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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GREELEY COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Greeley 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 Greeley 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: Joan Goodrich, Greeley 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. 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 generally accepted mass appraisal techniques 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 for 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 the assessment performance of the county assessor, the Division staff 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 values 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 PTA 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. This chart and the analyses of factors impacting the COD are considered 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:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 generally accepted mass appraisal techniques. 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.

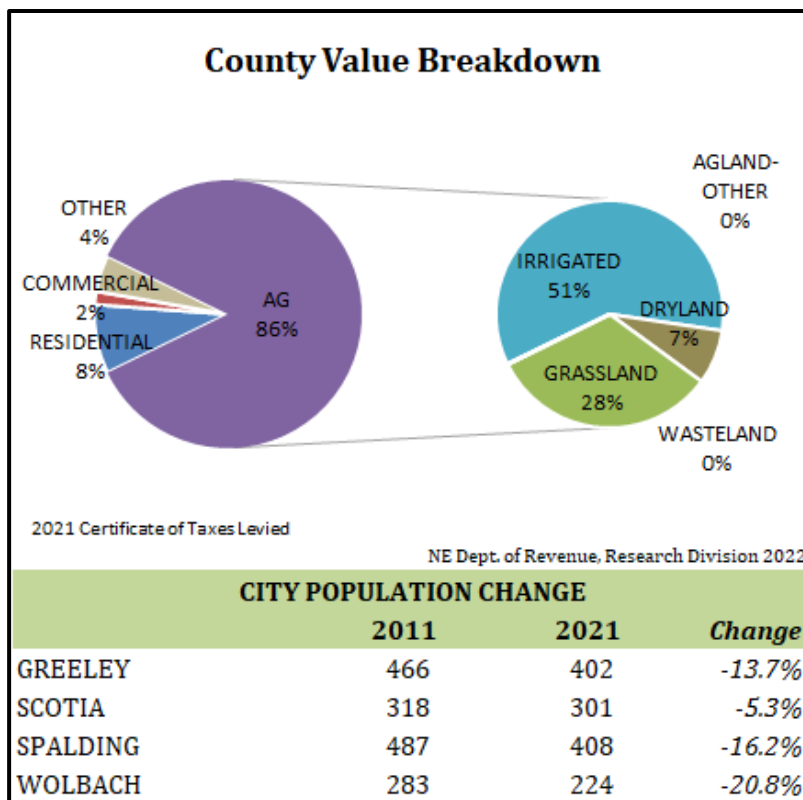
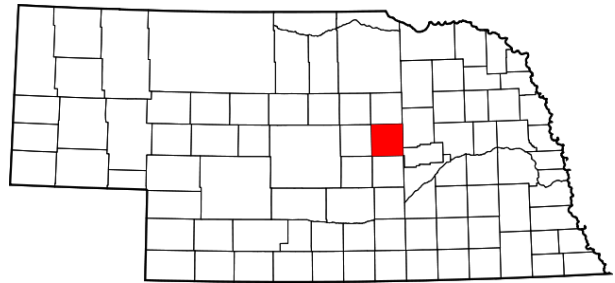
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 570 square miles, Greeley County has 2,188 residents, per the Census Bureau Quick Facts for 2020, a 15% population decline from the 2010 U.S. Census. Reports indicate that 81% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$62,812 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Greeley County are located in and around Greeley and Spalding. According to information available from the U.S. Census Bureau, there are 74 employer establishments with total employment of 323, a decrease of almost 4% since 2019.

Agricultural land accounts for the overwhelming majority of the county's valuation base. Irrigated land makes up a majority of the land in the county. Greeley County is included in the Lower Loup Natural Resources District (NRD).

2022 Residential Correlation for Greeley County

Assessment Actions

With the assistance of a contract appraiser, all outbuildings and houses throughout the county were revalued this year. A desk review of parcel data was also conducted.

All pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

The county assessor's sale verification and qualification practices were reviewed to ensure that sales information is accurately maintained and accessible. Sales usability is significantly below the statewide average. After reviewing the sales roster, a small number of residential sales that are marked as non-arm's length transactions could be used in the statistics. Private sales are typically excluded and need to be evaluated on a per sales basis in the future. The Property Assessment Division (Division) will continue to work with the county assessor on sales usability determinations,

The required six-year inspection and review cycle is current for the residential class. All pictures have a date stamp to document the review work. Greeley County has three residential valuation groups which consist of three villages for Valuation Group 1, Spalding and rural acreages are in separate valuation groups. All valuation groups have costing and lot studies from 2021 and depreciation tables from 2022. A new in office book was created this year with correct examples of quality and conditions for Greeley County improvements. This book will be utilized to help the assessor and staff equalize properties. A current valuation methodology is on file.

Description of Analysis

Residential parcels are analyzed utilizing three valuation groups and closely align with the assessor locations.

| Valuation Group | Description |
|------------------------|------------------------|
| 1 | Greeley/Scotia/Wolbach |
| 3 | Spalding |
| 5 | Acreage |

The qualified residential sales indicate 32 total sales with all three measures of central tendency within the acceptable range, as is the COD. The PRD is high showing a slightly regressive nature.

2022 Residential Correlation for Greeley County

However, when sales samples are excessively trimmed outlier ratios have a larger impact on the calculated statistics.

Review of the sales by valuation group, reveals that only Valuation Group 1 has a sufficient number of sales for measurement and medians within the acceptable range. While Valuation Groups 3 and 5 both have small samples, they were adjusted similarly to Valuation Group 1 supporting that they have been equalized.

Comparison of the statistics and the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicated that both the sold properties and the abstract changed similarly.

Equalization and Quality of Assessment

Based on the analysis of all available information, the quality of assessment of residential property in Greeley County meets generally accepted mass appraisal techniques.

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 1 | 24 | 94.05 | 101.84 | 97.41 | 16.40 | 104.55 |
| 3 | 6 | 96.52 | 94.84 | 84.56 | 18.22 | 112.16 |
| 5 | 2 | 88.00 | 88.00 | 87.98 | 01.95 | 100.02 |
| ____ALL____ | 32 | 94.05 | 99.67 | 92.85 | 16.33 | 107.35 |

Level of Value

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

2022 Commercial Correlation for Greeley County

Assessment Actions

Greeley County updated all commercial costing this year as well as depreciation tables and lot studies.

The annual pick-up and review of sales was performed.

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.

Annually the county's sales qualification and verification process is reviewed. This is evaluated to determine if all arm's-length sales are made available for measurement. Usability rates have typically been low in the county and are currently 17% for the commercial class. When reviewing the non-qualified sales roster there are sales that are excluded that without sufficient reason, for instance private sales and change of use sales without physical changes to the property. Questionnaires are completed by parcel owners to help in determining the usability.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current commercial appraisal tables show that cost tables are 2021, while lot studies and depreciation tables were updated for 2022.

Description of Analysis

Greeley County has one valuation group. The qualified sales study shows only four commercial sales. The four sales produce measures of central tendency above the acceptable range but there are not enough sales for meaningful measurement. Although the county has excessively trimmed the sample, including sales that may be qualified would not produce a statistically significant sample of sales. With the volume of sales and the overall size of the market a level of value can only be achieved through analysis of the assessment practices exhibited by the county assessor.

A review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) shows 14% change, excluding growth, which is consistent with the updating of all commercial costing this year.

Equalization and Quality of Assessment

With consideration of all available information, commercial property in Greeley County complies with generally accepted mass appraisal techniques and is uniformly assessed.

2022 Commercial Correlation for Greeley County

Level of Value

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

2022 Agricultural Correlation for Greeley County

Assessment Actions

For the 2022 assessment year, Greeley County reviewed sales transactions and buyer/seller questionnaires to determine which sales warranted on site review. New 2021 costing was implemented. No adjustments to agricultural land values were made for 2022.

All pick-up and permit work was completed and placed on the assessment rolls.

Assessment Practice Review

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

The sales qualification and verification process consist of a questionnaire sent to both buyer and seller of agricultural property (with the exception of those that the IAAO recommends for possible exclusion). The Greeley County assessor's sales use for the agricultural land class is below average when compared with the statewide average. Review of non-qualified sales exhibit reasons for their disqualification. Therefore, it is believed that all arm's-length agricultural sales were available for measurement purposes.

Greeley County currently identifies two market areas and studies these each year to see if any changes are needed. Land use is kept up to date by using aerial imagery comparisons with property records as well as information from the public. Agricultural improvements were last inspected 2016 through 2019. All cost tables and depreciation tables were updated this year, and site values were updated. The intensive use properties in Greeley County are all feedlots. The county has also identified approximately 83% of the acres in their government programs. Greeley County does have a valuation methodology on file.

Description of Analysis

The statistical profile in the agricultural class includes 18 sales. The Greeley County statistical sample shows that two of the three measures of central tendency are within range while the mean is slightly higher. The COD also falls within the IAAO recommended parameters. If one high ratio sale is removed from the statistics, all measures are within range.

A study was completed on the 80% MLU by Market Area and it was determined that irrigated land in Market Area 2 has enough sales, while the others are having insufficiently small samples. The irrigated is on the lower end of the range at 69% and can be relied on for measurement. The dryland weighted average acre price for Greeley County is comparable in Market Area 2 to surrounding counties but one of the higher ones in Market Area 1. Grass is on the higher end in both Market Areas.

2022 Agricultural Correlation for Greeley County

Comparison of the 2022 County Abstract of Assessment for Real Property Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) reflects the overall effect of the county assessor's assessment actions.

Equalization and Quality of Assessment

An analysis of the available information indicates that agricultural land values in Greeley County are uniformly applied and in accordance with generally accepted mass appraisal techniques.

A review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for the rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

| 80%MLU By Market Area | | | | | | |
|-----------------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| <u>Irrigated</u> | | | | | | |
| County | 8 | 68.89 | 72.67 | 70.74 | 23.52 | 102.73 |
| 2 | 8 | 68.89 | 72.67 | 70.74 | 23.52 | 102.73 |
| <u>Dry</u> | | | | | | |
| County | 1 | 62.26 | 62.26 | 62.26 | 00.00 | 100.00 |
| 2 | 1 | 62.26 | 62.26 | 62.26 | 00.00 | 100.00 |
| <u>Grass</u> | | | | | | |
| County | 5 | 69.40 | 75.68 | 72.55 | 16.51 | 104.31 |
| 1 | 1 | 106.62 | 106.62 | 106.62 | 00.00 | 100.00 |
| 2 | 4 | 67.96 | 67.95 | 65.80 | 07.40 | 103.58 |
| <u>ALL</u> | 18 | 73.99 | 76.42 | 74.50 | 19.96 | 102.58 |

Level of Value

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

2022 Opinions of the Property Tax Administrator for Greeley 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 | 94 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Commercial Real Property | 100 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Agricultural Land | 74 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Greeley County

Residential Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|----------|
| Number of Sales | 32 | Median | 94.05 |
| Total Sales Price | \$2,434,500 | Mean | 99.67 |
| Total Adj. Sales Price | \$2,434,500 | Wgt. Mean | 92.85 |
| Total Assessed Value | \$2,260,535 | Average Assessed Value of the Base | \$66,912 |
| Avg. Adj. Sales Price | \$76,078 | Avg. Assessed Value | \$70,642 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 89.20 to 101.87 |
| 95% Wgt. Mean C.I | 86.36 to 99.35 |
| 95% Mean C.I | 92.21 to 107.13 |
| % of Value of the Class of all Real Property Value in the County | 7.86 |
| % of Records Sold in the Study Period | 2.91 |
| % of Value Sold in the Study Period | 3.07 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2021 | 33 | 92 | 91.86 |
| 2020 | 34 | 93 | 92.84 |
| 2019 | 37 | 94 | 93.65 |
| 2018 | 36 | 92 | 91.85 |

2022 Commission Summary for Greeley County

Commercial Real Property - Current

| | | | |
|------------------------|-----------|------------------------------------|-----------|
| Number of Sales | 4 | Median | 111.00 |
| Total Sales Price | \$588,500 | Mean | 108.41 |
| Total Adj. Sales Price | \$588,500 | Wgt. Mean | 111.38 |
| Total Assessed Value | \$655,445 | Average Assessed Value of the Base | \$77,358 |
| Avg. Adj. Sales Price | \$147,125 | Avg. Assessed Value | \$163,861 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | N/A |
| 95% Wgt. Mean C.I | N/A |
| 95% Mean C.I | 96.83 to 119.99 |
| % of Value of the Class of all Real Property Value in the County | 1.77 |
| % of Records Sold in the Study Period | 1.87 |
| % of Value Sold in the Study Period | 3.96 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2021 | 2 | 100 | 227.71 |
| 2020 | 4 | 100 | 70.12 |
| 2019 | 5 | 100 | 42.80 |
| 2018 | 7 | 100 | 79.01 |

**39 Greeley
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 32
 Total Sales Price : 2,434,500
 Total Adj. Sales Price : 2,434,500
 Total Assessed Value : 2,260,535
 Avg. Adj. Sales Price : 76,078
 Avg. Assessed Value : 70,642

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 100
 COD : 16.33
 PRD : 107.35

COV : 21.59
 STD : 21.52
 Avg. Abs. Dev : 15.36
 MAX Sales Ratio : 157.15
 MIN Sales Ratio : 61.16

95% Median C.I. : 89.20 to 101.87
 95% Wgt. Mean C.I. : 86.36 to 99.35
 95% Mean C.I. : 92.21 to 107.13

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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-19 To 31-DEC-19 | 4 | 113.15 | 111.26 | 100.57 | 17.26 | 110.63 | 86.28 | 132.48 | N/A | 73,750 | 74,171 |
| 01-JAN-20 To 31-MAR-20 | 1 | 89.20 | 89.20 | 89.20 | 00.00 | 100.00 | 89.20 | 89.20 | N/A | 122,000 | 108,830 |
| 01-APR-20 To 30-JUN-20 | 1 | 61.16 | 61.16 | 61.16 | 00.00 | 100.00 | 61.16 | 61.16 | N/A | 212,600 | 130,035 |
| 01-JUL-20 To 30-SEP-20 | 7 | 101.69 | 105.22 | 106.65 | 11.26 | 98.66 | 89.36 | 144.75 | 89.36 to 144.75 | 44,429 | 47,382 |
| 01-OCT-20 To 31-DEC-20 | 7 | 94.91 | 97.73 | 92.15 | 14.45 | 106.06 | 74.71 | 134.08 | 74.71 to 134.08 | 81,771 | 75,351 |
| 01-JAN-21 To 31-MAR-21 | 2 | 106.81 | 106.81 | 98.73 | 10.25 | 108.18 | 95.86 | 117.76 | N/A | 118,500 | 116,990 |
| 01-APR-21 To 30-JUN-21 | 6 | 86.83 | 95.55 | 91.12 | 18.07 | 104.86 | 66.63 | 157.15 | 66.63 to 157.15 | 64,750 | 59,003 |
| 01-JUL-21 To 30-SEP-21 | 4 | 91.44 | 96.58 | 93.87 | 08.84 | 102.89 | 87.31 | 116.14 | N/A | 74,000 | 69,465 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-19 To 30-SEP-20 | 13 | 97.95 | 102.46 | 92.20 | 16.30 | 111.13 | 61.16 | 144.75 | 89.20 to 129.11 | 72,354 | 66,710 |
| 01-OCT-20 To 30-SEP-21 | 19 | 92.49 | 97.75 | 93.27 | 15.39 | 104.80 | 66.63 | 157.15 | 86.81 to 107.63 | 78,626 | 73,332 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-20 To 31-DEC-20 | 16 | 96.43 | 98.19 | 90.15 | 14.81 | 108.92 | 61.16 | 144.75 | 89.20 to 107.63 | 76,125 | 68,625 |
| <u>ALL</u> | 32 | 94.05 | 99.67 | 92.85 | 16.33 | 107.35 | 61.16 | 157.15 | 89.20 to 101.87 | 76,078 | 70,642 |

| VALUATION GROUP | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 1 | 24 | 94.05 | 101.84 | 97.41 | 16.40 | 104.55 | 66.63 | 157.15 | 89.20 to 110.88 | 62,121 | 60,509 |
| 3 | 6 | 96.52 | 94.84 | 84.56 | 18.22 | 112.16 | 61.16 | 132.48 | 61.16 to 132.48 | 106,433 | 89,998 |
| 5 | 2 | 88.00 | 88.00 | 87.98 | 01.95 | 100.02 | 86.28 | 89.72 | N/A | 152,500 | 134,163 |
| <u>ALL</u> | 32 | 94.05 | 99.67 | 92.85 | 16.33 | 107.35 | 61.16 | 157.15 | 89.20 to 101.87 | 76,078 | 70,642 |

| PROPERTY TYPE * | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 01 | 32 | 94.05 | 99.67 | 92.85 | 16.33 | 107.35 | 61.16 | 157.15 | 89.20 to 101.87 | 76,078 | 70,642 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | 32 | 94.05 | 99.67 | 92.85 | 16.33 | 107.35 | 61.16 | 157.15 | 89.20 to 101.87 | 76,078 | 70,642 |

**39 Greeley
RESIDENTIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 32
 Total Sales Price : 2,434,500
 Total Adj. Sales Price : 2,434,500
 Total Assessed Value : 2,260,535
 Avg. Adj. Sales Price : 76,078
 Avg. Assessed Value : 70,642

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 100
 COD : 16.33
 PRD : 107.35

COV : 21.59
 STD : 21.52
 Avg. Abs. Dev : 15.36
 MAX Sales Ratio : 157.15
 MIN Sales Ratio : 61.16

95% Median C.I. : 89.20 to 101.87
 95% Wgt. Mean C.I. : 86.36 to 99.35
 95% Mean C.I. : 92.21 to 107.13

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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 | | | | | | | | | | | | |
| Less Than 30,000 | | | | | | | | | | | | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | | |
| Greater Than 4,999 | 32 | 94.05 | 99.67 | 92.85 | 16.33 | 107.35 | 61.16 | 157.15 | 89.20 to 101.87 | 76,078 | 70,642 | |
| Greater Than 14,999 | 32 | 94.05 | 99.67 | 92.85 | 16.33 | 107.35 | 61.16 | 157.15 | 89.20 to 101.87 | 76,078 | 70,642 | |
| Greater Than 29,999 | 32 | 94.05 | 99.67 | 92.85 | 16.33 | 107.35 | 61.16 | 157.15 | 89.20 to 101.87 | 76,078 | 70,642 | |
| <u>Incremental Ranges</u> | | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | | |
| 15,000 TO 29,999 | | | | | | | | | | | | |
| 30,000 TO 59,999 | 17 | 101.87 | 107.90 | 106.77 | 17.29 | 101.06 | 66.63 | 157.15 | 89.36 to 129.11 | 41,206 | 43,996 | |
| 60,000 TO 99,999 | 7 | 89.69 | 95.39 | 94.30 | 12.80 | 101.16 | 74.71 | 134.08 | 74.71 to 134.08 | 65,000 | 61,292 | |
| 100,000 TO 149,999 | 3 | 92.49 | 91.62 | 91.68 | 01.44 | 99.93 | 89.20 | 93.18 | N/A | 126,800 | 116,248 | |
| 150,000 TO 249,999 | 5 | 86.28 | 82.49 | 81.77 | 10.43 | 100.88 | 61.16 | 95.86 | N/A | 179,720 | 146,962 | |
| 250,000 TO 499,999 | | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | | |
| <u>ALL</u> | 32 | 94.05 | 99.67 | 92.85 | 16.33 | 107.35 | 61.16 | 157.15 | 89.20 to 101.87 | 76,078 | 70,642 | |

39 Greeley
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 4
Total Sales Price : 588,500
Total Adj. Sales Price : 588,500
Total Assessed Value : 655,445
Avg. Adj. Sales Price : 147,125
Avg. Assessed Value : 163,861

MEDIAN : 111
WGT. MEAN : 111
MEAN : 108
COD : 04.50
PRD : 97.33

COV : 06.72
STD : 07.28
Avg. Abs. Dev : 04.99
MAX Sales Ratio : 113.68
MIN Sales Ratio : 97.97

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 96.83 to 119.99

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DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-18 To 31-DEC-18 | | | | | | | | | | | |
| 01-JAN-19 To 31-MAR-19 | | | | | | | | | | | |
| 01-APR-19 To 30-JUN-19 | | | | | | | | | | | |
| 01-JUL-19 To 30-SEP-19 | | | | | | | | | | | |
| 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 | | | | | | | | | | | |
| 01-OCT-20 To 31-DEC-20 | 1 | 108.88 | 108.88 | 108.88 | 00.00 | 100.00 | 108.88 | 108.88 | N/A | 150,500 | 163,865 |
| 01-JAN-21 To 31-MAR-21 | | | | | | | | | | | |
| 01-APR-21 To 30-JUN-21 | 2 | 113.40 | 113.40 | 113.40 | 00.25 | 100.00 | 113.12 | 113.68 | N/A | 202,500 | 229,625 |
| 01-JUL-21 To 30-SEP-21 | 1 | 97.97 | 97.97 | 97.97 | 00.00 | 100.00 | 97.97 | 97.97 | N/A | 33,000 | 32,330 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-18 To 30-SEP-19 | | | | | | | | | | | |
| 01-OCT-19 To 30-SEP-20 | | | | | | | | | | | |
| 01-OCT-20 To 30-SEP-21 | 4 | 111.00 | 108.41 | 111.38 | 04.50 | 97.33 | 97.97 | 113.68 | N/A | 147,125 | 163,861 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-19 To 31-DEC-19 | | | | | | | | | | | |
| 01-JAN-20 To 31-DEC-20 | 1 | 108.88 | 108.88 | 108.88 | 00.00 | 100.00 | 108.88 | 108.88 | N/A | 150,500 | 163,865 |
| <u>ALL</u> | 4 | 111.00 | 108.41 | 111.38 | 04.50 | 97.33 | 97.97 | 113.68 | N/A | 147,125 | 163,861 |

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 1 | 3 | 113.12 | 108.26 | 112.23 | 04.63 | 96.46 | 97.97 | 113.68 | N/A | 146,000 | 163,860 |
| 3 | 1 | 108.88 | 108.88 | 108.88 | 00.00 | 100.00 | 108.88 | 108.88 | N/A | 150,500 | 163,865 |
| <u>ALL</u> | 4 | 111.00 | 108.41 | 111.38 | 04.50 | 97.33 | 97.97 | 113.68 | N/A | 147,125 | 163,861 |

**39 Greeley
COMMERCIAL**

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 4
 Total Sales Price : 588,500
 Total Adj. Sales Price : 588,500
 Total Assessed Value : 655,445
 Avg. Adj. Sales Price : 147,125
 Avg. Assessed Value : 163,861

MEDIAN : 111
 WGT. MEAN : 111
 MEAN : 108
 COD : 04.50
 PRD : 97.33

COV : 06.72
 STD : 07.28
 Avg. Abs. Dev : 04.99
 MAX Sales Ratio : 113.68
 MIN Sales Ratio : 97.97

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 96.83 to 119.99

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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 | 111.00 | 108.41 | 111.38 | 04.50 | 97.33 | 97.97 | 113.68 | N/A | 147,125 | 163,861 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | <u>4</u> | <u>111.00</u> | <u>108.41</u> | <u>111.38</u> | <u>04.50</u> | <u>97.33</u> | <u>97.97</u> | <u>113.68</u> | <u>N/A</u> | <u>147,125</u> | <u>163,861</u> |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|----------|---------------|---------------|---------------|--------------|--------------|--------------|---------------|-----------------|----------------------|----------------|
| <u>Low \$ Ranges</u> | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | | | | | | | | | | | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 4 | 111.00 | 108.41 | 111.38 | 04.50 | 97.33 | 97.97 | 113.68 | N/A | 147,125 | 163,861 |
| Greater Than 14,999 | 4 | 111.00 | 108.41 | 111.38 | 04.50 | 97.33 | 97.97 | 113.68 | N/A | 147,125 | 163,861 |
| Greater Than 29,999 | 4 | 111.00 | 108.41 | 111.38 | 04.50 | 97.33 | 97.97 | 113.68 | N/A | 147,125 | 163,861 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | | | | | | | | | | | |
| 30,000 TO 59,999 | 1 | 97.97 | 97.97 | 97.97 | 00.00 | 100.00 | 97.97 | 97.97 | N/A | 33,000 | 32,330 |
| 60,000 TO 99,999 | | | | | | | | | | | |
| 100,000 TO 149,999 | | | | | | | | | | | |
| 150,000 TO 249,999 | 3 | 113.12 | 111.89 | 112.17 | 01.41 | 99.75 | 108.88 | 113.68 | N/A | 185,167 | 207,705 |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 TO 1,999,999 | | | | | | | | | | | |
| 2,000,000 TO 4,999,999 | | | | | | | | | | | |
| 5,000,000 TO 9,999,999 | | | | | | | | | | | |
| 10,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | <u>4</u> | <u>111.00</u> | <u>108.41</u> | <u>111.38</u> | <u>04.50</u> | <u>97.33</u> | <u>97.97</u> | <u>113.68</u> | <u>N/A</u> | <u>147,125</u> | <u>163,861</u> |

39 Greeley
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 4
 Total Sales Price : 588,500
 Total Adj. Sales Price : 588,500
 Total Assessed Value : 655,445
 Avg. Adj. Sales Price : 147,125
 Avg. Assessed Value : 163,861

MEDIAN : 111
 WGT. MEAN : 111
 MEAN : 108
 COD : 04.50
 PRD : 97.33

COV : 06.72
 STD : 07.28
 Avg. Abs. Dev : 04.99
 MAX Sales Ratio : 113.68
 MIN Sales Ratio : 97.97

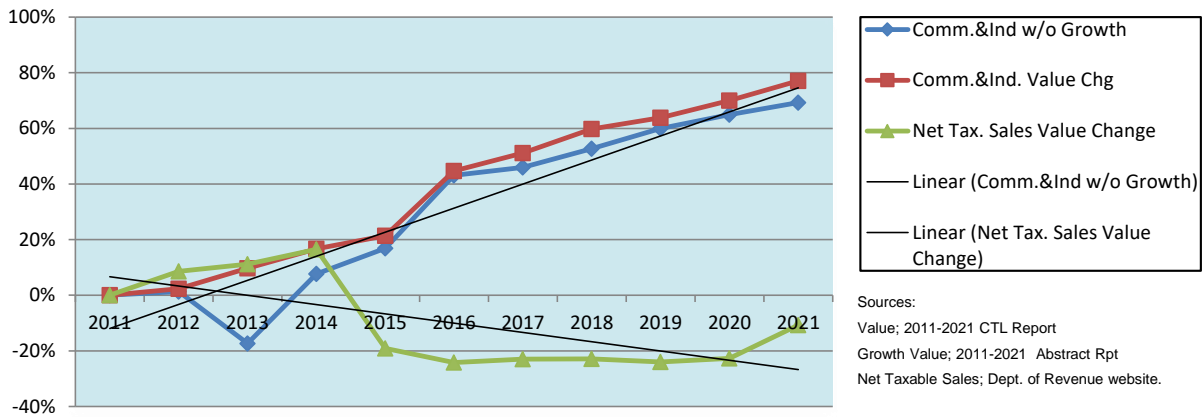
95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 96.83 to 119.99

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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 |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| Blank | 2 | 113.40 | 113.40 | 113.40 | 00.25 | 100.00 | 113.12 | 113.68 | N/A | 202,500 | 229,625 |
| 351 | 1 | 97.97 | 97.97 | 97.97 | 00.00 | 100.00 | 97.97 | 97.97 | N/A | 33,000 | 32,330 |
| 352 | 1 | 108.88 | 108.88 | 108.88 | 00.00 | 100.00 | 108.88 | 108.88 | N/A | 150,500 | 163,865 |
| <u>ALL</u> | 4 | 111.00 | 108.41 | 111.38 | 04.50 | 97.33 | 97.97 | 113.68 | N/A | 147,125 | 163,861 |

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 |
|-----------------|---------------|--------------|-------------------|----------------------|--------------------|-------------------------|----------------------|
| 2011 | \$ 8,015,225 | \$ 361,460 | 4.51% | \$ 7,653,765 | | \$ 12,792,426 | |
| 2012 | \$ 8,199,665 | \$ 81,085 | 0.99% | \$ 8,118,580 | 1.29% | \$ 13,887,702 | 8.56% |
| 2013 | \$ 8,796,390 | \$ 2,169,420 | 24.66% | \$ 6,626,970 | -19.18% | \$ 14,224,655 | 2.43% |
| 2014 | \$ 9,351,620 | \$ 722,675 | 7.73% | \$ 8,628,945 | -1.90% | \$ 14,903,633 | 4.77% |
| 2015 | \$ 9,730,860 | \$ 364,510 | 3.75% | \$ 9,366,350 | 0.16% | \$ 10,349,314 | -30.56% |
| 2016 | \$ 11,598,765 | \$ 126,840 | 1.09% | \$ 11,471,925 | 17.89% | \$ 9,697,350 | -6.30% |
| 2017 | \$ 12,111,985 | \$ 412,555 | 3.41% | \$ 11,699,430 | 0.87% | \$ 9,847,629 | 1.55% |
| 2018 | \$ 12,805,930 | \$ 569,125 | 4.44% | \$ 12,236,805 | 1.03% | \$ 9,862,998 | 0.16% |
| 2019 | \$ 13,132,090 | \$ 311,055 | 2.37% | \$ 12,821,035 | 0.12% | \$ 9,719,619 | -1.45% |
| 2020 | \$ 13,623,615 | \$ 403,385 | 2.96% | \$ 13,220,230 | 0.67% | \$ 9,886,759 | 1.72% |
| 2021 | \$ 14,194,710 | \$ 627,375 | 4.42% | \$ 13,567,335 | -0.41% | \$ 11,417,171 | 15.48% |
| Ann %chg | 5.88% | | | Average | 0.05% | -1.13% | -0.36% |

| Tax Year | Cumulative Change | | |
|----------|---------------------|-----------------|---------------------|
| | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2011 | - | - | - |
| 2012 | 1.29% | 2.30% | 8.56% |
| 2013 | -17.32% | 9.75% | 11.20% |
| 2014 | 7.66% | 16.67% | 16.50% |
| 2015 | 16.86% | 21.40% | -19.10% |
| 2016 | 43.13% | 44.71% | -24.19% |
| 2017 | 45.97% | 51.11% | -23.02% |
| 2018 | 52.67% | 59.77% | -22.90% |
| 2019 | 59.96% | 63.84% | -24.02% |
| 2020 | 64.94% | 69.97% | -22.71% |
| 2021 | 69.27% | 77.10% | -10.75% |

| | |
|---------------|---------|
| County Number | 39 |
| County Name | Greeley |

39 Greeley
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 18
 Total Sales Price : 12,166,893
 Total Adj. Sales Price : 12,166,893
 Total Assessed Value : 9,063,730
 Avg. Adj. Sales Price : 675,939
 Avg. Assessed Value : 503,541

MEDIAN : 74
 WGT. MEAN : 75
 MEAN : 76
 COD : 19.96
 PRD : 102.58

COV : 24.57
 STD : 18.78
 Avg. Abs. Dev : 14.77
 MAX Sales Ratio : 118.63
 MIN Sales Ratio : 51.09

95% Median C.I. : 62.26 to 85.55
 95% Wgt. Mean C.I. : 62.40 to 86.59
 95% Mean C.I. : 67.08 to 85.76

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| DATE OF SALE * | | | | | | | | | | | |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-18 To 31-DEC-18 | 1 | 66.34 | 66.34 | 66.34 | 00.00 | 100.00 | 66.34 | 66.34 | N/A | 891,000 | 591,125 |
| 01-JAN-19 To 31-MAR-19 | 1 | 71.44 | 71.44 | 71.44 | 00.00 | 100.00 | 71.44 | 71.44 | N/A | 878,632 | 627,665 |
| 01-APR-19 To 30-JUN-19 | 2 | 71.78 | 71.78 | 59.53 | 22.88 | 120.58 | 55.36 | 88.20 | N/A | 1,202,500 | 715,835 |
| 01-JUL-19 To 30-SEP-19 | | | | | | | | | | | |
| 01-OCT-19 To 31-DEC-19 | 1 | 100.60 | 100.60 | 100.60 | 00.00 | 100.00 | 100.60 | 100.60 | N/A | 1,170,000 | 1,177,030 |
| 01-JAN-20 To 31-MAR-20 | 2 | 67.96 | 67.96 | 67.94 | 02.13 | 100.03 | 66.51 | 69.40 | N/A | 294,868 | 200,345 |
| 01-APR-20 To 30-JUN-20 | 1 | 76.54 | 76.54 | 76.54 | 00.00 | 100.00 | 76.54 | 76.54 | N/A | 258,066 | 197,520 |
| 01-JUL-20 To 30-SEP-20 | 1 | 106.62 | 106.62 | 106.62 | 00.00 | 100.00 | 106.62 | 106.62 | N/A | 310,000 | 330,535 |
| 01-OCT-20 To 31-DEC-20 | 1 | 59.33 | 59.33 | 59.33 | 00.00 | 100.00 | 59.33 | 59.33 | N/A | 672,000 | 398,725 |
| 01-JAN-21 To 31-MAR-21 | 5 | 79.08 | 77.46 | 79.75 | 25.24 | 97.13 | 51.09 | 118.63 | N/A | 649,492 | 517,943 |
| 01-APR-21 To 30-JUN-21 | 3 | 80.05 | 75.95 | 75.59 | 09.69 | 100.48 | 62.26 | 85.55 | N/A | 581,667 | 439,685 |
| 01-JUL-21 To 30-SEP-21 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-18 To 30-SEP-19 | 4 | 68.89 | 70.34 | 63.49 | 13.78 | 110.79 | 55.36 | 88.20 | N/A | 1,043,658 | 662,615 |
| 01-OCT-19 To 30-SEP-20 | 5 | 76.54 | 83.93 | 90.46 | 18.63 | 92.78 | 66.51 | 106.62 | N/A | 465,560 | 421,155 |
| 01-OCT-20 To 30-SEP-21 | 9 | 79.08 | 74.94 | 76.04 | 20.21 | 98.55 | 51.09 | 118.63 | 53.12 to 85.55 | 629,384 | 478,611 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-19 To 31-DEC-19 | 4 | 79.82 | 78.90 | 72.67 | 19.42 | 108.57 | 55.36 | 100.60 | N/A | 1,113,408 | 809,091 |
| 01-JAN-20 To 31-DEC-20 | 5 | 69.40 | 75.68 | 72.55 | 16.51 | 104.31 | 59.33 | 106.62 | N/A | 365,960 | 265,494 |
| <u>ALL</u> | 18 | 73.99 | 76.42 | 74.50 | 19.96 | 102.58 | 51.09 | 118.63 | 62.26 to 85.55 | 675,939 | 503,541 |

| AREA (MARKET) | | | | | | | | | | | |
|----------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
| 1 | 2 | 96.09 | 96.09 | 97.54 | 10.97 | 98.51 | 85.55 | 106.62 | N/A | 272,500 | 265,793 |
| 2 | 16 | 70.42 | 73.96 | 73.41 | 19.21 | 100.75 | 51.09 | 118.63 | 59.33 to 85.36 | 726,368 | 533,259 |
| <u>ALL</u> | 18 | 73.99 | 76.42 | 74.50 | 19.96 | 102.58 | 51.09 | 118.63 | 62.26 to 85.55 | 675,939 | 503,541 |

39 Greeley
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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 Avg. Assessed Value : 503,541

MEDIAN : 74
 WGT. MEAN : 75
 MEAN : 76
 COD : 19.96
 PRD : 102.58

COV : 24.57
 STD : 18.78
 Avg. Abs. Dev : 14.77
 MAX Sales Ratio : 118.63
 MIN Sales Ratio : 51.09

95% Median C.I. : 62.26 to 85.55
 95% Wgt. Mean C.I. : 62.40 to 86.59
 95% Mean C.I. : 67.08 to 85.76

Printed: 3/25/2022 12:36:21PM

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 | 80.05 | 80.05 | 80.05 | 00.00 | 100.00 | 80.05 | 80.05 | N/A | 1,000,000 | 800,495 |
| 2 | 1 | 80.05 | 80.05 | 80.05 | 00.00 | 100.00 | 80.05 | 80.05 | N/A | 1,000,000 | 800,495 |
| Dry | | | | | | | | | | | |
| County | 1 | 62.26 | 62.26 | 62.26 | 00.00 | 100.00 | 62.26 | 62.26 | N/A | 510,000 | 317,510 |
| 2 | 1 | 62.26 | 62.26 | 62.26 | 00.00 | 100.00 | 62.26 | 62.26 | N/A | 510,000 | 317,510 |
| Grass | | | | | | | | | | | |
| County | 5 | 69.40 | 75.68 | 72.55 | 16.51 | 104.31 | 59.33 | 106.62 | N/A | 365,960 | 265,494 |
| 1 | 1 | 106.62 | 106.62 | 106.62 | 00.00 | 100.00 | 106.62 | 106.62 | N/A | 310,000 | 330,535 |
| 2 | 4 | 67.96 | 67.95 | 65.60 | 07.40 | 103.58 | 59.33 | 76.54 | N/A | 379,950 | 249,234 |
| ALL | 18 | 73.99 | 76.42 | 74.50 | 19.96 | 102.58 | 51.09 | 118.63 | 62.26 to 85.55 | 675,939 | 503,541 |

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 | 8 | 68.89 | 72.67 | 70.74 | 23.52 | 102.73 | 51.09 | 118.63 | 51.09 to 118.63 | 969,637 | 685,874 |
| 2 | 8 | 68.89 | 72.67 | 70.74 | 23.52 | 102.73 | 51.09 | 118.63 | 51.09 to 118.63 | 969,637 | 685,874 |
| Dry | | | | | | | | | | | |
| County | 1 | 62.26 | 62.26 | 62.26 | 00.00 | 100.00 | 62.26 | 62.26 | N/A | 510,000 | 317,510 |
| 2 | 1 | 62.26 | 62.26 | 62.26 | 00.00 | 100.00 | 62.26 | 62.26 | N/A | 510,000 | 317,510 |
| Grass | | | | | | | | | | | |
| County | 5 | 69.40 | 75.68 | 72.55 | 16.51 | 104.31 | 59.33 | 106.62 | N/A | 365,960 | 265,494 |
| 1 | 1 | 106.62 | 106.62 | 106.62 | 00.00 | 100.00 | 106.62 | 106.62 | N/A | 310,000 | 330,535 |
| 2 | 4 | 67.96 | 67.95 | 65.60 | 07.40 | 103.58 | 59.33 | 76.54 | N/A | 379,950 | 249,234 |
| ALL | 18 | 73.99 | 76.42 | 74.50 | 19.96 | 102.58 | 51.09 | 118.63 | 62.26 to 85.55 | 675,939 | 503,541 |

Greeley County 2022 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Greeley | 1 | 3,875 | 3,875 | 3,865 | 3,825 | 3,800 | 3,800 | 3,750 | 3,750 | 3,781 |
| Wheeler | 1 | 3,725 | 3,725 | 3,695 | 3,695 | 3,680 | 3,680 | 3,670 | 3,670 | 3,675 |
| Garfield | 1 | 3,400 | 3,400 | 3,400 | 2,900 | 2,900 | 2,575 | 2,575 | 2,200 | 2,958 |
| Valley | 1 | 3,635 | 3,635 | 3,635 | 3,125 | 2,955 | 2,955 | 2,600 | 2,600 | 3,291 |
| | | | | | | | | | | |
| Greeley | 2 | 5,090 | 4,700 | 4,490 | 4,375 | 4,260 | 4,230 | 4,210 | 3,750 | 4,339 |
| Wheeler | 1 | 3,725 | 3,725 | 3,695 | 3,695 | 3,680 | 3,680 | 3,670 | 3,670 | 3,675 |
| Boone | 1 | 5,410 | 5,386 | 5,410 | 5,383 | 4,397 | 5,370 | 5,384 | 5,383 | 5,390 |
| Nance | 1 | 4,099 | 4,094 | 3,989 | 3,985 | 3,979 | 3,899 | 3,900 | 3,797 | 3,996 |
| Howard | 7300 | 4,700 | 4,700 | 4,300 | 4,100 | 3,700 | 3,600 | 3,400 | 3,400 | 4,254 |
| Howard | 7200 | 4,700 | 4,700 | 4,300 | 4,100 | 3,700 | 3,600 | 3,400 | 3,400 | 4,257 |
| Sherman | 1 | 3,670 | 3,670 | 3,540 | 3,540 | 3,415 | 3,415 | 3,340 | 3,337 | 3,472 |
| Valley | 1 | 3,635 | 3,635 | 3,635 | 3,125 | 2,955 | 2,955 | 2,600 | 2,600 | 3,291 |

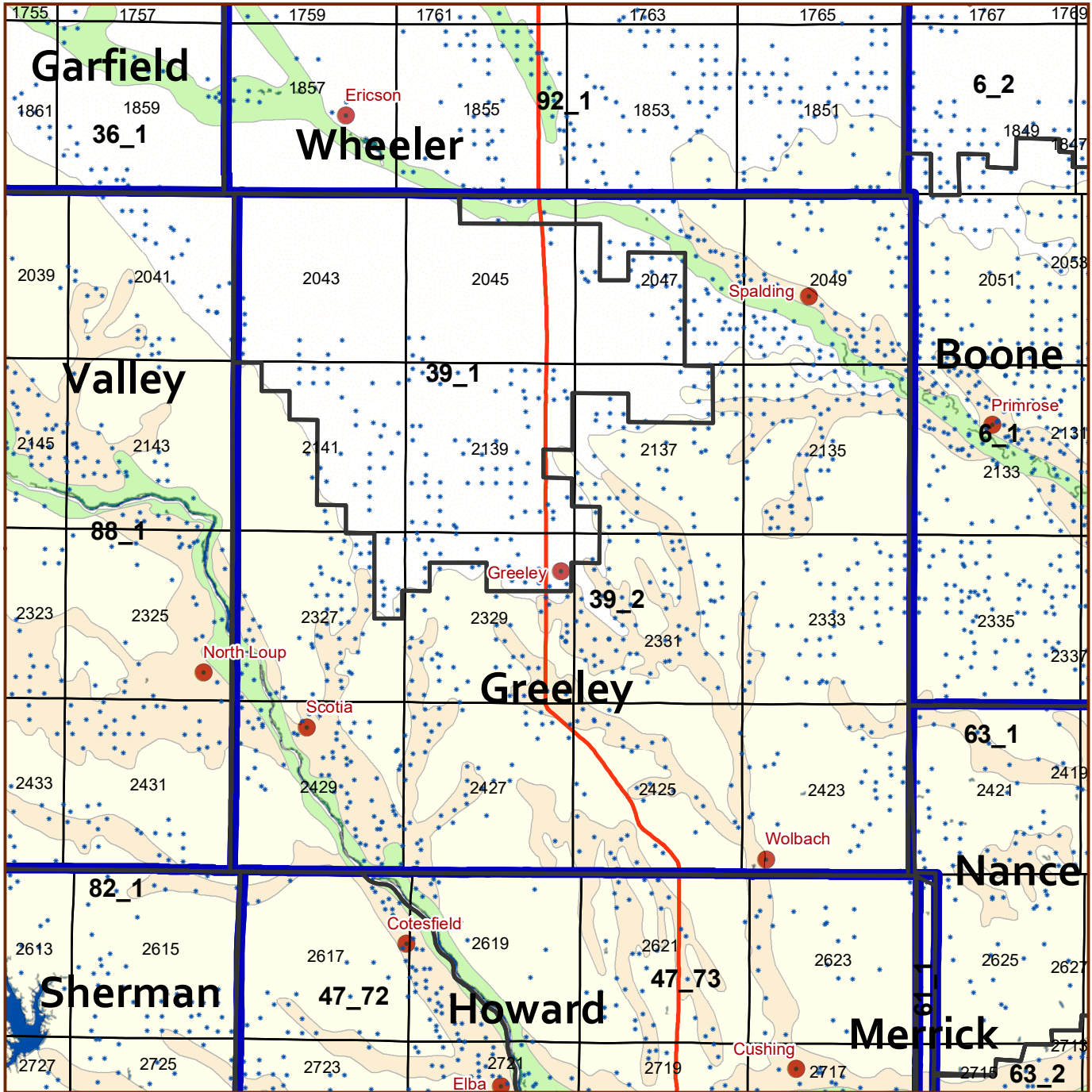
| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Greeley | 1 | n/a | 1,835 | 1,825 | 1,800 | 1,790 | 1,770 | 1,575 | 1,415 | 1,627 |
| Wheeler | 1 | 1,820 | 1,730 | 1,570 | 1,500 | 1,440 | 1,380 | 1,295 | 1,230 | 1,366 |
| Garfield | 1 | n/a | 1,450 | 1,450 | 1,270 | 1,270 | 1,060 | 1,050 | 995 | 1,231 |
| Valley | 1 | n/a | 1,740 | 1,740 | 1,740 | 1,705 | 1,705 | 1,705 | 1,595 | 1,694 |
| | | | | | | | | | | |
| Greeley | 2 | n/a | 2,165 | 2,165 | 2,165 | 2,075 | 2,050 | 1,800 | 1,715 | 1,993 |
| Wheeler | 1 | 1,820 | 1,730 | 1,570 | 1,500 | 1,440 | 1,380 | 1,295 | 1,230 | 1,366 |
| Boone | 1 | 4,435 | 4,403 | 4,435 | 4,109 | 3,668 | 4,410 | 4,407 | 4,406 | 4,406 |
| Nance | 1 | 2,399 | 2,400 | 2,294 | 2,293 | 2,288 | 2,196 | 2,200 | 2,200 | 2,300 |
| Howard | 7300 | 2,500 | 2,500 | 2,400 | 2,400 | 2,300 | 2,200 | 2,100 | 2,000 | 2,279 |
| Howard | 7200 | 2,500 | 2,500 | 2,400 | 2,400 | 2,300 | 2,200 | 2,100 | 2,000 | 2,238 |
| Sherman | 1 | n/a | 1,910 | 1,810 | 1,810 | 1,710 | 1,710 | 1,615 | 1,615 | 1,711 |
| Valley | 1 | n/a | 1,740 | 1,740 | 1,740 | 1,705 | 1,705 | 1,705 | 1,595 | 1,694 |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|--------------------|
| Greeley | 1 | 1,050 | 1,045 | 1,045 | 1,040 | 1,025 | 1,025 | n/a | 1,030 | 1,029 |
| Wheeler | 1 | 997 | 1,000 | 989 | 985 | 990 | 990 | 960 | 892 | 989 |
| Garfield | 1 | 800 | n/a | 761 | 800 | 700 | 700 | 790 | 701 | 727 |
| Valley | 1 | 1,100 | 1,100 | 1,000 | 996 | 1,000 | 997 | 635 | 665 | 991 |
| | | | | | | | | | | |
| Greeley | 2 | 1,300 | 1,295 | 1,280 | 1,275 | 1,243 | 1,240 | n/a | 1,265 | 1,275 |
| Wheeler | 1 | 997 | 1,000 | 989 | 985 | 990 | 990 | 960 | 892 | 989 |
| Boone | 1 | 1,786 | 1,781 | 1,782 | 1,795 | 1,271 | 1,407 | n/a | n/a | 1,781 |
| Nance | 1 | 1,451 | 1,450 | 1,441 | 1,426 | 1,402 | 1,388 | 1,385 | 1,350 | 1,426 |
| Howard | 7300 | 1,275 | 1,175 | 1,175 | 1,175 | 1,150 | 1,150 | 1,150 | n/a | 1,173 |
| Howard | 7200 | 1,275 | 1,175 | 1,175 | 1,175 | 1,150 | 1,150 | 1,150 | n/a | 1,186 |
| Sherman | 1 | 1,395 | 1,395 | 1,345 | 1,345 | 1,220 | n/a | n/a | 1,061 | 1,337 |
| Valley | 1 | 1,100 | 1,100 | 1,000 | 996 | 1,000 | 997 | 635 | 665 | 991 |

| County | Mkt Area | CRP | TIMBER | WASTE |
|----------|----------|-------|--------|-------|
| Greeley | 1 | 1,067 | n/a | 200 |
| Wheeler | 1 | 1,737 | n/a | 795 |
| Garfield | 1 | 778 | n/a | 191 |
| Valley | 1 | 1,010 | n/a | 250 |
| | | | | |
| Greeley | 2 | 1,307 | n/a | 200 |
| Wheeler | 1 | 1,737 | n/a | 795 |
| Boone | 1 | 2,439 | n/a | 487 |
| Nance | 1 | 1,603 | 0 | 278 |
| Howard | 7300 | 1,163 | n/a | 781 |
| Howard | 7200 | 1,172 | n/a | 783 |
| Sherman | 1 | 1,430 | n/a | 90 |
| Valley | 1 | 1,010 | n/a | 250 |

Source: 2022 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.

GREELEY COUNTY



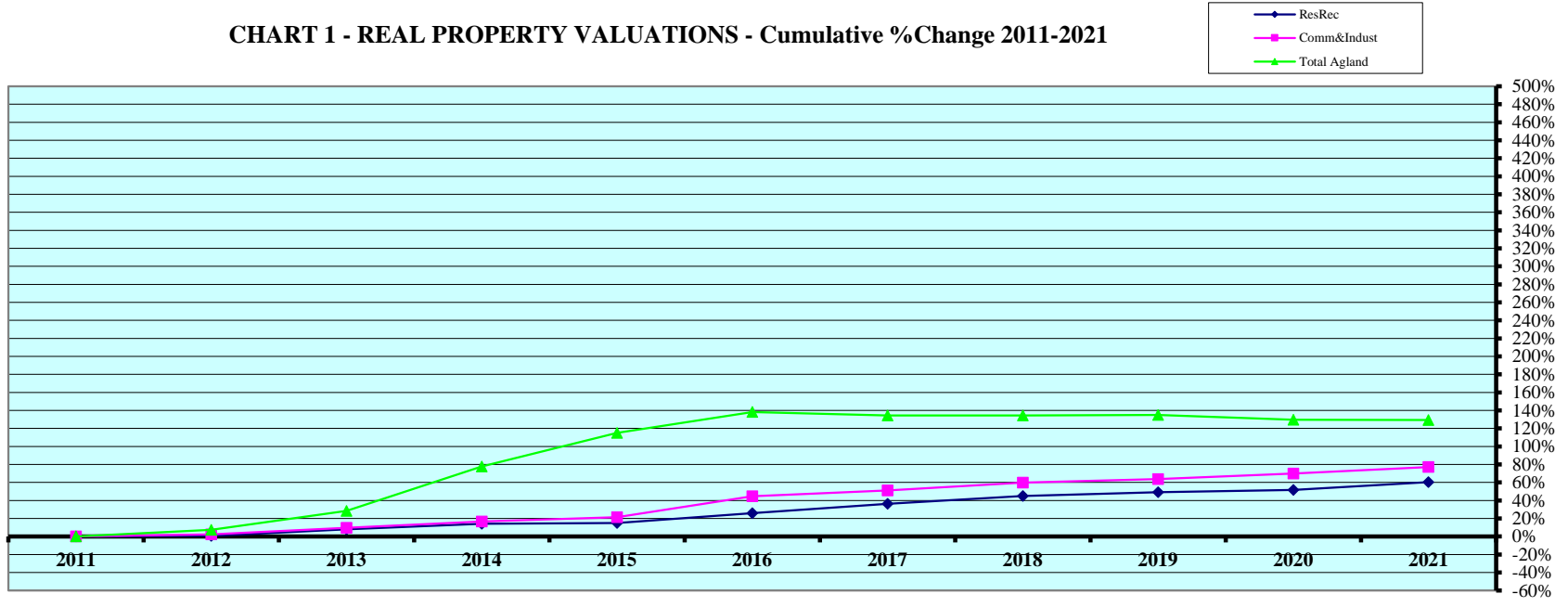
Legend

- 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 2011-2021



| 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 |
| 2011 | 33,095,235 | - | - | - | 8,015,225 | - | - | - | 335,737,450 | - | - | - |
| 2012 | 33,340,590 | 245,355 | 0.74% | 0.74% | 8,199,665 | 184,440 | 2.30% | 2.30% | 360,151,865 | 24,414,415 | 7.27% | 7.27% |
| 2013 | 35,709,785 | 2,369,195 | 7.11% | 7.90% | 8,796,390 | 596,725 | 7.28% | 9.75% | 430,748,585 | 70,596,720 | 19.60% | 28.30% |
| 2014 | 37,728,845 | 2,019,060 | 5.65% | 14.00% | 9,351,620 | 555,230 | 6.31% | 16.67% | 596,648,830 | 165,900,245 | 38.51% | 77.71% |
| 2015 | 38,081,765 | 352,920 | 0.94% | 15.07% | 9,730,860 | 379,240 | 4.06% | 21.40% | 721,977,390 | 125,328,560 | 21.01% | 115.04% |
| 2016 | 41,704,260 | 3,622,495 | 9.51% | 26.01% | 11,598,765 | 1,867,905 | 19.20% | 44.71% | 799,719,560 | 77,742,170 | 10.77% | 138.20% |
| 2017 | 45,101,875 | 3,397,615 | 8.15% | 36.28% | 12,111,985 | 513,220 | 4.42% | 51.11% | 786,745,030 | -12,974,530 | -1.62% | 134.33% |
| 2018 | 47,966,160 | 2,864,285 | 6.35% | 44.93% | 12,805,930 | 693,945 | 5.73% | 59.77% | 787,356,785 | 611,755 | 0.08% | 134.52% |
| 2019 | 49,411,735 | 1,445,575 | 3.01% | 49.30% | 13,132,090 | 326,160 | 2.55% | 63.84% | 788,610,440 | 1,253,655 | 0.16% | 134.89% |
| 2020 | 50,223,155 | 811,420 | 1.64% | 51.75% | 13,623,615 | 491,525 | 3.74% | 69.97% | 770,784,355 | -17,826,085 | -2.26% | 129.58% |
| 2021 | 53,075,650 | 2,852,495 | 5.68% | 60.37% | 14,194,710 | 571,095 | 4.19% | 77.10% | 769,955,900 | -828,455 | -0.11% | 129.33% |

Rate Annual %chg: Residential & Recreational **4.84%**

Commercial & Industrial **5.88%**

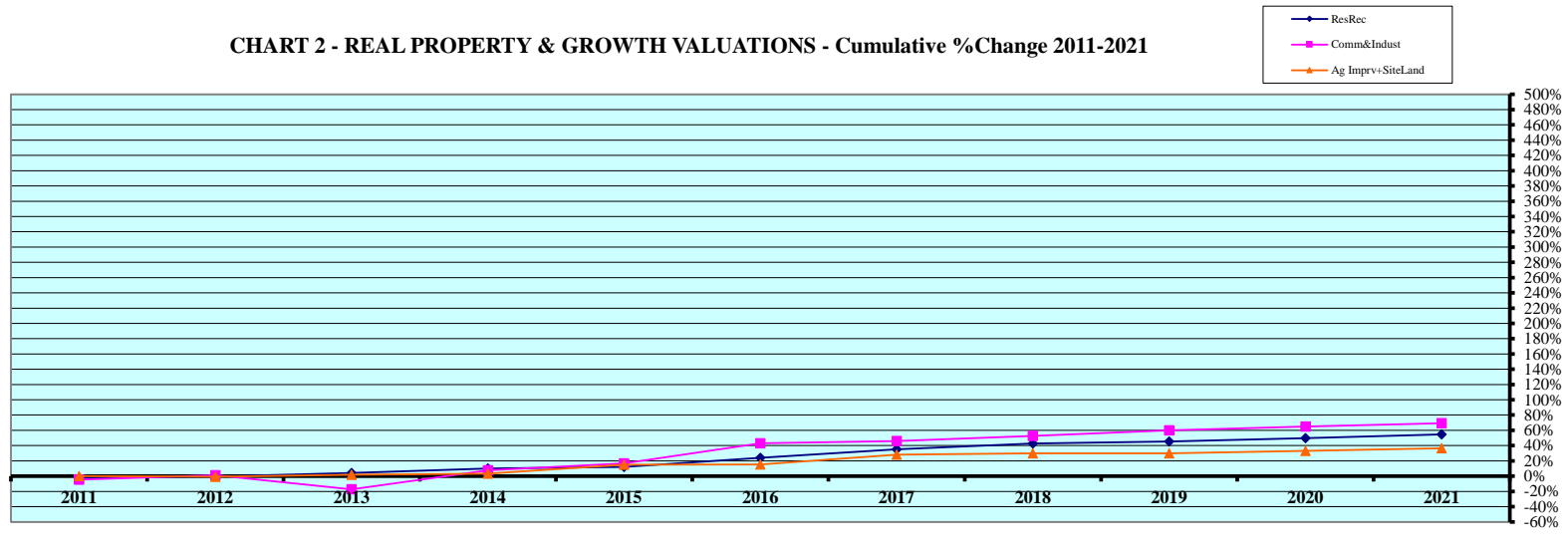
Agricultural Land **8.65%**

Cnty# **39**
County **GREELEY**

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 2011-2021



| 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 | |
| 2011 | 33,095,235 | 776,565 | 2.35% | 32,318,670 | - | -2.35% | 8,015,225 | 361,460 | 4.51% | 7,653,765 | - | -4.51% | |
| 2012 | 33,340,590 | 417,370 | 1.25% | 32,923,220 | -0.52% | -0.52% | 8,199,665 | 81,085 | 0.99% | 8,118,580 | 1.29% | 1.29% | |
| 2013 | 35,709,785 | 1,210,245 | 3.39% | 34,499,540 | 3.48% | 4.24% | 8,796,390 | 2,169,420 | 24.66% | 6,626,970 | -19.18% | -17.32% | |
| 2014 | 37,728,845 | 1,347,256 | 3.57% | 36,381,589 | 1.88% | 9.93% | 9,351,620 | 722,675 | 7.73% | 8,628,945 | -1.90% | 7.66% | |
| 2015 | 38,081,765 | 957,162 | 2.51% | 37,124,603 | -1.60% | 12.18% | 9,730,860 | 364,510 | 3.75% | 9,366,350 | 0.16% | 16.86% | |
| 2016 | 41,704,260 | 702,758 | 1.69% | 41,001,502 | 7.67% | 23.89% | 11,598,765 | 126,840 | 1.09% | 11,471,925 | 17.89% | 43.13% | |
| 2017 | 45,101,875 | 406,756 | 0.90% | 44,695,119 | 7.17% | 35.05% | 12,111,985 | 412,555 | 3.41% | 11,699,430 | 0.87% | 45.97% | |
| 2018 | 47,966,160 | 747,895 | 1.56% | 47,218,265 | 4.69% | 42.67% | 12,805,930 | 569,125 | 4.44% | 12,236,805 | 1.03% | 52.67% | |
| 2019 | 49,411,735 | 1,290,488 | 2.61% | 48,121,247 | 0.32% | 45.40% | 13,132,090 | 311,055 | 2.37% | 12,821,035 | 0.12% | 59.96% | |
| 2020 | 50,223,155 | 675,970 | 1.35% | 49,547,185 | 0.27% | 49.71% | 13,623,615 | 403,385 | 2.96% | 13,220,230 | 0.67% | 64.94% | |
| 2021 | 53,075,650 | 1,896,305 | 3.57% | 51,179,345 | 1.90% | 54.64% | 14,194,710 | 627,375 | 4.42% | 13,567,335 | -0.41% | 69.27% | |
| Rate Ann%chg | 4.84% | | | Resid & Recreat w/o growth | | | 5.88% | | | C & I w/o growth | | | 0.05% |

| 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 |
| 2011 | 16,776,190 | 26,904,010 | 43,680,200 | 577,690 | 1.32% | 43,102,510 | - | - |
| 2012 | 16,261,660 | 28,153,390 | 44,415,050 | 1,056,240 | 2.38% | 43,358,810 | -0.74% | -0.74% |
| 2013 | 26,364,395 | 19,088,945 | 45,453,340 | 923,260 | 2.03% | 44,530,080 | 0.26% | 1.95% |
| 2014 | 17,547,560 | 28,538,240 | 46,085,800 | 926,865 | 2.01% | 45,158,935 | -0.65% | 3.39% |
| 2015 | 18,722,435 | 32,716,040 | 51,438,475 | 1,160,582 | 2.26% | 50,277,893 | 9.10% | 15.10% |
| 2016 | 18,560,275 | 33,700,340 | 52,260,615 | 1,966,565 | 3.76% | 50,294,050 | -2.22% | 15.14% |
| 2017 | 19,801,135 | 37,667,500 | 57,468,635 | 1,520,670 | 2.65% | 55,947,965 | 7.06% | 28.09% |
| 2018 | 20,097,490 | 38,213,560 | 58,311,050 | 1,538,335 | 2.64% | 56,772,715 | -1.21% | 29.97% |
| 2019 | 20,388,450 | 37,830,905 | 58,219,355 | 1,493,560 | 2.57% | 56,725,795 | -2.72% | 29.87% |
| 2020 | 21,476,650 | 38,714,915 | 60,191,565 | 2,033,350 | 3.38% | 58,158,215 | -0.11% | 33.15% |
| 2021 | 21,673,800 | 39,226,140 | 60,899,940 | 1,278,719 | 2.10% | 59,621,221 | -0.95% | 36.49% |
| Rate Ann%chg | 2.59% | 3.84% | 3.38% | Ag Imprv+Site w/o growth | | | 0.78% | |

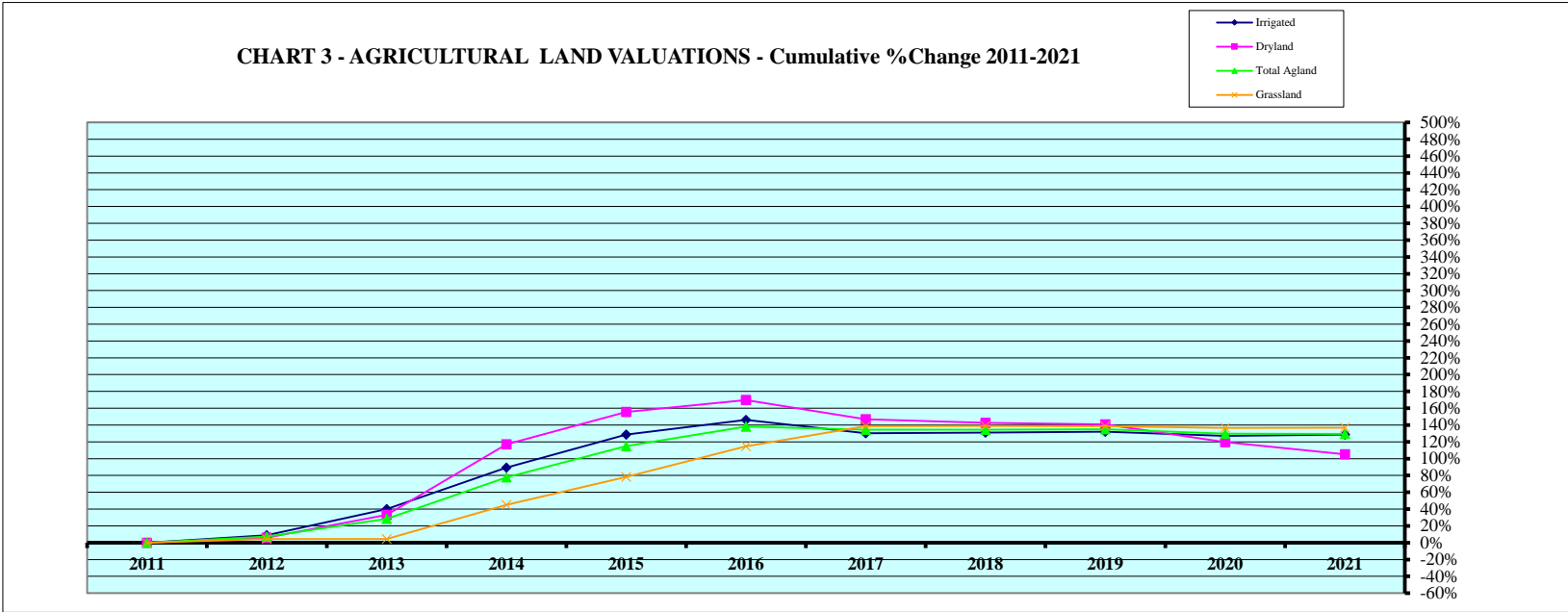
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 39
County GREELEY

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



| 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 |
| 2011 | 200,403,870 | - | - | - | 29,043,850 | - | - | - | 106,226,280 | - | - | - |
| 2012 | 218,310,020 | 17,906,150 | 8.94% | 8.94% | 30,790,500 | 1,746,650 | 6.01% | 6.01% | 110,929,395 | 4,703,115 | 4.43% | 4.43% |
| 2013 | 280,869,715 | 62,559,695 | 28.66% | 40.15% | 38,689,980 | 7,899,480 | 25.66% | 33.21% | 110,916,340 | -13,055 | -0.01% | 4.42% |
| 2014 | 379,435,195 | 98,565,480 | 35.09% | 89.34% | 63,035,675 | 24,345,695 | 62.93% | 117.04% | 154,063,680 | 43,147,340 | 38.90% | 45.03% |
| 2015 | 458,032,085 | 78,596,890 | 20.71% | 128.55% | 74,235,835 | 11,200,160 | 17.77% | 155.60% | 189,496,190 | 35,432,510 | 23.00% | 78.39% |
| 2016 | 493,257,135 | 35,225,050 | 7.69% | 146.13% | 78,333,640 | 4,097,805 | 5.52% | 169.71% | 227,919,350 | 38,423,160 | 20.28% | 114.56% |
| 2017 | 461,314,570 | -31,942,565 | -6.48% | 130.19% | 71,668,585 | -6,665,055 | -8.51% | 146.76% | 253,557,250 | 25,637,900 | 11.25% | 138.70% |
| 2018 | 462,896,125 | 1,581,555 | 0.34% | 130.98% | 70,442,420 | -1,226,165 | -1.71% | 142.54% | 253,814,060 | 256,810 | 0.10% | 138.94% |
| 2019 | 465,022,910 | 2,126,785 | 0.46% | 132.04% | 69,922,070 | -520,350 | -0.74% | 140.75% | 253,461,795 | -352,265 | -0.14% | 138.61% |
| 2020 | 454,981,695 | -10,041,215 | -2.16% | 127.03% | 63,809,945 | -6,112,125 | -8.74% | 119.70% | 251,379,800 | -2,081,995 | -0.82% | 136.65% |
| 2021 | 458,253,790 | 3,272,095 | 0.72% | 128.67% | 59,614,195 | -4,195,750 | -6.58% | 105.26% | 251,449,195 | 69,395 | 0.03% | 136.71% |

Rate Ann.%chg: Irrigated **8.62%** Dryland **7.46%** Grassland **9.00%**

| 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 |
| 2011 | 63,450 | - | - | - | 0 | - | - | - | 335,737,450 | - | - | - |
| 2012 | 114,800 | 51,350 | 80.93% | 80.93% | 7,150 | 7,150 | - | - | 360,151,865 | 24,414,415 | 7.27% | 7.27% |
| 2013 | 272,550 | 157,750 | 137.41% | 329.55% | 0 | -7,150 | -100.00% | - | 430,748,585 | 70,596,720 | 19.60% | 28.30% |
| 2014 | 114,280 | -158,270 | -58.07% | 80.11% | 0 | 0 | - | - | 596,648,830 | 165,900,245 | 38.51% | 77.71% |
| 2015 | 213,280 | 99,000 | 86.63% | 236.14% | 0 | 0 | - | - | 721,977,390 | 125,328,560 | 21.01% | 115.04% |
| 2016 | 209,435 | -3,845 | -1.80% | 230.08% | 0 | 0 | - | - | 799,719,560 | 77,742,170 | 10.77% | 138.20% |
| 2017 | 0 | -209,435 | -100.00% | -100.00% | 204,625 | 204,625 | - | - | 786,745,030 | -12,974,530 | -1.62% | 134.33% |
| 2018 | 0 | 0 | - | -100.00% | 204,180 | -445 | -0.22% | - | 787,356,785 | 611,755 | 0.08% | 134.52% |
| 2019 | 0 | 0 | - | -100.00% | 203,665 | -515 | -0.25% | - | 788,610,440 | 1,253,655 | 0.16% | 134.89% |
| 2020 | 141,790 | 141,790 | - | 123.47% | 471,125 | 267,460 | 131.32% | - | 770,784,355 | -17,826,085 | -2.26% | 129.58% |
| 2021 | 143,215 | 1,425 | 1.01% | 125.71% | 495,505 | 24,380 | 5.17% | - | 769,955,900 | -828,455 | -0.11% | 129.33% |

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County **GREELEY**

Rate Ann.%chg: Total Agric Land **8.65%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (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 |
| 2011 | 157,564,470 | 101,032 | 1,560 | | | 24,884,315 | 34,221 | 727 | | | 81,700,995 | 133,333 | 613 | | |
| 2012 | 200,275,025 | 101,507 | 1,973 | 26.51% | 26.51% | 28,972,330 | 33,566 | 863 | 18.70% | 18.70% | 89,688,965 | 135,300 | 663 | 8.18% | 9.46% |
| 2013 | 216,709,510 | 103,286 | 2,098 | 6.34% | 34.54% | 30,865,430 | 33,495 | 921 | 6.76% | 26.72% | 89,574,800 | 130,628 | 686 | 3.44% | 13.24% |
| 2014 | 280,734,845 | 105,494 | 2,661 | 26.83% | 70.64% | 38,749,775 | 33,235 | 1,166 | 26.53% | 60.34% | 97,239,960 | 127,646 | 762 | 11.09% | 25.80% |
| 2015 | 378,679,620 | 106,013 | 3,572 | 34.23% | 129.04% | 63,118,835 | 33,620 | 1,877 | 61.02% | 158.19% | 128,539,130 | 127,483 | 1,008 | 32.36% | 66.50% |
| 2016 | 458,087,455 | 106,626 | 4,296 | 20.27% | 175.48% | 74,524,215 | 34,241 | 2,176 | 15.93% | 199.31% | 149,636,865 | 127,257 | 1,176 | 16.62% | 94.17% |
| 2017 | 493,139,735 | 106,655 | 4,624 | 7.62% | 196.48% | 78,447,220 | 33,949 | 2,311 | 6.17% | 217.77% | 164,929,515 | 127,713 | 1,291 | 9.83% | 113.25% |
| 2018 | 461,481,415 | 106,697 | 4,325 | -6.46% | 177.33% | 71,657,290 | 32,701 | 2,191 | -5.17% | 201.35% | 174,353,050 | 127,360 | 1,369 | 6.01% | 126.06% |
| 2019 | 462,916,100 | 107,040 | 4,325 | -0.01% | 177.30% | 70,408,810 | 31,998 | 2,200 | 0.42% | 202.60% | 167,960,980 | 130,138 | 1,291 | -5.72% | 113.13% |
| 2020 | 465,021,375 | 107,510 | 4,325 | 0.02% | 177.35% | 69,951,895 | 31,791 | 2,200 | 0.00% | 202.60% | 167,183,410 | 129,675 | 1,289 | -0.11% | 112.90% |
| 2021 | 454,990,545 | 107,797 | 4,221 | -2.42% | 170.64% | 63,826,610 | 31,534 | 2,024 | -8.01% | 178.35% | 252,301,800 | 212,531 | 1,187 | -7.92% | 93.74% |

Rate Annual %chg Average Value/Acre: **10.47%**

10.78%

6.84%

| 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 |
| 2011 | 63,385 | 792 | 80 | | | 0 | 0 | | | | 281,890,175 | 352,823 | 799 | | |
| 2012 | 63,450 | 793 | 80 | 0.00% | 0.00% | 0 | 0 | | | | 335,627,015 | 352,824 | 951 | 19.06% | 19.06% |
| 2013 | 79,120 | 793 | 100 | 24.70% | 24.69% | 0 | 0 | | | | 358,594,840 | 351,771 | 1,019 | 7.16% | 27.59% |
| 2014 | 277,150 | 1,150 | 241 | 141.56% | 201.20% | 7,150 | 13 | 550 | | | 358,594,840 | 353,014 | 1,220 | 19.67% | 52.69% |
| 2015 | 116,425 | 1,164 | 100 | -58.51% | 24.96% | 0 | 0 | | | | 596,076,025 | 353,045 | 1,688 | 38.40% | 111.32% |
| 2016 | 213,635 | 1,068 | 200 | 100.02% | 149.94% | 0 | 0 | | | | 722,131,625 | 353,771 | 2,041 | 20.90% | 155.49% |
| 2017 | 208,895 | 1,044 | 200 | 0.00% | 149.94% | 0 | 0 | | | | 799,720,115 | 353,186 | 2,264 | 10.93% | 183.41% |
| 2018 | 202,335 | 1,012 | 200 | 0.00% | 149.94% | 0 | 0 | | | | 786,832,880 | 352,509 | 2,232 | -1.42% | 179.38% |
| 2019 | 0 | 0 | | | #VALUE! | 204,190 | 1,021 | 200 | | | 787,342,780 | 352,433 | 2,234 | 0.09% | 179.62% |
| 2020 | 0 | 0 | | | #VALUE! | 203,835 | 1,019 | 200 | 0.00% | | 788,622,760 | 352,410 | 2,238 | 0.17% | 180.09% |
| 2021 | 715 | 4 | 201 | | 151.68% | 473,335 | 1,286 | 368 | 84.01% | | 771,593,005 | 353,152 | 2,185 | -2.36% | 173.47% |

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GREELEY

Rate Annual %chg Average Value/Acre: **10.58%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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 |
|------------------------------------|------------------------------|---------------|-------------|---------------|-------------|------------|------------|------------|-------------|------------|------------|----------|-------------|
| 2,188 | GREELEY | 33,466,283 | 5,083,207 | 9,644,705 | 53,075,650 | 14,194,710 | 0 | 0 | 769,955,900 | 22,097,340 | 40,103,560 | 0 | 947,621,355 |
| cnty sectorvalue % of total value: | | 3.53% | 0.54% | 1.02% | 5.60% | 1.50% | | | 81.25% | 2.33% | 4.23% | | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
| 466 | GREELEY | 2,014,449 | 271,592 | 25,911 | 10,334,800 | 2,585,080 | 0 | 0 | 79,885 | 0 | 0 | 0 | 15,311,717 |
| 21.30% | %sector of county sector | 6.02% | 5.34% | 0.27% | 19.47% | 18.21% | | | 0.01% | | | | 1.62% |
| | %sector of municipality | 13.16% | 1.77% | 0.17% | 67.50% | 16.88% | | | 0.52% | | | | 100.00% |
| 318 | SCOTIA | 886,367 | 372,628 | 16,243 | 8,894,035 | 1,278,435 | 0 | 0 | 87,570 | 0 | 0 | 0 | 11,535,278 |
| 14.53% | %sector of county sector | 2.65% | 7.33% | 0.17% | 16.76% | 9.01% | | | 0.01% | | | | 1.22% |
| | %sector of municipality | 7.68% | 3.23% | 0.14% | 77.10% | 11.08% | | | 0.76% | | | | 100.00% |
| 490 | SPALDING | 1,011,823 | 582,782 | 606,950 | 14,549,585 | 3,574,280 | 0 | 0 | 0 | 0 | 0 | 0 | 20,325,420 |
| 22.39% | %sector of county sector | 3.02% | 11.46% | 6.29% | 27.41% | 25.18% | | | | | | | 2.14% |
| | %sector of municipality | 4.98% | 2.87% | 2.99% | 71.58% | 17.59% | | | | | | | 100.00% |
| 283 | WOLBACH | 236,863 | 335,795 | 57,100 | 6,432,110 | 779,950 | 0 | 0 | 2,785 | 0 | 2,000 | 0 | 7,846,603 |
| 12.93% | %sector of county sector | 0.71% | 6.61% | 0.59% | 12.12% | 5.49% | | | 0.00% | | 0.00% | | 0.83% |
| | %sector of municipality | 3.02% | 4.28% | 0.73% | 81.97% | 9.94% | | | 0.04% | | 0.03% | | 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 |
| 1,557 | Total Municipalities | 4,149,502 | 1,562,797 | 706,204 | 40,210,530 | 8,217,745 | 0 | 0 | 170,240 | 0 | 2,000 | 0 | 55,019,018 |
| 71.16% | %all municip.sectors of cnty | 12.40% | 30.74% | 7.32% | 75.76% | 57.89% | | | 0.02% | | 0.00% | | 5.81% |

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Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

| | | | | |
|--|------------------------|----------------------------|-------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 3,263 | Value : 935,912,190 | Growth 2,827,332 | Sum Lines 17, 25, & 41 |
|--|------------------------|----------------------------|-------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|------------|----------|------------|---------|------------|---------|------------|-----------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 123 | 1,344,370 | 44 | 472,720 | 73 | 964,160 | 240 | 2,781,250 | |
| 02. Res Improve Land | 746 | 5,044,725 | 34 | 516,050 | 60 | 933,180 | 840 | 6,493,955 | |
| 03. Res Improvements | 751 | 49,269,735 | 41 | 6,146,965 | 68 | 8,910,815 | 860 | 64,327,515 | |
| 04. Res Total | 874 | 55,658,830 | 85 | 7,135,735 | 141 | 10,808,155 | 1,100 | 73,602,720 | 1,693,855 |
| % of Res Total | 79.45 | 75.62 | 7.73 | 9.69 | 12.82 | 14.68 | 33.71 | 7.86 | 59.91 |
| 05. Com UnImp Land | 28 | 113,420 | 6 | 49,100 | 1 | 21,070 | 35 | 183,590 | |
| 06. Com Improve Land | 144 | 412,360 | 17 | 232,165 | 4 | 75,575 | 165 | 720,100 | |
| 07. Com Improvements | 151 | 8,863,855 | 19 | 3,810,255 | 9 | 2,976,865 | 179 | 15,650,975 | |
| 08. Com Total | 179 | 9,389,635 | 25 | 4,091,520 | 10 | 3,073,510 | 214 | 16,554,665 | 412,927 |
| % of Com Total | 83.64 | 56.72 | 11.68 | 24.72 | 4.67 | 18.57 | 6.56 | 1.77 | 14.60 |
| 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 | 0 | 0 | 0 | 0 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Res & Rec Total | 874 | 55,658,830 | 85 | 7,135,735 | 141 | 10,808,155 | 1,100 | 73,602,720 | 1,693,855 |
| % of Res & Rec Total | 79.45 | 75.62 | 7.73 | 9.69 | 12.82 | 14.68 | 33.71 | 7.86 | 59.91 |
| Com & Ind Total | 179 | 9,389,635 | 25 | 4,091,520 | 10 | 3,073,510 | 214 | 16,554,665 | 412,927 |
| % of Com & Ind Total | 83.64 | 56.72 | 11.68 | 24.72 | 4.67 | 18.57 | 6.56 | 1.77 | 14.60 |
| 17. Taxable Total | 1,053 | 65,048,465 | 110 | 11,227,255 | 151 | 13,881,665 | 1,314 | 90,157,385 | 2,106,782 |
| % of Taxable Total | 80.14 | 72.15 | 8.37 | 12.45 | 11.49 | 15.40 | 40.27 | 9.63 | 74.51 |

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 | 1 | 222,140 | 1,988,475 |
| 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 | 1 | 222,140 | 1,988,475 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 1 | 222,140 | 1,988,475 |

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 134 | 28 | 189 | 351 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|---------|----------|------------|---------|-------------|---------|-------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 3 | 167,455 | 48 | 10,107,580 | 1,302 | 479,611,645 | 1,353 | 489,886,680 |
| 28. Ag-Improved Land | 1 | 3,785 | 30 | 10,054,140 | 515 | 281,801,875 | 546 | 291,859,800 |
| 29. Ag Improvements | 1 | 1,000 | 32 | 3,278,170 | 563 | 60,729,155 | 596 | 64,008,325 |

| | | | | | |
|--------------|--|--|--|-------|-------------|
| 30. Ag Total | | | | 1,949 | 845,754,805 |
|--------------|--|--|--|-------|-------------|

Schedule VI : Agricultural Records :Non-Agricultural Detail

| | Urban | | | SubUrban | | | Growth |
|---------------------------|---------|----------|------------|----------|----------|------------|---------|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 1 | 1.00 | 15,000 | |
| 32. HomeSite Improv Land | 0 | 0.00 | 0 | 16 | 17.03 | 244,395 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 16 | 0.00 | 2,207,975 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 6 | 7.46 | 14,300 | |
| 36. FarmSite Improv Land | 1 | 1.00 | 1,000 | 29 | 74.29 | 220,860 | |
| 37. FarmSite Improvements | 1 | 0.00 | 1,000 | 32 | 0.00 | 1,070,195 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 1 | 0.47 | 0 | 48 | 132.55 | 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 | 15 | 15.00 | 225,000 | 16 | 16.00 | 240,000 | |
| 32. HomeSite Improv Land | 279 | 297.78 | 4,344,330 | 295 | 314.81 | 4,588,725 | |
| 33. HomeSite Improvements | 289 | 0.00 | 25,282,735 | 305 | 0.00 | 27,490,710 | 22,910 |
| 34. HomeSite Total | | | | 321 | 330.81 | 32,319,435 | |
| 35. FarmSite UnImp Land | 68 | 168.10 | 349,820 | 74 | 175.56 | 364,120 | |
| 36. FarmSite Improv Land | 490 | 1,703.10 | 5,161,020 | 520 | 1,778.39 | 5,382,880 | |
| 37. FarmSite Improvements | 539 | 0.00 | 35,446,420 | 572 | 0.00 | 36,517,615 | 697,640 |
| 38. FarmSite Total | | | | 646 | 1,953.95 | 42,264,615 | |
| 39. Road & Ditches | 1,304 | 4,085.69 | 0 | 1,353 | 4,218.71 | 0 | |
| 40. Other- Non Ag Use | 12 | 585.42 | 889,835 | 12 | 585.42 | 889,835 | |
| 41. Total Section VI | | | | 967 | 7,088.89 | 75,473,885 | 720,550 |

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 | 0 | 0.00 | 0 | 0 | 0.00 | 0 |

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 | 453.45 | 2.01% | 1,757,130 | 2.06% | 3,875.02 |
| 46. 1A | 2,038.00 | 9.02% | 7,897,330 | 9.24% | 3,875.04 |
| 47. 2A1 | 547.80 | 2.42% | 2,117,255 | 2.48% | 3,865.01 |
| 48. 2A | 2,754.31 | 12.19% | 10,535,270 | 12.33% | 3,825.01 |
| 49. 3A1 | 2,189.72 | 9.69% | 8,320,920 | 9.74% | 3,799.99 |
| 50. 3A | 123.09 | 0.54% | 467,745 | 0.55% | 3,800.02 |
| 51. 4A1 | 8,904.28 | 39.39% | 33,391,385 | 39.07% | 3,750.04 |
| 52. 4A | 5,593.28 | 24.74% | 20,975,115 | 24.54% | 3,750.06 |
| 53. Total | 22,603.93 | 100.00% | 85,462,150 | 100.00% | 3,780.85 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 478.80 | 9.74% | 878,615 | 10.99% | 1,835.04 |
| 56. 2D1 | 156.71 | 3.19% | 285,990 | 3.58% | 1,824.96 |
| 57. 2D | 1,142.23 | 23.24% | 2,056,030 | 25.71% | 1,800.01 |
| 58. 3D1 | 496.39 | 10.10% | 888,540 | 11.11% | 1,790.00 |
| 59. 3D | 77.63 | 1.58% | 137,405 | 1.72% | 1,770.00 |
| 60. 4D1 | 767.17 | 15.61% | 1,208,300 | 15.11% | 1,575.01 |
| 61. 4D | 1,796.56 | 36.55% | 2,542,085 | 31.79% | 1,414.97 |
| 62. Total | 4,915.49 | 100.00% | 7,996,965 | 100.00% | 1,626.89 |
| Grass | | | | | |
| 63. 1G1 | 346.37 | 0.48% | 363,800 | 0.48% | 1,050.32 |
| 64. 1G | 1,659.71 | 2.28% | 1,735,235 | 2.31% | 1,045.50 |
| 65. 2G1 | 11,861.62 | 16.27% | 12,397,585 | 16.52% | 1,045.18 |
| 66. 2G | 2,397.82 | 3.29% | 2,496,310 | 3.33% | 1,041.07 |
| 67. 3G1 | 20,013.67 | 27.45% | 20,519,595 | 27.34% | 1,025.28 |
| 68. 3G | 36,619.22 | 50.23% | 37,534,810 | 50.01% | 1,025.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.84 | 0.00% | 865 | 0.00% | 1,029.76 |
| 71. Total | 72,899.25 | 100.00% | 75,048,200 | 100.00% | 1,029.48 |
| Irrigated Total | | | | | |
| Irrigated Total | 22,603.93 | 22.49% | 85,462,150 | 50.69% | 3,780.85 |
| Dry Total | | | | | |
| Dry Total | 4,915.49 | 4.89% | 7,996,965 | 4.74% | 1,626.89 |
| Grass Total | | | | | |
| Grass Total | 72,899.25 | 72.52% | 75,048,200 | 44.52% | 1,029.48 |
| 72. Waste | 23.76 | 0.02% | 4,755 | 0.00% | 200.13 |
| 73. Other | 82.05 | 0.08% | 77,120 | 0.05% | 939.91 |
| 74. Exempt | 15.37 | 0.02% | 69,460 | 0.04% | 4,519.19 |
| 75. Market Area Total | 100,524.48 | 100.00% | 168,589,190 | 100.00% | 1,677.10 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 10,978.93 | 12.75% | 55,882,740 | 14.96% | 5,090.00 |
| 46. 1A | 13,514.13 | 15.70% | 63,516,435 | 17.01% | 4,700.00 |
| 47. 2A1 | 9,007.36 | 10.46% | 40,443,025 | 10.83% | 4,490.00 |
| 48. 2A | 11,996.22 | 13.94% | 52,483,925 | 14.05% | 4,375.04 |
| 49. 3A1 | 1,709.20 | 1.99% | 7,281,170 | 1.95% | 4,259.99 |
| 50. 3A | 12,595.01 | 14.63% | 53,276,880 | 14.27% | 4,230.00 |
| 51. 4A1 | 4,442.05 | 5.16% | 18,701,090 | 5.01% | 4,210.01 |
| 52. 4A | 21,833.78 | 25.37% | 81,878,115 | 21.92% | 3,750.07 |
| 53. Total | 86,076.68 | 100.00% | 373,463,380 | 100.00% | 4,338.73 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 5,289.27 | 20.49% | 11,451,350 | 22.26% | 2,165.02 |
| 56. 2D1 | 2,514.55 | 9.74% | 5,444,020 | 10.58% | 2,165.01 |
| 57. 2D | 3,913.54 | 15.16% | 8,472,855 | 16.47% | 2,165.01 |
| 58. 3D1 | 373.84 | 1.45% | 775,730 | 1.51% | 2,075.03 |
| 59. 3D | 4,992.11 | 19.34% | 10,234,030 | 19.90% | 2,050.04 |
| 60. 4D1 | 1,005.99 | 3.90% | 1,810,805 | 3.52% | 1,800.02 |
| 61. 4D | 7,724.28 | 29.92% | 13,247,165 | 25.75% | 1,715.00 |
| 62. Total | 25,813.58 | 100.00% | 51,435,955 | 100.00% | 1,992.59 |
| Grass | | | | | |
| 63. 1G1 | 11,522.29 | 8.34% | 14,983,165 | 8.50% | 1,300.36 |
| 64. 1G | 1,458.78 | 1.06% | 1,890,245 | 1.07% | 1,295.77 |
| 65. 2G1 | 61,923.98 | 44.81% | 79,294,825 | 44.99% | 1,280.52 |
| 66. 2G | 44,587.21 | 32.27% | 56,851,795 | 32.26% | 1,275.07 |
| 67. 3G1 | 10,345.21 | 7.49% | 12,855,230 | 7.29% | 1,242.63 |
| 68. 3G | 7,895.99 | 5.71% | 9,794,390 | 5.56% | 1,240.43 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 444.26 | 0.32% | 563,055 | 0.32% | 1,267.40 |
| 71. Total | 138,177.72 | 100.00% | 176,232,705 | 100.00% | 1,275.41 |
| Irrigated Total | | | | | |
| | 86,076.68 | 34.16% | 373,463,380 | 62.07% | 4,338.73 |
| Dry Total | | | | | |
| | 25,813.58 | 10.24% | 51,435,955 | 8.55% | 1,992.59 |
| Grass Total | | | | | |
| | 138,177.72 | 54.83% | 176,232,705 | 29.29% | 1,275.41 |
| 72. Waste | 687.45 | 0.27% | 137,490 | 0.02% | 200.00 |
| 73. Other | 1,241.47 | 0.49% | 422,200 | 0.07% | 340.08 |
| 74. Exempt | 1,453.79 | 0.58% | 9,210 | 0.00% | 6.34 |
| 75. Market Area Total | 251,996.90 | 100.00% | 601,691,730 | 100.00% | 2,387.69 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|--------------|----------------|-----------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 35.80 | 154,815 | 2,947.10 | 12,873,285 | 105,697.71 | 445,897,430 | 108,680.61 | 458,925,530 |
| 77. Dry Land | 1.09 | 2,360 | 631.91 | 1,218,750 | 30,096.07 | 58,211,810 | 30,729.07 | 59,432,920 |
| 78. Grass | 11.62 | 13,065 | 4,587.17 | 5,531,915 | 206,478.18 | 245,735,925 | 211,076.97 | 251,280,905 |
| 79. Waste | 0.00 | 0 | 17.10 | 3,425 | 694.11 | 138,820 | 711.21 | 142,245 |
| 80. Other | 0.00 | 0 | 134.62 | 39,790 | 1,188.90 | 459,530 | 1,323.52 | 499,320 |
| 81. Exempt | 11.88 | 65,885 | 59.39 | 9,210 | 1,397.89 | 3,575 | 1,469.16 | 78,670 |
| 82. Total | 48.51 | 170,240 | 8,317.90 | 19,667,165 | 344,154.97 | 750,443,515 | 352,521.38 | 770,280,920 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 108,680.61 | 30.83% | 458,925,530 | 59.58% | 4,222.70 |
| Dry Land | 30,729.07 | 8.72% | 59,432,920 | 7.72% | 1,934.09 |
| Grass | 211,076.97 | 59.88% | 251,280,905 | 32.62% | 1,190.47 |
| Waste | 711.21 | 0.20% | 142,245 | 0.02% | 200.00 |
| Other | 1,323.52 | 0.38% | 499,320 | 0.06% | 377.27 |
| Exempt | 1,469.16 | 0.42% | 78,670 | 0.01% | 53.55 |
| Total | 352,521.38 | 100.00% | 770,280,920 | 100.00% | 2,185.06 |

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 Greeley Residential | 37 | 398,095 | 217 | 1,464,575 | 217 | 13,790,385 | 254 | 15,653,055 | 137,125 |
| 83.2 Rural Res | 70 | 836,430 | 49 | 742,650 | 61 | 7,957,910 | 131 | 9,536,990 | 145,220 |
| 83.3 Rural Res | 47 | 600,450 | 42 | 657,030 | 45 | 6,741,295 | 92 | 7,998,775 | 744,315 |
| 83.4 Scotia Residential | 28 | 226,370 | 158 | 1,058,995 | 159 | 10,544,265 | 187 | 11,829,630 | 52,225 |
| 83.5 Spalding Residential | 33 | 187,805 | 230 | 1,705,485 | 231 | 17,394,880 | 264 | 19,288,170 | 409,195 |
| 83.6 Wolbach Res | 25 | 532,100 | 144 | 865,220 | 147 | 7,898,780 | 172 | 9,296,100 | 205,775 |
| 84 Residential Total | 240 | 2,781,250 | 840 | 6,493,955 | 860 | 64,327,515 | 1,100 | 73,602,720 | 1,693,855 |

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 | Greeley Commercial | 10 | 34,850 | 44 | 183,035 | 44 | 2,607,390 | 54 | 2,825,275 | 11,870 |
| 85.2 | Market Area 2 | 0 | 0 | 1 | 20,665 | 1 | 703,975 | 1 | 724,640 | 116,035 |
| 85.3 | Rural Commercial | 7 | 70,170 | 18 | 252,360 | 25 | 5,769,000 | 32 | 6,091,530 | 71,867 |
| 85.4 | Scotia Commercial | 2 | 975 | 21 | 23,500 | 22 | 1,475,460 | 24 | 1,499,935 | 57,575 |
| 85.5 | Spalding Commercial | 9 | 66,155 | 50 | 192,770 | 54 | 3,768,720 | 63 | 4,027,645 | 16,955 |
| 85.6 | Spalding Residential | 0 | 0 | 0 | 0 | 1 | 398,110 | 1 | 398,110 | 135,475 |
| 85.7 | Wolbach Commercial | 7 | 11,440 | 31 | 47,770 | 32 | 928,320 | 39 | 987,530 | 3,150 |
| 86 | Commercial Total | 35 | 183,590 | 165 | 720,100 | 179 | 15,650,975 | 214 | 16,554,665 | 412,927 |

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 | 342.39 | 0.47% | 359,520 | 0.48% | 1,050.03 |
| 88. 1G | 1,624.63 | 2.24% | 1,697,700 | 2.27% | 1,044.98 |
| 89. 2G1 | 11,771.08 | 16.22% | 12,300,705 | 16.47% | 1,044.99 |
| 90. 2G | 2,294.43 | 3.16% | 2,386,200 | 3.19% | 1,040.00 |
| 91. 3G1 | 19,911.82 | 27.44% | 20,411,120 | 27.33% | 1,025.08 |
| 92. 3G | 36,616.71 | 50.46% | 37,532,135 | 50.25% | 1,025.00 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 0.84 | 0.00% | 865 | 0.00% | 1,029.76 |
| 95. Total | 72,561.90 | 100.00% | 74,688,245 | 100.00% | 1,029.30 |
| CRP | | | | | |
| 96. 1C1 | 3.98 | 1.18% | 4,280 | 1.19% | 1,075.38 |
| 97. 1C | 35.08 | 10.40% | 37,535 | 10.43% | 1,069.98 |
| 98. 2C1 | 90.54 | 26.84% | 96,880 | 26.91% | 1,070.02 |
| 99. 2C | 103.39 | 30.65% | 110,110 | 30.59% | 1,065.00 |
| 100. 3C1 | 101.85 | 30.19% | 108,475 | 30.14% | 1,065.05 |
| 101. 3C | 2.51 | 0.74% | 2,675 | 0.74% | 1,065.74 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 337.35 | 100.00% | 359,955 | 100.00% | 1,067.01 |
| 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 | 72,561.90 | 99.54% | 74,688,245 | 99.52% | 1,029.30 |
| CRP Total | 337.35 | 0.46% | 359,955 | 0.48% | 1,067.01 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 72,899.25 | 100.00% | 75,048,200 | 100.00% | 1,029.48 |

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 | 11,354.59 | 8.32% | 14,760,965 | 8.48% | 1,300.00 |
| 88. 1G | 1,415.58 | 1.04% | 1,833,215 | 1.05% | 1,295.03 |
| 89. 2G1 | 60,641.89 | 44.42% | 77,621,675 | 44.60% | 1,280.00 |
| 90. 2G | 44,465.82 | 32.57% | 56,693,985 | 32.57% | 1,275.00 |
| 91. 3G1 | 10,335.01 | 7.57% | 12,842,025 | 7.38% | 1,242.57 |
| 92. 3G | 7,895.99 | 5.78% | 9,794,390 | 5.63% | 1,240.43 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 401.44 | 0.29% | 507,815 | 0.29% | 1,264.98 |
| 95. Total | 136,510.32 | 100.00% | 174,054,070 | 100.00% | 1,275.02 |
| CRP | | | | | |
| 96. 1C1 | 167.70 | 10.06% | 222,200 | 10.20% | 1,324.99 |
| 97. 1C | 43.20 | 2.59% | 57,030 | 2.62% | 1,320.14 |
| 98. 2C1 | 1,282.09 | 76.89% | 1,673,150 | 76.80% | 1,305.02 |
| 99. 2C | 121.39 | 7.28% | 157,810 | 7.24% | 1,300.02 |
| 100. 3C1 | 10.20 | 0.61% | 13,205 | 0.61% | 1,294.61 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 42.82 | 2.57% | 55,240 | 2.54% | 1,290.05 |
| 104. Total | 1,667.40 | 100.00% | 2,178,635 | 100.00% | 1,306.61 |
| 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 | 136,510.32 | 98.79% | 174,054,070 | 98.76% | 1,275.02 |
| CRP Total | 1,667.40 | 1.21% | 2,178,635 | 1.24% | 1,306.61 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 114. Market Area Total | 138,177.72 | 100.00% | 176,232,705 | 100.00% | 1,275.41 |

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

39 Greeley

| | 2021 CTL County Total | 2022 Form 45 County Total | Value Difference (2022 form 45 - 2021 CTL) | Percent Change | 2022 Growth (New Construction Value) | Percent Change excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential | 53,075,650 | 73,602,720 | 20,527,070 | 38.68% | 1,693,855 | 35.48% |
| 02. Recreational | 0 | 0 | 0 | | 0 | |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 22,097,340 | 32,319,435 | 10,222,095 | 46.26% | 22,910 | 46.16% |
| 04. Total Residential (sum lines 1-3) | 75,172,990 | 105,922,155 | 30,749,165 | 40.90% | 1,716,765 | 38.62% |
| 05. Commercial | 14,194,710 | 16,554,665 | 2,359,955 | 16.63% | 412,927 | 13.72% |
| 06. Industrial | 0 | 0 | 0 | | 0 | |
| 07. Total Commercial (sum lines 5-6) | 14,194,710 | 16,554,665 | 2,359,955 | 16.63% | 412,927 | 13.72% |
| 08. Ag-Farmsite Land, Outbuildings | 39,213,725 | 42,264,615 | 3,050,890 | 7.78% | 697,640 | 6.00% |
| 09. Minerals | 0 | 0 | 0 | | 0 | |
| 10. Non Ag Use Land | 889,835 | 889,835 | 0 | 0.00% | | |
| 11. Total Non-Agland (sum lines 8-10) | 40,103,560 | 43,154,450 | 3,050,890 | 7.61% | 697,640 | 5.87% |
| 12. Irrigated | 458,253,790 | 458,925,530 | 671,740 | 0.15% | | |
| 13. Dryland | 59,614,195 | 59,432,920 | -181,275 | -0.30% | | |
| 14. Grassland | 251,449,195 | 251,280,905 | -168,290 | -0.07% | | |
| 15. Wasteland | 143,215 | 142,245 | -970 | -0.68% | | |
| 16. Other Agland | 495,505 | 499,320 | 3,815 | 0.77% | | |
| 17. Total Agricultural Land | 769,955,900 | 770,280,920 | 325,020 | 0.04% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 899,427,160 | 935,912,190 | 36,485,030 | 4.06% | 2,827,332 | 3.74% |

2022 Assessment Survey for Greeley County

A. Staffing and Funding Information

| | |
|------------|--|
| 1. | Deputy(ies) on staff: |
| | 1 |
| 2. | Appraiser(s) on staff: |
| | None |
| 3. | Other full-time employees: |
| | One |
| 4. | Other part-time employees: |
| | None |
| 5. | Number of shared employees: |
| | None |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$179,605 |
| 7. | Adopted budget, or granted budget if different from above: |
| | \$150,095 |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | 0.00 |
| 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: |
| | \$20,500 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$2,500.00 |
| 12. | Amount of last year's assessor's budget not used: |
| | \$16,148.00 |

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? |
| | Assessor office |
| 6. | Does the county have GIS software? |
| | Yes |
| 7. | Is GIS available to the public? If so, what is the web address? |
| | Yes https://greeley.gworks.com/ |
| 8. | Who maintains the GIS software and maps? |
| | Assessor staff and gWorks |
| 9. | What type of aerial imagery is used in the cyclical review of properties? |
| | gworks and google |
| 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? |
| | Scotia, Spalding, Greeley, and Wolbach are zoned |
| 4. | When was zoning implemented? |
| | Spalding - 1998; Scotia and Greeley - 1999; Wolbach - 2008 |

D. Contracted Services

| | |
|-----------|---------------------------------|
| 1. | Appraisal Services: |
| | Stanard Appraisal Inc |
| 2. | GIS Services: |
| | gWorks |
| 3. | Other services: |
| | Bryan Hill was in November 2021 |

E. Appraisal /Listing Services

| | |
|-----------|--|
| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
| | Yes, Stanard will be doing commercial reviews, contract 9-4-2020 - Blue Lake is Bryan Hill |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes |
| 3. | What appraisal certifications or qualifications does the County require? |
| | Licensed-Bonded |
| 4. | Have the existing contracts been approved by the PTA? |
| | Yes, 9-3-2020 |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | No, established by the assessor |

2022 Residential Assessment Survey for Greeley County

| 1. | Valuation data collection done by: | | | | | | | | | | | | |
|------------------------|--|------------------------|--|---|---|---|--|---|--|-------|---------------------------|-------|------------------------|
| | Assessor staff | | | | | | | | | | | | |
| 2. | List the valuation group recognized by the County and describe the unique characteristics of each: | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Acreage - All rural residential properties located outside the villages.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> </tbody> </table> | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1 | Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes. | 3 | Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes | 5 | Acreage - All rural residential properties located outside the villages. | AG OB | Agricultural Outbuildings | AG DW | Agricultural Dwellings |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | |
| 1 | Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes. | | | | | | | | | | | | |
| 3 | Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes | | | | | | | | | | | | |
| 5 | Acreage - All rural residential properties located outside the villages. | | | | | | | | | | | | |
| AG OB | Agricultural Outbuildings | | | | | | | | | | | | |
| AG DW | Agricultural Dwellings | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | | | | | | | | | | | | |
| | The cost approach is applied using local depreciation derived from local market sales. The sales comparison approach is also utilized through unit of comparison studies. | | | | | | | | | | | | |
| 4. | For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? | | | | | | | | | | | | |
| | Depreciation tables are developed based on local market information. | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. | | | | | | | | | | | | |
| | Yes | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the residential lot values? | | | | | | | | | | | | |
| | Sales comparison; lots are analyzed by the square foot. | | | | | | | | | | | | |
| 7. | How are rural residential site values developed? | | | | | | | | | | | | |
| | This was based on the cost to install the well, septic and electric at the time. | | | | | | | | | | | | |
| 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?

All lots are treated the same; no applications to combine lots have been received.

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> |
|------------------------|------------------------------------|------------------------|--------------------------------|--------------------------------|
| 1 | 2022 | 2021 | 2021 | 2016-2019 |
| 3 | 2022 | 2021 | 2021 | 2018 |
| 5 | 2022 | 2021 | 2021 | 2016-2019 |
| AG OB | 2022 | 2021 | 2021 | 2016-2019 |
| AG DW | 2022 | 2021 | 2021 | 2016-2019 |

2022 Commercial Assessment Survey for Greeley County

| | | | | | |
|------------|--|--|------------------------|--------------------------------|--------------------------------|
| 1. | Valuation data collection done by: | | | | |
| | Stanard Appraisal | | | | |
| 2. | List the valuation group recognized in the County and describe the unique characteristics of each: | | | | |
| | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | | | |
| | 1 | All commercial parcels within Greeley County | | | |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | | | | |
| | The cost approach is applied using Marshall & Swift with depreciation tables supplied by the CAMA vendor, adjusted as needed. The sales comparison approach is also utilized through unit of comparison studies. | | | | |
| 3a. | Describe the process used to determine the value of unique commercial properties. | | | | |
| | Utilization of the state sales file query function and work through the liaisons. | | | | |
| 4. | For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? | | | | |
| | Tables provided by the CAMA vendor are utilized and are adjusted as needed. | | | | |
| 5. | Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted. | | | | |
| | No, one depreciation table is done for entire commercial class. | | | | |
| 6. | Describe the methodology used to determine the commercial lot values. | | | | |
| | Sales comparison; lots are analyzed by the square foot. | | | | |
| 7. | <u>Valuation Group</u> | <u>Date of Depreciation</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> |
| | 1 | 2022 | 2021 | 2022 | 2022 |

2022 Agricultural Assessment Survey for Greeley County

| 1. | Valuation data collection done by: | | | | | | | | | | |
|--------------------|--|--------------------------------|--------------------|--|--------------------------------|----|---|------|----|---|------|
| | Assessor staff | | | | | | | | | | |
| 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;">01</td> <td>This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table> | | <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | 01 | This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county. | 2020 | 02 | This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation. | 2020 |
| <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | | | | | | | | | |
| 01 | This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county. | 2020 | | | | | | | | | |
| 02 | This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation. | 2020 | | | | | | | | | |
| 3. | Describe the process used to determine and monitor market areas. | | | | | | | | | | |
| | The market areas are developed by topography, similar soil characteristics, and geographic characteristics. | | | | | | | | | | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | | | | | | | | | | |
| | Rural residential/recreational land is identified by size of parcel, residence, and non-agricultural influences in the market. Questionnaires from buyers/owners are also used to determine the purpose of their land. Value is then based upon selling prices of vacant land. | | | | | | | | | | |
| 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? | | | | | | | | | | |
| | The only intensive use in the county is feedlots. This was set by the previous assessor. | | | | | | | | | | |
| 7. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. | | | | | | | | | | |
| | WRP is flat valued at \$1,520 per acre based on a sales study of the surrounding area. | | | | | | | | | | |
| 7a. | Are any other agricultural subclasses used? If yes, please explain. | | | | | | | | | | |
| | Yes, spot adjustment for sand and land enrolled in CRP. | | | | | | | | | | |
| | <i><u>If your county has special value applications, please answer the following</u></i> | | | | | | | | | | |
| 8a. | How many parcels have a special valuation application on file? | | | | | | | | | | |

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

2021 PLAN OF ASSESSMENT FOR GREELEY COUNTY
Assessment Years 2022, 2023 and 2024

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after any changes are made by either the appraiser or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Greeley County:

Per the 2021 County Abstract, Greeley County consists of 3,245 parcels with the following real property types:

| | Parcels | % of Total Parcels | % of Taxable Value Base |
|---------------|---------|--------------------|-------------------------|
| Residential | 1,090 | 33.59% | 5.90% |
| Commercial | 215 | 6.63% | 1.58% |
| Industrial | NA | NA | NA |
| Recreational | NA | NA | NA |
| Agricultural | 1,940 | 59.78% | 92.52% |
| Special Value | NA | NA | NA |

Agricultural land - taxable acres: 352,577.41

Other pertinent facts: Approximately 93% acres of the county is agricultural land and of that 60% is grassland, 31% is irrigated cropland and 9% consists of dry cropland and waste.

Current Resources:

- A. Staff -one Assessor, one Deputy Assessor, and one Staff Assistant. The assessor is required to obtain 60 hours of continuing education every 4 years. The Deputy is also required to meet the same required education. Both attend workshops and meetings to further their knowledge of the assessment field.

The Assessor is also licensed with the Nebraska Real Property Appraiser Board and is required to obtain 28 hours of continuing education every two years.

- B. Cadastral Maps -

The Greeley County cadastral maps were originally done in 1969. The assessment staff maintains the cadastral maps. All changes such as annexation and parcel splits are kept up to date, as well as ownership transfers.

- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.

Greeley County Assessor Office went on-line June, 2006 with the property record information.

- D. Software for CAMA, Assessment Administration.

Greeley County uses the MIPS software for CAMA and Assessment Administration. Greeley County does have a GIS system.

- E. Web based - property record information access - Property record information is available at: <http://greeley.gworks.com> and www.nebraskaassessorsonline.us

- F. GIS software is used to measure rural parcels to aid the conversion from old alpha soil symbols to new numeric symbols in tax year 2010. This software program is also beneficial in processing splits of property. These were updated again in 2019 per Property Assessment Division.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property - Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, and checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.

- B. Data Collection- In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions with each Assessor Location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary, a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agricultural property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions - Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. For each assessor location and market area consideration is given to the number of sales in the study and the time frames of the parcel data. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.

D. Approaches to Value

- 1) Market Approach; sales comparisons - Similar properties are studied to determine if and what actions will be necessary for the upcoming year

- 2) Cost Approach; cost manual used & date of manual and latest depreciation study-

The MIPS CAMA system is used for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

- 3) Income Approach; income and expense data collection/analysis from the market -

Gather income information as available on commercial properties. Rental income has been requested from residential rental property owners. The income approach generally is not used since income/expense data is not readily available.

- 4) Land valuation studies, establish market areas, special value for agricultural land-

Sales are plotted on a map indicate to the land use at 80% of each class i.e. irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, time frame of sales, and number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

- E. Reconciliation of Final Value and documentation - The market is analyzed based on the standard approaches to value with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions - Sales assessment ratios are reviewed after final values are applied to the sales base within all sub-classes and classes of properties and then applied to the entire population of properties within the sub-classes and classes within the county. Finally, a unit of comparison analysis is completed to insure uniformity with the class or sub-class.
- G. Notices and Public Relations - Notice of Valuation Changes are mailed to property owners on or before June 1st of each year. These are mailed to the last known address of property owner of record as of May 20th. The appraisal staff is available to answer any questions or concerns from the taxpayers with support from the assessment staff as needed the office also sends out a letter informing the owner of what area of the county will be reviewed, and a reminder of the zoning requirements and removal of buildings. This notice is on a bright colored paper as to attract their attention.

Level of Value, Quality, and Uniformity for assessment year 2021:

| <u>Pro2em Class</u> | <u>Median</u> | <u>COD*</u> | <u>PRD*</u> |
|----------------------|---------------|-------------|----------------|
| Residential | 92% | 22.69 | 158 |
| Commercial | 100 | NEI | NEI |
| Agricultural Land | 73% | 13.02 | 0 |
| Special Value Agland | N/A | N/A | N/A |

*COD means coefficient of dispersion and **PRD** means price related differential.
For more information regarding statistical measures see 2021 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2022:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Update to the New 2021 CoreLogic Costing. Check data on the CAMA system to correct errors or omissions and review all data on file.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires. Do the Six-Year Review of all the Commercial Properties in the County, along with doing annual pickup work specific to permits, information statements and other relevant notification of property changes. Update to the New CoreLogic 2021 Costing. And last but not least correct data on the CAMA system to correct errors or omission and review all data on file.

Agricultural Land (and/or subclass): Update sales to the current study period for the current assessment year. Review statistics for any needed changes to remain in compliance for the year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Update to the New CoreLogic 2021 Costing. Check data on the CAMA system to correct errors or omissions and review all data on file.

Special Value Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement. We have none in Greeley County at this time.

Assessment Actions Planned for Assessment Year 2023:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review which will The Village of Greeley. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. We intend to keep up to date with market study on areas of each town to determine proper assessment figures.

Commercial (and/or subclasses): Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Dates and new photos and current information are listed in the computer system.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County. This will include Logan-O'Connor Center-and Wallace Creek Precincts. This includes reviewing the GIS Maps and comparing information currently on parcel and sending questioners if we are not matching information for current assessment year. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value - Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement. We have none at this time in Greeley County

Assessment Actions Planned for Assessment Year 2024:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review process for Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value - Agricultural - Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement. We have none at this time in Greeley County.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstract of Real Property
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 1. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property - annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed - review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates - management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
10. Tax List Corrections - prepare tax list correction documents for county board approval.

11. County Board of Equalization-attend County board of equalization meetings for valuation protests - assemble and provide information
12. Tax Equalization and Review Commission Appeals - appraiser prepares information and attends taxpayer appeal hearings before the Commission, defend valuation.
13. Tax Equalization and Review Commission Statewide Equalization - appraiser attends hearings if applicable to county, defend values, and/or implement orders of the Commission.
14. Education: Assessor/ Deputy Assessor and/or Appraiser Education - attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the Assessor and Deputy Assessor Certification requires 60 hours of approved continuing education every four years. Retention of the Appraiser license requires 28 hours of continuing education every two years.

Conclusion:

With all the entities of county government that utilize the assessment records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

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Joan M Goodrich
Assessor
For Greeley County