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DEPARTMENT OF REVENUE

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

SIOUX 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 Sioux 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 Sioux 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: Michelle Zimmerman, Sioux County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

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

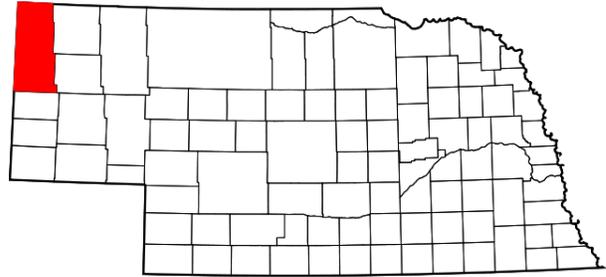
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

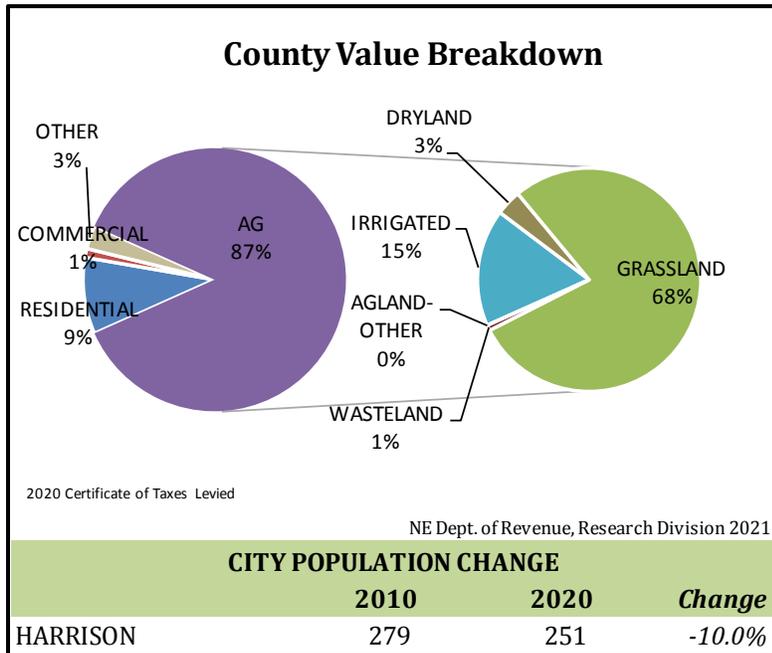
**Further information may be found in Exhibit 94*

County Overview

With a total area of 2,067 square miles, Sioux County has 1,166 residents, per the Census Bureau Quick Facts for 2019, reflecting an 11% population decline from the 2010 US Census. Reports indicate that 73% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$68,389 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Sioux County are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there are 16 employer establishments with total employment of 31, for an 11% decrease in total 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. Sioux is included in both the Upper Niobrara White and North Platte Natural Resource Districts (NRD).

2021 Residential Correlation for Sioux County

Assessment Actions

For assessment year 2021 the county assessor reviewed improvements with aerial imagery in Townships 24 through 29. The county assessor also analyzed the residential lot values by the abstraction method, and determined that lot values did not need to be adjusted.

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.

Sioux County sales qualification and verification involves the mailing of a sales verification questionnaire to all buyers of residential property on a quarterly basis. The response is currently about 50%. Non-responses elicit a questionnaire sent to the seller. The county assessor also utilizes personal knowledge of the county to supplement the process. Sioux County's residential sales use is above average compared with the statewide average.

The last residential lot study by the abstraction method was completed for the current assessment year. The date of the cost and depreciation tables used are 2014. With the relatively inactive residential market in the county, the county assessor found that the application of a new cost index without additional depreciation factors would greatly affect assessed values in the county.

Residential valuation groups are simply based on assessor location, the village of Harrison and the remainder of the county. This delineation of sales is common since most rural residential sales are within close distance to the Dawes and Scotts Bluff County borders, and the market for these properties is more desirable than the market within the village.

The county assessor has submitted a written valuation methodology.

The Sioux County assessor is in compliance with the statutory six-year inspection and review cycle. This is accomplished mainly by comparison of aerial oblique imagery with the current property record, coupled with on-site inspections, on a township by township basis.

2021 Residential Correlation for Sioux County

Description of Analysis

The Sioux County assessor has established two residential valuation groups based on assessor location.

Valuation Group	Description
10	Harrison
80	Rural residential

The statistical profile indicates 12 qualified residential sales that occurred during the two-year timeframe of the sales study period. Only the weighted mean of the three measures of central tendency appears to be within acceptable range.

A review of sales by study years shows the 12 sales evenly divided between years. By valuation group, the 11 sales in the village of Harrison shows two of the three measures of central tendency within acceptable range and supportive qualitative statistics. Valuation Group 80 has only one sale and its hypothetical removal would bring the overall median within acceptable range. The sample of 12 sales is quite small and the residential market in Sioux County is not competitive or viable. Thus, the review of assessment practices and assessment actions is necessary to ensure residential assessment equity and uniformity.

Comparison of the sales file to the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicates minimal change to the residential base. The residential growth shown is attributable to the changes to parcels within the townships reviewed. This reflects the assessment actions for the current year.

Equalization and Quality of Assessment

Review of all pertinent information, coupled with the assessment practices review shows that the quality of assessment for the residential property class in Sioux County is in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	11	99.36	101.04	97.87	07.99	103.24
80	1	103.90	103.90	103.90	00.00	100.00
____ALL____	12	101.57	101.28	98.57	07.54	102.75

Level of Value

Based on analysis of all available information, Sioux County has achieved the statutory level of value of 100% for the residential property class.

2021 Commercial Correlation for Sioux County

Assessment Actions

For 2021, the county assessor conducted only pick-up work for the commercial property class.

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.

Commercial sales qualification and verification consists of a sales verification questionnaire to all buyers of commercial property. Response rates are typically about one-half of those mailed. For sales that did not have returned questionnaires, the seller then receives a questionnaire. The Sioux County assessor also utilizes personal knowledge of the county to supplement the process. Comparison of the county's sales usage is above average with statewide average use of commercial sales. This is not uncommon, since the county has so few commercial sales occurring during the three-year timeframe of the study period.

The last commercial lot study conducted for the village of Harrison was undertaken in 2010 and the county assessor reviews these after sales to determine if commercial lot values should change. At this point, no value changes to lot values are warranted. The rural commercial sites study was completed in 2018. Cost and depreciation tables are dated 2014, and an update of these (using a 2017 cost and depreciation date) was reviewed two years ago, but without adding a large economic depreciation factor, the update was not feasible.

Commercial property, like residential is divided into two valuation groups, based on assessor location: the village of Harrison and all remaining commercial property.

The county assessor is in compliance with the required six-year review and inspection cycle for the commercial property class. This is accomplished for commercial property within the village by physical review, and outside of the village is supplemented by aerial oblique imagery, compared to the current property record.

Description of Analysis

Sioux County has established two commercial valuation groups based on assessor location.

Valuation Group	Description
10	Harrison
80	Rural commercial

2021 Commercial Correlation for Sioux County

The statistical profile indicates four qualified commercial sales for the three-year timeframe of the current sales study period. The sales ratios range from 40% to 162%. Three sales are located in the village of Harrison and the fourth is Rural. Four sales are too small of a sample to represent the commercial property base of Sioux County. A comparison of the 10 year annualized rate of change for the village of Harrison commercial property compared with villages of relatively similar size, such as Broadwater, Dix, and Lyman in the Panhandle show a ten year average that is comparable with the other villages.

A review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) reveals no change to the commercial base with no growth. This indicates that the routine maintenance of the commercial property class produced no change to commercial property as a whole.

Equalization and Quality of Assessment

Sioux County is in compliance with the statutory six-year inspection and review cycle. Also, all commercial improvements are valued using the same cost index and depreciation tables. The extremely small sample size is not a representation of the commercial base. It is believed that Sioux County Assessor adheres to generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, commercial property in Sioux County is assessed at the statutory level of 100% for commercial property.

2021 Agricultural Correlation for Sioux County

Assessment Actions

Assessment actions taken to address the agricultural land class for 2021 included the completion of the review of land use and improvements by aerial oblique imagery of Townships 24 through 29. No changes to agricultural land values were made by the county assessor.

Assessment Practice Review

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

Review of the county's sales qualification and verification process noted that this is accomplished by a mailed questionnaire sent first to all buyers of agricultural land. The response rate is currently about 50%. For non-responses, a second questionnaire is sent to the seller of the agricultural parcel. This process is supplemented by the county assessor's personal knowledge of the county. A comparison of the county's sales usage is above the statewide average use of agricultural land sales.

Two agricultural market areas have been delineated that define the unique sales characteristics of agricultural land in Sioux County. Market Area 1, the largest portion of the county consists of mostly ranching operations. Located in the southwest corner of the county is Market Area 2, this area exhibits approximately 34% irrigated land and about 64% grassland. The county assessor has not identified any non-agricultural influence in the county.

Land use and review of improvements on agricultural land are conducted at the same time and begins with aerial oblique imagery compared to the current property record. On-site inspections are made when there are questions regarding the imagery or additions to improvements. The entire county land use review was completed in 2016, and is conducted on a township by township basis. All rural improvements are valued using the same cost and depreciation tables from the county's Computer-Assisted Mass Appraisal (CAMA) System and is dated 2014. A trial-run of a 2017 cost and depreciation was applied as a test. Without applying additional economic depreciation, the improvement values coupled with the site values appeared to be significantly above the market.

Agricultural Intensive Use land has been identified and valued at 75% of market value based on a review by a contracted appraiser in 2017.

Description of Analysis

The statistical profile for agricultural land in Sioux County consists of a sample containing 29 qualified sales, with only the median measure of central tendency within acceptable range. The remaining two measures of central tendency are skewed by extreme outliers. By market area, only one of the 29 sales occurred in agricultural Market Area 2.

2021 Agricultural Correlation for Sioux County

A review of the sales by 80% Majority Land Use (MLU) by Market Area indicate 25 of the sales to be grassland with two of the three measures of central tendency within range and supportive qualitative statistics.

An examination of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows no change to total agricultural land, and growth in line 8 “Ag-Farmsite Land, Outbuildings” matches the aforementioned assessment actions.

Equalization and Quality of Assessment

Dwellings and outbuildings associated with agricultural land are valued using the same cost index and depreciation tables as those used for all rural properties. Farm home sites carry the same value as rural residential home sites.

The quality of assessment of agricultural land in Sioux County is in compliance with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	1	124.35	124.35	124.35	00.00	100.00
2	1	124.35	124.35	124.35	00.00	100.00
____ Grass ____						
County	25	70.56	67.99	68.95	20.79	98.61
1	25	70.56	67.99	68.95	20.79	98.61
____ ALL ____	29	70.56	68.26	68.21	23.77	100.07

Level of Value

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

2021 Opinions of the Property Tax Administrator for Sioux County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Sioux County

Residential Real Property - Current

Number of Sales	12	Median	101.57
Total Sales Price	\$579,089	Mean	101.28
Total Adj. Sales Price	\$579,089	Wgt. Mean	98.57
Total Assessed Value	\$570,788	Average Assessed Value of the Base	\$42,203
Avg. Adj. Sales Price	\$48,257	Avg. Assessed Value	\$47,566

Confidence Interval - Current

95% Median C.I	91.91 to 111.47
95% Wgt. Mean C.I	93.27 to 103.87
95% Mean C.I	95.58 to 106.98
% of Value of the Class of all Real Property Value in the County	3.31
% of Records Sold in the Study Period	2.67
% of Value Sold in the Study Period	3.01

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	18	96	96.21
2019	14	100	98.52
2018	6	100	102.00
2017	11	100	96.11

2021 Commission Summary for Sioux County

Commercial Real Property - Current

Number of Sales	4	Median	91.74
Total Sales Price	\$357,500	Mean	96.49
Total Adj. Sales Price	\$357,500	Wgt. Mean	63.61
Total Assessed Value	\$227,399	Average Assessed Value of the Base	\$75,742
Avg. Adj. Sales Price	\$89,375	Avg. Assessed Value	\$56,850

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	8.57 to 184.41
% of Value of the Class of all Real Property Value in the County	1.08
% of Records Sold in the Study Period	4.88
% of Value Sold in the Study Period	3.66

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	3	100	120.64
2019	3	100	102.40
2018	4	100	89.51
2017	6	100	81.23

83 Sioux
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 : 12
Total Sales Price : 579,089
Total Adj. Sales Price : 579,089
Total Assessed Value : 570,788
Avg. Adj. Sales Price : 48,257
Avg. Assessed Value : 47,566

MEDIAN : 102
WGT. MEAN : 99
MEAN : 101
COD : 07.54
PRD : 102.75

COV : 08.86
STD : 08.97
Avg. Abs. Dev : 07.66
MAX Sales Ratio : 112.87
MIN Sales Ratio : 86.63

95% Median C.I. : 91.91 to 111.47
95% Wgt. Mean C.I. : 93.27 to 103.87
95% Mean C.I. : 95.58 to 106.98

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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	1	109.96	109.96	109.96	00.00	100.00	109.96	109.96	N/A	55,000	60,478
01-JAN-19 To 31-MAR-19	3	103.90	105.38	103.21	04.33	102.10	99.36	112.87	N/A	33,333	34,404
01-APR-19 To 30-JUN-19	1	91.86	91.86	91.86	00.00	100.00	91.86	91.86	N/A	55,000	50,522
01-JUL-19 To 30-SEP-19	1	91.91	91.91	91.91	00.00	100.00	91.91	91.91	N/A	90,000	82,720
01-OCT-19 To 31-DEC-19	2	107.62	107.62	105.49	03.58	102.02	103.77	111.47	N/A	37,000	39,031
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	4	95.98	97.57	95.47	06.68	102.20	86.63	111.68	N/A	51,272	48,949
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	6	101.63	101.64	98.98	07.15	102.69	91.86	112.87	91.86 to 112.87	50,000	49,489
01-OCT-19 To 30-SEP-20	6	100.02	100.92	98.12	08.06	102.85	86.63	111.68	86.63 to 111.68	46,515	45,643
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	7	103.77	102.16	98.59	06.21	103.62	91.86	112.87	91.86 to 112.87	45,571	44,931
<u>ALL</u>	12	101.57	101.28	98.57	07.54	102.75	86.63	112.87	91.91 to 111.47	48,257	47,566

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	11	99.36	101.04	97.87	07.99	103.24	86.63	112.87	91.86 to 111.68	46,554	45,561
80	1	103.90	103.90	103.90	00.00	100.00	103.90	103.90	N/A	67,000	69,615
<u>ALL</u>	12	101.57	101.28	98.57	07.54	102.75	86.63	112.87	91.91 to 111.47	48,257	47,566

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	12	101.57	101.28	98.57	07.54	102.75	86.63	112.87	91.91 to 111.47	48,257	47,566
06											
07											
<u>ALL</u>	12	101.57	101.28	98.57	07.54	102.75	86.63	112.87	91.91 to 111.47	48,257	47,566

**83 Sioux
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 : 12
 Total Sales Price : 579,089
 Total Adj. Sales Price : 579,089
 Total Assessed Value : 570,788
 Avg. Adj. Sales Price : 48,257
 Avg. Assessed Value : 47,566

MEDIAN : 102
 WGT. MEAN : 99
 MEAN : 101
 COD : 07.54
 PRD : 102.75

COV : 08.86
 STD : 08.97
 Avg. Abs. Dev : 07.66
 MAX Sales Ratio : 112.87
 MIN Sales Ratio : 86.63

95% Median C.I. : 91.91 to 111.47
 95% Wgt. Mean C.I. : 93.27 to 103.87
 95% Mean C.I. : 95.58 to 106.98

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	112.87	112.87	112.87	00.00	100.00	112.87	112.87	N/A	6,000	6,772	
Less Than 30,000	4	111.58	108.85	107.35	03.07	101.40	99.36	112.87	N/A	19,000	20,397	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	12	101.57	101.28	98.57	07.54	102.75	86.63	112.87	91.91 to 111.47	48,257	47,566	
Greater Than 14,999	11	99.36	100.23	98.42	07.18	101.84	86.63	111.68	91.86 to 111.47	52,099	51,274	
Greater Than 29,999	8	95.98	97.50	97.24	06.23	100.27	86.63	109.96	86.63 to 109.96	62,886	61,150	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	112.87	112.87	112.87	00.00	100.00	112.87	112.87	N/A	6,000	6,772	
15,000 TO 29,999	3	111.47	107.50	106.88	03.69	100.58	99.36	111.68	N/A	23,333	24,938	
30,000 TO 59,999	5	95.69	97.58	97.63	07.37	99.95	86.63	109.96	N/A	54,218	52,933	
60,000 TO 99,999	3	96.27	97.36	96.78	04.15	100.60	91.91	103.90	N/A	77,333	74,845	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	12	101.57	101.28	98.57	07.54	102.75	86.63	112.87	91.91 to 111.47	48,257	47,566	

83 Sioux
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 : 4
 Total Sales Price : 357,500
 Total Adj. Sales Price : 357,500
 Total Assessed Value : 227,399
 Avg. Adj. Sales Price : 89,375
 Avg. Assessed Value : 56,850

MEDIAN : 92
 WGT. MEAN : 64
 MEAN : 96
 COD : 48.91
 PRD : 151.69

COV : 57.27
 STD : 55.26
 Avg. Abs. Dev : 44.87
 MAX Sales Ratio : 162.06
 MIN Sales Ratio : 40.41

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 8.57 to 184.41

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	1	162.06	162.06	162.06	00.00	100.00	162.06	162.06	N/A	11,000	17,827	
01-JAN-18 To 31-MAR-18	1	40.41	40.41	40.41	00.00	100.00	40.41	40.41	N/A	75,000	30,309	
01-APR-18 To 30-JUN-18												
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	1	62.83	62.83	62.83	00.00	100.00	62.83	62.83	N/A	256,500	161,167	
01-JAN-19 To 31-MAR-19												
01-APR-19 To 30-JUN-19	1	120.64	120.64	120.64	00.00	100.00	120.64	120.64	N/A	15,000	18,096	
01-JUL-19 To 30-SEP-19												
01-OCT-19 To 31-DEC-19												
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20												
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	2	101.24	101.24	55.97	60.08	180.88	40.41	162.06	N/A	43,000	24,068	
01-OCT-18 To 30-SEP-19	2	91.74	91.74	66.03	31.51	138.94	62.83	120.64	N/A	135,750	89,632	
01-OCT-19 To 30-SEP-20												
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	2	51.62	51.62	57.76	21.72	89.37	40.41	62.83	N/A	165,750	95,738	
01-JAN-19 To 31-DEC-19	1	120.64	120.64	120.64	00.00	100.00	120.64	120.64	N/A	15,000	18,096	
<u>ALL</u>	4	91.74	96.49	63.61	48.91	151.69	40.41	162.06	N/A	89,375	56,850	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
10	3	120.64	107.70	65.58	33.61	164.23	40.41	162.06	N/A	33,667	22,077	
80	1	62.83	62.83	62.83	00.00	100.00	62.83	62.83	N/A	256,500	161,167	
<u>ALL</u>	4	91.74	96.49	63.61	48.91	151.69	40.41	162.06	N/A	89,375	56,850	

83 Sioux
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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WGT. MEAN : 64
MEAN : 96
COD : 48.91
PRD : 151.69

COV : 57.27
STD : 55.26
Avg. Abs. Dev : 44.87
MAX Sales Ratio : 162.06
MIN Sales Ratio : 40.41

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 8.57 to 184.41

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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	4	91.74	96.49	63.61	48.91	151.69	40.41	162.06	N/A	89,375	56,850
04											
<u>ALL</u>	4	91.74	96.49	63.61	48.91	151.69	40.41	162.06	N/A	89,375	56,850

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	162.06	162.06	162.06	00.00	100.00	162.06	162.06	N/A	11,000	17,827
Less Than 30,000	2	141.35	141.35	138.17	14.65	102.30	120.64	162.06	N/A	13,000	17,962
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	4	91.74	96.49	63.61	48.91	151.69	40.41	162.06	N/A	89,375	56,850
Greater Than 14,999	3	62.83	74.63	60.48	42.56	123.40	40.41	120.64	N/A	115,500	69,857
Greater Than 29,999	2	51.62	51.62	57.76	21.72	89.37	40.41	62.83	N/A	165,750	95,738
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	162.06	162.06	162.06	00.00	100.00	162.06	162.06	N/A	11,000	17,827
15,000 TO 29,999	1	120.64	120.64	120.64	00.00	100.00	120.64	120.64	N/A	15,000	18,096
30,000 TO 59,999											
60,000 TO 99,999	1	40.41	40.41	40.41	00.00	100.00	40.41	40.41	N/A	75,000	30,309
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	62.83	62.83	62.83	00.00	100.00	62.83	62.83	N/A	256,500	161,167
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	4	91.74	96.49	63.61	48.91	151.69	40.41	162.06	N/A	89,375	56,850

83 Sioux
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 : 4
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 Avg. Assessed Value : 56,850

MEDIAN : 92
 WGT. MEAN : 64
 MEAN : 96
 COD : 48.91
 PRD : 151.69

COV : 57.27
 STD : 55.26
 Avg. Abs. Dev : 44.87
 MAX Sales Ratio : 162.06
 MIN Sales Ratio : 40.41

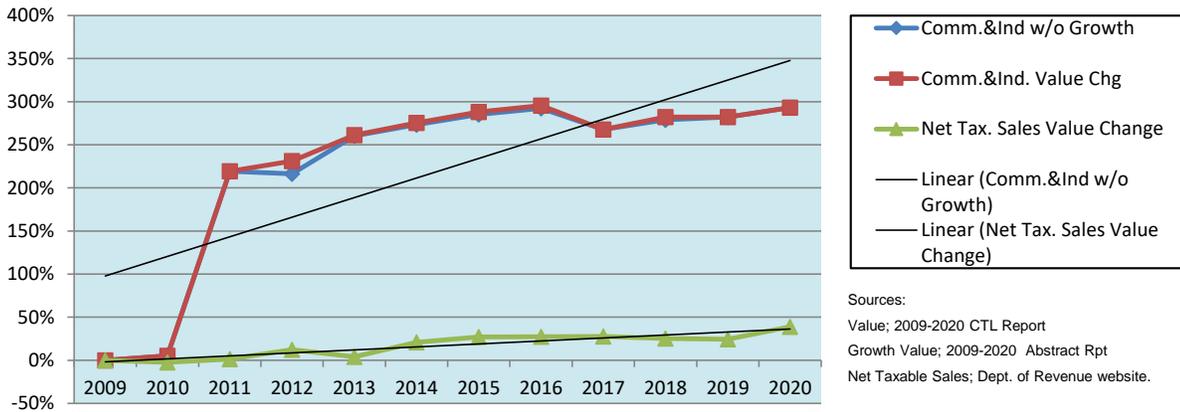
95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 8.57 to 184.41

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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
344	1	162.06	162.06	162.06	00.00	100.00	162.06	162.06	N/A	11,000	17,827
350	1	62.83	62.83	62.83	00.00	100.00	62.83	62.83	N/A	256,500	161,167
406	1	120.64	120.64	120.64	00.00	100.00	120.64	120.64	N/A	15,000	18,096
477	1	40.41	40.41	40.41	00.00	100.00	40.41	40.41	N/A	75,000	30,309
<u>ALL</u>	4	91.74	96.49	63.61	48.91	151.69	40.41	162.06	N/A	89,375	56,850

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	\$ 1,538,929	\$ 3,319		\$ 1,535,610	--	\$ 3,228,296	--
2009	\$ 1,579,801	\$ -	0.00%	\$ 1,579,801	--	\$ 2,996,313	--
2010	\$ 1,660,176	\$ -	0.00%	\$ 1,660,176	5.09%	\$ 2,924,221	-2.41%
2011	\$ 5,042,626	\$ -	0.00%	\$ 5,042,626	203.74%	\$ 3,038,079	3.89%
2012	\$ 5,231,969	\$ 234,484	4.48%	\$ 4,997,485	-0.90%	\$ 3,362,001	10.66%
2013	\$ 5,706,573	\$ 12,965	0.23%	\$ 5,693,608	8.82%	\$ 3,121,406	-7.16%
2014	\$ 5,929,228	\$ 32,097	0.54%	\$ 5,897,131	3.34%	\$ 3,619,765	15.97%
2015	\$ 6,131,210	\$ 45,141	0.74%	\$ 6,086,069	2.65%	\$ 3,808,756	5.22%
2016	\$ 6,248,667	\$ 52,180	0.84%	\$ 6,196,487	1.06%	\$ 3,814,213	0.14%
2017	\$ 5,808,190	\$ -	0.00%	\$ 5,808,190	-7.05%	\$ 3,822,764	0.22%
2018	\$ 6,039,020	\$ 51,571	0.85%	\$ 5,987,449	3.09%	\$ 3,755,886	-1.75%
2019	\$ 6,040,596	\$ 2,112	0.03%	\$ 6,038,484	-0.01%	\$ 3,730,641	-0.67%
2020	\$ 6,210,828	\$ -	0.00%	\$ 6,210,828	2.82%	\$ 4,160,811	11.53%
Ann %chg	14.35%			Average	21.98%	2.22%	2.41%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	5.09%	5.09%	-2.41%
2011	219.19%	219.19%	1.39%
2012	216.34%	231.18%	12.20%
2013	260.40%	261.22%	4.17%
2014	273.28%	275.31%	20.81%
2015	285.24%	288.10%	27.11%
2016	292.23%	295.54%	27.30%
2017	267.65%	267.65%	27.58%
2018	279.00%	282.26%	25.35%
2019	282.23%	282.36%	24.51%
2020	293.14%	293.14%	38.86%

County Number	83
County Name	Sioux

83 Sioux
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 : 29
Total Sales Price : 16,534,353
Total Adj. Sales Price : 16,534,353
Total Assessed Value : 11,277,402
Avg. Adj. Sales Price : 570,150
Avg. Assessed Value : 388,876

MEDIAN : 71
WGT. MEAN : 68
MEAN : 68
COD : 23.77
PRD : 100.07

COV : 32.48
STD : 22.17
Avg. Abs. Dev : 16.77
MAX Sales Ratio : 124.35
MIN Sales Ratio : 26.50

95% Median C.I. : 58.64 to 78.26
95% Wgt. Mean C.I. : 59.06 to 77.35
95% Mean C.I. : 59.83 to 76.69

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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	4	49.97	57.92	53.98	34.16	107.30	36.60	95.15	N/A	332,236	179,334
01-APR-18 To 30-JUN-18	3	69.41	67.58	69.08	03.89	97.83	62.61	70.71	N/A	943,793	651,943
01-JUL-18 To 30-SEP-18	1	60.12	60.12	60.12	00.00	100.00	60.12	60.12	N/A	960,000	577,142
01-OCT-18 To 31-DEC-18	5	70.56	68.85	56.03	27.83	122.88	26.50	93.46	N/A	438,109	245,454
01-JAN-19 To 31-MAR-19	3	82.97	86.95	94.06	28.44	92.44	53.54	124.35	N/A	217,283	204,381
01-APR-19 To 30-JUN-19	1	92.04	92.04	92.04	00.00	100.00	92.04	92.04	N/A	62,000	57,063
01-JUL-19 To 30-SEP-19	2	58.07	58.07	54.46	22.68	106.63	44.90	71.24	N/A	440,760	240,031
01-OCT-19 To 31-DEC-19	2	71.83	71.83	70.74	01.94	101.54	70.44	73.22	N/A	1,176,480	832,209
01-JAN-20 To 31-MAR-20	3	33.83	41.98	35.77	24.80	117.36	33.48	58.64	N/A	281,673	100,761
01-APR-20 To 30-JUN-20	1	71.37	71.37	71.37	00.00	100.00	71.37	71.37	N/A	672,000	479,624
01-JUL-20 To 30-SEP-20	4	83.04	82.66	85.23	07.06	96.98	75.33	89.22	N/A	939,534	800,809
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	8	61.37	61.82	63.48	20.61	97.39	36.60	95.15	36.60 to 95.15	640,040	406,288
01-OCT-18 To 30-SEP-19	11	71.24	73.94	62.80	29.17	117.74	26.50	124.35	44.90 to 93.46	344,174	216,140
01-OCT-19 To 30-SEP-20	10	72.30	67.16	74.06	18.82	90.68	33.48	89.22	33.83 to 87.82	762,812	564,956
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	13	62.61	64.52	61.25	25.48	105.34	26.50	95.15	45.10 to 92.50	562,374	344,429
01-JAN-19 To 31-DEC-19	8	72.23	76.59	71.29	22.93	107.43	44.90	124.35	44.90 to 124.35	493,541	351,835
<u>ALL</u>	29	70.56	68.26	68.21	23.77	100.07	26.50	124.35	58.64 to 78.26	570,150	388,876

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	28	70.50	66.25	67.31	21.91	98.43	26.50	95.15	58.64 to 75.33	581,227	391,218
2	1	124.35	124.35	124.35	00.00	100.00	124.35	124.35	N/A	260,000	323,302
<u>ALL</u>	29	70.56	68.26	68.21	23.77	100.07	26.50	124.35	58.64 to 78.26	570,150	388,876

83 Sioux
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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 MEAN : 68
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 95% Wgt. Mean C.I. : 59.06 to 77.35
 95% Mean C.I. : 59.83 to 76.69

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	124.35	124.35	124.35	00.00	100.00	124.35	124.35	N/A	260,000	323,302
2	1	124.35	124.35	124.35	00.00	100.00	124.35	124.35	N/A	260,000	323,302
Grass											
County	23	70.71	68.33	68.96	21.74	99.09	33.48	95.15	60.12 to 82.97	595,935	410,948
1	23	70.71	68.33	68.96	21.74	99.09	33.48	95.15	60.12 to 82.97	595,935	410,948
ALL	29	70.56	68.26	68.21	23.77	100.07	26.50	124.35	58.64 to 78.26	570,150	388,876

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	124.35	124.35	124.35	00.00	100.00	124.35	124.35	N/A	260,000	323,302
2	1	124.35	124.35	124.35	00.00	100.00	124.35	124.35	N/A	260,000	323,302
Grass											
County	25	70.56	67.99	68.95	20.79	98.61	33.48	95.15	60.12 to 78.26	611,164	421,428
1	25	70.56	67.99	68.95	20.79	98.61	33.48	95.15	60.12 to 78.26	611,164	421,428
ALL	29	70.56	68.26	68.21	23.77	100.07	26.50	124.35	58.64 to 78.26	570,150	388,876

Sioux County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Sioux	1	1350	1350	1270	1270	1220	1221	1180	1180	1260
Sioux	2	n/a	2200	n/a	2190	2175	2175	2165	2165	2185
Dawes	1	1365	1365	1260	1260	1208	1208	1181	1181	1247
Dawes	4	2016	2016	1792	1792	1568	1568	1344	1344	1734
Box Butte	1	2677	2757	2761	2779	2787	2798	2784	2793	2775
Box Butte	2	2229	2214	2250	2220	2056	2067	2039	2066	2198
Box Butte	3	2011	1951	1979	1930	1774	1783	1742	1797	1951
ScottsBluff	3	2400	2300	2090	1825	1825	1630	1630	1630	2138

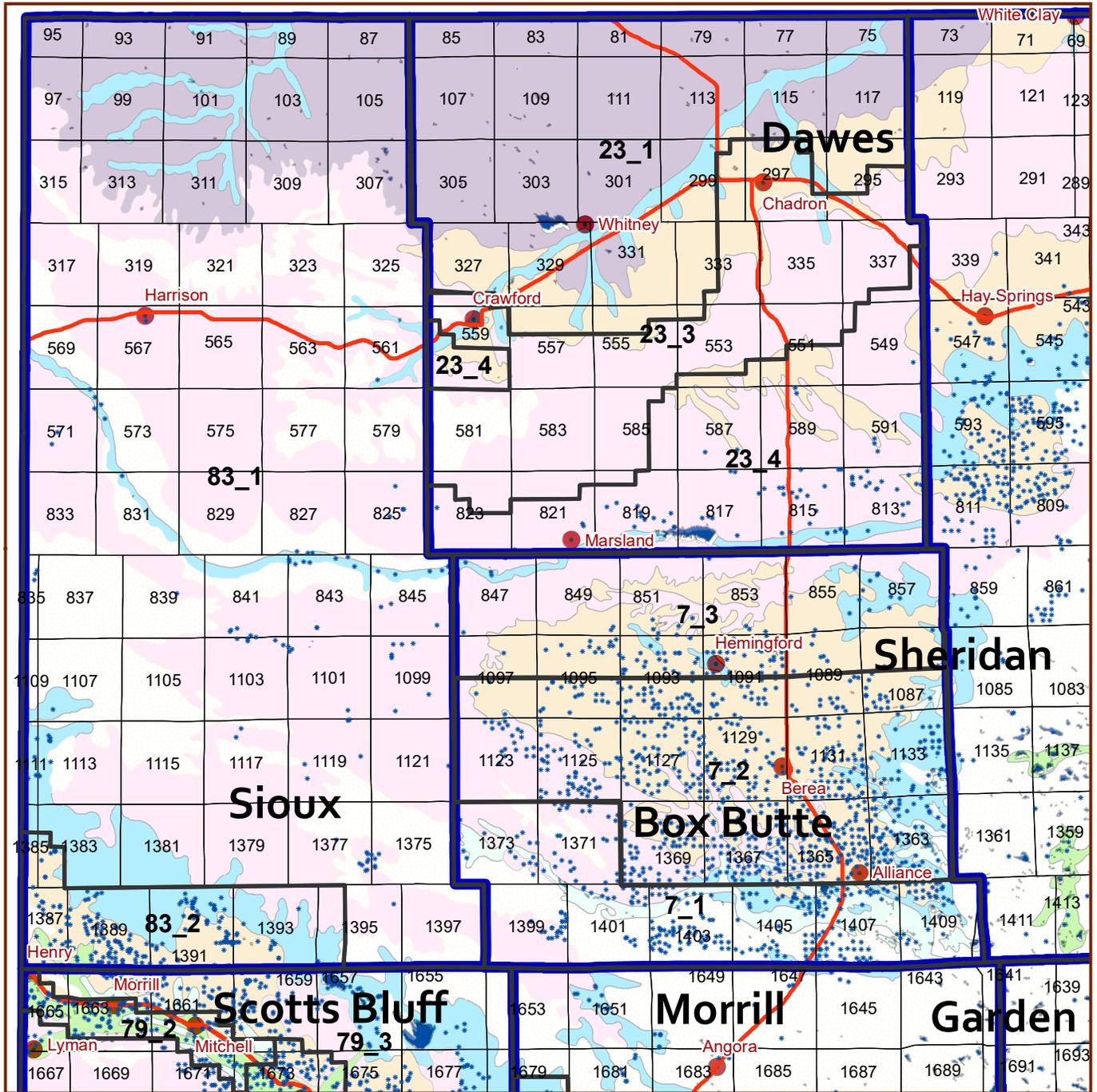
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Sioux	1	n/a	600	495	450	435	435	430	410	475
Sioux	2	n/a	n/a	390	390	380	n/a	370	370	382
Dawes	1	n/a	658	618	618	574	574	523	523	597
Dawes	4	n/a	750	699	700	650	650	600	600	696
Box Butte	1	n/a	415	415	415	415	n/a	415	415	415
Box Butte	2	n/a	560	560	560	535	n/a	535	535	556
Box Butte	3	n/a	540	540	540	490	490	490	490	535
ScottsBluff	3	n/a	465	465	465	410	385	385	350	445

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Sioux	1	410	410	n/a	395	390	390	375	350	368
Sioux	2	410	n/a	n/a	390	380	380	375	375	376
Dawes	1	460	n/a	433	433	407	407	380	380	385
Dawes	4	485	n/a	460	n/a	440	440	410	410	424
Box Butte	1	300	300	n/a	300	300	300	300	300	300
Box Butte	2	370	370	n/a	372	360	360	360	361	361
Box Butte	3	425	425	n/a	425	n/a	425	425	425	425
ScottsBluff	3	345	n/a	n/a	345	345	345	345	345	345

County	Mkt Area	CRP	TIMBER	WASTE
Sioux	1	n/a	350	82
Sioux	2	n/a	n/a	71
Dawes	1	n/a	n/a	100
Dawes	4	n/a	n/a	100
Box Butte	1	351	n/a	100
Box Butte	2	495	n/a	100
Box Butte	3	405	n/a	100
ScottsBluff	3	345	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.

SIoux COUNTY



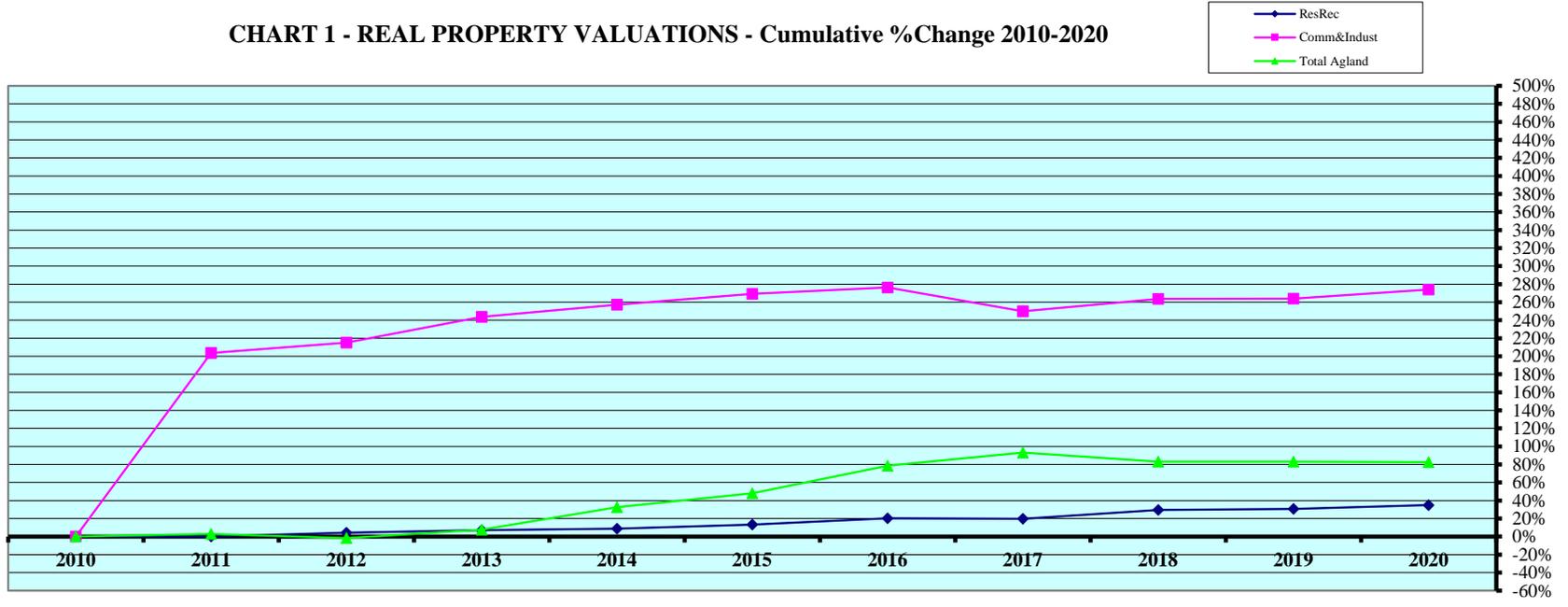
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	14,035,727	--	--	--	1,660,176	--	--	--	271,986,459	--	--	--
2011	14,058,203	22,476	0.16%	0.16%	5,042,626	3,382,450	203.74%	203.74%	279,960,658	7,974,199	2.93%	2.93%
2012	14,648,135	589,932	4.20%	4.36%	5,231,969	189,343	3.75%	215.15%	267,318,298	-12,642,360	-4.52%	-1.72%
2013	15,028,479	380,344	2.60%	7.07%	5,706,573	474,604	9.07%	243.73%	292,653,417	25,335,119	9.48%	7.60%
2014	15,285,692	257,213	1.71%	8.91%	5,929,228	222,655	3.90%	257.14%	360,346,330	67,692,913	23.13%	32.49%
2015	15,880,776	595,084	3.89%	13.15%	6,131,210	201,982	3.41%	269.31%	402,591,255	42,244,925	11.72%	48.02%
2016	16,873,005	992,229	6.25%	20.21%	6,248,667	117,457	1.92%	276.39%	486,123,671	83,532,416	20.75%	78.73%
2017	16,793,580	-79,425	-0.47%	19.65%	5,808,190	-440,477	-7.05%	249.85%	525,474,620	39,350,949	8.09%	93.20%
2018	18,184,217	1,390,637	8.28%	29.56%	6,039,020	230,830	3.97%	263.76%	498,332,164	-27,142,456	-5.17%	83.22%
2019	18,341,942	157,725	0.87%	30.68%	6,040,596	1,576	0.03%	263.85%	498,070,525	-261,639	-0.05%	83.12%
2020	18,944,177	602,235	3.28%	34.97%	6,210,828	170,232	2.82%	274.11%	496,178,040	-1,892,485	-0.38%	82.43%

Rate Annual %chg: Residential & Recreational **3.04%**

Commercial & Industrial **14.10%**

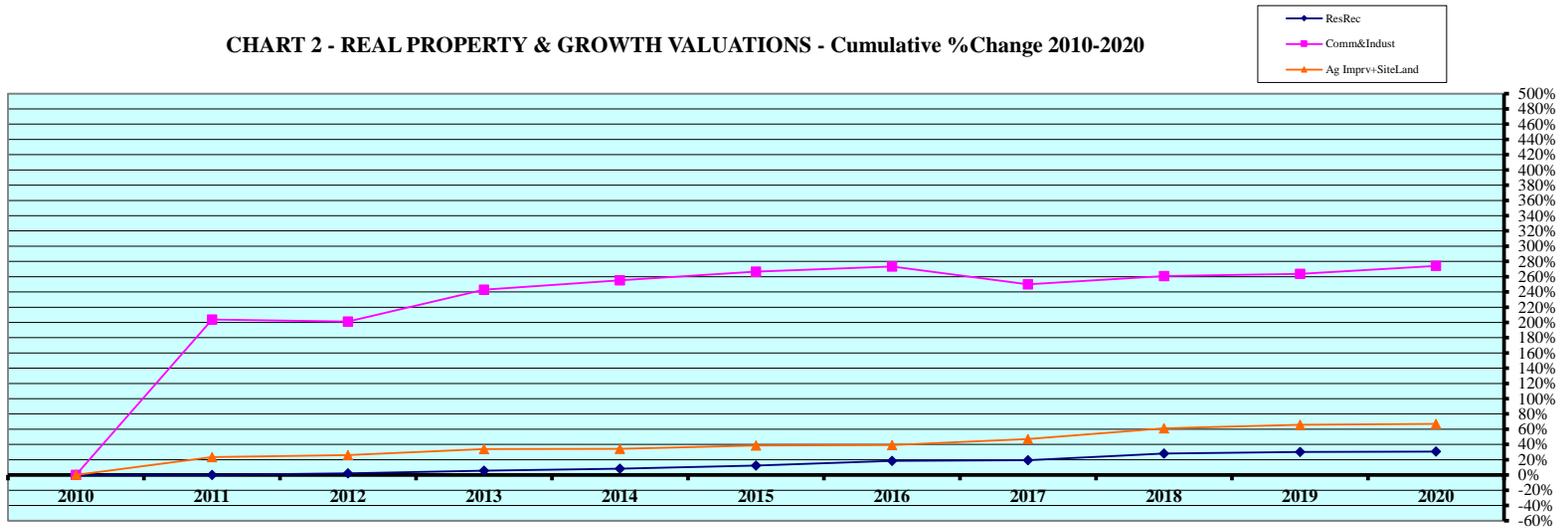
Agricultural Land **6.20%**

Cnty# **83**
County **SIOUX**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	14,035,727	0	0.00%	14,035,727	--	--	1,660,176	0	0.00%	1,660,176	--	--	
2011	14,058,203	0	0.00%	14,058,203	0.16%	0.16%	5,042,626	0	0.00%	5,042,626	203.74%	203.74%	
2012	14,648,135	337,376	2.30%	14,310,759	1.80%	1.96%	5,231,969	234,484	4.48%	4,997,485	-0.90%	201.02%	
2013	15,028,479	207,004	1.38%	14,821,475	1.18%	5.60%	5,706,573	12,965	0.23%	5,693,608	8.82%	242.95%	
2014	15,285,692	96,952	0.63%	15,188,740	1.07%	8.21%	5,929,228	32,097	0.54%	5,897,131	3.34%	255.21%	
2015	15,880,776	134,572	0.85%	15,746,204	3.01%	12.19%	6,131,210	45,141	0.74%	6,086,069	2.65%	266.59%	
2016	16,873,005	251,571	1.49%	16,621,434	4.66%	18.42%	6,248,667	52,180	0.84%	6,196,487	1.06%	273.24%	
2017	16,793,580	28,257	0.17%	16,765,323	-0.64%	19.45%	5,808,190	0	0.00%	5,808,190	-7.05%	249.85%	
2018	18,184,217	208,929	1.15%	17,975,288	7.04%	28.07%	6,039,020	51,571	0.85%	5,987,449	3.09%	260.65%	
2019	18,341,942	72,497	0.40%	18,269,445	0.47%	30.16%	6,040,596	2,112	0.03%	6,038,484	-0.01%	263.73%	
2020	18,944,177	608,654	3.21%	18,335,523	-0.03%	30.63%	6,210,828	0	0.00%	6,210,828	2.82%	274.11%	
Rate Ann%chg	3.04%			Resid & Recreat w/o growth			14.10%			C & I w/o growth			21.76%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	22,220,693	8,127,982	30,348,675	0	0.00%	30,348,675	--	--
2011	25,753,076	11,707,846	37,460,922	0	0.00%	37,460,922	23.44%	23.44%
2012	28,185,010	11,501,626	39,686,636	1,403,287	3.54%	38,283,349	2.20%	26.15%
2013	28,949,564	11,819,575	40,769,139	129,949	0.32%	40,639,190	2.40%	33.91%
2014	29,225,482	12,635,230	41,860,712	1,077,271	2.57%	40,783,441	0.04%	34.38%
2015	29,515,591	12,869,523	42,385,114	340,114	0.80%	42,045,000	0.44%	38.54%
2016	30,537,281	13,532,439	44,069,720	1,849,388	4.20%	42,220,332	-0.39%	39.12%
2017	30,991,017	13,813,260	44,804,277	135,955	0.30%	44,668,322	1.36%	47.18%
2018	34,507,690	15,879,427	50,387,117	1,444,172	2.87%	48,942,945	9.24%	61.27%
2019	34,662,349	16,065,199	50,727,548	382,411	0.75%	50,345,137	-0.08%	65.89%
2020	34,963,519	16,453,165	51,416,684	744,311	1.45%	50,672,373	-0.11%	66.97%
Rate Ann%chg	4.64%	7.31%	5.41%	Ag Imprv+Site w/o growth			3.85%	

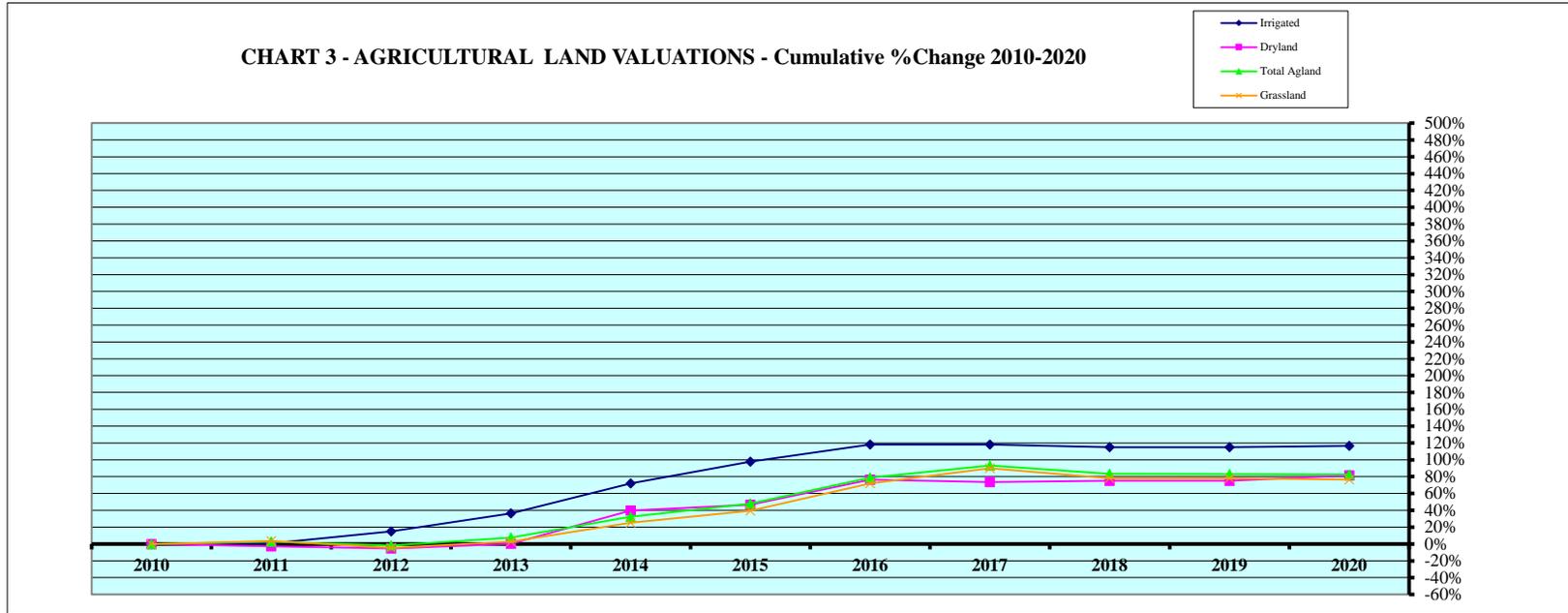
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 83
County SIOUX

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	38,847,592	--	--	--	10,122,069	--	--	--	220,918,246	--	--	--
2011	39,145,872	298,280	0.77%	0.77%	9,844,527	-277,542	-2.74%	-2.74%	228,857,822	7,939,576	3.59%	3.59%
2012	44,663,087	5,517,215	14.09%	14.97%	9,587,483	-257,044	-2.61%	-5.28%	210,898,787	-17,959,035	-7.85%	-4.54%
2013	52,990,864	8,327,777	18.65%	36.41%	10,145,131	557,648	5.82%	0.23%	226,971,069	16,072,282	7.62%	2.74%
2014	66,842,294	13,851,430	26.14%	72.06%	14,150,141	4,005,010	39.48%	39.79%	276,818,442	49,847,373	21.96%	25.30%
2015	76,801,879	9,959,585	14.90%	97.70%	14,837,552	687,411	4.86%	46.59%	308,424,082	31,605,640	11.42%	39.61%
2016	84,741,751	7,939,872	10.34%	118.14%	17,854,651	3,017,099	20.33%	76.39%	379,871,815	71,447,733	23.17%	71.95%
2017	84,725,042	-16,709	-0.02%	118.10%	17,559,587	-295,064	-1.65%	73.48%	419,536,490	39,664,675	10.44%	89.91%
2018	83,542,134	-1,182,908	-1.40%	115.05%	17,729,168	169,581	0.97%	75.15%	393,407,687	-26,128,803	-6.23%	78.08%
2019	83,538,674	-3,460	0.00%	115.04%	17,721,533	-7,635	-0.04%	75.08%	393,157,546	-250,141	-0.06%	77.97%
2020	84,136,351	597,677	0.72%	116.58%	18,354,171	632,638	3.57%	81.33%	389,700,531	-3,457,015	-0.88%	76.40%

Rate Ann.%chg: Irrigated **8.03%** Dryland **6.13%** Grassland **5.84%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	2,098,552	--	--	--	0	--	--	--	271,986,459	--	--	--
2011	2,112,437	13,885	0.66%	0.66%	0	0			279,960,658	7,974,199	2.93%	2.93%
2012	2,168,941	56,504	2.67%	3.35%	0	0			267,318,298	-12,642,360	-4.52%	-1.72%
2013	2,546,353	377,412	17.40%	21.34%	0	0			292,653,417	25,335,119	9.48%	7.60%
2014	2,535,453	-10,900	-0.43%	20.82%	0	0			360,346,330	67,692,913	23.13%	32.49%
2015	2,527,742	-7,711	-0.30%	20.45%	0	0			402,591,255	42,244,925	11.72%	48.02%
2016	3,655,454	1,127,712	44.61%	74.19%	0	0			486,123,671	83,532,416	20.75%	78.73%
2017	3,653,501	-1,953	-0.05%	74.10%	0	0			525,474,620	39,350,949	8.09%	93.20%
2018	3,653,175	-326	-0.01%	74.08%	0	0			498,332,164	-27,142,456	-5.17%	83.22%
2019	3,652,772	-403	-0.01%	74.06%	0	0			498,070,525	-261,639	-0.05%	83.12%
2020	3,986,987	334,215	9.15%	89.99%	0	0			496,178,040	-1,892,485	-0.38%	82.43%

Cnty# **83**
County **SIoux**

Rate Ann.%chg: Total Agric Land **6.20%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	38,944,992	43,711	891			10,088,200	39,173	258			81,700,995	133,333	613		
2011	39,021,892	43,245	902	1.28%	1.28%	9,856,405	37,888	260	1.01%	1.01%	89,688,965	135,300	663	8.18%	9.46%
2012	44,681,885	43,797	1,020	13.06%	14.50%	9,522,245	36,559	260	0.12%	1.14%	89,574,800	130,628	686	3.44%	13.24%
2013	53,072,995	45,330	1,171	14.76%	31.41%	10,415,273	38,943	267	2.68%	3.85%	97,239,960	127,646	762	11.09%	25.80%
2014	66,667,095	45,772	1,457	24.40%	63.47%	14,235,353	37,892	376	40.47%	45.88%	128,539,130	127,483	1,008	32.36%	66.50%
2015	76,655,080	45,606	1,681	15.40%	88.65%	14,812,916	38,829	381	1.55%	48.14%	149,636,865	127,257	1,176	16.62%	94.17%
2016	84,849,538	45,679	1,858	10.51%	108.48%	17,817,022	39,065	456	19.55%	77.10%	164,929,515	127,713	1,291	9.83%	113.25%
2017	84,789,235	45,651	1,857	-0.01%	108.46%	17,684,380	38,803	456	-0.08%	76.97%	174,353,050	127,360	1,369	6.01%	126.06%
2018	83,513,318	44,723	1,867	0.54%	109.59%	17,767,175	38,998	456	-0.03%	76.91%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	83,538,674	44,757	1,866	-0.05%	109.49%	17,722,366	38,897	456	0.01%	76.92%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	84,136,327	44,757	1,880	0.72%	110.99%	18,354,171	38,895	472	3.57%	83.24%	389,700,531	1,062,111	367	-71.54%	-40.12%

Rate Annual %chg Average Value/Acre:

7.75%

6.24%

-5.00%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	2,095,474	45,382	46			0	0				271,938,112	1,193,167	228		
2011	2,112,437	45,394	47	0.78%	0.78%	0	0				279,597,859	1,191,474	235	2.96%	2.96%
2012	2,175,103	46,140	47	1.30%	2.09%	0	0				266,940,844	1,192,558	224	-4.61%	-1.79%
2013	2,547,053	46,337	55	16.60%	19.04%	0	0				266,940,844	1,193,344	245	9.65%	7.69%
2014	2,535,595	46,072	55	0.12%	19.19%	0	0				360,247,111	1,192,781	302	23.05%	32.52%
2015	2,529,928	46,075	55	-0.23%	18.92%	0	0				402,453,295	1,192,923	337	11.70%	48.02%
2016	3,652,928	45,990	79	44.66%	72.02%	0	0				486,234,500	1,197,130	406	20.39%	78.21%
2017	3,653,298	45,993	79	0.00%	72.03%	0	0				525,519,784	1,197,042	439	8.09%	92.62%
2018	3,653,483	45,996	79	0.00%	72.02%	0	0				498,322,912	1,197,194	416	-5.19%	82.63%
2019	3,652,893	45,987	79	0.00%	72.03%	0	0				498,329,952	1,197,189	416	0.00%	82.64%
2020	3,986,987	49,173	81	2.07%	75.60%	0	0				496,178,016	1,194,936	415	-0.24%	82.19%

83
SIOUX

Rate Annual %chg Average Value/Acre:

6.18%

(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
1,311	SIoux	18,829,412	15,078,809	53,804,815	18,383,886	6,210,828	0	560,291	496,178,040	34,963,519	16,453,165	2,000	660,464,765
cnty sectorvalue % of total value:		2.85%	2.28%	8.15%	2.78%	0.94%		0.08%	75.13%	5.29%	2.49%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
251	HARRISON	259,648	142,615	61,606	8,383,398	1,642,903	0	0	0	0	0	0	10,490,170
19.15%	%sector of county sector	1.38%	0.95%	0.11%	45.60%	26.45%							1.59%
	%sector of municipality	2.48%	1.36%	0.59%	79.92%	15.66%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
251	Total Municipalities	259,648	142,615	61,606	8,383,398	1,642,903	0	0	0	0	0	0	10,490,170
19.15%	%all municip.sectors of cnty	1.38%	0.95%	0.11%	45.60%	26.45%							1.59%

83 SIoux

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

CHART 5

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

Total Real Property Sum Lines 17, 25, & 30	Records : 4,472	Value : 573,068,920	Growth 400,870	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	28	73,977	96	675,447	23	134,739	147	884,163	
02. Res Improve Land	188	724,315	74	804,650	15	147,535	277	1,676,500	
03. Res Improvements	189	7,508,181	81	6,200,860	26	2,161,159	296	15,870,200	
04. Res Total	217	8,306,473	177	7,680,957	49	2,443,433	443	18,430,863	116,768
% of Res Total	48.98	45.07	39.95	41.67	11.06	13.26	9.91	3.22	29.13
05. Com UnImp Land	18	56,623	2	7,996	9	214,301	29	278,920	
06. Com Improve Land	32	175,540	3	54,204	8	941,900	43	1,171,644	
07. Com Improvements	36	1,419,083	3	457,456	14	2,883,725	53	4,760,264	
08. Com Total	54	1,651,246	5	519,656	23	4,039,926	82	6,210,828	0
% of Com Total	65.85	26.59	6.10	8.37	28.05	65.05	1.83	1.08	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	2	78,487	2	78,487	
14. Rec Improve Land	0	0	3	74,555	2	153,260	5	227,815	
15. Rec Improvements	0	0	3	170,750	2	83,239	5	253,989	
16. Rec Total	0	0	3	245,305	4	314,986	7	560,291	0
% of Rec Total	0.00	0.00	42.86	43.78	57.14	56.22	0.16	0.10	0.00
Res & Rec Total	217	8,306,473	180	7,926,262	53	2,758,419	450	18,991,154	116,768
% of Res & Rec Total	48.22	43.74	40.00	41.74	11.78	14.52	10.06	3.31	29.13
Com & Ind Total	54	1,651,246	5	519,656	23	4,039,926	82	6,210,828	0
% of Com & Ind Total	65.85	26.59	6.10	8.37	28.05	65.05	1.83	1.08	0.00
17. Taxable Total	271	9,957,719	185	8,445,918	76	6,798,345	532	25,201,982	116,768
% of Taxable Total	50.94	39.51	34.77	33.51	14.29	26.98	11.90	4.40	29.13

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	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	2	2,000	2	2,000	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	2	2,000	2	2,000	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	24	2	276	302

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	27	438,330	3,235	398,434,753	3,262	398,873,083
28. Ag-Improved Land	0	0	33	741,352	610	102,700,994	643	103,442,346
29. Ag Improvements	0	0	33	2,414,554	643	43,134,955	676	45,549,509

30. Ag Total					3,938	547,864,938
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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	3	2.95	28,025	
32. HomeSite Improv Land	0	0.00	0	25	25.51	242,345	
33. HomeSite Improvements	0	0.00	0	27	0.00	1,832,664	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	10	27.38	27,380	
36. FarmSite Improv Land	0	0.00	0	23	134.37	120,697	
37. FarmSite Improvements	0	0.00	0	29	0.00	581,890	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	29	32.27	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	30	27.81	264,195	33	30.76	292,220	
32. HomeSite Improv Land	399	420.14	3,991,349	424	445.65	4,233,694	
33. HomeSite Improvements	440	0.00	28,758,036	467	0.00	30,590,700	3,833
34. HomeSite Total				500	476.41	35,116,614	
35. FarmSite UnImp Land	32	112.51	112,507	42	139.89	139,887	
36. FarmSite Improv Land	520	1,350.19	1,350,176	543	1,484.56	1,470,873	
37. FarmSite Improvements	601	0.00	14,376,919	630	0.00	14,958,809	280,269
38. FarmSite Total				672	1,624.45	16,569,569	
39. Road & Ditches	1,472	5,461.42	0	1,501	5,493.69	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,172	7,594.55	51,686,183	284,102

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	13	2,292.67	1,892,527	13	2,292.67	1,892,527

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	156.71	1.06%	211,560	1.14%	1,350.01
46. 1A	2,887.90	19.58%	3,898,680	20.98%	1,350.01
47. 2A1	288.70	1.96%	366,651	1.97%	1,270.01
48. 2A	6,774.07	45.93%	8,603,080	46.31%	1,270.00
49. 3A1	573.10	3.89%	699,180	3.76%	1,220.00
50. 3A	0.34	0.00%	415	0.00%	1,220.59
51. 4A1	1,838.68	12.47%	2,169,641	11.68%	1,180.00
52. 4A	2,228.16	15.11%	2,629,224	14.15%	1,180.00
53. Total	14,747.66	100.00%	18,578,431	100.00%	1,259.75
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,356.25	24.83%	5,613,747	31.38%	600.00
56. 2D1	607.24	1.61%	300,586	1.68%	495.00
57. 2D	8,022.12	21.29%	3,610,050	20.18%	450.01
58. 3D1	4,258.79	11.30%	1,852,579	10.35%	435.00
59. 3D	7.56	0.02%	3,288	0.02%	434.92
60. 4D1	9,222.82	24.47%	3,965,846	22.17%	430.00
61. 4D	6,209.05	16.48%	2,545,746	14.23%	410.01
62. Total	37,683.83	100.00%	17,891,842	100.00%	474.79
Grass					
63. 1G1	3,533.27	0.35%	1,448,648	0.39%	410.00
64. 1G	2,239.26	0.22%	918,102	0.25%	410.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,109.40	0.21%	833,225	0.23%	395.01
67. 3G1	25,969.59	2.58%	10,128,149	2.74%	390.00
68. 3G	51,028.46	5.06%	19,901,195	5.39%	390.00
69. 4G1	520,938.69	51.66%	195,353,185	52.88%	375.00
70. 4G	402,506.74	39.92%	140,878,992	38.13%	350.00
71. Total	1,008,325.41	100.00%	369,461,496	100.00%	366.41
Irrigated Total					
	14,747.66	1.34%	18,578,431	4.54%	1,259.75
Dry Total					
	37,683.83	3.41%	17,891,842	4.37%	474.79
Grass Total					
	1,008,325.41	91.30%	369,461,496	90.22%	366.41
72. Waste	43,641.17	3.95%	3,596,423	0.88%	82.41
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	3,234.74	0.29%	1,152,580	0.28%	356.31
75. Market Area Total	1,104,398.07	100.00%	409,528,192	100.00%	370.82

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	10,299.12	34.32%	22,658,026	34.56%	2,200.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	5,437.55	18.12%	11,908,230	18.16%	2,190.00
49. 3A1	8,728.35	29.09%	18,984,208	28.96%	2,175.01
50. 3A	381.34	1.27%	829,419	1.27%	2,175.01
51. 4A1	3,817.03	12.72%	8,263,904	12.61%	2,165.01
52. 4A	1,346.11	4.49%	2,914,352	4.45%	2,165.02
53. Total	30,009.50	100.00%	65,558,139	100.00%	2,184.58
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	93.90	7.76%	36,621	7.92%	390.00
57. 2D	397.81	32.85%	155,146	33.56%	390.00
58. 3D1	448.62	37.05%	170,477	36.87%	380.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	59.70	4.93%	22,089	4.78%	370.00
61. 4D	210.80	17.41%	77,996	16.87%	370.00
62. Total	1,210.83	100.00%	462,329	100.00%	381.83
Grass					
63. 1G1	1,447.46	2.69%	593,460	2.93%	410.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	741.32	1.38%	289,118	1.43%	390.00
67. 3G1	651.05	1.21%	247,399	1.22%	380.00
68. 3G	840.81	1.56%	319,512	1.58%	380.00
69. 4G1	30,545.04	56.79%	11,454,510	56.59%	375.00
70. 4G	19,561.21	36.37%	7,335,510	36.24%	375.00
71. Total	53,786.89	100.00%	20,239,509	100.00%	376.29
Irrigated Total					
	30,009.50	33.15%	65,558,139	75.66%	2,184.58
Dry Total					
	1,210.83	1.34%	462,329	0.53%	381.83
Grass Total					
	53,786.89	59.41%	20,239,509	23.36%	376.29
72. Waste	5,532.59	6.11%	390,586	0.45%	70.60
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	876.02	0.97%	323,342	0.37%	369.10
75. Market Area Total	90,539.81	100.00%	86,650,563	100.00%	957.04

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	254.85	555,379	44,502.31	83,581,191	44,757.16	84,136,570
77. Dry Land	0.00	0	25.68	10,879	38,868.98	18,343,292	38,894.66	18,354,171
78. Grass	0.00	0	505.00	188,998	1,061,607.30	389,512,007	1,062,112.30	389,701,005
79. Waste	0.00	0	73.01	5,979	49,100.75	3,981,030	49,173.76	3,987,009
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	3.13	1,174	1.46	2,375	4,106.17	1,472,373	4,110.76	1,475,922
82. Total	0.00	0	858.54	761,235	1,194,079.34	495,417,520	1,194,937.88	496,178,755

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	44,757.16	3.75%	84,136,570	16.96%	1,879.85
Dry Land	38,894.66	3.25%	18,354,171	3.70%	471.89
Grass	1,062,112.30	88.88%	389,701,005	78.54%	366.91
Waste	49,173.76	4.12%	3,987,009	0.80%	81.08
Other	0.00	0.00%	0	0.00%	0.00
Exempt	4,110.76	0.34%	1,475,922	0.30%	359.04
Total	1,194,937.88	100.00%	496,178,755	100.00%	415.23

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	0	0	0	0	1	85,975	1	85,975	0
83.2 Commercial	1	7,626	0	0	0	0	1	7,626	0
83.3 Harrison	27	66,351	188	724,315	189	7,508,181	216	8,298,847	0
83.4 Rural	121	888,673	94	1,180,000	111	8,530,033	232	10,598,706	116,768
84 Residential Total	149	962,650	282	1,904,315	301	16,124,189	450	18,991,154	116,768

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Commercial	15	50,844	30	164,751	34	1,363,452	49	1,579,047	0
85.2	Harrison	3	5,779	2	10,789	2	55,631	5	72,199	0
85.3	Rural	11	222,297	11	996,104	17	3,341,181	28	4,559,582	0
86	Commercial Total	29	278,920	43	1,171,644	53	4,760,264	82	6,210,828	0

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	3,533.27	0.37%	1,448,648	0.42%	410.00
88. 1G	2,239.26	0.24%	918,102	0.26%	410.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2,109.40	0.22%	833,225	0.24%	395.01
91. 3G1	25,969.59	2.75%	10,128,149	2.91%	390.00
92. 3G	51,028.46	5.40%	19,901,195	5.73%	390.00
93. 4G1	520,938.69	55.10%	195,353,185	56.22%	375.00
94. 4G	339,689.00	35.93%	118,892,656	34.22%	350.00
95. Total	945,507.67	100.00%	347,475,160	100.00%	367.50
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	62,817.74	100.00%	21,986,336	100.00%	350.00
113. Total	62,817.74	100.00%	21,986,336	100.00%	350.00
<hr/>					
Grass Total	945,507.67	93.77%	347,475,160	94.05%	367.50
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	62,817.74	6.23%	21,986,336	5.95%	350.00
<hr/>					
114. Market Area Total	1,008,325.41	100.00%	369,461,496	100.00%	366.41

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,447.46	2.69%	593,460	2.93%	410.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	741.32	1.38%	289,118	1.43%	390.00
91. 3G1	651.05	1.21%	247,399	1.22%	380.00
92. 3G	840.81	1.56%	319,512	1.58%	380.00
93. 4G1	30,545.04	56.79%	11,454,510	56.59%	375.00
94. 4G	19,561.21	36.37%	7,335,510	36.24%	375.00
95. Total	53,786.89	100.00%	20,239,509	100.00%	376.29
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	53,786.89	100.00%	20,239,509	100.00%	376.29
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	53,786.89	100.00%	20,239,509	100.00%	376.29

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

83 Sioux

	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	18,383,886	18,430,863	46,977	0.26%	116,768	-0.38%
02. Recreational	560,291	560,291	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	34,963,519	35,116,614	153,095	0.44%	3,833	0.43%
04. Total Residential (sum lines 1-3)	53,907,696	54,107,768	200,072	0.37%	120,601	0.15%
05. Commercial	6,210,828	6,210,828	0	0.00%	0	0.00%
06. Industrial	0	0	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	6,210,828	6,210,828	0	0.00%	0	0.00%
08. Ag-Farmsite Land, Outbuildings	16,453,165	16,569,569	116,404	0.71%	280,269	-1.00%
09. Minerals	2,000	2,000	0	0.00%	0	0.00%
10. Non Ag Use Land	0	0	0	0.00%	0	0.00%
11. Total Non-Agland (sum lines 8-10)	16,455,165	16,571,569	116,404	0.71%	280,269	-1.00%
12. Irrigated	84,136,351	84,136,570	219	0.00%		
13. Dryland	18,354,171	18,354,171	0	0.00%		
14. Grassland	389,700,531	389,701,005	474	0.00%		
15. Wasteland	3,986,987	3,987,009	22	0.00%		
16. Other Agland	0	0	0	0.00%		
17. Total Agricultural Land	496,178,040	496,178,755	715	0.00%		
18. Total Value of all Real Property (Locally Assessed)	572,751,729	573,068,920	317,191	0.06%	400,870	-0.01%

2021 Assessment Survey for Sioux County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	One
6.	Assessor's requested budget for current fiscal year:
	\$164,405
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$30,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,800
12.	Amount of last year's assessor's budget not used:
	\$35,550

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	The village of Harrison.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for mineral interests.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for administrative, CAMA and personal property software.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Pritchard & Abbott.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Certification and expertise in the appraisal of mineral interests.
4.	Have the existing contracts been approved by the PTA?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, for producing mineral interests.

2021 Residential Assessment Survey for Sioux County

1.	Valuation data collection done by:								
	The county assessor.								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Harrison—the residential parcels within Harrison and its immediate surroundings.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural—all remaining residential parcels that are not within the village of Harrison.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Harrison—the residential parcels within Harrison and its immediate surroundings.	80	Rural—all remaining residential parcels that are not within the village of Harrison.	AG	Agricultural homes and outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>								
10	Harrison—the residential parcels within Harrison and its immediate surroundings.								
80	Rural—all remaining residential parcels that are not within the village of Harrison.								
AG	Agricultural homes and outbuildings.								
3.	List and describe the approach(es) used to estimate the market value of residential properties.								
	The cost approach is used.								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?								
	The depreciation tables provided by the CAMA vendor.								
5.	Are individual depreciation tables developed for each valuation group?								
	No.								
6.	Describe the methodology used to determine the residential lot values?								
	The abstraction method for determining lot values was reviewed for 2021, but results indicated that it was probably not applicable to residential lots in the village of Harrison. The assessor then retained the value per square foot.								
7.	How are rural residential site values developed?								
	In 2012, the county assessor researched the cost of a well, septic and electric service to improve a site. From there, she developed the value of a home site at \$9,500, the farm site at \$1,000 and additional acres (15-40) at \$500/acre.								
8.	Are there form 191 applications on file?								
	No.								
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?								
	N/A								

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	10	2014	2014	2021	2016
	80	2014	2014	2012	2019
	AG	2014	2014	2012	2019

2021 Commercial Assessment Survey for Sioux County

1.	Valuation data collection done by:																		
	The county assessor.																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Harrison: all commercial properties within the village of Harrison.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: all remaining commercial parcels that are not within the village of Harrison.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Harrison: all commercial properties within the village of Harrison.	80	Rural: all remaining commercial parcels that are not within the village of Harrison.									
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
10	Harrison: all commercial properties within the village of Harrison.																		
80	Rural: all remaining commercial parcels that are not within the village of Harrison.																		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	The cost approach is used.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	There are currently no unique commercial properties in Sioux County.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	The county uses the tables provided by the CAMA vendor.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	No.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	By using the market approach using comparable sales, if any are available. The market for commercial property in Sioux County is virtually minimal at best.																		
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2014	2014	2010	2015	80	2014	2014	2018	2018
<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	2014	2014	2010	2015															
80	2014	2014	2018	2018															
	Admittedly, the commercial lot value study for Harrison is past the six-year cycle. It should be noted that the market for commercial property in the village of Harrison is virtually non-existent.																		

2021 Agricultural Assessment Survey for Sioux County

1.	Valuation data collection done by:										
	The county assessor.										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This agricultural market area consists of the largest portion of the County and is comprised mostly of ranching operations.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This market area is located geographically in the extreme southwest corner of Sioux County and primarily consists of about 34% irrigated or crop-producing parcels and about 64% grass land.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This agricultural market area consists of the largest portion of the County and is comprised mostly of ranching operations.	2016	2	This market area is located geographically in the extreme southwest corner of Sioux County and primarily consists of about 34% irrigated or crop-producing parcels and about 64% grass land.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	This agricultural market area consists of the largest portion of the County and is comprised mostly of ranching operations.	2016									
2	This market area is located geographically in the extreme southwest corner of Sioux County and primarily consists of about 34% irrigated or crop-producing parcels and about 64% grass land.	2016									
	The county monitors irrigation by pivot in Market Area 2 on a yearly basis. Also, a comparison of the obliques for improvements and land use are done by range. For assessment year 2021, Ranges 30 - 35 were reviewed first by obliques and then physical review if there were any improvement questions.										
3.	Describe the process used to determine and monitor market areas.										
	The County Assessor monitors land use in each market area via gWorks maps and physical inspection, and determines the agricultural market boundaries based on use.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Primary use of the land is the major consideration that determines the identity and valuation of both rural residential and recreational land apart from agricultural land within Sioux County. Recreational value is applied by the County to accessory land in parcels where a hunting lodge or cabin is located and/or parcels of land in which the primary purpose of ownership is to provide recreational opportunities.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Stanard Appraisal contracted in 2017 to re-value the commercial feedlots in Sioux County. Market analysis of feedlot sales in the Panhandle were used to develop a value based on the head capacity, (at about \$1000/head) and this included pens, feedbunks, aprons, etc. Land associated with the office and med buildings were valued separately.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	There are currently no parcels enrolled in the Wetland Reserve Program.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										

	The county has a timber subclass of grass land.
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2021 Plan of Assessment for Sioux County Nebraska
Assessment years 2021, 2022 and 2023
June 15, 2020

To: Sioux County Board of Equalization
Ruth Sorensen, Nebraska Property Tax Administrator

FROM: Michelle Zimmerman, Sioux County Clerk/Ex-Officio Assessor

Pursuant to Neb. Laws 2005, LB 263, Section 9, Sioux County Assessor Michelle Zimmerman hereby presents a Three-year Assessment Plan as follows:

Assessment levels for 2020 are: Agricultural – 71%, Residential – 96% and Commercial – 100%.

For the 2020 County Abstract, Sioux County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	444	10	3
Commercial	73	2	1
Recreational	7	.001	.004
Agricultural	3930	88	96
Mineral	2	.004	
TOTAL	4456		

Nearly 90% of Sioux County is agricultural land. There are 300 tax exempt parcels. Sioux County had 359 personal property schedules filed on June 1, 2020. There were 36 Homestead exemption applications filed for 2020. For the year 2019, 6 building permits were approved and homes built in the county and added to the Sioux County valuation. For more information see 2020 Reports & Opinions, Abstract and Assessor Survey.

I and two staff members handle all of the personal property returns, we require depreciation schedules be filed with every return and also mailed notices to new property owners in the event that they were not aware of the personal property filing requirement. Staffing has remained the same for 2020, with a full-time deputy and one full-time employee. As Sioux County Clerk/Ex-Officio Assessor, Ex-Officio Clerk of District Court, Election Commissioner, and Zoning Coordinator I cross-train employees to perform other duties that I am also responsible for.

The budget for FY 2019-2020 for Sioux County Assessor was \$161,211.00. Of this budget, \$30,000 was included for contract for reappraisal.

I have completed IAAO Courses 300 and 101, as required by statute. I attend as many Panhandle District Assessor's meetings as possible, as I believe that the networking with other assessors in the area is invaluable. I also have been able to attend the summer workshops offered by NACO in order to gain knowledge and education credits. As

stated previously, I do have a deputy assessor on staff. I will continue to take courses offered through IAAO, NACO and PAD.

Sioux County contracts with GWorks for a web based GIS system. 2019 oblique photos are being used for assessment purposes for review in 2020. We also maintain a cadastral plat map showing ownership. MIPS CAMA programs are used for assessment purposes. Property record cards are maintained by me and my staff. The record owner name and mailing addresses are updated from 521's. Pictures are taken when properties are updated and electronically attached to parcels. Current sketches are also attached electronically.

Ownership on all parcels is updated upon review of 521's filed. Sales data questionnaires are mailed to all purchasers of property listed on 521's on a quarterly basis. I utilize data collected, and am also able to use my personal knowledge on sold properties. Sioux County has county-wide zoning in place and requires building permits for residential construction and improvement information forms for ag construction. The Village of Harrison also requires building permits and I receive a copy of those from the Harrison Village Clerk annually. Property inspections and listing are done by the assessor and staff. I also work very closely with Mark Loose, Field Liaison to prepare and review sales ratio studies.

Market approach to value is used on all properties. Sales comparisons are used to compare similar properties.

Cost approach to value is used on residential and commercial properties. Beginning in 2018, Marshall & Swift costing was updated to 2014 for RCN.

Sioux County contracted with Stanard Appraisals to reappraise all feedlots in the county in 2018. A total of seven feedlots were reappraised by Stanard.

"Notice of Valuation Changes" are sent out prior to June 1. Levels of Value are published in the local newspaper and in the office.

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

	Median	COD	PRD
Residential	96	12.58	106.30
Commercial	100	27.42	165.09
Agricultural	71	27.36	104.11

Assessment actions planned for assessment year 2021:

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue comparison of oblique images of rural improvements. Continue to monitor irrigation pivots in Market Area2.
Comparison of oblique images of rural improvements-Ranges 30, 31, 32, 33, 34, and 35.

Assessment actions planned for assessment year 2022:

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.
Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.
Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue comparison of oblique images of rural improvements. Continue to monitor irrigation pivots in Market Area2.
Comparison of oblique images of rural improvements-Ranges 24, 25, 26, 27, 28 and 29.

Assessment actions planned for assessment year 2023:

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.
Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.
Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue comparison of oblique images of rural improvements. Continue to monitor irrigation pivots in Market Area 2.
Comparison of oblique images of rural improvements-Ranges 30, 31, 32, 33, 34 and 35.

I, as Sioux County Assessor, will continue to maintain acceptable levels and quality of assessment throughout the county.