

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**SHERIDAN 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 Sheridan 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 Sheridan 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: Tina Skinner, Sheridan County Assessor

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## **Introduction**

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

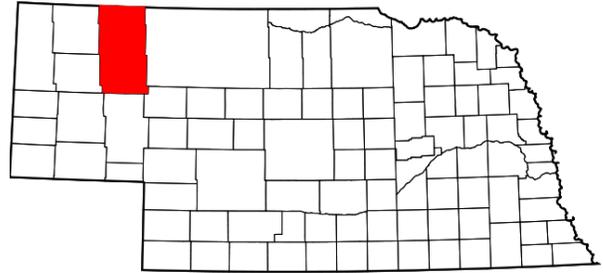
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

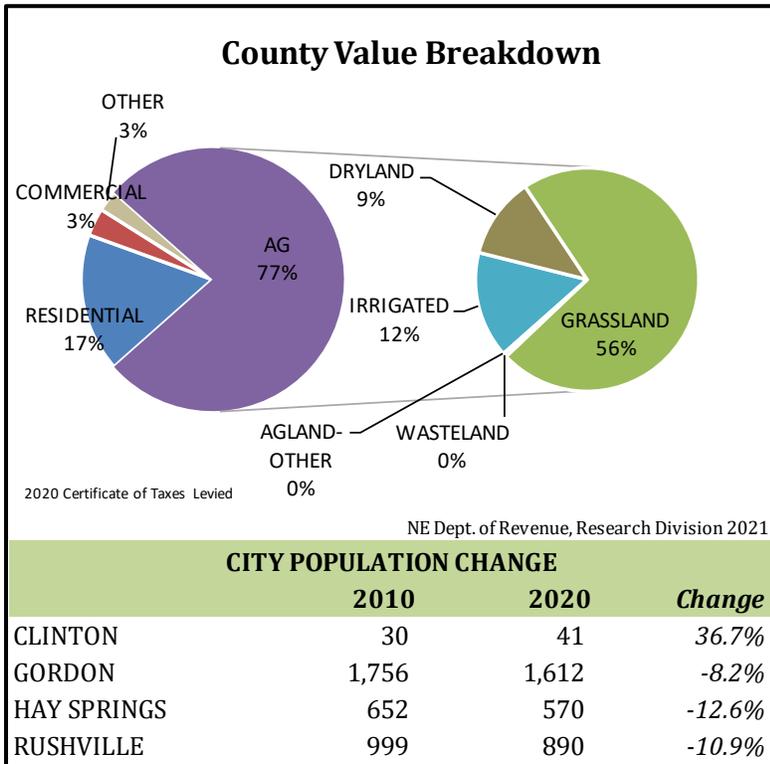
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 2,441 square miles, Sheridan County has 5,246 residents, per the Census Bureau Quick Facts for 2019, a 4% decline from the 2010 U.S. Census. Reports indicate that 72% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$61,054 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Sheridan County are located in and around the towns of Gordon, Rushville, and Hay Springs. According to the latest information available from the U.S. Census Bureau, there are 156 employer establishments with total employment of 923, for a 4% decrease in employment.



Agricultural land is the largest contributing factor to the valuation base of the county by an overwhelming majority. Grassland makes up the majority of the land in the county. Sheridan County is included in the Upper Niobrara White Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Sheridan County ranks fourth in dry edible beans.

## **2021 Residential Correlation for Sheridan County**

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### ***Assessment Actions***

Assessment actions taken by the county assessor to address the residential - property class for the current assessment year included the review of Gordon residential. Information was gathered by mailed questionnaires, and physical inspection. All data was updated and a new effective age was applied to all parcels. Hay Springs received a 4% increase to dwellings; Rushville had a 3% increase applied to dwellings. For small towns, only pick-up work was completed. All rural dwellings received a 7% increase.

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

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

Sales qualification and verification for Sheridan County begins with a mailed questionnaire to all residential property buyers. Non-responses receive a follow-up letter, and any further questions are handled via telephone interview. Sale usability for the residential property class is comparable to the statewide average. Further examination of sales deemed non-qualified indicate that adequate reasons were documented for their disqualification. Comparison of percentage of sales used by the county with statewide averages indicate that the Sheridan County Assessor's residential sales use is comparable to the statewide average. Therefore, it is believed that all arm's-length residential sales were available for measurement purposes.

The last residential lot study was completed in 2017, and the cost index and depreciation tables are also dated the same year as the lot study. Valuation groups have been established by the county assessor and the five groups are primarily based on assessor location. The unincorporated villages in the county have been combined into one specific group. It is believed that Sheridan County's valuation groups adequately reflect unique economic areas.

The county assessor has not submitted a written valuation methodology. Sheridan County is current with the required six-year inspection and review cycle.

## 2021 Residential Correlation for Sheridan County

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### *Description of Analysis*

Five valuation groups for the residential property class have been established and are based on assessor location:

<b>Valuation Group</b>	<b>Description</b>
10	Gordon
20	Hay Springs
30	Rushville
40	Small towns/unincorporated villages
80	Rural residential property

A review of the statistical profile for the residential property class reveals 129 qualified sales, and two of the three measures of central tendency are within acceptable range. Only the mean is two points above acceptable range, and is affected by extreme outliers. The COD qualitative statistic is above range and is impacted by low dollar sales (less than \$15,000). Their removal would move the COD to 18%. Removal of the low dollar sales only drops the PRD by two points.

By valuation group, all five are represented. All have medians within the acceptable range. Valuation Group 20 also has qualitative statistics that are also affected by the low dollar sales. Further examination of the 27 sales that constitute Valuation Group 30 reveal only three within acceptable range, 13 below and 11 above. The range of sale ratios is 50% to 197%. As noted in the Residential Assessment Survey regarding this Valuation Group, although Rushville is the county seat it does not have an active or stable residential market, this is evident by the erratic sale ratios.

Analysis of the percent change to the preliminary statistical profile compared to the Reports & Opinion profile shows an increase of roughly 9%. A review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows an overall percent change to total residential of the same amount. This confirms that the assessment actions were equally applied to the sample as well as the residential base.

## 2021 Residential Correlation for Sheridan County

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### *Equalization and Quality of Assessment*

Based on the review of both the statistical profile and the county's assessment practices, it is determined that the quality of assessment for the residential property class complies with professionally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	64	100.06	104.72	97.86	15.58	107.01
20	23	98.61	107.08	92.76	24.38	115.44
30	27	92.20	98.30	85.32	27.70	115.21
40	3	96.07	91.73	84.42	14.37	108.66
80	12	94.15	92.44	89.56	11.86	103.22
____ALL____	129	97.45	102.35	93.09	19.38	109.95

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Sheridan County is 97%.

## 2021 Commercial Correlation for Sheridan County

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### *Assessment Actions*

For assessment year 2021, the county assessor reviewed all occupancy codes and corrected those that did not represent the current use of the property. Also, older, multi-story commercial properties (in the downtown area of each valuation group) were updated with second floor and basement finish. The commercial feeding operation were coded as commercial, rather than existing in the agricultural sales sample.

### *Assessment Practice Review*

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

Sales qualification and verification for the commercial property class is consistent with that of the residential class. A questionnaire is mailed to all buyers of commercial property. A second questionnaire is mailed to non-respondents, and further questions are answered by a phone interview. Comparison of the percentage of commercial sales used by the county assessor with statewide data indicates that Sheridan County assessor's commercial sales use is average. Review of the commercial non-qualified sales indicates sufficient reasons for disqualification. Based on this information, all arm's-length commercial sales were available for measurement purposes.

Commercial lots received a complete study and revaluation in 2017. The cost index and depreciation tables used to value commercial improvements were updated to this year.

Commercial property is defined in five valuation groupings based primarily on assessor location, with unincorporated villages occupying a valuation group—Valuation Group 40.

The Sheridan County assessor is current with the statutorily required six-year inspection and review cycle.

## 2021 Commercial Correlation for Sheridan County

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### *Description of Analysis*

The county assessor has established five commercial valuation groups based primarily on assessor location.

<b>Valuation Group</b>	<b>Description</b>
10	Gordon
20	Hay Springs
30	Rushville
40	Antioch, Bingham, Dewing, Ellsworth, Lakeside and Whiteclay
80	Rural

The statistical profile of commercial property indicates 15 qualified sales that occurred during the three-year period of the study period. Four of the five valuation groups are represented. Only the weighted mean measure of central tendency is within acceptable range. The other two measures are considerably above range. The qualitative statistics are high and the extreme outliers range from 41% to 208%. No valuation group is within range. Further review of the 15 sales reveals none within acceptable range, six below, and nine above.

The sample is therefore not a reliable representation of the commercial class as a whole and the assessment practices and assessment actions will be given the most weight in determining statutory compliance and uniformity of assessment. The county assessor is current with both the statutory six-year inspection and review cycle and both the depreciation and costing tables are also within that timeframe.

Current assessment actions taken by the county assessor to review all occupancy codes in order to update them to actual commercial use is important in a county with such a negligible commercial market. That is, many of the counties with small commercial markets find that a number of the older commercial buildings are sold for personal storage, or are left vacant due to the lack of commercial traffic. Further identification of two-story commercial buildings with multiple occupancy use is indicative of proactive commercial review at present, since the next required review and inspection will be done in 2024.

A comparison of the Annual Percent Change without growth commercial and residential charts (Chart 2 in the Appendix) compared to similar neighboring counties indicates that the Sheridan County commercial valuation change has slightly outpaced the residential valuation change, indicating that the assessments have kept up with the market.

## 2021 Commercial Correlation for Sheridan County

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Comparison of the preliminary profile of sales to final commercial profile indicates a 35% change to value. A review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows an overall percent change to total commercial of roughly 4%. Since seven of 15 sales (47%) were affected by the county assessor’s actions that resulted in value change, it is not surprising that the sample shows a larger change than the base. Also, the statistical review discussed above in the Description of Analysis section shows that these actions were not taken to selectively value sales only.

### *Equalization and Quality of Assessment*

The statistical sample is unreliable. A review of the assessment practices of the county indicates that commercial property is valued uniformly and equitably and complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	9	121.61	123.05	112.42	20.54	109.46
30	2	78.36	78.36	68.39	15.62	114.58
40	1	41.17	41.17	41.17	00.00	100.00
80	3	90.21	113.20	104.07	32.51	108.77
____ALL____	15	113.33	109.66	93.94	28.69	116.73

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Sheridan County has achieved the statutory level of value of 100%.

## 2021 Agricultural Correlation for Sheridan County

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### *Assessment Actions*

Assessment actions taken to address agricultural land in Sheridan County included a 7% increase to irrigated land, a 7% decrease to all dryland and an approximately 4% increase to grassland. The county assessor has also recognized intensive use acres as feedlot acres, and values them at \$1,000 per acre. Also, all dwellings on agricultural land were increased by 7% and farm site acres were increased by \$500 per acre for the current assessment year.

### *Assessment Practice Review*

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

The qualification and verification of agricultural sales consists of mailing a questionnaire to all buyers of agricultural land. Currently the return response is about 50%, and non-respondents are sent another letter requesting the buyer complete the enclosed questionnaire. A follow-up may also be made by telephone. Analysis of the percentage of sales used for agricultural property is comparable to the statewide average. Review of the non-qualified agricultural sales indicated that all had sufficient reasons for disqualification. Therefore, all agricultural arm's-length sales are available for measurement purposes.

Land use was last reviewed in 2013, and the county assessor is currently working with gWorks on remediation of land use due to previous assessors not forwarding parcel splits to gWorks in order to have an accurate parcel layer.

After a yearly review of agricultural sales data, the Sheridan County Assessor has determined that there is only one countywide market area in the county. Further, a non-agricultural influence on land sales is not present. Therefore, the county assessor does not utilize special valuation.

All agricultural improvements including outbuildings were last physically reviewed in 2018. The cost index and depreciation tables used to value all improvements on agricultural land is dated 2017.

Regarding agricultural intensive use, the county assessor currently has feedlot acres valued as feedlot acres and any backlot feeding operations acres valued as farm site acres. The feedlot acres are classified as other agland on the abstract.

## 2021 Agricultural Correlation for Sheridan County

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### *Description of Analysis*

Examination of the statistical profile for agricultural land reveals 38 qualified sales, with two of the three measures of central tendency within acceptable range. The mean is only one point below acceptable range. Both qualitative statistics support these measures.

Review of the sales by 80% Majority Land Use (MLU) by Market Area section of the statistical profile reveals only four irrigated sales and six dry sales. Both samples are quite small and the county assessor has made adjustments upward to the irrigated land classification and a decrease to the dryland classification. Although irrigated land only constitutes 9% of all agricultural acres, the increase to the irrigated classification is comparable to neighboring Dawes County, Market Area 4. These comparisons can be found in the Sheridan County 2021 Average Acre Value Comparison found after the agricultural statistics. The 7% decrease to dryland values is comparable to Box Butte Market Areas 1 and 3 and is lower than both Dawes County dryland weighted averages.

Perusal of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) confirms the assessment actions with an increase to the irrigated land classification of about 7%, the decrease to the dryland of roughly 7% and the increase to the grassland classification by approximately 4%.

### *Equalization and Quality of Assessment*

The county assessor values all agricultural dwellings and outbuildings using the same cost index and depreciation tables as those of rural residential properties. All adjustments to rural dwellings are also applied to agricultural dwellings. Further farm home sites and rural residential home sites are valued the same. Agricultural improvements are therefore equalized at an acceptable level of value. Coupled with the county's assessment practices, it is determined that the quality of assessment for agricultural land complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	56.92	58.40	59.04	20.64	98.92
1	4	56.92	58.40	59.04	20.64	98.92
<u>Dry</u>						
County	6	87.70	85.33	80.78	13.99	105.63
1	6	87.70	85.33	80.78	13.99	105.63
<u>Grass</u>						
County	18	71.70	69.00	73.15	09.69	94.33
1	18	71.70	69.00	73.15	09.69	94.33
<u>ALL</u>						
	38	68.82	67.94	69.82	16.27	97.31

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Sheridan County is 69%.

## 2021 Opinions of the Property Tax Administrator for Sheridan County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	69	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2021 Commission Summary for Sheridan County

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### Residential Real Property - Current

Number of Sales	129	Median	97.45
Total Sales Price	\$9,266,164	Mean	102.35
Total Adj. Sales Price	\$9,266,164	Wgt. Mean	93.09
Total Assessed Value	\$8,625,445	Average Assessed Value of the Base	\$44,627
Avg. Adj. Sales Price	\$71,831	Avg. Assessed Value	\$66,864

### Confidence Interval - Current

95% Median C.I	92.20 to 102.43
95% Wgt. Mean C.I	89.26 to 96.91
95% Mean C.I	97.66 to 107.04
% of Value of the Class of all Real Property Value in the County	11.46
% of Records Sold in the Study Period	5.01
% of Value Sold in the Study Period	7.51

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	90	92	91.98
2019	104	96	95.57
2018	89	99	98.51
2017	78		88.00

## 2021 Commission Summary for Sheridan County

### Commercial Real Property - Current

Number of Sales	15	Median	113.33
Total Sales Price	\$1,697,760	Mean	109.66
Total Adj. Sales Price	\$1,697,760	Wgt. Mean	93.94
Total Assessed Value	\$1,594,863	Average Assessed Value of the Base	\$77,569
Avg. Adj. Sales Price	\$113,184	Avg. Assessed Value	\$106,324

### Confidence Interval - Current

95% Median C.I	80.70 to 135.67
95% Wgt. Mean C.I	67.26 to 120.61
95% Mean C.I	85.32 to 134.00
% of Value of the Class of all Real Property Value in the County	3.44
% of Records Sold in the Study Period	3.38
% of Value Sold in the Study Period	4.63

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	16	100	84.51
2019	19	100	100.88
2018	22	100	92.43
2017	27		117.70

**81 Sheridan  
RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

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

Number of Sales : 129  
 Total Sales Price : 9,266,164  
 Total Adj. Sales Price : 9,266,164  
 Total Assessed Value : 8,625,445  
 Avg. Adj. Sales Price : 71,831  
 Avg. Assessed Value : 66,864

MEDIAN : 97  
 WGT. MEAN : 93  
 MEAN : 102  
 COD : 19.38  
 PRD : 109.95

COV : 26.57  
 STD : 27.19  
 Avg. Abs. Dev : 18.89  
 MAX Sales Ratio : 254.11  
 MIN Sales Ratio : 50.38

95% Median C.I. : 92.20 to 102.43  
 95% Wgt. Mean C.I. : 89.26 to 96.91  
 95% Mean C.I. : 97.66 to 107.04

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	15	99.98	105.73	99.86	14.65	105.88	78.33	149.90	92.91 to 118.16	85,267	85,149
01-JAN-19 To 31-MAR-19	14	98.01	100.12	99.20	16.32	100.93	68.42	138.64	85.13 to 116.43	64,046	63,532
01-APR-19 To 30-JUN-19	11	101.07	111.27	93.25	29.67	119.32	65.25	254.11	71.90 to 150.64	82,891	77,294
01-JUL-19 To 30-SEP-19	16	90.85	105.30	88.52	29.31	118.96	68.60	197.09	77.91 to 135.57	68,863	60,958
01-OCT-19 To 31-DEC-19	15	101.08	100.14	89.67	17.86	111.68	63.58	135.16	81.33 to 115.63	92,677	83,105
01-JAN-20 To 31-MAR-20	12	98.78	99.08	93.87	14.18	105.55	68.84	123.78	85.32 to 120.32	66,333	62,270
01-APR-20 To 30-JUN-20	17	94.16	99.52	93.28	15.63	106.69	68.38	160.45	87.53 to 110.04	64,514	60,180
01-JUL-20 To 30-SEP-20	29	96.64	100.85	90.09	18.23	111.94	50.38	157.17	90.30 to 111.99	61,863	55,736
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	56	96.42	105.29	95.30	22.68	110.48	65.25	254.11	90.95 to 103.92	74,808	71,290
01-OCT-19 To 30-SEP-20	73	97.45	100.10	91.26	17.04	109.69	50.38	160.45	91.78 to 103.76	69,547	63,468
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	56	96.59	103.79	92.12	23.65	112.67	63.58	254.11	90.07 to 103.92	76,793	70,743
<u>ALL</u>	129	97.45	102.35	93.09	19.38	109.95	50.38	254.11	92.20 to 102.43	71,831	66,864

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	64	100.06	104.72	97.86	15.58	107.01	70.92	160.45	93.53 to 108.56	67,055	65,619
20	23	98.61	107.08	92.76	24.38	115.44	68.42	254.11	82.48 to 109.45	65,946	61,169
30	27	92.20	98.30	85.32	27.70	115.21	50.38	197.09	72.31 to 110.04	58,458	49,877
40	3	96.07	91.73	84.42	14.37	108.66	68.84	110.28	N/A	71,667	60,504
80	12	94.15	92.44	89.56	11.86	103.22	56.13	115.07	86.31 to 103.92	138,708	124,230
<u>ALL</u>	129	97.45	102.35	93.09	19.38	109.95	50.38	254.11	92.20 to 102.43	71,831	66,864

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	129	97.45	102.35	93.09	19.38	109.95	50.38	254.11	92.20 to 102.43	71,831	66,864
06											
07											
<u>ALL</u>	129	97.45	102.35	93.09	19.38	109.95	50.38	254.11	92.20 to 102.43	71,831	66,864

**81 Sheridan**  
**RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

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

Number of Sales : 129  
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 Avg. Adj. Sales Price : 71,831  
 Avg. Assessed Value : 66,864

MEDIAN : 97  
 WGT. MEAN : 93  
 MEAN : 102  
 COD : 19.38  
 PRD : 109.95

COV : 26.57  
 STD : 27.19  
 Avg. Abs. Dev : 18.89  
 MAX Sales Ratio : 254.11  
 MIN Sales Ratio : 50.38

95% Median C.I. : 92.20 to 102.43  
 95% Wgt. Mean C.I. : 89.26 to 96.91  
 95% Mean C.I. : 97.66 to 107.04

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000	1	160.45	160.45	160.45	00.00	100.00	160.45	160.45	N/A	4,000	6,418	
Less Than 15,000	4	145.14	156.19	152.90	35.21	102.15	80.36	254.11	N/A	7,000	10,703	
Less Than 30,000	26	129.58	133.29	128.78	18.77	103.50	80.36	254.11	115.63 to 142.90	21,325	27,461	
___Ranges Excl. Low \$___												
Greater Than 4,999	128	97.05	101.90	93.06	19.11	109.50	50.38	254.11	92.20 to 101.27	72,361	67,336	
Greater Than 14,999	125	96.64	100.63	92.90	17.94	108.32	50.38	197.09	92.20 to 101.20	73,905	68,661	
Greater Than 29,999	103	93.00	94.54	90.81	14.53	104.11	50.38	138.64	90.30 to 97.52	84,580	76,810	
___Incremental Ranges___												
0 TO 4,999	1	160.45	160.45	160.45	00.00	100.00	160.45	160.45	N/A	4,000	6,418	
5,000 TO 14,999	3	129.82	154.76	151.65	44.62	102.05	80.36	254.11	N/A	8,000	12,132	
15,000 TO 29,999	22	128.54	129.13	127.49	15.09	101.29	87.53	197.09	110.28 to 142.90	23,930	30,508	
30,000 TO 59,999	39	100.11	100.88	99.64	14.82	101.24	68.42	138.64	90.95 to 110.04	43,941	43,783	
60,000 TO 99,999	32	94.03	94.93	95.29	12.13	99.62	65.25	130.16	89.34 to 101.20	74,838	71,314	
100,000 TO 149,999	21	89.96	88.37	87.88	13.71	100.56	50.38	115.07	76.63 to 99.98	123,606	108,622	
150,000 TO 249,999	9	86.31	85.42	85.45	11.98	99.96	63.58	104.29	70.92 to 101.08	165,500	141,422	
250,000 TO 499,999	2	70.60	70.60	71.05	20.50	99.37	56.13	85.07	N/A	259,000	184,010	
500,000 TO 999,999												
1,000,000 +												
___ALL___	129	97.45	102.35	93.09	19.38	109.95	50.38	254.11	92.20 to 102.43	71,831	66,864	

**81 Sheridan**  
**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 : 15  
Total Sales Price : 1,697,760  
Total Adj. Sales Price : 1,697,760  
Total Assessed Value : 1,594,863  
Avg. Adj. Sales Price : 113,184  
Avg. Assessed Value : 106,324

MEDIAN : 113  
WGT. MEAN : 94  
MEAN : 110  
COD : 28.69  
PRD : 116.73

COV : 40.08  
STD : 43.95  
Avg. Abs. Dev : 32.52  
MAX Sales Ratio : 208.24  
MIN Sales Ratio : 41.17

95% Median C.I. : 80.70 to 135.67  
95% Wgt. Mean C.I. : 67.26 to 120.61  
95% Mean C.I. : 85.32 to 134.00

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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											
01-JAN-18 To 31-MAR-18	2	141.39	141.39	154.12	19.32	91.74	114.08	168.69	N/A	85,250	131,385
01-APR-18 To 30-JUN-18	4	85.65	90.74	82.93	20.23	109.42	66.12	125.55	N/A	105,000	87,076
01-JUL-18 To 30-SEP-18	2	124.60	124.60	124.95	09.04	99.72	113.33	135.86	N/A	47,500	59,352
01-OCT-18 To 31-DEC-18	2	81.39	81.39	48.66	49.42	167.26	41.17	121.61	N/A	107,500	52,306
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	208.24	208.24	208.24	00.00	100.00	208.24	208.24	N/A	14,000	29,153
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	90.21	90.21	90.21	00.00	100.00	90.21	90.21	N/A	490,000	442,036
01-JUL-20 To 30-SEP-20	3	105.64	96.25	98.64	27.84	97.58	47.44	135.67	N/A	97,753	96,429
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	8	113.71	111.87	106.46	21.26	105.08	66.12	168.69	66.12 to 168.69	85,688	91,222
01-OCT-18 To 30-SEP-19	3	121.61	123.67	58.41	45.79	211.73	41.17	208.24	N/A	76,333	44,588
01-OCT-19 To 30-SEP-20	4	97.93	94.74	93.37	26.47	101.47	47.44	135.67	N/A	195,815	182,831
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	10	113.71	105.77	92.66	24.09	114.15	41.17	168.69	66.12 to 135.86	90,050	83,439
01-JAN-19 To 31-DEC-19	1	208.24	208.24	208.24	00.00	100.00	208.24	208.24	N/A	14,000	29,153
<u>ALL</u>	15	113.33	109.66	93.94	28.69	116.73	41.17	208.24	80.70 to 135.67	113,184	106,324

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	9	121.61	123.05	112.42	20.54	109.46	47.44	208.24	105.64 to 135.86	62,529	70,294
30	2	78.36	78.36	68.39	15.62	114.58	66.12	90.60	N/A	135,000	92,323
40	1	41.17	41.17	41.17	00.00	100.00	41.17	41.17	N/A	195,000	80,291
80	3	90.21	113.20	104.07	32.51	108.77	80.70	168.69	N/A	223,333	232,427
<u>ALL</u>	15	113.33	109.66	93.94	28.69	116.73	41.17	208.24	80.70 to 135.67	113,184	106,324

**81 Sheridan**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

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

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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	15	113.33	109.66	93.94	28.69	116.73	41.17	208.24	80.70 to 135.67	113,184	106,324
04											
<u>ALL</u>	15	113.33	109.66	93.94	28.69	116.73	41.17	208.24	80.70 to 135.67	113,184	106,324

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	208.24	208.24	208.24	00.00	100.00	208.24	208.24	N/A	14,000	29,153
Less Than 30,000	3	121.61	140.15	129.03	32.24	108.62	90.60	208.24	N/A	19,667	25,375
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	113.33	109.66	93.94	28.69	116.73	41.17	208.24	80.70 to 135.67	113,184	106,324
Greater Than 14,999	14	109.49	102.62	92.99	25.64	110.36	41.17	168.69	66.12 to 135.67	120,269	111,836
Greater Than 29,999	12	109.49	102.04	92.68	27.55	110.10	41.17	168.69	66.12 to 135.67	136,563	126,562
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	208.24	208.24	208.24	00.00	100.00	208.24	208.24	N/A	14,000	29,153
15,000 TO 29,999	2	106.11	106.11	104.38	14.62	101.66	90.60	121.61	N/A	22,500	23,486
30,000 TO 59,999	6	113.71	104.51	101.47	21.12	103.00	47.44	135.86	47.44 to 135.86	48,127	48,833
60,000 TO 99,999	1	125.55	125.55	125.55	00.00	100.00	125.55	125.55	N/A	95,000	119,274
100,000 TO 149,999	1	168.69	168.69	168.69	00.00	100.00	168.69	168.69	N/A	125,000	210,862
150,000 TO 249,999	3	66.12	70.98	70.87	32.50	100.16	41.17	105.64	N/A	213,333	151,190
250,000 TO 499,999	1	90.21	90.21	90.21	00.00	100.00	90.21	90.21	N/A	490,000	442,036
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	15	113.33	109.66	93.94	28.69	116.73	41.17	208.24	80.70 to 135.67	113,184	106,324

**81 Sheridan**  
**COMMERCIAL**

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 Avg. Abs. Dev : 32.52  
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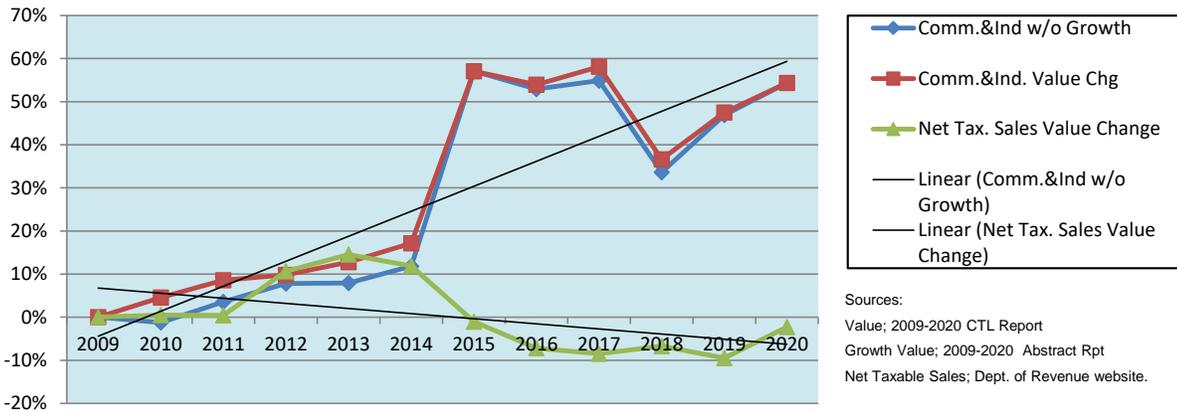
95% Median C.I. : 80.70 to 135.67  
 95% Wgt. Mean C.I. : 67.26 to 120.61  
 95% Mean C.I. : 85.32 to 134.00

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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
102	1	90.21	90.21	90.21	00.00	100.00	90.21	90.21	N/A	490,000	442,036
344	1	135.86	135.86	135.86	00.00	100.00	135.86	135.86	N/A	49,000	66,570
353	2	83.36	83.36	68.82	50.61	121.13	41.17	125.55	N/A	145,000	99,783
386	1	66.12	66.12	66.12	00.00	100.00	66.12	66.12	N/A	245,000	161,994
406	2	149.42	149.42	132.83	39.37	112.49	90.60	208.24	N/A	19,500	25,902
428	1	105.64	105.64	105.64	00.00	100.00	105.64	105.64	N/A	200,000	211,286
455	1	80.70	80.70	80.70	00.00	100.00	80.70	80.70	N/A	55,000	44,383
471	1	121.61	121.61	121.61	00.00	100.00	121.61	121.61	N/A	20,000	24,321
526	1	168.69	168.69	168.69	00.00	100.00	168.69	168.69	N/A	125,000	210,862
528	2	80.39	80.39	77.45	40.99	103.80	47.44	113.33	N/A	50,500	39,113
529	2	124.88	124.88	123.94	08.65	100.76	114.08	135.67	N/A	41,880	51,908
<u>ALL</u>	15	113.33	109.66	93.94	28.69	116.73	41.17	208.24	80.70 to 135.67	113,184	106,324

### 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	\$ 21,081,261	\$ 1,126,637		\$ 19,954,624	--	\$ 43,401,183	--
2009	\$ 21,308,114	\$ 98,280	0.46%	\$ 21,209,834	--	\$ 43,698,105	--
2010	\$ 22,279,818	\$ 1,237,604	5.55%	\$ 21,042,214	-1.25%	\$ 43,921,828	0.51%
2011	\$ 23,132,674	\$ 1,070,955	4.63%	\$ 22,061,719	-0.98%	\$ 43,894,426	-0.06%
2012	\$ 23,398,833	\$ 430,829	1.84%	\$ 22,968,004	-0.71%	\$ 48,348,637	10.15%
2013	\$ 24,036,761	\$ 1,039,646	4.33%	\$ 22,997,115	-1.72%	\$ 50,046,883	3.51%
2014	\$ 24,958,202	\$ 1,129,673	4.53%	\$ 23,828,529	-0.87%	\$ 48,883,765	-2.32%
2015	\$ 33,471,877	\$ -	0.00%	\$ 33,471,877	34.11%	\$ 43,247,540	-11.53%
2016	\$ 32,800,783	\$ 210,786	0.64%	\$ 32,589,997	-2.63%	\$ 40,563,775	-6.21%
2017	\$ 33,690,536	\$ 689,524	2.05%	\$ 33,001,012	0.61%	\$ 39,981,147	-1.44%
2018	\$ 29,121,143	\$ 644,600	2.21%	\$ 28,476,543	-15.48%	\$ 40,765,586	1.96%
2019	\$ 31,425,236	\$ 117,418	0.37%	\$ 31,307,818	7.51%	\$ 39,556,368	-2.97%
2020	\$ 32,895,360	\$ -	0.00%	\$ 32,895,360	4.68%	\$ 42,699,881	7.95%
<b>Ann %chg</b>	3.96%			<b>Average</b>	<b>1.86%</b>	-0.99%	<b>-0.84%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-1.25%	4.56%	0.51%
2011	3.54%	8.56%	0.45%
2012	7.79%	9.81%	10.64%
2013	7.93%	12.81%	14.53%
2014	11.83%	17.13%	11.87%
2015	57.09%	57.09%	-1.03%
2016	52.95%	53.94%	-7.17%
2017	54.88%	58.11%	-8.51%
2018	33.64%	36.67%	-6.71%
2019	46.93%	47.48%	-9.48%
2020	54.38%	54.38%	-2.28%

County Number	81
County Name	Sheridan

**81 Sheridan**  
**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 : 38  
Total Sales Price : 21,413,348  
Total Adj. Sales Price : 21,413,348  
Total Assessed Value : 14,951,264  
Avg. Adj. Sales Price : 563,509  
Avg. Assessed Value : 393,454

MEDIAN : 69  
WGT. MEAN : 70  
MEAN : 68  
COD : 16.27  
PRD : 97.31

COV : 21.03  
STD : 14.29  
Avg. Abs. Dev : 11.20  
MAX Sales Ratio : 105.50  
MIN Sales Ratio : 42.52

95% Median C.I. : 62.31 to 74.23  
95% Wgt. Mean C.I. : 64.66 to 74.99  
95% Mean C.I. : 63.40 to 72.48

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	2	77.46	77.46	91.48	36.20	84.67	49.42	105.50	N/A	80,000	73,183	
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	5	51.18	61.28	59.67	20.77	102.70	50.23	82.47	N/A	366,261	218,565	
01-JUL-18 To 30-SEP-18	1	55.60	55.60	55.60	00.00	100.00	55.60	55.60	N/A	176,000	97,848	
01-OCT-18 To 31-DEC-18	4	71.09	68.84	75.30	11.44	91.42	55.17	78.00	N/A	1,382,087	1,040,688	
01-JAN-19 To 31-MAR-19	3	74.23	72.57	73.96	03.18	98.12	68.20	75.28	N/A	204,600	151,320	
01-APR-19 To 30-JUN-19	2	72.05	72.05	70.39	30.98	102.36	49.73	94.36	N/A	256,613	180,629	
01-JUL-19 To 30-SEP-19	2	43.93	43.93	43.53	03.21	100.92	42.52	45.34	N/A	257,500	112,101	
01-OCT-19 To 31-DEC-19	1	66.87	66.87	66.87	00.00	100.00	66.87	66.87	N/A	235,000	157,153	
01-JAN-20 To 31-MAR-20	8	70.66	68.53	68.40	09.65	100.19	49.36	85.12	49.36 to 85.12	884,167	604,753	
01-APR-20 To 30-JUN-20	6	63.62	66.97	67.12	08.60	99.78	60.79	77.25	60.79 to 77.25	429,879	288,535	
01-JUL-20 To 30-SEP-20	4	79.12	80.71	77.04	09.42	104.76	71.68	92.93	N/A	547,015	421,418	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	8	53.39	64.61	61.69	26.62	104.73	49.42	105.50	49.42 to 105.50	270,913	167,130	
01-OCT-18 To 30-SEP-19	11	68.20	65.91	72.55	18.50	90.85	42.52	94.36	45.34 to 78.00	651,852	472,924	
01-OCT-19 To 30-SEP-20	19	71.68	70.51	69.66	10.41	101.22	49.36	92.93	63.04 to 75.12	635,562	442,740	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	10	60.93	63.73	71.04	18.28	89.71	50.23	82.47	50.79 to 78.00	753,565	535,342	
01-JAN-19 To 31-DEC-19	8	67.54	64.57	63.75	19.91	101.29	42.52	94.36	42.52 to 94.36	234,628	149,571	
<u>ALL</u>	38	68.82	67.94	69.82	16.27	97.31	42.52	105.50	62.31 to 74.23	563,509	393,454	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	38	68.82	67.94	69.82	16.27	97.31	42.52	105.50	62.31 to 74.23	563,509	393,454	
<u>ALL</u>	38	68.82	67.94	69.82	16.27	97.31	42.52	105.50	62.31 to 74.23	563,509	393,454	

**81 Sheridan**  
**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 : 38  
 Total Sales Price : 21,413,348  
 Total Adj. Sales Price : 21,413,348  
 Total Assessed Value : 14,951,264  
 Avg. Adj. Sales Price : 563,509  
 Avg. Assessed Value : 393,454

MEDIAN : 69  
 WGT. MEAN : 70  
 MEAN : 68  
 COD : 16.27  
 PRD : 97.31

COV : 21.03  
 STD : 14.29  
 Avg. Abs. Dev : 11.20  
 MAX Sales Ratio : 105.50  
 MIN Sales Ratio : 42.52

95% Median C.I. : 62.31 to 74.23  
 95% Wgt. Mean C.I. : 64.66 to 74.99  
 95% Mean C.I. : 63.40 to 72.48

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	42.52	42.52	42.52	00.00	100.00	42.52	42.52	N/A	330,000	140,322
1	1	42.52	42.52	42.52	00.00	100.00	42.52	42.52	N/A	330,000	140,322
<b>Dry</b>											
County	3	94.36	97.60	97.50	04.44	100.10	92.93	105.50	N/A	134,867	131,491
1	3	94.36	97.60	97.50	04.44	100.10	92.93	105.50	N/A	134,867	131,491
<b>Grass</b>											
County	15	69.44	67.15	70.27	09.89	95.56	49.73	83.40	61.40 to 72.44	548,414	385,381
1	15	69.44	67.15	70.27	09.89	95.56	49.73	83.40	61.40 to 72.44	548,414	385,381
<b>ALL</b>	<b>38</b>	<b>68.82</b>	<b>67.94</b>	<b>69.82</b>	<b>16.27</b>	<b>97.31</b>	<b>42.52</b>	<b>105.50</b>	<b>62.31 to 74.23</b>	<b>563,509</b>	<b>393,454</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	4	56.92	58.40	59.04	20.64	98.92	42.52	77.25	N/A	482,000	284,575
1	4	56.92	58.40	59.04	20.64	98.92	42.52	77.25	N/A	482,000	284,575
<b>Dry</b>											
County	6	87.70	85.33	80.78	13.99	105.63	60.79	105.50	60.79 to 105.50	204,021	164,814
1	6	87.70	85.33	80.78	13.99	105.63	60.79	105.50	60.79 to 105.50	204,021	164,814
<b>Grass</b>											
County	18	71.70	69.00	73.15	09.69	94.33	49.73	85.12	64.98 to 74.23	775,719	567,467
1	18	71.70	69.00	73.15	09.69	94.33	49.73	85.12	64.98 to 74.23	775,719	567,467
<b>ALL</b>	<b>38</b>	<b>68.82</b>	<b>67.94</b>	<b>69.82</b>	<b>16.27</b>	<b>97.31</b>	<b>42.52</b>	<b>105.50</b>	<b>62.31 to 74.23</b>	<b>563,509</b>	<b>393,454</b>

## Sheridan County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Sheridan	1	1835	1835	1780	1725	1700	1700	1685	1635	<b>1765</b>
Cherry	1	n/a	2100	n/a	2093	2100	2100	2095	2100	<b>2081</b>
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	<b>2208</b>
Grant	1	n/a	n/a	n/a	1605	1605	1605	1605	1605	<b>1605</b>
Box Butte	1	2677	2757	2761	2779	2787	2798	2784	2793	<b>2775</b>
Box Butte	2	2229	2214	2250	2220	2056	2067	2039	2066	<b>2198</b>
Box Butte	3	2011	1951	1979	1930	1774	1783	1742	1797	<b>1951</b>
Dawes	1	1365	1365	1260	1260	1208	1208	1181	1181	<b>1247</b>
Dawes	4	2016	2016	1792	1792	1568	1568	1344	1344	<b>1734</b>

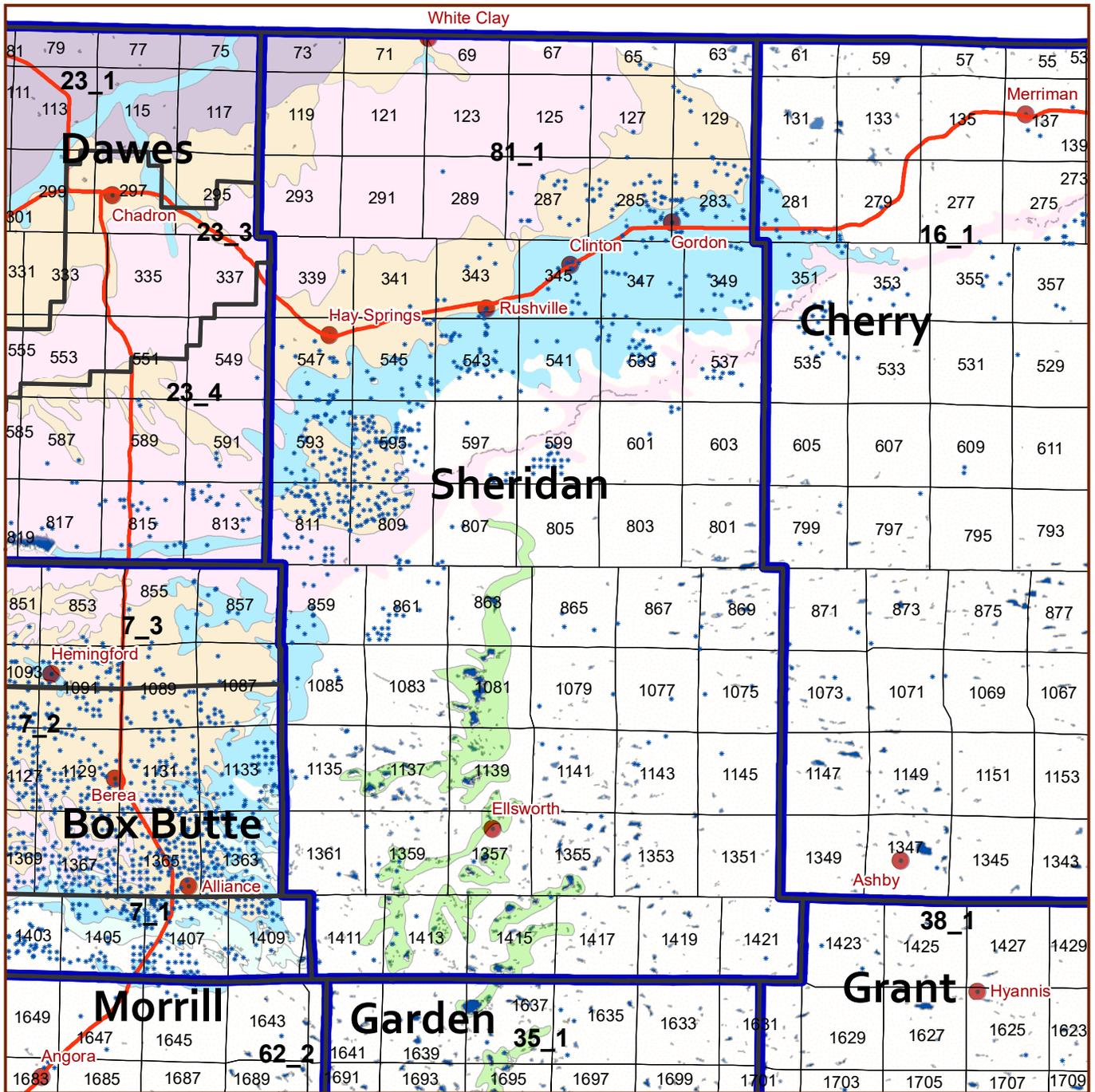
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Sheridan	1	n/a	575	565	565	550	530	520	510	<b>552</b>
Cherry	1	n/a	725	725	725	725	725	725	725	<b>725</b>
Garden	1	n/a	710	n/a	710	710	n/a	705	705	<b>710</b>
Grant	1	n/a	<b>n/a</b>							
Box Butte	1	n/a	415	415	415	415	n/a	415	415	<b>415</b>
Box Butte	2	n/a	560	560	560	535	n/a	535	535	<b>556</b>
Box Butte	3	n/a	540	540	540	490	490	490	490	<b>535</b>
Dawes	1	n/a	658	618	618	574	574	523	523	<b>597</b>
Dawes	4	n/a	750	699	700	650	650	600	600	<b>696</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Sheridan	1	475	475	470	470	n/a	440	435	420	<b>441</b>
Cherry	1	549	550	550	549	550	425	425	425	<b>440</b>
Garden	1	430	n/a	433	430	430	420	420	420	<b>421</b>
Grant	1	432	432	432	432	432	432	n/a	n/a	<b>432</b>
Box Butte	1	300	300	n/a	300	300	300	300	300	<b>300</b>
Box Butte	2	370	370	n/a	372	360	360	360	361	<b>361</b>
Box Butte	3	425	425	n/a	425	n/a	425	425	425	<b>425</b>
Dawes	1	460	n/a	433	433	407	407	380	380	<b>385</b>
Dawes	4	485	n/a	460	n/a	440	440	410	410	<b>424</b>

County	Mkt Area	CRP	TIMBER	WASTE
Sheridan	1	n/a	n/a	55
Cherry	1	725	n/a	73
Garden	1	706	n/a	50
Grant	1	n/a	n/a	10
Box Butte	1	351	n/a	100
Box Butte	2	495	n/a	100
Box Butte	3	405	n/a	100
Dawes	1	n/a	n/a	100
Dawes	4	n/a	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.

# SHERIDAN COUNTY



**Legend**

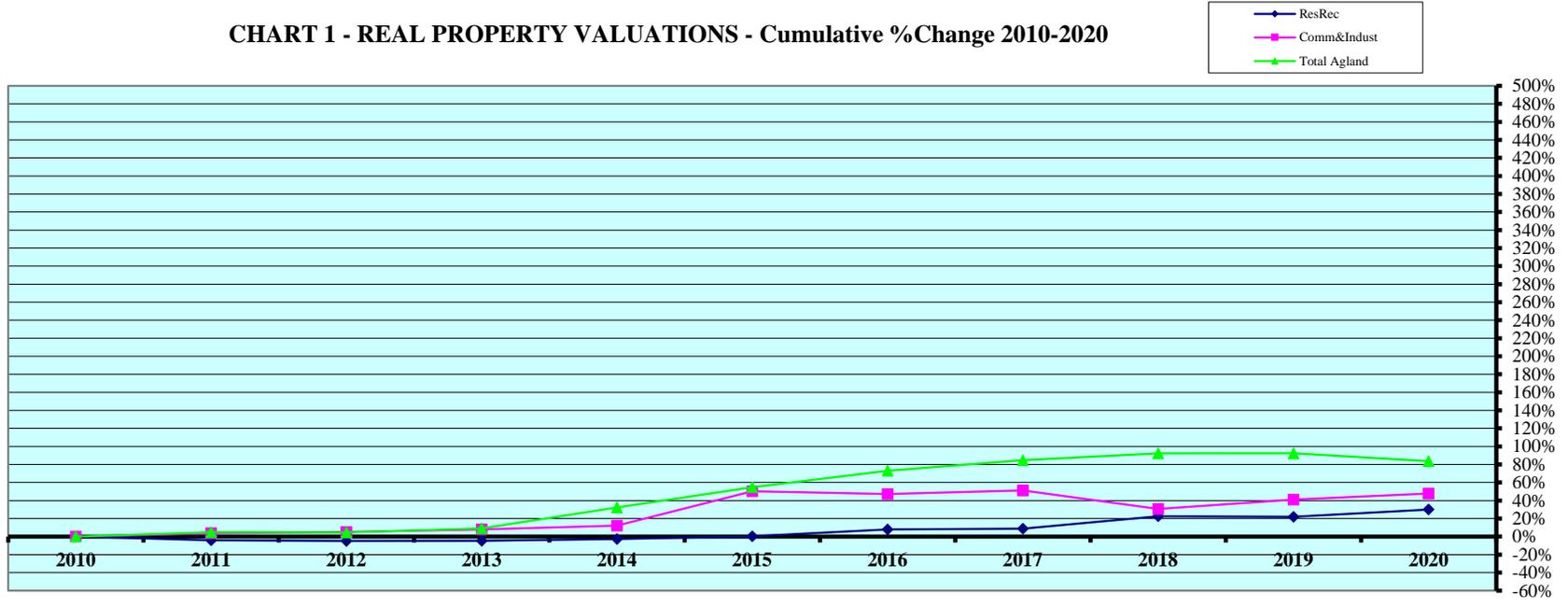
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils**

**CLASS**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	81,834,796	--	--	--	22,279,818	--	--	--	403,552,541	--	--	--
2011	78,529,113	-3,305,683	-4.04%	-4.04%	23,132,674	852,856	3.83%	3.83%	423,222,031	19,669,490	4.87%	4.87%
2012	77,897,726	-631,387	-0.80%	-4.81%	23,398,833	266,159	1.15%	5.02%	422,381,244	-840,787	-0.20%	4.67%
2013	77,983,357	85,631	0.11%	-4.71%	24,036,761	637,928	2.73%	7.89%	440,278,326	17,897,082	4.24%	9.10%
2014	79,595,395	1,612,038	2.07%	-2.74%	24,958,202	921,441	3.83%	12.02%	534,398,734	94,120,408	21.38%	32.42%
2015	82,047,962	2,452,567	3.08%	0.26%	33,471,877	8,513,675	34.11%	50.23%	624,516,371	90,117,637	16.86%	54.75%
2016	88,267,163	6,219,201	7.58%	7.86%	32,800,783	-671,094	-2.00%	47.22%	697,937,982	73,421,611	11.76%	72.95%
2017	89,048,965	781,802	0.89%	8.82%	33,690,536	889,753	2.71%	51.22%	745,704,946	47,766,964	6.84%	84.79%
2018	100,378,363	11,329,398	12.72%	22.66%	29,121,143	-4,569,393	-13.56%	30.71%	775,992,597	30,287,651	4.06%	92.29%
2019	99,858,028	-520,335	-0.52%	22.02%	31,425,236	2,304,093	7.91%	41.05%	776,527,548	534,951	0.07%	92.42%
2020	106,371,771	6,513,743	6.52%	29.98%	32,895,360	1,470,124	4.68%	47.65%	741,406,677	-35,120,871	-4.52%	83.72%

Rate Annual %chg: Residential & Recreational **2.66%**

Commercial & Industrial **3.97%**

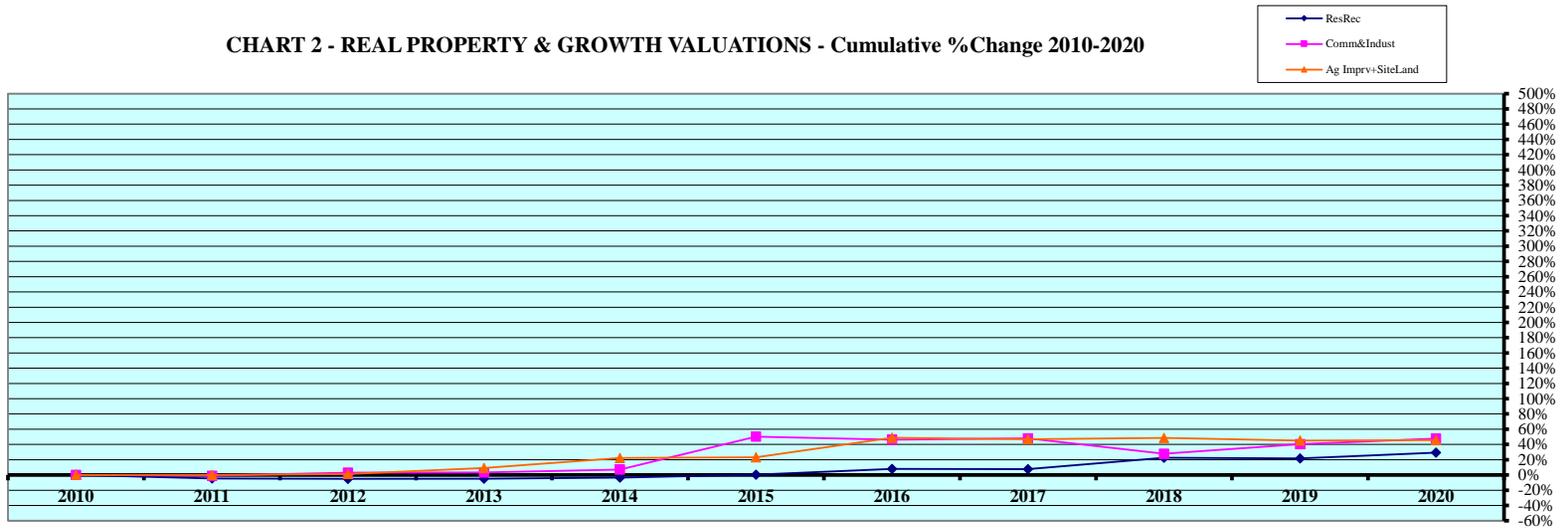
Agricultural Land **6.27%**

Cnty# **81**  
County **SHERIDAN**

**CHART 1**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	81,834,796	601,602	0.74%	81,233,194	--	--	22,279,818	1,237,604	5.55%	21,042,214	--	--	
2011	78,529,113	526,299	0.67%	78,002,814	-4.68%	-4.68%	23,132,674	1,070,955	4.63%	22,061,719	-0.98%	-0.98%	
2012	77,897,726	212,884	0.27%	77,684,842	-1.08%	-5.07%	23,398,833	430,829	1.84%	22,968,004	-0.71%	3.09%	
2013	77,983,357	184,516	0.24%	77,798,841	-0.13%	-4.93%	24,036,761	1,039,646	4.33%	22,997,115	-1.72%	3.22%	
2014	79,595,395	546,294	0.69%	79,049,101	1.37%	-3.40%	24,958,202	1,129,673	4.53%	23,828,529	-0.87%	6.95%	
2015	82,047,962	23,272	0.03%	82,024,690	3.05%	0.23%	33,471,877	0	0.00%	33,471,877	34.11%	50.23%	
2016	88,267,163	21,628	0.02%	88,245,535	7.55%	7.83%	32,800,783	210,786	0.64%	32,589,997	-2.63%	46.28%	
2017	89,048,965	997,406	1.12%	88,051,559	-0.24%	7.60%	33,690,536	689,524	2.05%	33,001,012	0.61%	48.12%	
2018	100,378,363	60,924	0.06%	100,317,439	12.65%	22.59%	29,121,143	644,600	2.21%	28,476,543	-15.48%	27.81%	
2019	99,858,028	303,728	0.30%	99,554,300	-0.82%	21.65%	31,425,236	117,418	0.37%	31,307,818	7.51%	40.52%	
2020	106,371,771	579,401	0.54%	105,792,370	5.94%	29.28%	32,895,360	0	0.00%	32,895,360	4.68%	47.65%	
Rate Ann%chg	2.66%			Resid & Recreat w/o growth			3.97%			C & I w/o growth			2.45%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	42,756,802	14,035,360	56,792,162	8,180	0.01%	56,783,982	--	--
2011	42,797,215	14,304,365	57,101,580	282,333	0.49%	56,819,247	0.05%	0.05%
2012	43,813,990	14,942,626	58,756,616	1,219,096	2.07%	57,537,520	0.76%	1.31%
2013	46,602,332	17,226,058	63,828,390	1,814,944	2.84%	62,013,446	5.54%	9.19%
2014	45,529,211	28,306,983	73,836,194	4,385,730	5.94%	69,450,464	8.81%	22.29%
2015	43,257,655	26,728,159	69,985,814	0	0.00%	69,985,814	-5.21%	23.23%
2016	50,133,996	34,546,503	84,680,499	193,945	0.23%	84,486,554	20.72%	48.76%
2017	50,250,283	35,111,503	85,361,786	1,935,587	2.27%	83,426,199	-1.48%	46.90%
2018	50,070,685	35,491,667	85,562,352	1,224,033	1.43%	84,338,319	-1.20%	48.50%
2019	57,989,609	25,607,200	83,596,809	1,166,667	1.40%	82,430,142	-3.66%	45.14%
2020	58,004,251	25,075,438	83,079,689	433,963	0.52%	82,645,726	-1.14%	45.52%
Rate Ann%chg	3.10%	5.97%	3.88%	Ag Imprv+Site w/o growth			2.32%	

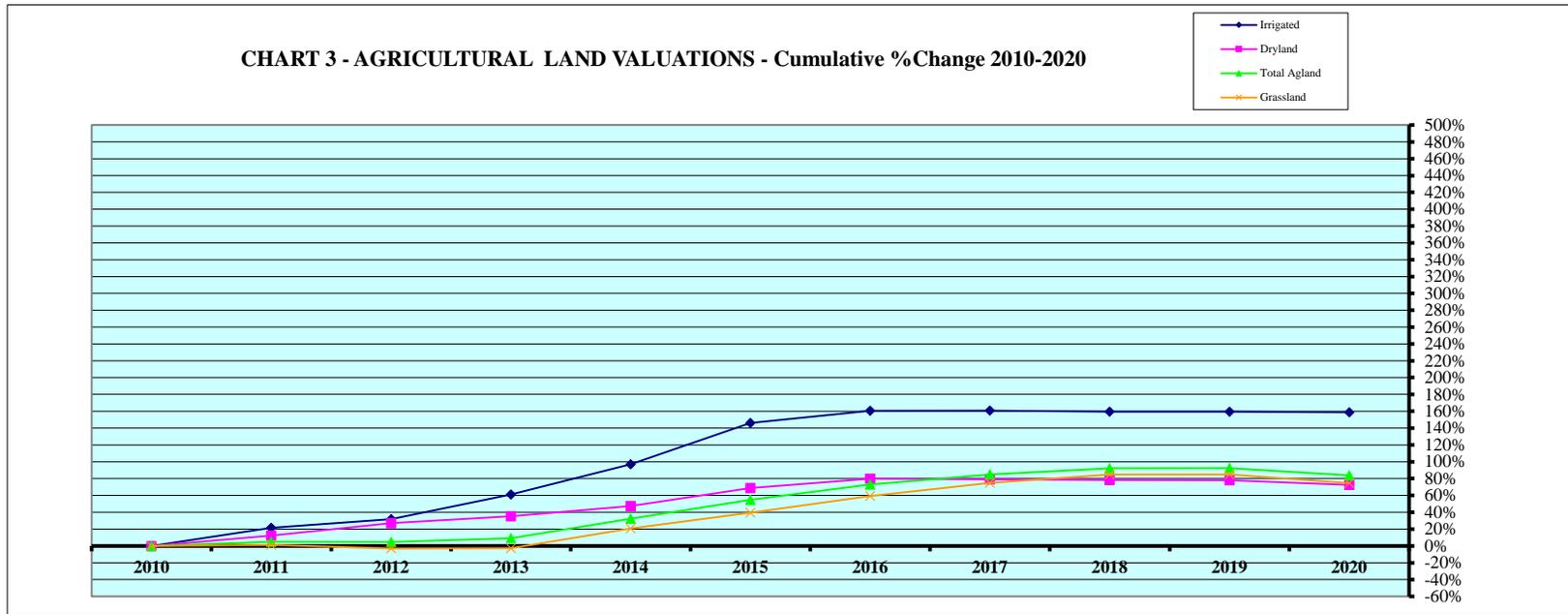
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 81  
County SHERIDAN

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	44,220,109	--	--	--	50,471,545	--	--	--	307,174,833	--	--	--
2011	53,703,720	9,483,611	21.45%	21.45%	56,706,976	6,235,431	12.35%	12.35%	310,968,927	3,794,094	1.24%	1.24%
2012	58,354,172	4,650,452	8.66%	31.96%	64,103,771	7,396,795	13.04%	27.01%	298,046,081	-12,922,846	-4.16%	-2.97%
2013	71,272,249	12,918,077	22.14%	61.18%	68,213,299	4,109,528	6.41%	35.15%	298,892,549	846,468	0.28%	-2.70%
2014	87,135,247	15,862,998	22.26%	97.05%	74,366,573	6,153,274	9.02%	47.34%	370,963,179	72,070,630	24.11%	20.77%
2015	108,783,540	21,648,293	24.84%	146.00%	85,120,405	10,753,832	14.46%	68.65%	428,665,011	57,701,832	15.55%	39.55%
2016	115,248,732	6,465,192	5.94%	160.63%	90,776,077	5,655,672	6.64%	79.86%	489,267,190	60,602,179	14.14%	59.28%
2017	115,300,607	51,875	0.05%	160.74%	90,322,709	-453,368	-0.50%	78.96%	537,083,383	47,816,193	9.77%	74.85%
2018	114,705,543	-595,064	-0.52%	159.40%	90,000,282	-322,427	-0.36%	78.32%	567,471,322	30,387,939	5.66%	84.74%
2019	114,754,133	48,590	0.04%	159.51%	89,831,355	-168,927	-0.19%	77.98%	568,112,103	640,781	0.11%	84.95%
2020	114,387,740	-366,393	-0.32%	158.68%	87,060,385	-2,770,970	-3.08%	72.49%	535,937,086	-32,175,017	-5.66%	74.47%

Rate Ann.%chg: Irrigated **9.97%** Dryland **5.60%** Grassland **5.72%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	1,686,054	--	--	--	0	--	--	--	403,552,541	--	--	--
2011	1,842,408	156,354	9.27%	9.27%	0	0			423,222,031	19,669,490	4.87%	4.87%
2012	1,877,220	34,812	1.89%	11.34%	0	0			422,381,244	-840,787	-0.20%	4.67%
2013	1,880,909	3,689	0.20%	11.56%	19,320	19,320			440,278,326	17,897,082	4.24%	9.10%
2014	1,910,660	29,751	1.58%	13.32%	23,075	3,755	19.44%		534,398,734	94,120,408	21.38%	32.42%
2015	1,924,340	13,680	0.72%	14.13%	23,075	0	0.00%		624,516,371	90,117,637	16.86%	54.75%
2016	2,645,983	721,643	37.50%	56.93%	0	-23,075	-100.00%		697,937,982	73,421,611	11.76%	72.95%
2017	2,998,247	352,264	13.31%	77.83%	0	0			745,704,946	47,766,964	6.84%	84.79%
2018	3,815,450	817,203	27.26%	126.29%	0	0			775,992,597	30,287,651	4.06%	92.29%
2019	3,829,957	14,507	0.38%	127.16%	0	0			776,527,548	534,951	0.07%	92.42%
2020	4,021,466	191,509	5.00%	138.51%	0	0			741,406,677	-35,120,871	-4.52%	83.72%

Cnty# **81**  
County **SHERIDAN**

Rate Ann.%chg: Total Agric Land **6.27%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	44,106,721	69,523	634			50,417,408	156,856	321			81,700,995	133,333	613		
2011	53,720,037	69,744	770	21.41%	21.41%	57,315,317	156,865	365	13.68%	13.68%	89,688,965	135,300	663	8.18%	9.46%
2012	58,365,423	69,738	837	8.66%	31.92%	64,368,307	154,820	416	13.79%	29.35%	89,574,800	130,628	686	3.44%	13.24%
2013	71,373,288	70,048	1,019	21.75%	60.61%	68,649,740	153,089	448	7.86%	39.51%	97,239,960	127,646	762	11.09%	25.80%
2014	87,169,555	70,082	1,244	22.07%	96.06%	75,298,934	151,440	497	10.88%	54.69%	128,539,130	127,483	1,008	32.36%	66.50%
2015	108,983,544	70,042	1,556	25.10%	145.26%	85,611,745	149,347	573	15.29%	78.34%	149,636,865	127,257	1,176	16.62%	94.17%
2016	115,457,606	69,915	1,651	6.13%	160.30%	90,698,157	147,620	614	7.18%	91.15%	164,929,515	127,713	1,291	9.83%	113.25%
2017	115,308,748	69,830	1,651	-0.01%	160.28%	90,653,735	147,540	614	0.01%	91.16%	174,353,050	127,360	1,369	6.01%	126.06%
2018	114,705,543	69,459	1,651	0.01%	160.30%	90,009,258	146,470	615	0.01%	91.19%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	114,810,875	69,520	1,651	0.01%	160.31%	89,918,440	146,316	615	0.00%	91.20%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	115,292,861	70,153	1,643	-0.49%	159.05%	90,208,522	146,280	617	0.35%	91.86%	574,371,036	1,259,705	456	-64.63%	-25.59%

Rate Annual %chg Average Value/Acre:

9.99%

6.73%

-2.91%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	1,686,054	42,151	40			0	0				402,949,210	1,546,206	261		
2011	1,682,172	42,054	40	0.00%	0.00%	0	0				424,119,562	1,548,227	274	5.12%	5.12%
2012	1,869,790	46,745	40	0.00%	0.00%	0	0				422,475,927	1,548,081	273	-0.38%	4.72%
2013	1,874,787	46,870	40	0.00%	0.00%	0	0				422,475,927	1,548,170	285	4.26%	9.19%
2014	1,880,282	47,007	40	0.00%	0.00%	0	0				534,858,125	1,548,235	345	21.41%	32.56%
2015	1,910,180	47,754	40	0.00%	0.00%	0	0				624,883,417	1,548,560	404	16.81%	54.84%
2016	2,645,983	48,108	55	37.50%	37.50%	0	0				697,964,823	1,548,308	451	11.71%	72.98%
2017	2,652,709	48,231	55	0.00%	37.50%	0	0				747,952,135	1,548,341	483	7.16%	85.36%
2018	3,761,517	68,391	55	0.00%	37.50%	0	0				776,329,517	1,545,609	502	3.98%	92.74%
2019	3,819,880	69,447	55	0.01%	37.51%	0	0				776,662,819	1,546,766	502	-0.03%	92.67%
2020	3,992,522	72,587	55	0.00%	37.51%	0	0				783,864,941	1,548,725	506	0.80%	94.22%

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SHERIDAN

Rate Annual %chg Average Value/Acre:

6.86%

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

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,469	SHERIDAN	35,074,842	22,480,671	67,527,854	106,319,072	32,895,360	0	52,699	741,406,677	58,004,251	25,075,438	0	1,088,836,864
cnty sectorvalue % of total value:		3.22%	2.06%	6.20%	9.76%	3.02%		0.00%	68.09%	5.33%	2.30%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
41	CLINTON	14,209	313	135	1,130,763	798,384	0	0	0	0	0	0	1,943,804
0.75%	%sector of county sector	0.04%	0.00%	0.00%	1.06%	2.43%							0.18%
	%sector of municipality	0.73%	0.02%	0.01%	58.17%	41.07%							100.00%
1,612	GORDON	2,606,256	2,600,567	500,764	40,045,265	14,166,842	0	0	0	0	0	0	59,919,694
29.48%	%sector of county sector	7.43%	11.57%	0.74%	37.67%	43.07%							5.50%
	%sector of municipality	4.35%	4.34%	0.84%	66.83%	23.64%							100.00%
570	HAY SPRINGS	847,462	439,155	75,414	12,885,644	3,180,527	0	0	0	0	0	0	17,428,202
10.42%	%sector of county sector	2.42%	1.95%	0.11%	12.12%	9.67%							1.60%
	%sector of municipality	4.86%	2.52%	0.43%	73.94%	18.25%							100.00%
890	RUSHVILLE	651,037	757,455	111,825	19,729,645	5,751,419	0	0	36,974	0	69,345	0	27,107,700
16.27%	%sector of county sector	1.86%	3.37%	0.17%	18.56%	17.48%			0.00%		0.28%		2.49%
	%sector of municipality	2.40%	2.79%	0.41%	72.78%	21.22%			0.14%		0.26%		100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
3,113	Total Municipalities	4,118,964	3,797,490	688,138	73,791,317	23,897,172	0	0	36,974	0	69,345	0	106,399,400
56.92%	%all municip.sectors of cnty	11.74%	16.89%	1.02%	69.41%	72.65%			0.00%		0.28%		9.77%

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

CHART 5

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 8,400</b>	<b>Value : 1,002,605,767</b>	<b>Growth 552,513</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	325	834,677	72	402,641	281	2,301,775	678	3,539,093	
<b>02. Res Improve Land</b>	1,478	5,776,501	53	640,165	234	3,464,239	1,765	9,880,905	
<b>03. Res Improvements</b>	1,524	76,604,109	72	4,764,606	282	20,071,936	1,878	101,440,651	
<b>04. Res Total</b>	1,849	83,215,287	144	5,807,412	563	25,837,950	2,556	114,860,649	128,520
<b>% of Res Total</b>	72.34	72.45	5.63	5.06	22.03	22.50	30.43	11.46	23.26
<b>05. Com UnImp Land</b>	61	635,989	7	33,354	12	65,750	80	735,093	
<b>06. Com Improve Land</b>	286	2,693,816	18	105,329	51	458,690	355	3,257,835	
<b>07. Com Improvements</b>	290	22,074,791	18	1,502,530	56	6,870,556	364	30,447,877	
<b>08. Com Total</b>	351	25,404,596	25	1,641,213	68	7,394,996	444	34,440,805	125,593
<b>% of Com Total</b>	79.05	73.76	5.63	4.77	15.32	21.47	5.29	3.44	22.73
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	17	25,200	17	25,200	
<b>14. Rec Improve Land</b>	0	0	0	0	2	2,400	2	2,400	
<b>15. Rec Improvements</b>	0	0	0	0	2	25,099	2	25,099	
<b>16. Rec Total</b>	0	0	0	0	19	52,699	19	52,699	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.23	0.01	0.00
<b>Res &amp; Rec Total</b>	1,849	83,215,287	144	5,807,412	582	25,890,649	2,575	114,913,348	128,520
<b>% of Res &amp; Rec Total</b>	71.81	72.42	5.59	5.05	22.60	22.53	30.65	11.46	23.26
<b>Com &amp; Ind Total</b>	351	25,404,596	25	1,641,213	68	7,394,996	444	34,440,805	125,593
<b>% of Com &amp; Ind Total</b>	79.05	73.76	5.63	4.77	15.32	21.47	5.29	3.44	22.73
<b>17. Taxable Total</b>	2,200	108,619,883	169	7,448,625	650	33,285,645	3,019	149,354,153	254,113
<b>% of Taxable Total</b>	72.87	72.73	5.60	4.99	21.53	22.29	35.94	14.90	45.99

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	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	234	1	507	742

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	217,357	5	569,770	4,357	598,831,829	4,373	599,618,956
28. Ag-Improved Land	1	21,781	0	0	953	177,355,952	954	177,377,733
29. Ag Improvements	1	65,251	0	0	1,007	76,189,674	1,008	76,254,925

30. Ag Total					5,381	853,251,614
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	15,000	0	0.00	0	
33. HomeSite Improvements	1	0.00	64,563	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	10	59.27	50,381	1	4.50	3,825	
36. FarmSite Improv Land	1	1.00	2,000	0	0.00	0	
37. FarmSite Improvements	1	0.00	688	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	47	48.00	720,000	47	48.00	720,000	
32. HomeSite Improv Land	671	702.72	10,531,800	672	703.72	10,546,800	
33. HomeSite Improvements	745	0.00	53,044,855	746	0.00	53,109,418	51,463
34. HomeSite Total				<b>793</b>	<b>751.72</b>	<b>64,376,218</b>	
35. FarmSite UnImp Land	65	232.64	306,964	76	296.41	361,170	
36. FarmSite Improv Land	793	1,417.34	2,791,915	794	1,418.34	2,793,915	
37. FarmSite Improvements	958	0.00	23,144,819	959	0.00	23,145,507	246,937
38. FarmSite Total				<b>1,035</b>	<b>1,714.75</b>	<b>26,300,592</b>	
39. Road & Ditches	1,648	6,449.54	0	1,648	6,449.54	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,828</b>	<b>8,916.01</b>	<b>90,676,810</b>	<b>298,400</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	1,376.28	485,657	9	1,376.28	485,657

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	19,518.95	28.06%	35,817,296	29.18%	1,835.00
46. 1A	14,628.83	21.03%	26,843,912	21.87%	1,835.00
47. 2A1	38.40	0.06%	68,352	0.06%	1,780.00
48. 2A	15,592.28	22.41%	26,896,744	21.91%	1,725.00
49. 3A1	681.88	0.98%	1,159,196	0.94%	1,700.00
50. 3A	999.96	1.44%	1,699,932	1.38%	1,700.00
51. 4A1	13,448.12	19.33%	22,660,101	18.46%	1,685.00
52. 4A	4,655.40	6.69%	7,611,581	6.20%	1,635.00
53. Total	69,563.82	100.00%	122,757,114	100.00%	1,764.67
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	39,359.33	26.92%	22,631,769	28.03%	575.00
56. 2D1	274.55	0.19%	155,121	0.19%	565.00
57. 2D	55,535.90	37.98%	31,377,865	38.86%	565.00
58. 3D1	6,855.36	4.69%	3,770,525	4.67%	550.01
59. 3D	66.99	0.05%	35,505	0.04%	530.00
60. 4D1	26,906.45	18.40%	13,991,318	17.33%	520.00
61. 4D	17,227.31	11.78%	8,785,958	10.88%	510.00
62. Total	146,225.89	100.00%	80,748,061	100.00%	552.21
<b>Grass</b>					
63. 1G1	75,815.21	6.02%	36,014,441	6.49%	475.03
64. 1G	114.78	0.01%	54,523	0.01%	475.02
65. 2G1	12,644.49	1.00%	5,942,936	1.07%	470.00
66. 2G	26,411.38	2.10%	12,413,360	2.24%	470.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	755,108.18	59.96%	332,301,153	59.90%	440.07
69. 4G1	293,910.71	23.34%	127,987,340	23.07%	435.46
70. 4G	95,404.80	7.58%	40,076,489	7.22%	420.07
71. Total	1,259,409.55	100.00%	554,790,242	100.00%	440.52
<b>Irrigated Total</b>					
	69,563.82	4.49%	122,757,114	16.10%	1,764.67
<b>Dry Total</b>					
	146,225.89	9.44%	80,748,061	10.59%	552.21
<b>Grass Total</b>					
	1,259,409.55	81.33%	554,790,242	72.75%	440.52
72. Waste	73,121.14	4.72%	4,022,007	0.53%	55.00
73. Other	257.38	0.02%	257,380	0.03%	1,000.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,548,577.78	100.00%	762,574,804	100.00%	492.44

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	69,563.82	122,757,114	69,563.82	122,757,114
<b>77. Dry Land</b>	0.00	0	0.00	0	146,225.89	80,748,061	146,225.89	80,748,061
<b>78. Grass</b>	390.41	171,757	1,306.32	565,066	1,257,712.82	554,053,419	1,259,409.55	554,790,242
<b>79. Waste</b>	0.00	0	15.99	879	73,105.15	4,021,128	73,121.14	4,022,007
<b>80. Other</b>	0.00	0	0.00	0	257.38	257,380	257.38	257,380
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>390.41</b>	<b>171,757</b>	<b>1,322.31</b>	<b>565,945</b>	<b>1,546,865.06</b>	<b>761,837,102</b>	<b>1,548,577.78</b>	<b>762,574,804</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	69,563.82	4.49%	122,757,114	16.10%	1,764.67
<b>Dry Land</b>	146,225.89	9.44%	80,748,061	10.59%	552.21
<b>Grass</b>	1,259,409.55	81.33%	554,790,242	72.75%	440.52
<b>Waste</b>	73,121.14	4.72%	4,022,007	0.53%	55.00
<b>Other</b>	257.38	0.02%	257,380	0.03%	1,000.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>1,548,577.78</b>	<b>100.00%</b>	<b>762,574,804</b>	<b>100.00%</b>	<b>492.44</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	87	355,924	30	333,385	62	3,102,037	149	3,791,346	0
83.2 Gordon	82	393,617	681	3,385,735	693	42,833,939	775	46,613,291	65,737
83.3 Hay Springs	49	128,064	305	927,969	313	12,678,986	362	13,735,019	0
83.4 Rural Res - Not Near A Rd	88	506,881	45	647,250	63	4,028,156	151	5,182,287	36,745
83.5 Rural Res-near A Road	206	1,821,183	200	2,958,885	223	16,394,517	429	21,174,585	0
83.6 Rushville	71	291,174	436	1,530,514	451	19,667,282	522	21,488,970	26,038
83.7 Small Towns	112	67,450	70	99,567	75	2,760,833	187	2,927,850	0
84 Residential Total	695	3,564,293	1,767	9,883,305	1,880	101,465,750	2,575	114,913,348	128,520

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</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	N/a Or Error	15	89,534	68	404,002	72	7,328,617	87	7,822,153	0
85.2	Gordon	24	370,963	131	1,488,447	131	12,785,325	155	14,644,735	0
85.3	Hay Springs	6	53,725	53	575,284	54	2,666,989	60	3,295,998	0
85.4	Rural Res-near A Road	4	18,600	4	128,450	5	1,149,195	9	1,296,245	0
85.5	Rushville	24	195,334	78	642,844	80	5,174,421	104	6,012,599	125,593
85.6	Small Towns	7	6,937	21	18,808	22	1,343,330	29	1,369,075	0
86	Commercial Total	80	735,093	355	3,257,835	364	30,447,877	444	34,440,805	125,593

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	75,815.21	6.02%	36,014,441	6.49%	475.03
88. 1G	114.78	0.01%	54,523	0.01%	475.02
89. 2G1	12,644.49	1.00%	5,942,936	1.07%	470.00
90. 2G	26,411.38	2.10%	12,413,360	2.24%	470.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	755,108.18	59.96%	332,301,153	59.90%	440.07
93. 4G1	293,910.71	23.34%	127,987,340	23.07%	435.46
94. 4G	95,404.80	7.58%	40,076,489	7.22%	420.07
95. Total	1,259,409.55	100.00%	554,790,242	100.00%	440.52
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	1,259,409.55	100.00%	554,790,242	100.00%	440.52
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	1,259,409.55	100.00%	554,790,242	100.00%	440.52

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

81 Sheridan

	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	106,319,072	114,860,649	8,541,577	8.03%	128,520	7.91%
02. Recreational	52,699	52,699	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	58,004,251	64,376,218	6,371,967	10.99%	51,463	10.90%
<b>04. Total Residential (sum lines 1-3)</b>	<b>164,376,022</b>	<b>179,289,566</b>	<b>14,913,544</b>	<b>9.07%</b>	<b>179,983</b>	<b>8.96%</b>
05. Commercial	32,895,360	34,440,805	1,545,445	4.70%	125,593	4.32%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>32,895,360</b>	<b>34,440,805</b>	<b>1,545,445</b>	<b>4.70%</b>	<b>125,593</b>	<b>4.32%</b>
08. Ag-Farmsite Land, Outbuildings	25,075,438	26,300,592	1,225,154	4.89%	246,937	3.90%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>25,075,438</b>	<b>26,300,592</b>	<b>1,225,154</b>	<b>4.89%</b>	<b>246,937</b>	<b>3.90%</b>
12. Irrigated	114,387,740	122,757,114	8,369,374	7.32%		
13. Dryland	87,060,385	80,748,061	-6,312,324	-7.25%		
14. Grassland	535,937,086	554,790,242	18,853,156	3.52%		
15. Wasteland	4,021,466	4,022,007	541	0.01%		
16. Other Agland	0	257,380	257,380			
<b>17. Total Agricultural Land</b>	<b>741,406,677</b>	<b>762,574,804</b>	<b>21,168,127</b>	<b>2.86%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>963,753,497</b>	<b>1,002,605,767</b>	<b>38,852,270</b>	<b>4.03%</b>	<b>552,513</b>	<b>3.97%</b>

## 2021 Assessment Survey for Sheridan County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$158,550
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$149,607
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	None
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$138,255 of which \$68,000 is budgeted for Eagle View Pictometry; \$45,655 for Office Clerk/Data Entry wages; \$9,000 for gWorks and \$15,000 for any contracted appraisals.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$18,000 for Core Logic (f.k.a Marshall-Swift); the equipment budget is part of that of the entire county.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,500 that includes lodging, workshop, education fees & meals.
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$3,572.17

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	No.
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes.
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. The web address is <a href="https://Sheridan.gworks.com">https://Sheridan.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagle View Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2018, with new flyover imagery delivered in the summer of 2021.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Gordon, Rushville and Hay Springs
<b>4.</b>	<b>When was zoning implemented?</b>
	2002

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS for administrative, CAMA and personal property software; Eagle View Pictometry for county review work.

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	None
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2021 Residential Assessment Survey for Sheridan County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and staff.														
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Gordon has an active market with an upward trend in sale prices. It is the largest town in the county. Located along Highway 20, there is a large packing plant, high school, and elementary school that all employ a large portion of the population. There is also a market for houses to rent to traveling doctors and nurses working at the hospital on the reservation.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Hay Springs also has an active residential market. Located in Hay Springs is the NRPPD and a K-12 school that employ a large portion of the local population. There is a need for rental housing for people working in Chadron or at the hospital on the reservation.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rushville is the county seat. The residential market is not active. The county offices and the elementary and middle schools are the largest employers.</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Small Towns encompasses all residential property that exists within Antioch, Bingham, Ellsworth, Lakeside and Whiteclay. There are no schools and the residential market is non-existent.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural is the area that is comprised of all residential parcels outside of the boundaries of the towns and villages.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Dwellings and outbuildings associated with agricultural land.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Gordon has an active market with an upward trend in sale prices. It is the largest town in the county. Located along Highway 20, there is a large packing plant, high school, and elementary school that all employ a large portion of the population. There is also a market for houses to rent to traveling doctors and nurses working at the hospital on the reservation.	20	Hay Springs also has an active residential market. Located in Hay Springs is the NRPPD and a K-12 school that employ a large portion of the local population. There is a need for rental housing for people working in Chadron or at the hospital on the reservation.	30	Rushville is the county seat. The residential market is not active. The county offices and the elementary and middle schools are the largest employers.	40	Small Towns encompasses all residential property that exists within Antioch, Bingham, Ellsworth, Lakeside and Whiteclay. There are no schools and the residential market is non-existent.	80	Rural is the area that is comprised of all residential parcels outside of the boundaries of the towns and villages.	AG	Dwellings and outbuildings associated with agricultural land.
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	The cost approach, coupled with the market approach.														
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>														
	The county uses the depreciation tables provided by the CAMA vendor.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>														
	The depreciation tables in the CAMA system are used for all residential properties.														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	Sales were plotted on the various maps of each town and then the values were applied to all the vacant lots in each individual town. The lot values and rural residential acreages were established and applied in 2017 based on sales. Prior to 2017, there were numerous lot values within each town that would indicate that there should be several different neighborhoods. Several of the smaller towns are now considered one neighborhood as the market did not indicate more than one value for the vacant lots. Gordon is the exception because more sales of vacant lots were available for the study.														

7.	<b>How are rural residential site values developed?</b>																																			
	A replacement cost new was developed for the well, septic, and electric lines to the property through a study of local costs. It was determined that the first acre (home site) be valued at \$15,000, the second acre with buildings be valued at \$2,000, and the additional acres be valued at \$850 per acre.																																			
8.	<b>Are there form 191 applications on file?</b>																																			
	No.																																			
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																			
	There are currently no vacant lots being held for sale or resale in the County.																																			
10.	<table border="1"> <thead> <tr> <th data-bbox="203 590 365 674"><u>Valuation Group</u></th> <th data-bbox="365 590 651 674"><u>Date of Depreciation Tables</u></th> <th data-bbox="651 590 906 674"><u>Date of Costing</u></th> <th data-bbox="906 590 1177 674"><u>Date of Lot Value Study</u></th> <th data-bbox="1177 590 1484 674"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 674 365 737">10</td> <td data-bbox="365 674 651 737">2017</td> <td data-bbox="651 674 906 737">2017</td> <td data-bbox="906 674 1177 737">2017</td> <td data-bbox="1177 674 1484 737">2021</td> </tr> <tr> <td data-bbox="203 737 365 789">20</td> <td data-bbox="365 737 651 789">2017</td> <td data-bbox="651 737 906 789">2017</td> <td data-bbox="906 737 1177 789">2017</td> <td data-bbox="1177 737 1484 789">2017</td> </tr> <tr> <td data-bbox="203 789 365 842">30</td> <td data-bbox="365 789 651 842">2017</td> <td data-bbox="651 789 906 842">2017</td> <td data-bbox="906 789 1177 842">2017</td> <td data-bbox="1177 789 1484 842">2017</td> </tr> <tr> <td data-bbox="203 842 365 894">40</td> <td data-bbox="365 842 651 894">2017</td> <td data-bbox="651 842 906 894">2017</td> <td data-bbox="906 842 1177 894">2017</td> <td data-bbox="1177 842 1484 894">2017</td> </tr> <tr> <td data-bbox="203 894 365 947">80</td> <td data-bbox="365 894 651 947">2017</td> <td data-bbox="651 894 906 947">2017</td> <td data-bbox="906 894 1177 947">2017</td> <td data-bbox="1177 894 1484 947">2018</td> </tr> <tr> <td data-bbox="203 947 365 1010">AG</td> <td data-bbox="365 947 651 1010">2017</td> <td data-bbox="651 947 906 1010">2017</td> <td data-bbox="906 947 1177 1010">2017</td> <td data-bbox="1177 947 1484 1010">2018</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2017	2017	2017	2021	20	2017	2017	2017	2017	30	2017	2017	2017	2017	40	2017	2017	2017	2017	80	2017	2017	2017	2018	AG	2017	2017	2017	2018
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## 2021 Commercial Assessment Survey for Sheridan County

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	Office staff.												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>												
	The cost approach and a simplified income approach.												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>												
	Costing of properties using the CAMA system and then testing with the market sales.												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The depreciation tables in the CAMA system are being used for all commercial properties.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	No.												
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>												
	The commercial lot values were set in 2017 based on vacant land lot sales. Prior to 2017 there was no equalization of commercial lot values. Within each individual town there were numerous lot values which would have indicated that there should be several different neighborhoods, but this was not the case. The disparity held true for all of the rural commercial lots as well. Each town is now a neighborhood and lot values are set at: Dewing, Antioch, and Bingham valued at \$0.03 per square foot; Lakeside, Ellsworth, and Clinton lots valued at \$0.05 per square foot; Hay Springs, Rushville, and Gordon lots valued at \$1.00 per square foot up to 21,780 square feet, with each additional square foot of the lot valued at \$0.10 per square foot. Rural commercial lots are valued at \$1.00 per 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>
	10	2017	2017	2017	2018
	20	2017	2017	2017	2018
	30	2017	2017	2017	2018
	40	2017	2017	2017	2018
	80	2017	2017	2017	2018

## 2021 Agricultural Assessment Survey for Sheridan County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Office staff.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 60%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td></td> <td>Although the County has noted geographical differences within the county, reviewed market activity does not indicate a verifiable need to establish unique market areas.</td> <td style="text-align: center;">2013</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>		Although the County has noted geographical differences within the county, reviewed market activity does not indicate a verifiable need to establish unique market areas.	2013	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
	Although the County has noted geographical differences within the county, reviewed market activity does not indicate a verifiable need to establish unique market areas.	2013						
	The county is working on correcting soil codes errors, acre discrepancies, and parcel discrepancies through a contracted remediation project with gWorks. gWorks has completed their part in cleaning up the soil code errors and did a soil dump on February 15. After March 19th, the assessor's office will begin the process of applying the soil dump to our CAMA system. After the soil codes are corrected, a timber class for our Pine Ridge area, and a flooded grass class for the Sandhills will be created. More CRP acres will be identified through this process.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Sales are reviewed by the county assessor, through questionnaires and /or interviews via phone or in person to determine if there is a verifiable different market price paid for the same land classifications throughout the county or if there are factors that influenced the market price.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	A study of the primary use and location of the land along with questionnaires and phone interviews are used to identify rural residential and recreational land.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	There are only two commercial feedlots within the county, and the intensive use of other feeders have been identified and a revaluation of these will be for 2021.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	There are two parcels currently enrolled in the Wetland Reserve Program and these are valued at 100% of market value.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	No.							
	<b><u>If your county has special value applications, please answer the following</u></b>							

<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	None.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<i><b><u>If your county recognizes a special value, please answer the following</u></b></i>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# **2020 Three Year Plan for Sheridan County Assessment Years 2021, 2022, & 2023**

## **2020**

Number of Parcels 8,877  
Total Value \$1,088,033,335

Residential Property 92%  
Commercial Property 100%  
Agricultural Property 72%

## **Staff**

Currently the staff for the office consists of the assessor, the deputy assessor, and one full time office clerk. The office has also contracted with Suzi Lore of Lore Appraisal to assist and educate the office staff with the assessment process. The property record cards and computer files of real property are maintained by the assessor and office staff. Changes due to transfer are primarily completed by the deputy assessor and parcel splits are completed by the assessor. Personal Property filings, Permissive and Homestead Exemption applications, and many other jobs are managed by the entire office staff. Reports required by statutes are prepared by the assessor with assistance from the deputy and clerk.

## **Assessment Year 2021**

1. Continue to correct soil codes and parcel errors through a remediation project with gWorks.
2. Identify the CRP acres on those parcels for which we have received NRCS maps.
3. Identify the intensive use acres.
4. Continue to download all parcel information to move closer to the goal of becoming a paper-free office.
5. Create a grass subclass for the soil types that continue to be underwater.

## **Assessment Year 2022**

A list of what we would like to accomplish for the 2021 tax assessment year:

1. Continue to identify CRP acres and study the effects that CRP plays on our market
2. After all soil codes are correct, create a timber class for the northern end of the county
3. Begin review of rural properties

## **Assessment Year 2023**

A list of what we would like to accomplish for the 2022 tax assessment year:

1. Complete review of all rural properties
2. Review Rushville, Hay Springs, and Small Towns

## **Computers**

All computer software is contracted through MIPS. We also have a contract with gWorks to update and have online access to Sheridan County parcels. We also contract with Eagleview to fly our county and create imagery that we use as an assessment tool when doing the Six Year Review.

## **Maps**

When the office works with soil types and soil uses, we use gWorks and Web Soil Survey.

The Cadastral Maps are kept in the office but are now obsolete. These maps have not been updated since 2011. They are merely kept for a reference.

## **Education**

The Panhandle County Assessors meet monthly to share problems, ideas, and frustrations. These sessions provide uniformity of action, solutions to many problems, and are an invaluable support system. The Property Assessment Division also provides continuing education hours at these meetings.

The assessor and deputy assessor will continue to attend any courses or workshops necessary to secure the hours of continuing education necessary to keep their certificates current. All other staff will be given the opportunity to receive education that is pertinent to the job.

Respectfully submitted:

Tina Skinner  
Sheridan County Assessor  
October 31, 2020