department admitted they needed an outside company as they did not know what they were doing. We are still dealing with an inaccurate parcel layer. The best we can hope for is that the mapping department continues to keep moving forward toward a better product.

Over 3,500 letters were mailed out to both Ag and Rural Residential parcels in 2016 in attempt to obtain FSA information as well as surveys and other information about the use of the property. The Assessor's office created the letters and envelopes and mailed them out, but used the mapping department's letterhead and had the property owners take their information to the mapping department in a hope to get the biggest response. We made the decision to work with the mapping department with this project because if we were able to get this information on our own, we would still rely on their office to help implement the data. We received very little response. Any responses we did receive were implemented into our system.

In 2017, the mapping department was willing to allow Schneider to complete the land use layer on their behalf so that we could move forward with matching up with their data. The contract was drawn up and about to be signed when the mapping department suddenly withdrew saying they had hired a "soil scientist" and would do the work internally. The mapping department admitted they did not understand our site acre breakdown and was going to allow us to create that layer, but has since changed their mind and they are attempting to work through that layer as well.

In 2018 letters were exchanged between Property Assessment Division and the Scotts Bluff County Board of Commissioners discussing the timeline of the mapping department's completion of the base layer. The mapping department assured PAD that their work would be done as of December 31st 2018 which was the agreement date. They only had 12 of the 27 townships completed. The mapping department had put us on hold, because their system was not saving their data. We were also notified that we would have to redo the 12th township. They are also skipping towns in any township to be matched up at the end. There was concern that the mapping department would not complete the project at their deadline. They have budgeted in the expense of sending letters to property owners in the townships they have completed. They are to send out the letters after January 1st 2019.

After January 2019, an audit was conducted with members of PAD, the mapping department and the assessor's office. At that time, the same 12 out of 27 townships were completed and no other progress was made. Ruth Sorenson from PAD came before the Scotts Bluff County Board of Commissioners in August 2019 to begin a dialog with the board about the maps not being completed, consistent or accurate. From that meeting, another meeting was scheduled for September 2019 to begin discussions on how we were

going to complete this project. As of the September meeting, only 12 of the 27 townships had been completed. The mapping department made the decision to start completely over with their townships to implement standards for consistency in their maps. As of this report, no communication has been received from the mapping department and no townships have been provided to process.

As of 2020 only 8,000 of the 22,000 parcels have been completed by the mapping department. Instead of moving forward with more parcels, they are moving on to Phase II which is to break accretion land out of the 8,000 parcels they have “completed”. They have not started Phase II because they are still cleaning up their Phase I.

We did not have a level of value for 2019 in Ag because our information on the rural parcels was not accurate or consistent without the mapping information. We hope that the mapping department will have useable data in the near future so we can begin to verify if our acre count and soil type is correct. With the completion of this project, we also hope to be able to start researching market area boundaries.

For 2020 we attempted to match just the sales in the Ag Land so that we could set value. We had to ask for an extension for our Abstract deadline because the mapping department failed to get us useable data in a timely manner. We worked up to May 20th to match their data. It is our hope that we can be completed with the Ag parcels before the 2021 values are set but as the mapping department has not begun Phase II this does not seem likely.

When I took over the Assessor position over 10 years ago, there were 11 employees in my office including myself. I have changed many things in the office in that time including streamlining the office so that everyone does all aspects of the job and we do not have separated Appraisal/Administrative sides. We have trained our administrative staff to do appraisal pick up work. Because we are so short staffed, half of the year will be focused on administrative work such as personal property, homesteads, protests and other projects. The other half of the year will be dedicated to appraisal work. With the new deadline on personal property, it has been discussed that we do not assist protestors with their protest in the month of June to focus on completing all of the personal property schedules. Almost 2/3rds of the schedules are filed the last week before May 1st and we struggle to get them entered. By focusing on the protests in July at the hearings, we can meet the July 1st deadline for the personal property abstract. I have also contracted with outside appraisal companies and pictometry to use my budgeted money as efficiently as possible. As of today, there are 6 employees in my office including myself. For the 2020/2021 I asked for less than I was approved for the year before but was still cut. I have asked for less than the year before for two years in a row in an attempt to be fiscally responsible with my budget but I am consistently being cut more.

A scanner was purchased in June of 2015 that will be used to scan all of our data into our computers to make us a “paperless” county. We hope this will assist us in daily work as well as helping property owners by having all of our information in one place. We also hope to free up some time at the beginning of the year by not needing to write values on all of the hard cards. The IT department has changed hands and the scanner has been set up as of 2020. We hope to begin this project as soon as possible.

2020-2021

We are just beginning to be confident in our appraisal data with the cleaning up of conversion errors. We plan to research market areas to see if neighborhoods and

valuation groupings need to be updated. We will mass recalculate the entire system and begin setting land values. We will research the sales and using the data in our system and we will determine if we can start rolling values over or if we need to apply percent adjustments while we continue to fine tune our data. We will research the market to determine Ag Land value. We will continue to train our staff in appraisal pick up work so that we are all confident in our work. We have begun having weekly meetings to ask questions, set precedents, and keep everyone on the same page.

Pictometry will have their flight completed in Spring of 2020 and we will receive the Change Finder data to begin reviewing parcels that have changed.

Income information has been received for LURA properties. The cap rate will be given to us later this year by the committee and we will apply it to those properties who have submitted their information.

A contract was signed and approved for TVI (Tax Valuation Inc) to review the Rural and Rural Residential parcels. Rural Residential land will be looked into by them, but Ag land will still be valued by me. Physical review of the parcels have been in process and should be completed by the end of the year so we can begin our statistical research.

Once the appraisal files for all other classes are cleaned up to a point we can run statistical analysis on the data and provide good information, we will begin “rolling” over our values. If not, any neighborhoods that are not within their required range will receive a percent change, with the exception of Ag Land which will be researched and “rolled” over.

2021-2022

We are hopeful that the issues with the mapping department will be resolved and we can implement the information into our system for a consistent and accurate inventory of our data. That along with an updated LCG conversion should help verify that our sales are correct.

TVI will review Rural and Rural Residential parcels in 2019 and we will roll over the values in 2020. The contract for TVI will be completed March 2022. Commercial was completed in 2017, Rural will be completed in 2020, we will work on Residential next and determine what areas to start with first based on statistical information.

We will continue to implement Pictometry and ChangeFinder into our system. We will test our data for accuracy and begin to “roll” as many values over as possible using the most current Marshall and Swift cost tables. The Ag land will be reviewed and “rolled” based on the current sales information. As with all years, we will check building permits, partial assessments, mobile homes and review the oldest reviewed parcels.

2022-2023

We will continue to implement Pictometry and ChangeFinder into our system. We will test our data for accuracy and begin to “roll” as many values over as possible using the most current Marshall and Swift cost tables. The Ag land will be reviewed and “rolled” based on the current sales information. As with all years, we will check building permits, partial assessments, mobile homes and review the oldest reviewed parcels.

OFFICE STAFF

I have a total of 6 employees including myself.

I have 4 full time employees who process the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, matching to mapping, scanning, query clean-up and 521's. When time allows, they also help with projects we have for that year. They will also help to data enter parcel information collected by TVI. They work with the ChangeFinder product and complete day to day projects within the office. They review building permits and complete review work.

My Deputy specializes in personal property but assists me in my work including splits, plats, reports, and personnel issues. She also helps to complete projects the employees are working on.

I process splits and plats that come in. I complete all required reports such as the Abstracts, the School District Report, and CTL. I handle the Centrally Assessed Property and the Oil and Gas Interest. I oversee the office to make sure all projects or tasks are completed efficiently and correctly. I also handle all personnel issues, claims, payroll and budget.

BUDGET

My 2020 budget has been approved in the amount of \$498,602.36.

VALUATION

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$3,058,347,932

COMPUTER RECORDS

We converted to the V2 MIPS System from Terra Scan early in 2013, the V2.5 in late 2014 and V3.0 in late 2015. On top of correcting conversion errors, we have worked closely with MIPS to include different functions in their system. They have been welcoming of our suggestions and have implemented several of them. We now have a system where we can scan in our 521 Real Estate Transfer Statements and send them electronically. We took it a step further to link the Deeds, Treasurer and Assessor Office together on the website using parcel number. The 3.0 version put both the Cama and Admin programs into one program.

We are still using cadastral maps and soil survey books but we are also utilizing the computer version of both along with the online FSA records and a program called AgriData. Although there is a lot of work to be done, the mapping department has come a long way and are beginning to provide some useful information. They are working with Schneider to update the rural parcels then house all of the mapping data in a website called Beacon. We hope to be reviewing this website as the information becomes useable. We have created a "route log" that accompanies deeds and plats where we can electronically share information to split or plat our parcels as accurately as possible.

Pictometry has been integrated into our Cama system and website, we are hopeful that we can integrate GIS information into our system soon.

COUNTY BOARD OF EQUALIZATION

I have kept the County Board informed on changing laws, and invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

CONCLUSION

We continue to try to find ways to make our office as accurate and efficient as possible with the staff and resources we have. With the reduction in staff and with the major changes in our office, we will take a little time to become more and more confident in our work, but feel that we are on the right track and are doing the best job possible for Scotts Bluff County.

Respectfully submitted:

Amy Ramos

Amy Ramos

Scotts Bluff County Assessor

October 23, 2020

Angela Dillman
SCOTTS BLUFF COUNTY INTERIM ASSESSOR
Gering, Ne. 69361
308-436-6627
adillman@scottsbluffcounty.org

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

March 1, 2021

Dear Ms Sorensen:

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

Market area I for 2021 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2021 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2021 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation. It was determined that market area I and II did qualify for special value. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through each Ag parcel individually to correct any inconsistencies and clean up problems for the future.

Sincerely,

Angela Dillman
Scotts Bluff County Interim Assessor