

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

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

---

**MERRICK 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 Merrick 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 Merrick 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: Jennifer Myers, Merrick County Assessor

# Table of Contents

---

## **2022 Reports and Opinions of the Property Tax Administrator:**

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

### ***County Reports:***

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

## 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.

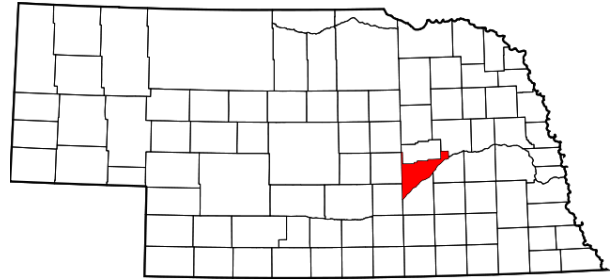
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*

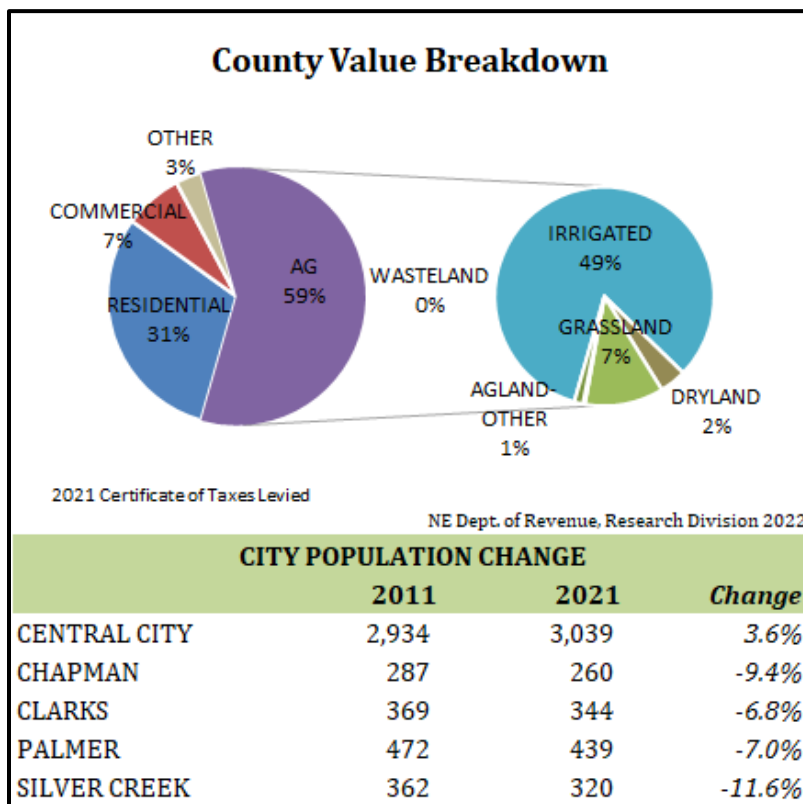


## County Overview

With a total area of 485 square miles, Merrick County has 7,668 residents, per the Census Bureau Quick Facts for 2020, a 2% population decrease from the 2010 U.S. Census. Reports indicate that 75% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$131,464 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Merrick County are located in and around Central City, the county seat. According to the latest information available from the U.S. Census Bureau, there are 236 employer establishments with total employment of 1,711, a 2% increase in total employment since 2019.



Agricultural land accounts for a significant portion of the county's valuation base. Irrigated land makes up the majority of the land in the county. Merrick County is included in both the Central Platte and Lower Loup Natural Resource Districts (NRD).

An ethanol plant located in Central City also contributes to the local agricultural economy.

## 2022 Residential Correlation for Merrick County

---

### *Assessment Actions*

For the 2022 residential class, Central City, Silver Creek, Clarks, Chapman, and Palmer were all reviewed and put on current cost tables. GI West Subdivisions dwellings were all increased 10%, while GI East Subdivisions land was changed to a price per square foot value. On the acreages, all average and good condition homes were increased 20%.

Clarks Lakes land value was increased to \$4.00 a square foot. Bucktail Lake added depreciation due to the market. Morningstar, Sundance, Heron Point lakes reduced depreciation due to the market trending up.

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.

A review of the sales verification and qualification process takes place in each county. Merrick County falls within the acceptable statewide average and uses all available arm's length sales for measurement purposes.

For the residential class, Merrick county has 13 Valuation Groups used in this study period. Archer is Valuation Group 7 but has not had any sales due to the size and economic factors. The valuation groups align with the assessor locations. Valuation Groups 1 through 6 are the largest with the most sales due to them belonging to the larger towns and cities.

Residential costing, lot studies and depreciation tables are from 2017 through 2022. The county is current on the six-year review period. There is a current valuation methodology on file.

## 2022 Residential Correlation for Merrick County

---

### *Description of Analysis*

Merrick County recognizes 14 valuation groups for the residential class of real property.

Valuation Group	Description
1	Acreages
2	Central City
3	Silver Creek
4	Clarks
5	Chapman
6	Palmer
7	Archer
8	Clarks Lakes
9	Central City Lakes
10	Central City River
11	Silver Creek Lakes
12	Shoups
13	GI Subs I Trailers/MH
14	GI Subs II Stick Built

The residential statistical profile includes 274 sales representing 13 out of the 14 Valuation Groups. All three measures of central tendency fall within the acceptable range. The COD is acceptable while the PRD is slightly high at 106%. Analysis with the removal of low dollar sales brings the PRD within the IAAO parameters while the median stays stable.

<b>SALE PRICE *</b>							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000						
Less Than	15,000	3	74.95	97.57	94.90	40.72	102.81
Less Than	30,000	12	123.09	123.48	129.56	25.80	95.31
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	274	97.17	99.92	94.03	19.65	106.26
Greater Than	14,999	271	97.19	99.94	94.03	19.44	106.29
Greater Than	29,999	262	96.88	98.84	93.81	18.84	105.36

Review of the sales by individual valuations groups shows that Valuation Group 1 through 6 and 14 all have a sufficient sampling of sales for measurement and all medians are within the

## 2022 Residential Correlation for Merrick County

---

acceptable range. Four of the remaining six valuation groups have low measures of central tendency with insufficiently small samples. Valuation Group 13 will be reappraised for 2023. The maximum and minimum ratios in these small samples support that there is wide variation in the ratios of these unreliably small samples.

Analysis of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 9% to the residential class excluding growth.

### *Equalization and Quality of Assessment*

Based on the analysis and the assessment practices review, the quality of assessment of residential property in Merrick County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	33	97.46	103.07	92.28	20.93	111.69
2	143	97.96	100.68	96.24	18.39	104.61
3	14	92.48	99.87	93.94	25.22	106.31
4	17	95.78	107.84	97.65	22.08	110.44
5	11	98.21	96.82	91.82	11.84	105.45
6	28	97.98	102.67	94.42	25.23	108.74
8	5	97.23	92.52	93.72	10.14	98.72
9	3	80.39	72.29	75.45	21.58	95.81
10	3	97.98	92.59	93.81	07.26	98.70
11	2	71.50	71.50	68.21	13.68	104.82
12	1	63.10	63.10	63.10	00.00	100.00
13	3	64.13	68.70	54.24	32.81	126.66
14	11	93.29	94.35	93.10	13.18	101.34
____ALL____	274	97.17	99.92	94.03	19.65	106.26

### *Level of Value*

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

# 2022 Commercial Correlation for Merrick County

---

## *Assessment Actions*

Per the Merrick County Assessor only pick-up work and general maintenance was completed for 2022 with the exception of reducing the depreciation in Silver Creek.

## *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.

A review of the sales verification and qualification for Merrick County determined that the commercial sales usability rate falls to the higher end of the statewide average. All arm's-length transactions are being used for measurement purposes.

Merrick has one valuation group for the county in the commercial class. Commercial costing, lot studies and depreciation tables are from 2019. The six-year review cycle is up to date. The county does have a current valuation methodology on file.

## *Description of Analysis*

Merrick County has 28 qualified sales in the commercial class of property. With the county only designating one Valuation Group this is a sufficient number of sales for analysis. Two of the measures of central tendency are within the IAAO recommended range while the weighted mean is below.

Both the COD and the PRD are above the acceptable range. The class was last reappraised in 2020; however, appraisal models are not maintaining equitable results, which can be demonstrated by the study year substratum. Only the old year of sales were included in the sales study when the 2020 reappraisal was completed; the CODs in years two and three are more than double the first year's levels. The appraisal models should be examined and adjusted for the 2023 assessment year.

Study Yrs	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01-OCT-18 To 30-SEP-19	8	95.17	103.12	108.31	16.58	95.21
01-OCT-19 To 30-SEP-20	6	80.00	94.86	72.64	36.59	130.59
01-OCT-20 To 30-SEP-21	14	107.44	100.72	60.84	36.63	165.55

Based on the dispersion in the statistics, the median will not be used to represent the point estimate of the level of value of the commercial class of property.

Analysis of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) shows the amount of value difference in the commercial class is consistent with the assessment actions.

## **2022 Commercial Correlation for Merrick County**

---

### ***Equalization and Quality of Assessment***

Although, the qualitative statistics are above the acceptable range; the county assessor has consistently applied the appraisal models to all commercial properties. Based on the review of assessment practices in Merrick County it is determined that commercial property assessment complies with generally accepted mass appraisal techniques and is uniformly assessed.

### ***Level of Value***

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

## 2022 Agricultural Correlation for Merrick County

---

### *Assessment Actions*

A market analysis of agricultural sales by land classifications was conducted to determine any possible adjustments to comply with statistical measures. For the 2022 assessment year, the Merrick County Assessor increased irrigated land 3%, grassland 5%, and specific dryland Land Capability Groups (LCGs) 3%.

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.

A review of the sales verification and qualification processes indicated all available arm's-length sales for the agricultural property class were used. Merrick County used 50% of sales and is near the statewide average for usability. All non-qualified sales have documentation for the disqualified reason.

There are eight special value applications on file; however, the county assessor currently does not have special value assigned to any parcels. The assessor has a written special valuation methodology on file. Merrick County has one market area.

Merrick County has identified all acres through the various government programs. All maps are updated, and the land is valued accordingly. Agricultural improvements costing, lot studies and depreciation tables are from 2017 through 2022. The county is current on the six-year review period. There is a current valuation methodology on file.

### *Description of Analysis*

The statistical sample for the agricultural class consists of 55 sales. Two measures of central tendency are within the acceptable range and the COD is within the IAAO recommended range, while the mean is slightly high. If two sales with high ratios are removed from the statistics, all measure of central tendency are within the range.

A review of the 80% Majority Land Use (MLU) sub stat show both the irrigated land and grassland subclasses have a sufficient number of sales and are within the acceptable parameters. There were no available dryland sales during this study period; dry land values are comparable to the surrounding counties, suggesting they are equalized.

Review of the 2022 Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

## 2022 Agricultural Correlation for Merrick County

---

### *Equalization and Quality of Assessment*

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

Review of the statistical sample, comparable counties, and assessment practices indicate that the Merrick County Assessor has achieved equalization. The quality of assessment in the agricultural land class of property in Merrick County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	32	74.30	79.42	75.68	20.90	104.94
1	32	74.30	79.42	75.68	20.90	104.94
<u>Grass</u>						
County	9	72.33	75.65	73.92	12.33	102.34
1	9	72.33	75.65	73.92	12.33	102.34
<u>ALL</u>						
	55	73.07	77.07	73.81	19.08	104.42

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Merrick County is 73%.



## 2022 Opinions of the Property Tax Administrator for Merrick County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	73	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 Merrick County

### Residential Real Property - Current

Number of Sales	274	Median	97.17
Total Sales Price	\$40,737,674	Mean	99.92
Total Adj. Sales Price	\$40,737,674	Wgt. Mean	94.03
Total Assessed Value	\$38,305,070	Average Assessed Value of the Base	\$117,269
Avg. Adj. Sales Price	\$148,678	Avg. Assessed Value	\$139,800

### Confidence Interval - Current

95% Median C.I	95.06 to 98.78
95% Wgt. Mean C.I	91.37 to 96.69
95% Mean C.I	96.46 to 103.38
% of Value of the Class of all Real Property Value in the County	27.83
% of Records Sold in the Study Period	7.01
% of Value Sold in the Study Period	8.36

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	258	94	93.63
2020	235	94	93.81
2019	255	94	93.95
2018	228	96	95.63

## 2022 Commission Summary for Merrick County

### Commercial Real Property - Current

Number of Sales	28	Median	95.17
Total Sales Price	\$6,204,907	Mean	100.15
Total Adj. Sales Price	\$6,204,907	Wgt. Mean	71.98
Total Assessed Value	\$4,466,055	Average Assessed Value of the Base	\$287,432
Avg. Adj. Sales Price	\$221,604	Avg. Assessed Value	\$159,502

### Confidence Interval - Current

95% Median C.I	78.44 to 112.47
95% Wgt. Mean C.I	55.07 to 88.89
95% Mean C.I	83.19 to 117.11
% of Value of the Class of all Real Property Value in the County	7.05
% of Records Sold in the Study Period	6.93
% of Value Sold in the Study Period	3.85

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	24	95	94.95
2020	22	100	96.65
2019	17	100	90.54
2018	12	100	95.71

**61 Merrick  
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 : 274  
 Total Sales Price : 40,737,674  
 Total Adj. Sales Price : 40,737,674  
 Total Assessed Value : 38,305,070  
 Avg. Adj. Sales Price : 148,678  
 Avg. Assessed Value : 139,800

MEDIAN : 97  
 WGT. MEAN : 94  
 MEAN : 100  
 COD : 19.65  
 PRD : 106.26

COV : 29.20  
 STD : 29.18  
 Avg. Abs. Dev : 19.09  
 MAX Sales Ratio : 243.58  
 MIN Sales Ratio : 33.35

95% Median C.I. : 95.06 to 98.78  
 95% Wgt. Mean C.I. : 91.37 to 96.69  
 95% Mean C.I. : 96.46 to 103.38

Printed:3/24/2022 11:07:50AM

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	21	106.44	107.77	95.55	19.90	112.79	52.77	243.58	92.20 to 112.76	157,749	150,725
01-JAN-20 To 31-MAR-20	18	91.63	95.36	93.77	15.34	101.70	64.10	166.29	84.36 to 101.54	134,414	126,034
01-APR-20 To 30-JUN-20	36	100.14	104.94	99.51	14.77	105.46	73.22	196.58	95.78 to 110.05	134,828	134,166
01-JUL-20 To 30-SEP-20	53	98.76	106.29	98.00	20.18	108.46	61.72	214.33	93.29 to 103.48	134,413	131,723
01-OCT-20 To 31-DEC-20	39	91.27	96.07	90.25	23.61	106.45	41.37	187.17	80.78 to 100.56	166,650	150,395
01-JAN-21 To 31-MAR-21	27	99.27	102.26	99.05	12.65	103.24	64.13	155.54	95.10 to 102.84	155,200	153,724
01-APR-21 To 30-JUN-21	40	93.56	93.73	91.03	22.25	102.97	33.35	214.31	81.78 to 102.11	161,973	147,438
01-JUL-21 To 30-SEP-21	40	89.52	93.23	87.84	22.45	106.14	49.65	191.82	77.27 to 97.96	146,478	128,660
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	128	99.59	104.62	97.38	18.23	107.43	52.77	243.58	96.77 to 102.55	138,359	134,728
01-OCT-20 To 30-SEP-21	146	95.08	95.79	91.45	20.72	104.75	33.35	214.31	90.51 to 97.84	157,724	144,246
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	146	97.49	101.88	95.45	19.21	106.74	41.37	214.33	93.04 to 100.10	143,127	136,612
<u>ALL</u>	274	97.17	99.92	94.03	19.65	106.26	33.35	243.58	95.06 to 98.78	148,678	139,800

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	33	97.46	103.07	92.28	20.93	111.69	52.77	243.58	90.37 to 103.48	224,990	207,632
2	143	97.96	100.68	96.24	18.39	104.61	33.35	214.33	93.08 to 100.32	145,269	139,802
3	14	92.48	99.87	93.94	25.22	106.31	67.28	172.19	72.84 to 128.28	72,058	67,691
4	17	95.78	107.84	97.65	22.08	110.44	66.29	196.58	88.53 to 132.32	80,350	78,466
5	11	98.21	96.82	91.82	11.84	105.45	49.65	135.93	87.99 to 106.44	79,205	72,724
6	28	97.98	102.67	94.42	25.23	108.74	41.37	184.18	91.32 to 110.24	108,723	102,661
8	5	97.23	92.52	93.72	10.14	98.72	76.29	106.58	N/A	356,980	334,545
9	3	80.39	72.29	75.45	21.58	95.81	42.21	94.26	N/A	193,333	145,863
10	3	97.98	92.59	93.81	07.26	98.70	79.22	100.56	N/A	330,000	309,562
11	2	71.50	71.50	68.21	13.68	104.82	61.72	81.28	N/A	239,500	163,360
12	1	63.10	63.10	63.10	00.00	100.00	63.10	63.10	N/A	5,000	3,155
13	3	64.13	68.70	54.24	32.81	126.66	39.42	102.55	N/A	92,167	49,990
14	11	93.29	94.35	93.10	13.18	101.34	68.90	124.47	80.69 to 113.27	193,991	180,602
<u>ALL</u>	274	97.17	99.92	94.03	19.65	106.26	33.35	243.58	95.06 to 98.78	148,678	139,800

**61 Merrick  
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 : 274  
 Total Sales Price : 40,737,674  
 Total Adj. Sales Price : 40,737,674  
 Total Assessed Value : 38,305,070  
 Avg. Adj. Sales Price : 148,678  
 Avg. Assessed Value : 139,800

MEDIAN : 97  
 WGT. MEAN : 94  
 MEAN : 100  
 COD : 19.65  
 PRD : 106.26

COV : 29.20  
 STD : 29.18  
 Avg. Abs. Dev : 19.09  
 MAX Sales Ratio : 243.58  
 MIN Sales Ratio : 33.35

95% Median C.I. : 95.06 to 98.78  
 95% Wgt. Mean C.I. : 91.37 to 96.69  
 95% Mean C.I. : 96.46 to 103.38

Printed:3/24/2022 11:07:50AM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	274	97.17	99.92	94.03	19.65	106.26	33.35	243.58	95.06 to 98.78	148,678	139,800
06											
07											
<u>ALL</u>	<u>274</u>	<u>97.17</u>	<u>99.92</u>	<u>94.03</u>	<u>19.65</u>	<u>106.26</u>	<u>33.35</u>	<u>243.58</u>	<u>95.06 to 98.78</u>	<u>148,678</u>	<u>139,800</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	3	74.95	97.57	94.90	40.72	102.81	63.10	154.67	N/A	7,000	6,643
Less Than 30,000	12	123.09	123.48	129.56	25.80	95.31	63.10	184.18	87.25 to 154.67	21,063	27,288
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	274	97.17	99.92	94.03	19.65	106.26	33.35	243.58	95.06 to 98.78	148,678	139,800
Greater Than 14,999	271	97.19	99.94	94.03	19.44	106.29	33.35	243.58	95.06 to 98.83	150,246	141,274
Greater Than 29,999	262	96.88	98.84	93.81	18.84	105.36	33.35	243.58	94.24 to 98.30	154,523	144,953
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	74.95	97.57	94.90	40.72	102.81	63.10	154.67	N/A	7,000	6,643
15,000 TO 29,999	9	135.93	132.11	132.70	18.69	99.56	87.25	184.18	104.68 to 169.10	25,750	34,169
30,000 TO 59,999	31	113.59	127.37	125.12	35.62	101.80	33.35	243.58	95.25 to 148.30	42,134	52,716
60,000 TO 99,999	49	102.11	105.54	104.28	17.24	101.21	64.13	191.82	96.08 to 107.54	79,410	82,805
100,000 TO 149,999	55	94.80	94.34	93.86	17.17	100.51	49.65	166.29	86.12 to 99.32	122,305	114,789
150,000 TO 249,999	92	92.52	91.57	91.66	14.59	99.90	39.42	137.47	88.73 to 97.14	184,370	168,995
250,000 TO 499,999	33	96.05	91.30	91.79	11.43	99.47	61.72	112.76	81.75 to 99.66	313,754	287,983
500,000 TO 999,999	2	75.00	75.00	74.02	29.64	101.32	52.77	97.23	N/A	622,500	460,770
1,000,000 +											
<u>ALL</u>	<u>274</u>	<u>97.17</u>	<u>99.92</u>	<u>94.03</u>	<u>19.65</u>	<u>106.26</u>	<u>33.35</u>	<u>243.58</u>	<u>95.06 to 98.78</u>	<u>148,678</u>	<u>139,800</u>

**61 Merrick**  
**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 : 28  
Total Sales Price : 6,204,907  
Total Adj. Sales Price : 6,204,907  
Total Assessed Value : 4,466,055  
Avg. Adj. Sales Price : 221,604  
Avg. Assessed Value : 159,502

MEDIAN : 95  
WGT. MEAN : 72  
MEAN : 100  
COD : 33.57  
PRD : 139.14

COV : 43.67  
STD : 43.74  
Avg. Abs. Dev : 31.95  
MAX Sales Ratio : 210.10  
MIN Sales Ratio : 40.21

95% Median C.I. : 78.44 to 112.47  
95% Wgt. Mean C.I. : 55.07 to 88.89  
95% Mean C.I. : 83.19 to 117.11

Printed:3/24/2022 11:07:52AM

**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	4	94.79	90.97	98.52	10.71	92.34	71.43	102.89	N/A	163,444	161,028
01-JAN-19 To 31-MAR-19	2	135.79	135.79	155.15	30.57	87.52	94.28	177.29	N/A	93,730	145,420
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	2	94.73	94.73	93.89	01.39	100.89	93.41	96.05	N/A	82,500	77,458
01-OCT-19 To 31-DEC-19	1	52.95	52.95	52.95	00.00	100.00	52.95	52.95	N/A	95,000	50,300
01-JAN-20 To 31-MAR-20	2	89.01	89.01	81.46	11.88	109.27	78.44	99.57	N/A	175,000	142,550
01-APR-20 To 30-JUN-20	1	81.56	81.56	81.56	00.00	100.00	81.56	81.56	N/A	70,000	57,090
01-JUL-20 To 30-SEP-20	2	128.32	128.32	71.22	49.06	180.17	65.37	191.26	N/A	646,624	460,495
01-OCT-20 To 31-DEC-20	6	121.91	125.88	59.04	31.71	213.21	46.79	210.10	46.79 to 210.10	247,321	146,008
01-JAN-21 To 31-MAR-21	4	70.77	75.24	58.68	42.36	128.22	40.21	119.22	N/A	345,875	202,963
01-APR-21 To 30-JUN-21	2	49.28	49.28	50.59	11.55	97.41	43.59	54.96	N/A	195,000	98,650
01-JUL-21 To 30-SEP-21	2	127.63	127.63	133.47	04.80	95.62	121.50	133.75	N/A	66,500	88,758
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	8	95.17	103.12	108.31	16.58	95.21	71.43	177.29	71.43 to 177.29	125,779	136,233
01-OCT-19 To 30-SEP-20	6	80.00	94.86	72.64	36.59	130.59	52.95	191.26	52.95 to 191.26	301,375	218,913
01-OCT-20 To 30-SEP-21	14	107.44	100.72	60.84	36.63	165.55	40.21	210.10	46.79 to 133.75	242,173	147,336
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	5	94.28	102.80	110.86	26.94	92.73	52.95	177.29	N/A	89,492	99,211
01-JAN-20 To 31-DEC-20	11	102.40	115.59	66.91	37.78	172.75	46.79	210.10	65.37 to 191.26	290,652	194,475
<u>ALL</u>	28	95.17	100.15	71.98	33.57	139.14	40.21	210.10	78.44 to 112.47	221,604	159,502

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	28	95.17	100.15	71.98	33.57	139.14	40.21	210.10	78.44 to 112.47	221,604	159,502
<u>ALL</u>	28	95.17	100.15	71.98	33.57	139.14	40.21	210.10	78.44 to 112.47	221,604	159,502

**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	28	95.17	100.15	71.98	33.57	139.14	40.21	210.10	78.44 to 112.47	221,604	159,502
04											
<u>ALL</u>	28	95.17	100.15	71.98	33.57	139.14	40.21	210.10	78.44 to 112.47	221,604	159,502

**61 Merrick**  
**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 : 28  
 Total Sales Price : 6,204,907  
 Total Adj. Sales Price : 6,204,907  
 Total Assessed Value : 4,466,055  
 Avg. Adj. Sales Price : 221,604  
 Avg. Assessed Value : 159,502

MEDIAN : 95  
 WGT. MEAN : 72  
 MEAN : 100  
 COD : 33.57  
 PRD : 139.14

COV : 43.67  
 STD : 43.74  
 Avg. Abs. Dev : 31.95  
 MAX Sales Ratio : 210.10  
 MIN Sales Ratio : 40.21

95% Median C.I. : 78.44 to 112.47  
 95% Wgt. Mean C.I. : 55.07 to 88.89  
 95% Mean C.I. : 83.19 to 117.11

Printed:3/24/2022 11:07:52AM

SALE PRICE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	121.50	121.50	121.50	00.00	100.00	121.50	121.50	N/A	3,000	3,645
Less Than 15,000	2	126.43	126.43	129.08	03.90	97.95	121.50	131.35	N/A	6,500	8,390
Less Than 30,000	3	121.50	118.42	111.53	07.94	106.18	102.40	131.35	N/A	12,667	14,127
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	27	94.28	99.36	71.95	34.08	138.10	40.21	210.10	71.43 to 112.47	229,700	165,274
Greater Than 14,999	26	93.85	98.13	71.86	34.03	136.56	40.21	210.10	71.43 to 102.89	238,150	171,126
Greater Than 29,999	25	93.41	97.95	71.73	35.17	136.55	40.21	210.10	71.43 to 102.89	246,676	176,947
<u>Incremental Ranges</u>											
0 TO 4,999	1	121.50	121.50	121.50	00.00	100.00	121.50	121.50	N/A	3,000	3,645
5,000 TO 14,999	1	131.35	131.35	131.35	00.00	100.00	131.35	131.35	N/A	10,000	13,135
15,000 TO 29,999	1	102.40	102.40	102.40	00.00	100.00	102.40	102.40	N/A	25,000	25,600
30,000 TO 59,999	7	96.05	110.59	106.97	24.73	103.38	71.43	210.10	71.43 to 210.10	43,929	46,989
60,000 TO 99,999	6	100.39	107.91	100.57	46.13	107.30	50.31	191.26	50.31 to 191.26	75,404	75,835
100,000 TO 149,999	3	133.75	134.82	135.09	20.90	99.80	93.41	177.29	N/A	134,153	181,223
150,000 TO 249,999	3	54.96	65.97	67.46	33.82	97.79	43.59	99.36	N/A	198,758	134,088
250,000 TO 499,999	3	91.22	90.85	91.46	08.93	99.33	78.44	102.89	N/A	341,667	312,495
500,000 TO 999,999	1	40.21	40.21	40.21	00.00	100.00	40.21	40.21	N/A	850,000	341,810
1,000,000 TO 1,999,999	2	56.08	56.08	55.84	16.57	100.43	46.79	65.37	N/A	1,266,624	707,258
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	28	95.17	100.15	71.98	33.57	139.14	40.21	210.10	78.44 to 112.47	221,604	159,502



**61 Merrick  
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 : 28  
 Total Sales Price : 6,204,907  
 Total Adj. Sales Price : 6,204,907  
 Total Assessed Value : 4,466,055  
 Avg. Adj. Sales Price : 221,604  
 Avg. Assessed Value : 159,502

MEDIAN : 95  
 WGT. MEAN : 72  
 MEAN : 100  
 COD : 33.57  
 PRD : 139.14

COV : 43.67  
 STD : 43.74  
 Avg. Abs. Dev : 31.95  
 MAX Sales Ratio : 210.10  
 MIN Sales Ratio : 40.21

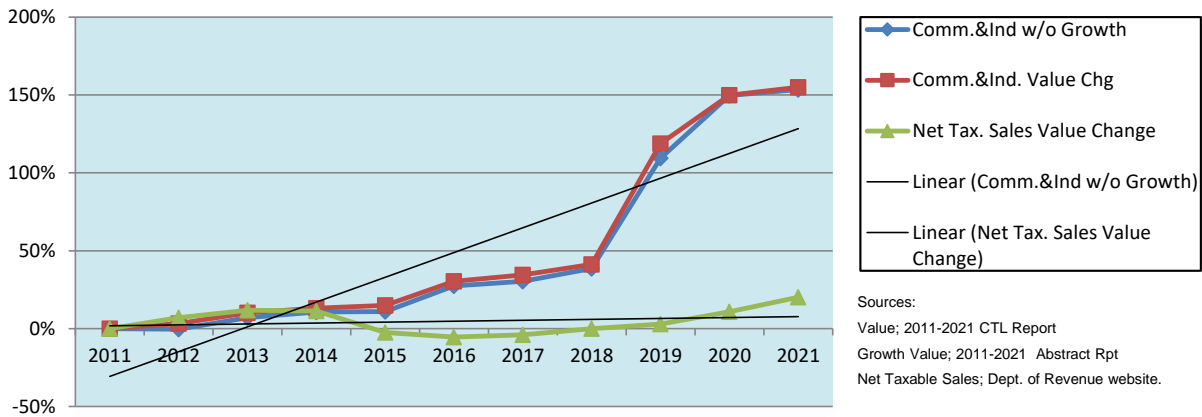
95% Median C.I. : 78.44 to 112.47  
 95% Wgt. Mean C.I. : 55.07 to 88.89  
 95% Mean C.I. : 83.19 to 117.11

Printed:3/24/2022 11:07:52AM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	40.21	40.21	40.21	00.00	100.00	40.21	40.21	N/A	850,000	341,810
311	1	46.79	46.79	46.79	00.00	100.00	46.79	46.79	N/A	1,300,000	608,280
319	2	78.30	78.30	71.40	16.51	109.66	65.37	91.22	N/A	804,124	574,148
336	1	96.05	96.05	96.05	00.00	100.00	96.05	96.05	N/A	30,000	28,815
342	1	94.28	94.28	94.28	00.00	100.00	94.28	94.28	N/A	50,000	47,140
344	4	120.36	123.12	125.97	11.40	97.74	99.57	152.17	N/A	47,981	60,443
350	1	90.21	90.21	90.21	00.00	100.00	90.21	90.21	N/A	50,000	45,105
352	4	88.90	106.01	85.20	44.22	124.42	54.96	191.26	N/A	201,569	171,736
353	3	102.40	121.82	96.41	51.15	126.36	52.95	210.10	N/A	51,667	49,812
386	3	102.89	95.60	100.49	13.30	95.13	71.43	112.47	N/A	147,500	148,217
406	3	131.35	130.07	144.36	24.29	90.10	81.56	177.29	N/A	72,487	104,642
434	1	133.75	133.75	133.75	00.00	100.00	133.75	133.75	N/A	130,000	173,870
470	1	50.31	50.31	50.31	00.00	100.00	50.31	50.31	N/A	88,500	44,525
528	1	93.41	93.41	93.41	00.00	100.00	93.41	93.41	N/A	135,000	126,100
999	1	43.59	43.59	43.59	00.00	100.00	43.59	43.59	N/A	150,000	65,390
<u>ALL</u>	28	95.17	100.15	71.98	33.57	139.14	40.21	210.10	78.44 to 112.47	221,604	159,502

### 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	\$ 44,933,465	\$ 915,530	2.04%	\$ 44,017,935		\$ 39,962,182	
2012	\$ 46,370,960	\$ 1,597,345	3.44%	\$ 44,773,615	-0.36%	\$ 42,798,696	7.10%
2013	\$ 49,487,925	\$ 1,359,195	2.75%	\$ 48,128,730	3.79%	\$ 44,706,715	4.46%
2014	\$ 50,857,120	\$ 1,165,085	2.29%	\$ 49,692,035	0.41%	\$ 44,452,055	-0.57%
2015	\$ 51,652,140	\$ 1,757,700	3.40%	\$ 49,894,440	-1.89%	\$ 38,935,045	-12.41%
2016	\$ 58,589,905	\$ 1,353,430	2.31%	\$ 57,236,475	10.81%	\$ 37,795,568	-2.93%
2017	\$ 60,415,063	\$ 1,810,945	3.00%	\$ 58,604,118	0.02%	\$ 38,370,068	1.52%
2018	\$ 63,487,733	\$ 1,244,415	1.96%	\$ 62,243,318	3.03%	\$ 39,976,988	4.19%
2019	\$ 98,347,300	\$ 4,251,715	4.32%	\$ 94,095,585	48.21%	\$ 41,119,404	2.86%
2020	\$ 112,264,212	\$ 57,520	0.05%	\$ 112,206,692	14.09%	\$ 44,292,319	7.72%
2021	\$ 114,560,547	\$ 665,920	0.58%	\$ 113,894,627	1.45%	\$ 48,015,221	8.41%
<b>Ann %chg</b>	<b>9.81%</b>			<b>Average</b>	<b>7.96%</b>	1.85%	<b>2.03%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.36%	3.20%	7.10%
2013	7.11%	10.14%	11.87%
2014	10.59%	13.18%	11.24%
2015	11.04%	14.95%	-2.57%
2016	27.38%	30.39%	-5.42%
2017	30.42%	34.45%	-3.98%
2018	38.52%	41.29%	0.04%
2019	109.41%	118.87%	2.90%
2020	149.72%	149.85%	10.84%
2021	153.47%	154.96%	20.15%

County Number	61
County Name	Merrick

**61 Merrick**  
**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 : 55  
Total Sales Price : 37,572,254  
Total Adj. Sales Price : 37,572,254  
Total Assessed Value : 27,731,085  
Avg. Adj. Sales Price : 683,132  
Avg. Assessed Value : 504,202

MEDIAN : 73  
WGT. MEAN : 74  
MEAN : 77  
COD : 19.08  
PRD : 104.42

COV : 23.42  
STD : 18.05  
Avg. Abs. Dev : 13.94  
MAX Sales Ratio : 122.33  
MIN Sales Ratio : 49.43

95% Median C.I. : 67.96 to 79.99  
95% Wgt. Mean C.I. : 68.51 to 79.10  
95% Mean C.I. : 72.30 to 81.84

Printed:3/24/2022 11:07:54AM

**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	10	84.57	84.67	80.00	15.34	105.84	60.99	122.33	67.96 to 94.96	708,526	566,798
01-JAN-19 To 31-MAR-19	4	73.66	78.21	77.78	12.87	100.55	65.12	100.38	N/A	600,300	466,915
01-APR-19 To 30-JUN-19	2	85.44	85.44	76.59	30.38	111.56	59.48	111.40	N/A	431,622	330,600
01-JUL-19 To 30-SEP-19	2	84.31	84.31	84.11	00.76	100.24	83.67	84.95	N/A	289,600	243,595
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	10	65.10	69.34	64.51	16.39	107.49	54.42	99.23	54.67 to 87.60	585,165	377,485
01-APR-20 To 30-JUN-20	1	70.12	70.12	70.12	00.00	100.00	70.12	70.12	N/A	820,267	575,190
01-JUL-20 To 30-SEP-20	1	69.89	69.89	69.89	00.00	100.00	69.89	69.89	N/A	200,000	139,785
01-OCT-20 To 31-DEC-20	5	69.29	78.95	73.94	16.34	106.78	66.68	117.42	N/A	686,079	507,288
01-JAN-21 To 31-MAR-21	10	76.00	81.23	80.78	20.76	100.56	52.79	115.29	60.38 to 105.70	918,363	741,809
01-APR-21 To 30-JUN-21	7	73.77	74.85	67.66	20.01	110.63	49.43	103.18	49.43 to 103.18	648,318	438,677
01-JUL-21 To 30-SEP-21	3	59.69	58.59	58.49	06.90	100.17	51.87	64.22	N/A	873,061	510,655
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	18	82.48	83.28	79.46	16.04	104.81	59.48	122.33	72.33 to 93.32	607,161	482,446
01-OCT-19 To 30-SEP-20	12	67.59	69.45	65.34	14.10	106.29	54.42	99.23	57.60 to 78.04	572,660	374,152
01-OCT-20 To 30-SEP-21	25	72.97	76.27	73.63	20.23	103.59	49.43	117.42	66.49 to 79.99	790,857	582,289
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	8	79.33	81.54	78.47	17.09	103.91	59.48	111.40	59.48 to 111.40	480,455	377,006
01-JAN-20 To 31-DEC-20	17	69.00	72.24	68.20	14.59	105.92	54.42	117.42	62.65 to 78.04	606,019	413,309
<u>ALL</u>	55	73.07	77.07	73.81	19.08	104.42	49.43	122.33	67.96 to 79.99	683,132	504,202

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	55	73.07	77.07	73.81	19.08	104.42	49.43	122.33	67.96 to 79.99	683,132	504,202
<u>ALL</u>	55	73.07	77.07	73.81	19.08	104.42	49.43	122.33	67.96 to 79.99	683,132	504,202

**61 Merrick**  
**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 : 55  
 Total Sales Price : 37,572,254  
 Total Adj. Sales Price : 37,572,254  
 Total Assessed Value : 27,731,085  
 Avg. Adj. Sales Price : 683,132  
 Avg. Assessed Value : 504,202

MEDIAN : 73  
 WGT. MEAN : 74  
 MEAN : 77  
 COD : 19.08  
 PRD : 104.42

COV : 23.42  
 STD : 18.05  
 Avg. Abs. Dev : 13.94  
 MAX Sales Ratio : 122.33  
 MIN Sales Ratio : 49.43

95% Median C.I. : 67.96 to 79.99  
 95% Wgt. Mean C.I. : 68.51 to 79.10  
 95% Mean C.I. : 72.30 to 81.84

Printed:3/24/2022 11:07:54AM

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	22	72.92	74.27	68.94	17.27	107.73	51.00	111.40	59.69 to 83.67	780,317	537,925
1	22	72.92	74.27	68.94	17.27	107.73	51.00	111.40	59.69 to 83.67	780,317	537,925
<b>Grass</b>											
County	7	72.33	75.14	73.23	12.89	102.61	60.99	93.58	60.99 to 93.58	293,450	214,906
1	7	72.33	75.14	73.23	12.89	102.61	60.99	93.58	60.99 to 93.58	293,450	214,906
<b>ALL</b>	<b>55</b>	<b>73.07</b>	<b>77.07</b>	<b>73.81</b>	<b>19.08</b>	<b>104.42</b>	<b>49.43</b>	<b>122.33</b>	<b>67.96 to 79.99</b>	<b>683,132</b>	<b>504,202</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	32	74.30	79.42	75.68	20.90	104.94	51.00	122.33	66.68 to 87.60	810,018	613,037
1	32	74.30	79.42	75.68	20.90	104.94	51.00	122.33	66.68 to 87.60	810,018	613,037
<b>Grass</b>											
County	9	72.33	75.65	73.92	12.33	102.34	60.99	93.58	64.22 to 87.84	272,683	201,558
1	9	72.33	75.65	73.92	12.33	102.34	60.99	93.58	64.22 to 87.84	272,683	201,558
<b>ALL</b>	<b>55</b>	<b>73.07</b>	<b>77.07</b>	<b>73.81</b>	<b>19.08</b>	<b>104.42</b>	<b>49.43</b>	<b>122.33</b>	<b>67.96 to 79.99</b>	<b>683,132</b>	<b>504,202</b>

## Merrick County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Merrick	1	4,800	4,525	4,225	4,000	3,800	3,700	3,550	3,150	<b>4,155</b>
Platte	6	9,088	8,500	7,751	7,500	6,900	6,498	6,000	5,400	<b>7,253</b>
Platte	3	6,399	6,100	5,572	5,214	4,900	4,473	4,100	3,650	<b>5,307</b>
Polk	1	6,408	5,807	5,460	5,083	4,674	4,638	4,440	3,832	<b>5,902</b>
Hamilton	1	6,090	5,991	5,784	5,599	2,200	5,300	5,100	5,100	<b>5,903</b>
Hall	1	5,497	5,278	3,997	3,991	3,868	3,868	3,669	3,669	<b>4,769</b>
Howard	7100	4,700	4,700	4,300	4,100	3,700	3,600	3,400	3,400	<b>3,950</b>
Howard	7300	4,700	4,700	4,300	4,100	3,700	3,600	3,400	3,400	<b>4,254</b>
Nance	1	4,099	4,094	3,989	3,985	3,979	3,899	3,900	3,797	<b>3,996</b>

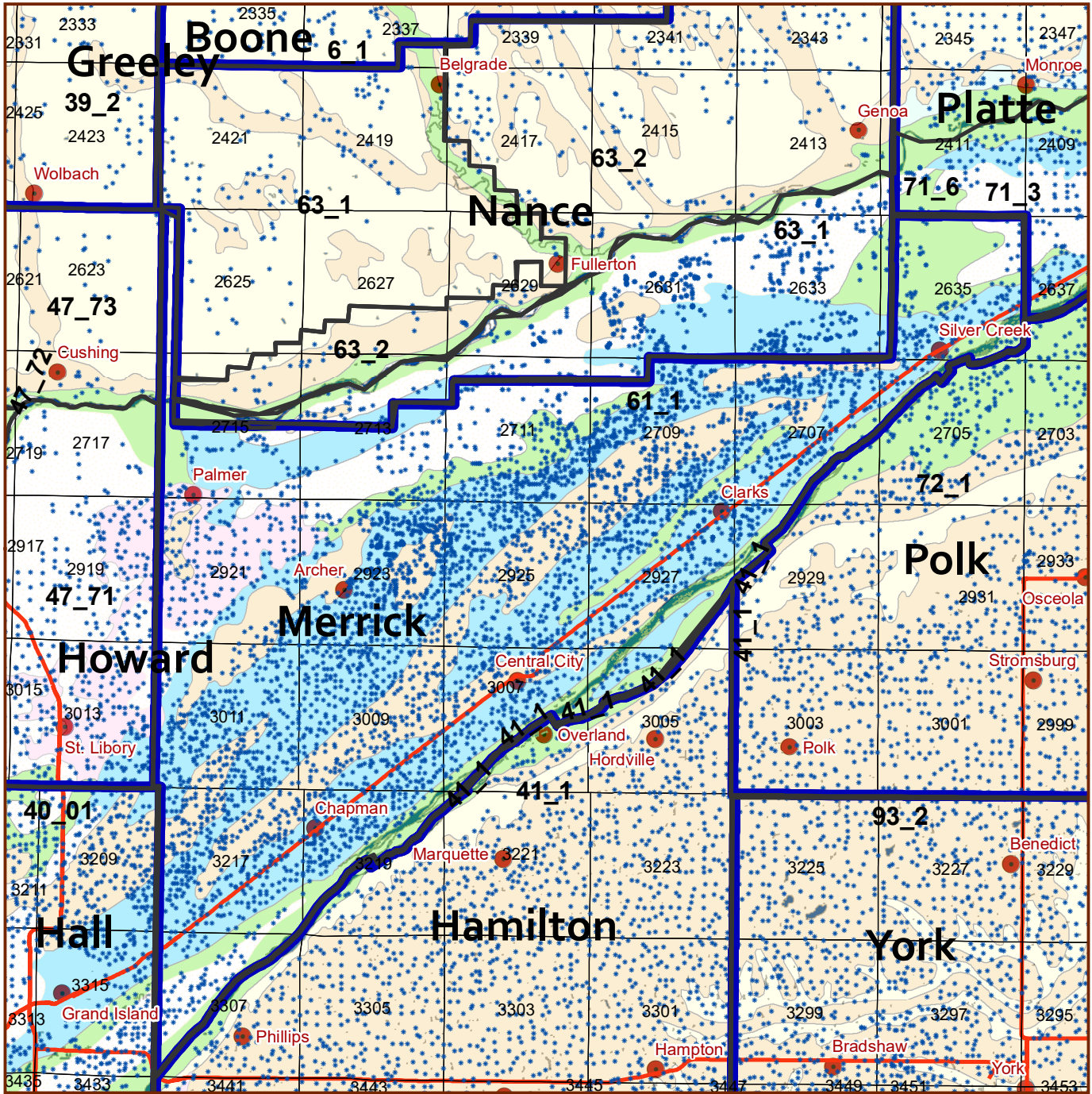
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Merrick	1	2,800	2,575	2,475	2,400	2,175	2,075	1,900	1,840	<b>2,313</b>
Platte	6	6,493	6,100	5,553	5,499	5,100	4,599	3,800	2,900	<b>5,216</b>
Platte	3	5,200	5,050	4,851	4,700	4,410	4,104	3,300	2,800	<b>4,409</b>
Polk	1	5,048	4,770	3,681	3,681	3,287	3,196	3,100	3,100	<b>4,443</b>
Hamilton	1	4,900	4,900	4,800	4,800	4,700	4,700	4,600	4,600	<b>4,834</b>
Hall	1	2,719	2,729	2,328	2,328	2,052	2,052	1,888	1,897	<b>2,391</b>
Howard	7100	2,500	2,500	2,400	2,400	2,300	2,200	2,100	2,000	<b>2,273</b>
Howard	7300	2,500	2,500	2,400	2,400	2,300	2,200	2,100	2,000	<b>2,279</b>
Nance	1	2,399	2,400	2,294	2,293	2,288	2,196	2,200	2,200	<b>2,300</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Merrick	1	1,765	1,650	1,656	1,577	1,535	n/a	1,342	1,200	<b>1,683</b>
Platte	6	1,874	1,855	1,700	1,709	n/a	1,681	1,525	1,613	<b>1,815</b>
Platte	3	1,591	1,554	1,500	635	1,350	1,227	1,197	1,166	<b>1,465</b>
Polk	1	2,200	2,200	2,200	2,200	2,200	n/a	2,100	2,100	<b>2,197</b>
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	<b>1,698</b>
Hall	1	1,410	1,412	1,346	1,351	1,274	1,275	1,275	1,275	<b>1,378</b>
Howard	7100	1,275	1,175	1,175	1,175	1,150	1,150	1,150	n/a	<b>1,194</b>
Howard	7300	1,275	1,175	1,175	1,175	1,150	1,150	1,150	n/a	<b>1,173</b>
Nance	1	1,451	1,450	1,441	1,426	1,402	1,388	1,385	1,350	<b>1,426</b>

County	Mkt Area	CRP	TIMBER	WASTE
Merrick	1	1,214	n/a	546
Platte	6	1,856	0	100
Platte	3	1,500	0	100
Polk	1	1,150	0	40
Hamilton	1	n/a	n/a	900
Hall	1	n/a	n/a	100
Howard	7100	1,188	n/a	750
Howard	7300	1,163	n/a	781
Nance	1	1,603	0	278

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.

# MERRICK COUNTY



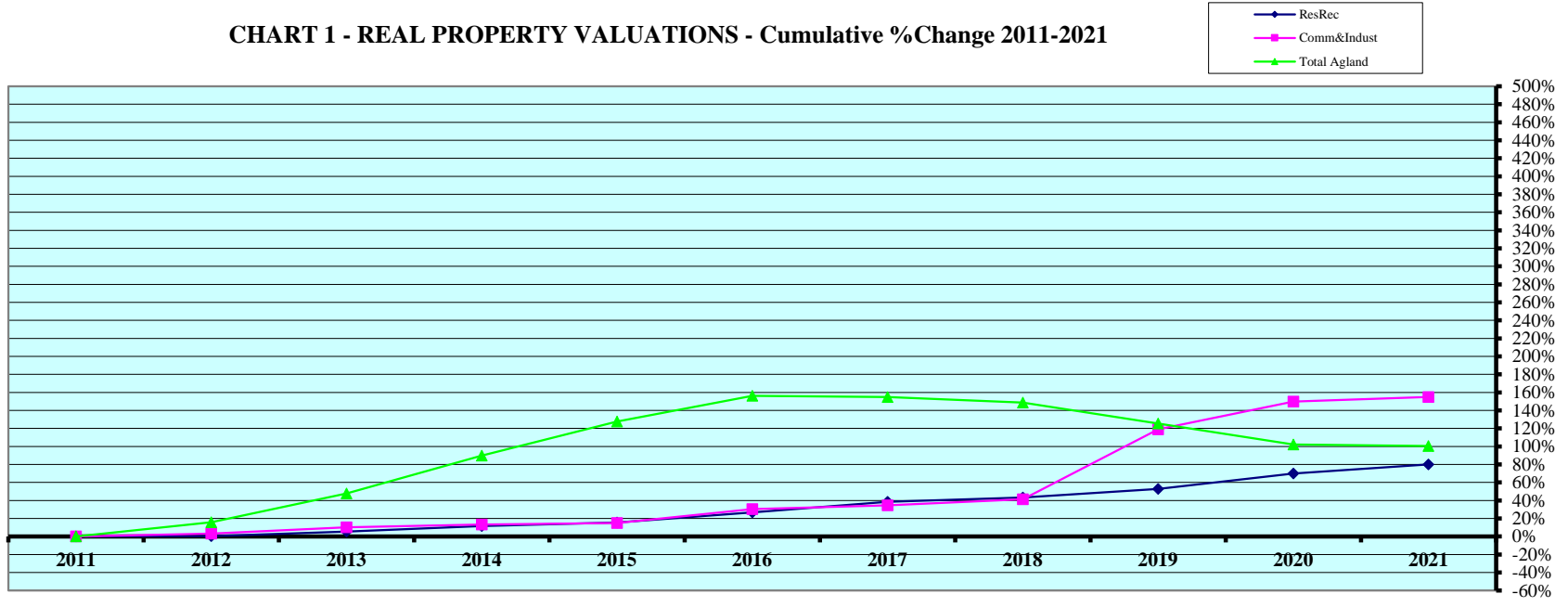
**Legend**

- 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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	225,124,646	-	-	-	44,933,465	-	-	-	458,848,745	-	-	-
2012	226,090,760	966,114	0.43%	0.43%	46,370,960	1,437,495	3.20%	3.20%	531,868,345	73,019,600	15.91%	15.91%
2013	237,026,700	10,935,940	4.84%	5.29%	49,487,925	3,116,965	6.72%	10.14%	677,692,960	145,824,615	27.42%	47.69%
2014	251,523,128	14,496,428	6.12%	11.73%	50,857,120	1,369,195	2.77%	13.18%	870,523,275	192,830,315	28.45%	89.72%
2015	259,910,310	8,387,182	3.33%	15.45%	51,652,140	795,020	1.56%	14.95%	1,044,896,100	174,372,825	20.03%	127.72%
2016	285,469,352	25,559,042	9.83%	26.81%	58,589,905	6,937,765	13.43%	30.39%	1,175,522,950	130,626,850	12.50%	156.19%
2017	311,605,236	26,135,884	9.16%	38.41%	60,415,063	1,825,158	3.12%	34.45%	1,170,079,960	-5,442,990	-0.46%	155.00%
2018	322,542,521	10,937,285	3.51%	43.27%	63,487,733	3,072,670	5.09%	41.29%	1,141,343,215	-28,736,745	-2.46%	148.74%
2019	344,058,760	21,516,239	6.67%	52.83%	98,347,300	34,859,567	54.91%	118.87%	1,034,571,710	-106,771,505	-9.35%	125.47%
2020	382,652,305	38,593,545	11.22%	69.97%	112,264,212	13,916,912	14.15%	149.85%	928,204,265	-106,367,445	-10.28%	102.29%
2021	405,304,755	22,652,450	5.92%	80.04%	114,560,547	2,296,335	2.05%	154.96%	919,690,535	-8,513,730	-0.92%	100.43%

Rate Annual %chg: Residential & Recreational **6.06%**

Commercial & Industrial **9.81%**

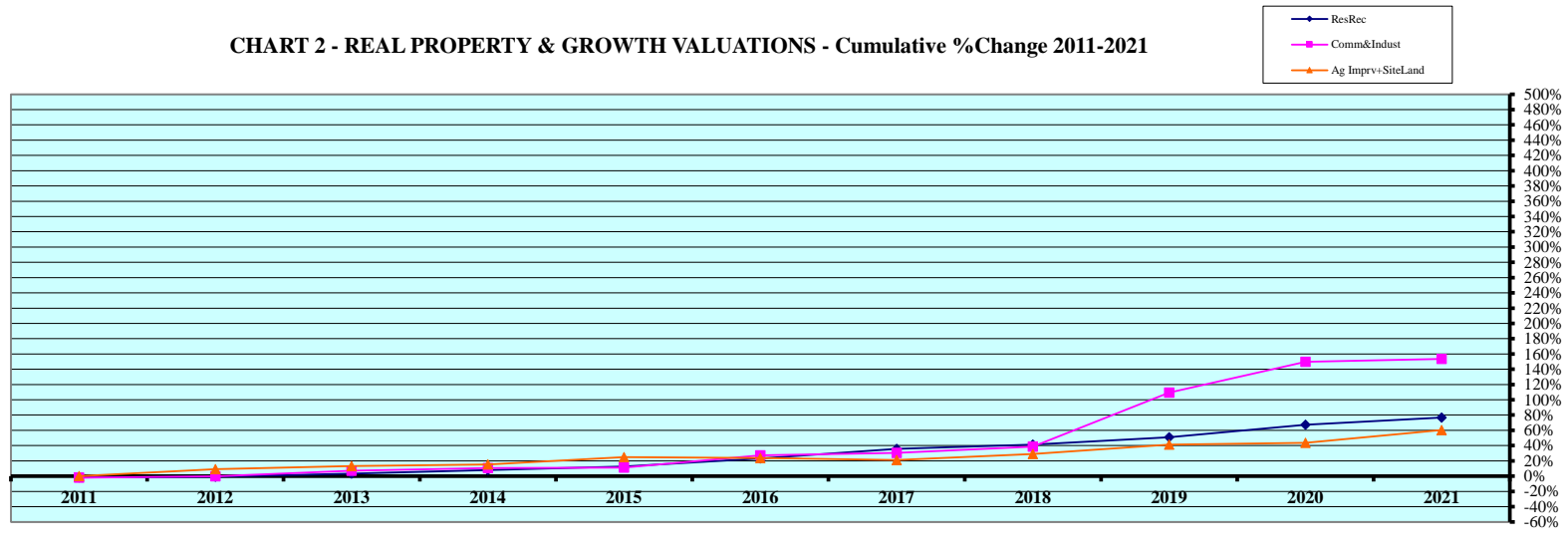
Agricultural Land **7.20%**

Cnty# **61**  
County **MERRICK**

**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 <sup>(1)</sup>					Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	225,124,646	3,817,220	1.70%	221,307,426	-	-1.70%	44,933,465	915,530	2.04%	44,017,935	-	-2.04%
2012	226,090,760	3,044,711	1.35%	223,046,049	-0.92%	-0.92%	46,370,960	1,597,345	3.44%	44,773,615	-0.36%	-0.36%
2013	237,026,700	4,339,865	1.83%	232,686,835	2.92%	3.36%	49,487,925	1,359,195	2.75%	48,128,730	3.79%	7.11%
2014	251,523,128	8,331,960	3.31%	243,191,168	2.60%	8.03%	50,857,120	1,165,085	2.29%	49,692,035	0.41%	10.59%
2015	259,910,310	6,396,170	2.46%	253,514,140	0.79%	12.61%	51,652,140	1,757,700	3.40%	49,894,440	-1.89%	11.04%
2016	285,469,352	8,083,063	2.83%	277,386,289	6.72%	23.21%	58,589,905	1,353,430	2.31%	57,236,475	10.81%	27.38%
2017	311,605,236	5,763,590	1.85%	305,841,646	7.14%	35.85%	60,415,063	1,810,945	3.00%	58,604,118	0.02%	30.42%
2018	322,542,521	4,713,366	1.46%	317,829,155	2.00%	41.18%	63,487,733	1,244,415	1.96%	62,243,318	3.03%	38.52%
2019	344,058,760	4,351,118	1.26%	339,707,642	5.32%	50.90%	98,347,300	4,251,715	4.32%	94,095,585	48.21%	109.41%
2020	382,652,305	6,382,205	1.67%	376,270,100	9.36%	67.14%	112,264,212	57,520	0.05%	112,206,692	14.09%	149.72%
2021	405,304,755	7,470,360	1.84%	397,834,395	3.97%	76.72%	114,560,547	665,920	0.58%	113,894,627	1.45%	153.47%
Rate Ann%chg	6.06%					3.99%	9.81%					7.96%
	Resid & Recreat w/o growth						C & I w/o growth					

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2011	43,774,645	24,701,676	68,476,321	795,400	1.16%	67,680,921	-	-
2012	51,183,080	25,246,545	76,429,625	1,616,785	2.12%	74,812,840	9.25%	9.25%
2013	52,931,560	26,141,960	79,073,520	1,618,300	2.05%	77,455,220	1.34%	13.11%
2014	53,834,465	27,851,845	81,686,310	2,816,934	3.45%	78,869,376	-0.26%	15.18%
2015	57,150,555	29,849,026	86,999,581	1,428,740	1.64%	85,570,841	4.76%	24.96%
2016	57,543,160	31,858,474	89,401,634	4,666,025	5.22%	84,735,609	-2.60%	23.74%
2017	53,165,615	36,060,930	89,226,545	6,357,960	7.13%	82,868,585	-7.31%	21.02%
2018	53,609,445	39,992,435	93,601,880	5,269,810	5.63%	88,332,070	-1.00%	29.00%
2019	56,444,740	42,239,385	98,684,125	1,897,315	1.92%	96,786,810	3.40%	41.34%
2020	56,946,690	42,981,965	99,928,655	1,576,825	1.58%	98,351,830	-0.34%	43.63%
2021	62,238,221	50,157,880	112,396,101	2,580,060	2.30%	109,816,041	9.89%	60.37%
Rate Ann%chg	3.58%	7.34%	5.08%	Ag Imprv+Site w/o growth			1.71%	

(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.

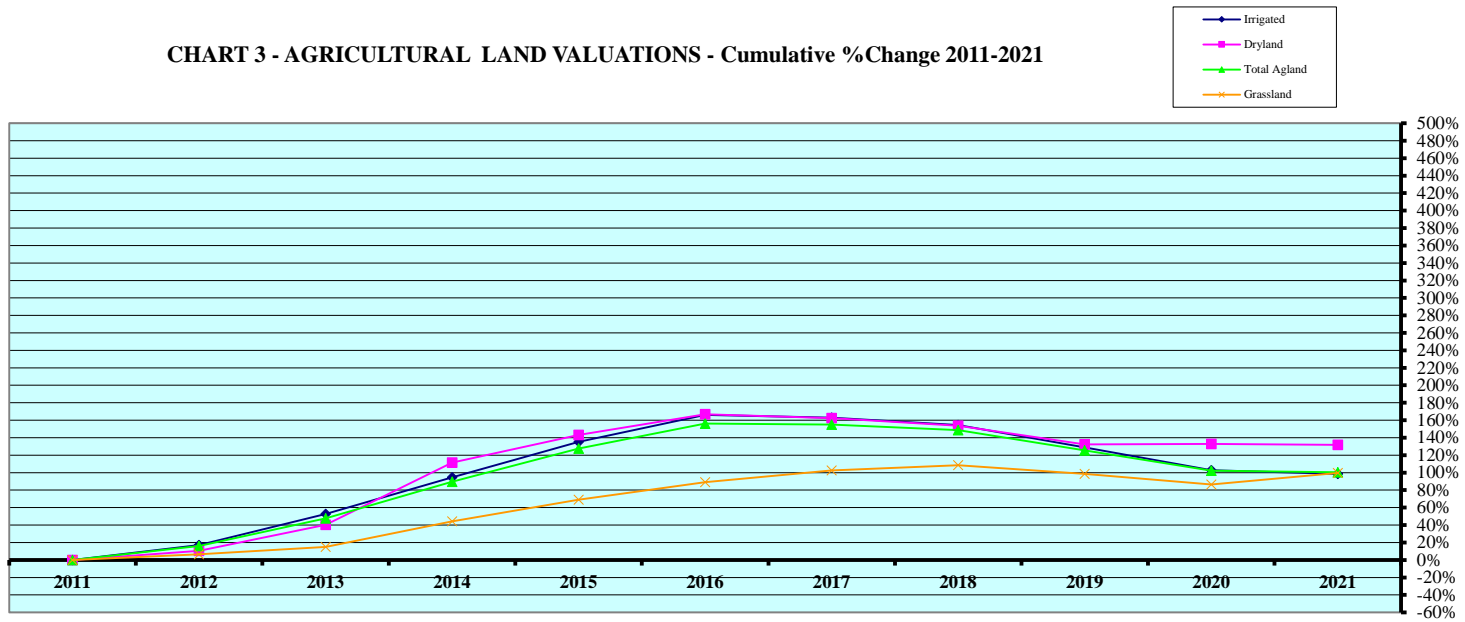
Cnty# 61  
County MERRICK

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	383,691,385	-	-	-	15,710,270	-	-	-	53,620,830	-	-	-
2012	449,471,560	65,780,175	17.14%	17.14%	17,349,120	1,638,850	10.43%	10.43%	57,076,620	3,455,790	6.44%	6.44%
2013	585,738,230	136,266,670	30.32%	52.66%	22,039,185	4,690,065	27.03%	40.29%	61,667,900	4,591,280	8.04%	15.01%
2014	747,241,200	161,502,970	27.57%	94.75%	33,213,685	11,174,500	50.70%	111.41%	77,283,550	15,615,650	25.32%	44.13%
2015	902,660,135	155,418,935	20.80%	135.26%	38,214,595	5,000,910	15.06%	143.25%	90,653,370	13,369,820	17.30%	69.06%
2016	1,021,023,020	118,362,885	13.11%	166.11%	41,918,875	3,704,280	9.69%	166.82%	101,333,375	10,680,005	11.78%	88.98%
2017	1,009,100,920	-11,922,100	-1.17%	163.00%	41,212,640	-706,235	-1.68%	162.33%	108,549,345	7,215,970	7.12%	102.44%
2018	976,569,410	-32,531,510	-3.22%	154.52%	39,847,950	-1,364,690	-3.31%	153.64%	111,793,400	3,244,055	2.99%	108.49%
2019	878,458,930	-98,110,480	-10.05%	128.95%	36,496,795	-3,351,155	-8.41%	132.31%	106,484,725	-5,308,675	-4.75%	98.59%
2020	778,554,380	-99,904,550	-11.37%	102.91%	36,605,280	108,485	0.30%	133.00%	100,000,940	-6,483,785	-6.09%	86.50%
2021	761,837,200	-16,717,180	-2.15%	98.55%	36,437,010	-168,270	-0.46%	131.93%	107,010,420	7,009,480	7.01%	99.57%

Rate Ann.%chg: Irrigated **7.10%** Dryland **8.78%** Grassland **7.15%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	0	-	-	-	5,826,260	-	-	-	458,848,745	-	-	-
2012	0	0	-	-	7,971,045	2,144,785	36.81%	36.81%	531,868,345	73,019,600	15.91%	15.91%
2013	0	0	-	-	8,247,645	276,600	3.47%	41.56%	677,692,960	145,824,615	27.42%	47.69%
2014	0	0	-	-	12,784,840	4,537,195	55.01%	119.43%	870,523,275	192,830,315	28.45%	89.72%
2015	45,175	45,175	-	-	13,322,825	537,985	4.21%	128.67%	1,044,896,100	174,372,825	20.03%	127.72%
2016	39,450	-5,725	-12.67%	-	11,208,230	-2,114,595	-15.87%	92.37%	1,175,522,950	130,626,850	12.50%	156.19%
2017	39,145	-305	-0.77%	-	11,177,910	-30,320	-0.27%	91.85%	1,170,079,960	-5,442,990	-0.46%	155.00%
2018	66,720	27,575	70.44%	-	13,065,735	1,887,825	16.89%	124.26%	1,141,343,215	-28,736,745	-2.46%	148.74%
2019	76,700	9,980	14.96%	-	13,054,560	-11,175	-0.09%	124.06%	1,034,571,710	-106,771,505	-9.35%	125.47%
2020	2,749,515	2,672,815	3484.77%	-	10,294,150	-2,760,410	-21.15%	76.69%	928,204,265	-106,367,445	-10.28%	102.29%
2021	2,753,535	4,020	0.15%	-	11,652,370	1,358,220	13.19%	100.00%	919,690,535	-8,513,730	-0.92%	100.43%

Cnty# **61** Rate Ann.%chg: Total Agric Land **7.20%**  
 County **MERRICK**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	348,217,130	186,148	1,871			14,568,065	17,968	811			81,700,995	133,333	613		
2012	383,599,305	185,505	2,068	10.54%	10.54%	15,548,200	17,770	875	7.92%	7.92%	89,688,965	135,300	663	8.18%	9.46%
2013	448,506,345	185,227	2,421	17.10%	29.44%	17,377,110	17,964	967	10.56%	19.31%	89,574,800	130,628	686	3.44%	13.24%
2014	586,015,500	186,929	3,135	29.47%	67.59%	22,051,610	17,539	1,257	29.98%	55.07%	97,239,960	127,646	762	11.09%	25.80%
2015	745,756,805	187,861	3,970	26.63%	112.21%	33,724,165	16,916	1,994	58.56%	145.89%	128,539,130	127,483	1,008	32.36%	66.50%
2016	903,310,330	188,270	4,798	20.86%	156.49%	38,183,405	16,197	2,357	18.25%	190.76%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,021,137,745	188,247	5,424	13.06%	189.98%	41,913,390	16,153	2,595	10.07%	220.04%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,009,786,065	188,419	5,359	-1.20%	186.49%	41,351,000	15,937	2,595	-0.01%	220.01%	174,353,050	127,360	1,369	6.01%	126.06%
2019	976,518,485	188,253	5,187	-3.21%	177.30%	39,852,395	15,981	2,494	-3.88%	207.58%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	879,481,765	188,256	4,672	-9.94%	149.74%	36,589,450	15,974	2,290	-8.15%	182.51%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	778,531,630	187,720	4,147	-11.23%	121.70%	36,533,455	15,980	2,286	-0.18%	181.99%	99,989,805	68,414	1,462	13.36%	138.52%

Rate Annual %chg Average Value/Acre: **8.29%**

**10.92%**

**9.08%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	0	0				4,559,775	9,772	467			414,848,910	286,149	1,450		
2012	0	0				4,719,155	10,097	467	0.17%	0.17%	457,047,405	285,947	1,598	10.25%	10.25%
2013	0	0				6,589,465	11,382	579	23.86%	24.07%	529,389,120	288,019	1,838	14.99%	26.78%
2014	0	0				6,749,730	11,637	580	0.19%	24.30%	529,389,120	288,663	2,344	27.51%	61.65%
2015	0	0				10,893,030	18,534	588	1.33%	25.96%	867,871,975	292,098	2,971	26.78%	104.94%
2016	0	0				10,822,930	18,407	588	0.04%	26.01%	1,042,872,870	291,970	3,572	20.22%	146.37%
2017	39,450	132	300			11,207,050	18,837	595	1.19%	27.51%	1,175,647,365	292,436	4,020	12.55%	177.30%
2018	39,145	131	300	-0.01%		11,165,995	18,767	595	0.00%	27.51%	1,170,894,280	292,270	4,006	-0.35%	176.33%
2019	41,610	139	300	0.00%		12,926,640	18,777	688	15.71%	47.54%	1,141,159,270	292,088	3,907	-2.48%	169.49%
2020	76,700	256	300	0.01%		13,054,880	18,933	690	0.16%	47.77%	1,035,775,145	292,207	3,545	-9.27%	144.50%
2021	2,749,480	5,024	547	82.45%		10,295,895	15,031	685	-0.66%	46.80%	928,100,265	292,168	3,177	-10.38%	119.11%

**61**  
**MERRICK**

Rate Annual %chg Average Value/Acre: **8.16%**

(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
7,668	MERRICK	64,880,837	23,900,876	133,456,148	404,289,570	80,455,527	34,105,020	1,015,185	919,690,535	71,594,715	51,321,325	585	1,784,710,323
	cnty sector	3.64%	1.34%	7.48%	22.65%	4.51%	1.91%	0.06%	51.53%	4.01%	2.88%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,934	CENTRAL CITY	8,959,749	1,862,774	7,962,358	125,919,335	32,591,831	34,105,020	0	332,280	0	20,890	0	211,754,237
38.26%	%sector of county sector	13.81%	7.79%	5.97%	31.15%	40.51%	100.00%		0.04%		0.04%		11.86%
	%sector of municipality	4.23%	0.88%	3.76%	59.46%	15.39%	16.11%		0.16%		0.01%		100.00%
287	CHAPMAN	587,381	1,325,518	3,336,458	7,428,650	3,416,180	0	0	131,695	0	0	0	16,225,882
3.74%	%sector of county sector	0.91%	5.55%	2.50%	1.84%	4.25%			0.01%				0.91%
	%sector of municipality	3.62%	8.17%	20.56%	45.78%	21.05%			0.81%				100.00%
369	CLARKS	1,163,179	336,932	1,464,146	9,190,245	4,355,240	0	0	0	0	0	0	16,509,742
4.81%	%sector of county sector	1.79%	1.41%	1.10%	2.27%	5.41%							0.93%
	%sector of municipality	7.05%	2.04%	8.87%	55.67%	26.38%							100.00%
472	PALMER	393,223	189,429	73,260	15,518,570	4,582,140	0	0	14,445	0	5,540	0	20,776,607
6.16%	%sector of county sector	0.61%	0.79%	0.05%	3.84%	5.70%			0.00%		0.01%		1.16%
	%sector of municipality	1.89%	0.91%	0.35%	74.69%	22.05%			0.07%		0.03%		100.00%
362	SILVER CREEK	228,610	337,032	2,053,925	11,448,110	2,534,041	0	0	0	0	0	0	16,601,718
4.72%	%sector of county sector	0.35%	1.41%	1.54%	2.83%	3.15%							0.93%
	%sector of municipality	1.38%	2.03%	12.37%	68.96%	15.26%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
4,424	Total Municipalities	11,332,142	4,051,685	14,890,147	169,504,910	47,479,432	34,105,020	0	478,420	0	26,430	0	281,868,186
57.69%	%all municip.sectors of cnty	17.47%	16.95%	11.16%	41.93%	59.01%	100.00%		0.05%		0.05%		15.79%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,261</b>	<b>Value : 1,646,072,357</b>	<b>Growth 10,386,745</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	------------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	193	2,307,440	11	180,185	554	5,163,090	758	7,650,715	
<b>02. Res Improve Land</b>	1,882	23,587,080	151	4,036,680	886	52,455,810	2,919	80,079,570	
<b>03. Res Improvements</b>	1,916	176,689,650	154	14,660,230	1,060	178,037,075	3,130	369,386,955	
<b>04. Res Total</b>	2,109	202,584,170	165	18,877,095	1,614	235,655,975	3,888	457,117,240	8,396,820
<b>% of Res Total</b>	54.24	44.32	4.24	4.13	41.51	51.55	53.55	27.77	80.84
<b>05. Com UnImp Land</b>	41	585,645	0	0	15	565,850	56	1,151,495	
<b>06. Com Improve Land</b>	274	5,064,870	2	136,910	36	2,661,157	312	7,862,937	
<b>07. Com Improvements</b>	286	43,154,805	2	1,242,330	56	28,522,065	344	72,919,200	
<b>08. Com Total</b>	327	48,805,320	2	1,379,240	71	31,749,072	400	81,933,632	773,640
<b>% of Com Total</b>	81.75	59.57	0.50	1.68	17.75	38.75	5.51	4.98	7.45
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	3	344,200	0	0	0	0	3	344,200	
<b>11. Ind Improvements</b>	4	33,844,710	0	0	0	0	4	33,844,710	
<b>12. Ind Total</b>	4	34,188,910	0	0	0	0	4	34,188,910	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.06	2.08	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	16	517,285	16	517,285	
<b>14. Rec Improve Land</b>	0	0	0	0	3	408,940	3	408,940	
<b>15. Rec Improvements</b>	0	0	0	0	3	125,150	3	125,150	
<b>16. Rec Total</b>	0	0	0	0	19	1,051,375	19	1,051,375	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.26	0.06	0.00
<b>Res &amp; Rec Total</b>	2,109	202,584,170	165	18,877,095	1,633	236,707,350	3,907	458,168,615	8,396,820
<b>% of Res &amp; Rec Total</b>	53.98	44.22	4.22	4.12	41.80	51.66	53.81	27.83	80.84
<b>Com &amp; Ind Total</b>	331	82,994,230	2	1,379,240	71	31,749,072	404	116,122,542	773,640
<b>% of Com &amp; Ind Total</b>	81.93	71.47	0.50	1.19	17.57	27.34	5.56	7.05	7.45
<b>17. Taxable Total</b>	2,440	285,578,400	167	20,256,335	1,704	268,456,422	4,311	574,291,157	9,170,460
<b>% of Taxable Total</b>	56.60	49.73	3.87	3.53	39.53	46.75	59.37	34.89	88.29

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	19	55,310	2,993,885	0	0	0
19. Commercial	5	263,950	6,801,330	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	19	55,310	2,993,885
19. Commercial	0	0	0	5	263,950	6,801,330
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				24	319,260	9,795,215

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	1	0	0	0	4	585	5	585	0
25. Total	1	0	0	0	4	585	5	585	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	223	2	651	876

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	257,170	0	0	2,103	651,869,910	2,110	652,127,080
28. Ag-Improved Land	3	27,405	0	0	777	325,626,620	780	325,654,025
29. Ag Improvements	3	21,700	0	0	832	93,977,810	835	93,999,510

30. Ag Total				2,945	1,071,780,615
--------------	--	--	--	-------	---------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	3	0.77	4,235	0	0.00	0	
37. FarmSite Improvements	3	0.00	21,700	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	24	62.49	1,687,230	24	62.49	1,687,230	
32. HomeSite Improv Land	455	494.71	13,357,170	455	494.71	13,357,170	
33. HomeSite Improvements	465	0.00	57,020,430	465	0.00	57,020,430	295,300
34. HomeSite Total				<b>489</b>	<b>557.20</b>	<b>72,064,830</b>	
35. FarmSite UnImp Land	27	56.57	311,135	27	56.57	311,135	
36. FarmSite Improv Land	704	2,256.37	12,410,020	707	2,257.14	12,414,255	
37. FarmSite Improvements	809	0.00	36,957,380	812	0.00	36,979,080	920,985
38. FarmSite Total				<b>839</b>	<b>2,313.71</b>	<b>49,704,470</b>	
39. Road & Ditches	2,349	5,354.76	0	2,349	5,354.76	0	
40. Other- Non Ag Use	33	3,218.31	2,017,355	33	3,218.31	2,017,355	
41. Total Section VI				<b>1,328</b>	<b>11,443.98</b>	<b>123,786,655</b>	<b>1,216,285</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	275.45	246,180	3	275.45	246,180

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	8	251.79	806,140	8	251.79	806,140
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	20,651.89	11.00%	99,129,035	12.71%	4,800.00
46. 1A	17,939.80	9.55%	81,177,700	10.41%	4,525.01
47. 2A1	64,625.50	34.42%	273,042,895	35.00%	4,225.00
48. 2A	54,323.28	28.93%	217,292,975	27.86%	4,000.00
49. 3A1	6,877.71	3.66%	26,135,295	3.35%	3,800.00
50. 3A	11,175.62	5.95%	41,349,845	5.30%	3,700.00
51. 4A1	9,039.90	4.81%	32,091,725	4.11%	3,550.01
52. 4A	3,125.95	1.66%	9,846,810	1.26%	3,150.02
53. Total	187,759.65	100.00%	780,066,280	100.00%	4,154.60
<b>Dry</b>					
54. 1D1	342.73	2.14%	959,635	2.59%	2,799.97
55. 1D	2,923.74	18.28%	7,528,740	20.35%	2,575.04
56. 2D1	4,973.25	31.09%	12,308,865	33.27%	2,475.01
57. 2D	447.06	2.80%	1,072,945	2.90%	2,400.00
58. 3D1	4,456.13	27.86%	9,692,130	26.20%	2,175.01
59. 3D	552.37	3.45%	1,146,185	3.10%	2,075.03
60. 4D1	913.31	5.71%	1,735,295	4.69%	1,900.01
61. 4D	1,385.71	8.66%	2,549,725	6.89%	1,840.01
62. Total	15,994.30	100.00%	36,993,520	100.00%	2,312.92
<b>Grass</b>					
63. 1G1	38,643.11	56.33%	67,462,880	59.29%	1,745.79
64. 1G	2,982.31	4.35%	4,844,460	4.26%	1,624.40
65. 2G1	7,739.32	11.28%	12,580,260	11.06%	1,625.50
66. 2G	7,607.13	11.09%	11,504,685	10.11%	1,512.36
67. 3G1	9,769.75	14.24%	14,912,145	13.11%	1,526.36
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,751.18	2.55%	2,348,745	2.06%	1,341.24
70. 4G	110.22	0.16%	132,255	0.12%	1,199.92
71. Total	68,603.02	100.00%	113,785,430	100.00%	1,658.61
<b>Irrigated Total</b>					
	187,759.65	64.21%	780,066,280	82.29%	4,154.60
<b>Dry Total</b>					
	15,994.30	5.47%	36,993,520	3.90%	2,312.92
<b>Grass Total</b>					
	68,603.02	23.46%	113,785,430	12.00%	1,658.61
72. Waste	5,035.91	1.72%	2,750,610	0.29%	546.20
73. Other	15,020.18	5.14%	14,398,120	1.52%	958.59
74. Exempt	3,283.85	1.12%	0	0.00%	0.00
75. Market Area Total	292,413.06	100.00%	947,993,960	100.00%	3,241.97



Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	55.84	226,240	0.00	0	187,703.81	779,840,040	187,759.65	780,066,280
<b>77. Dry Land</b>	11.91	27,355	0.00	0	15,982.39	36,966,165	15,994.30	36,993,520
<b>78. Grass</b>	14.29	24,565	0.00	0	68,588.73	113,760,865	68,603.02	113,785,430
<b>79. Waste</b>	0.00	0	0.00	0	5,035.91	2,750,610	5,035.91	2,750,610
<b>80. Other</b>	5.80	2,180	0.00	0	15,014.38	14,395,940	15,020.18	14,398,120
<b>81. Exempt</b>	145.47	0	1.62	0	3,136.76	0	3,283.85	0
<b>82. Total</b>	<b>87.84</b>	<b>280,340</b>	<b>0.00</b>	<b>0</b>	<b>292,325.22</b>	<b>947,713,620</b>	<b>292,413.06</b>	<b>947,993,960</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	187,759.65	64.21%	780,066,280	82.29%	4,154.60
<b>Dry Land</b>	15,994.30	5.47%	36,993,520	3.90%	2,312.92
<b>Grass</b>	68,603.02	23.46%	113,785,430	12.00%	1,658.61
<b>Waste</b>	5,035.91	1.72%	2,750,610	0.29%	546.20
<b>Other</b>	15,020.18	5.14%	14,398,120	1.52%	958.59
<b>Exempt</b>	3,283.85	1.12%	0	0.00%	0.00
<b>Total</b>	<b>292,413.06</b>	<b>100.00%</b>	<b>947,993,960</b>	<b>100.00%</b>	<b>3,241.97</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Acreage	500	3,057,550	628	29,222,460	682	110,416,535	1,182	142,696,545	2,713,730
83.2 Archer	6	42,150	24	69,840	24	1,023,275	30	1,135,265	0
83.3 Cc Lakes	7	109,155	17	945,705	68	9,489,815	75	10,544,675	42,815
83.4 Cc River	31	1,480,535	60	5,617,560	61	15,301,570	92	22,399,665	2,858,345
83.5 Central City	106	1,759,505	1,214	18,180,535	1,226	129,957,045	1,332	149,897,085	2,254,485
83.6 Chapman	21	167,585	108	844,305	131	9,229,385	152	10,241,275	19,175
83.7 Clarks	15	73,985	175	843,310	175	10,974,535	190	11,891,830	0
83.8 Clarks Lakes	11	499,930	123	13,852,860	127	31,534,710	138	45,887,500	299,785
83.9 Gi Subs East	1	20,310	77	1,579,490	78	2,852,785	79	4,452,585	32,075
83.10 Gi Subs West	0	0	66	2,191,160	66	10,387,310	66	12,578,470	9,185
83.11 Palmer	39	209,510	201	2,212,445	200	15,171,065	239	17,593,020	135,605
83.12 Rural	24	637,470	26	1,662,500	63	8,654,590	87	10,954,560	13,375
83.13 Sc Lakes	1	13,460	19	1,730,700	19	2,669,245	20	4,413,405	0
83.14 Shoups	0	0	0	0	29	540,745	29	540,745	0
83.15 Silver Creek	12	96,855	184	1,535,640	184	11,309,495	196	12,941,990	18,245
84 Residential Total	774	8,168,000	2,922	80,488,510	3,133	369,512,105	3,907	458,168,615	8,396,820

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Acreage	5	186,310	20	966,740	22	11,499,270	27	12,652,320	4,815
85.2	Archer	3	12,000	7	70,715	7	627,605	10	710,320	0
85.3	Cc Lakes	0	0	0	0	3	54,565	3	54,565	0
85.4	Central City	20	525,245	152	4,117,285	157	64,024,175	177	68,666,705	345,120
85.5	Chapman	3	15,890	14	329,045	16	3,048,535	19	3,393,470	0
85.6	Clarks	5	8,000	36	238,910	38	4,156,790	43	4,403,700	0
85.7	Clarks Lakes	0	0	0	0	1	10,725	1	10,725	0
85.8	Palmer	9	56,625	42	355,510	46	4,763,785	55	5,175,920	423,705
85.9	Rural	5	296,855	12	1,801,297	23	16,922,485	28	19,020,637	0
85.10	Silver Creek	6	50,570	32	327,635	35	1,655,975	41	2,034,180	0
86	Commercial Total	56	1,151,495	315	8,207,137	348	106,763,910	404	116,122,542	773,640

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	37,787.37	56.82%	66,704,375	59.59%	1,765.26
88. 1G	2,844.37	4.28%	4,693,265	4.19%	1,650.02
89. 2G1	7,421.32	11.16%	12,289,600	10.98%	1,655.99
90. 2G	7,068.58	10.63%	11,148,730	9.96%	1,577.22
91. 3G1	9,532.20	14.33%	14,634,200	13.07%	1,535.24
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,735.63	2.61%	2,330,020	2.08%	1,342.46
94. 4G	110.22	0.17%	132,255	0.12%	1,199.92
95. Total	66,499.69	100.00%	111,932,445	100.00%	1,683.20
<b>CRP</b>					
96. 1C1	459.45	40.96%	560,360	41.14%	1,219.63
97. 1C	115.49	10.30%	139,970	10.28%	1,211.97
98. 2C1	180.68	16.11%	222,000	16.30%	1,228.69
99. 2C	123.32	10.99%	148,340	10.89%	1,202.89
100. 3C1	227.20	20.26%	272,770	20.02%	1,200.57
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	15.55	1.39%	18,725	1.37%	1,204.18
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,121.69	100.00%	1,362,165	100.00%	1,214.39
<b>Timber</b>					
105. 1T1	396.29	40.37%	198,145	40.37%	500.00
106. 1T	22.45	2.29%	11,225	2.29%	500.00
107. 2T1	137.32	13.99%	68,660	13.99%	500.00
108. 2T	415.23	42.30%	207,615	42.30%	500.00
109. 3T1	10.35	1.05%	5,175	1.05%	500.00
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	981.64	100.00%	490,820	100.00%	500.00
<hr/>					
Grass Total	66,499.69	96.93%	111,932,445	98.37%	1,683.20
CRP Total	1,121.69	1.64%	1,362,165	1.20%	1,214.39
Timber Total	981.64	1.43%	490,820	0.43%	500.00
<hr/>					
114. Market Area Total	68,603.02	100.00%	113,785,430	100.00%	1,658.61

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

61 Merrick

	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	404,289,570	457,117,240	52,827,670	13.07%	8,396,820	10.99%
02. Recreational	1,015,185	1,051,375	36,190	3.56%	0	3.56%
03. Ag-Homesite Land, Ag-Res Dwelling	71,594,715	72,064,830	470,115	0.66%	295,300	0.24%
<b>04. Total Residential (sum lines 1-3)</b>	<b>476,899,470</b>	<b>530,233,445</b>	<b>53,333,975</b>	<b>11.18%</b>	<b>8,692,120</b>	<b>9.36%</b>
05. Commercial	80,455,527	81,933,632	1,478,105	1.84%	773,640	0.88%
06. Industrial	34,105,020	34,188,910	83,890	0.25%	0	0.25%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>114,560,547</b>	<b>116,122,542</b>	<b>1,561,995</b>	<b>1.36%</b>	<b>773,640</b>	<b>0.69%</b>
08. Ag-Farmsite Land, Outbuildings	49,184,830	49,704,470	519,640	1.06%	920,985	-0.82%
09. Minerals	585	585	0	0.00	0	0.00%
10. Non Ag Use Land	2,136,495	2,017,355	-119,140	-5.58%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>51,321,910</b>	<b>51,722,410</b>	<b>400,500</b>	<b>0.78%</b>	<b>920,985</b>	<b>-1.01%</b>
12. Irrigated	761,837,200	780,066,280	18,229,080	2.39%		
13. Dryland	36,437,010	36,993,520	556,510	1.53%		
14. Grassland	107,010,420	113,785,430	6,775,010	6.33%		
15. Wasteland	2,753,535	2,750,610	-2,925	-0.11%		
16. Other Agland	11,652,370	14,398,120	2,745,750	23.56%		
<b>17. Total Agricultural Land</b>	<b>919,690,535</b>	<b>947,993,960</b>	<b>28,303,425</b>	<b>3.08%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,562,472,462</b>	<b>1,646,072,357</b>	<b>83,599,895</b>	<b>5.35%</b>	<b>10,386,745</b>	<b>4.69%</b>

## 2022 Assessment Survey for Merrick County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$161,553.62
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Mileage \$1,500
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$42,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$13,380.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$930
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$5,398.68

**B. Computer, Automation Information and GIS**

1.	<b>Administrative software:</b>
	MIPS/County Solutions
2.	<b>CAMA software:</b>
	MIPS/County Solutions
3.	<b>Personal Property software:</b>
	MIPS/County Solutions
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's Office
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://merrick.gworks.com">https://merrick.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor's Office
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	FSA imagery (given to gWorks)
10.	<b>When was the aerial imagery last updated?</b>
	FSA 2020

**C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Central City, Chapman, Clarks, Palmer, and Silver Creek are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	1970's

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Central Plains Valuation
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS software support

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Central Plains Valuation
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Per State qualifications
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes



## 2022 Residential Assessment Survey for Merrick County

<b>1.</b>	<b>Valuation data collection done by:</b>																																			
	Assessor Staff and Contract Appraiser																																			
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																																			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Acreages. Rural parcels of generally less than 20 acres; all sell relatively similar based on location throughout the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Central City (2015 population - 2,886). The county seat. Parcels vary in age, quality and condition, but have the same economic relationship based on the commerce.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Silver Creek (2013 population – 360) Parcels in this area seem to be influenced by the strong community attitude.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Clarks (2013 population – 358) Parcels within these bedroom communities are subject to little or no development and do not sell frequently. Commerce is nearly nonexistent.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Chapman (2013 population – 284) Parcels within these bedroom communities are subject to little or no development and do not sell frequently. Commerce is nearly nonexistent.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Palmer (2013 population – 469) Parcels in this area seem to be influenced by the strong community attitude.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Archer. Unincorporated village with a post office.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Clarks Lakes. Five lakes in a gated community. Newer and larger improvements when compared to nearby lakes.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Central City Lakes. Five different lakes in the Central City Area; majority are IOLL, all have similar further development restrictions.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Central City River. Located along the Platte River in a new subdivision; new homes with year round living.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Silver Creek Lakes. Located around Thunderbird Lake. Houses are generally newer and of average quality. Sale activity is generally limited for these generally seasonal dwellings.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Shoups. Improvement of Leased Lands located on gated pasture parcels around ponds throughout the 2 sections of land. They are seasonal use properties only.</td> </tr> <tr> <td style="text-align: center;">13</td> <td>Grand Island Subdivisions I. All parcels in this area are generally newer than 1970. The majority of homes are manufactured or trailer homes.</td> </tr> <tr> <td style="text-align: center;">14</td> <td>Grand Island Subdivisions II. All parcels in this area are stick built and generally newer than 1970 which is heavily influenced by bordering Hall county.</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	Acreages. Rural parcels of generally less than 20 acres; all sell relatively similar based on location throughout the county.	2	Central City (2015 population - 2,886). The county seat. Parcels vary in age, quality and condition, but have the same economic relationship based on the commerce.	3	Silver Creek (2013 population – 360) Parcels in this area seem to be influenced by the strong community attitude.	4	Clarks (2013 population – 358) Parcels within these bedroom communities are subject to little or no development and do not sell frequently. Commerce is nearly nonexistent.	5	Chapman (2013 population – 284) Parcels within these bedroom communities are subject to little or no development and do not sell frequently. Commerce is nearly nonexistent.	6	Palmer (2013 population – 469) Parcels in this area seem to be influenced by the strong community attitude.	7	Archer. Unincorporated village with a post office.	8	Clarks Lakes. Five lakes in a gated community. Newer and larger improvements when compared to nearby lakes.	9	Central City Lakes. Five different lakes in the Central City Area; majority are IOLL, all have similar further development restrictions.	10	Central City River. Located along the Platte River in a new subdivision; new homes with year round living.	11	Silver Creek Lakes. Located around Thunderbird Lake. Houses are generally newer and of average quality. Sale activity is generally limited for these generally seasonal dwellings.	12	Shoups. Improvement of Leased Lands located on gated pasture parcels around ponds throughout the 2 sections of land. They are seasonal use properties only.	13	Grand Island Subdivisions I. All parcels in this area are generally newer than 1970. The majority of homes are manufactured or trailer homes.	14	Grand Island Subdivisions II. All parcels in this area are stick built and generally newer than 1970 which is heavily influenced by bordering Hall county.	AG OB	Agricultural Outbuildings	AG DW	Agricultural Dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																																			
1	Acreages. Rural parcels of generally less than 20 acres; all sell relatively similar based on location throughout the county.																																			
2	Central City (2015 population - 2,886). The county seat. Parcels vary in age, quality and condition, but have the same economic relationship based on the commerce.																																			
3	Silver Creek (2013 population – 360) Parcels in this area seem to be influenced by the strong community attitude.																																			
4	Clarks (2013 population – 358) Parcels within these bedroom communities are subject to little or no development and do not sell frequently. Commerce is nearly nonexistent.																																			
5	Chapman (2013 population – 284) Parcels within these bedroom communities are subject to little or no development and do not sell frequently. Commerce is nearly nonexistent.																																			
6	Palmer (2013 population – 469) Parcels in this area seem to be influenced by the strong community attitude.																																			
7	Archer. Unincorporated village with a post office.																																			
8	Clarks Lakes. Five lakes in a gated community. Newer and larger improvements when compared to nearby lakes.																																			
9	Central City Lakes. Five different lakes in the Central City Area; majority are IOLL, all have similar further development restrictions.																																			
10	Central City River. Located along the Platte River in a new subdivision; new homes with year round living.																																			
11	Silver Creek Lakes. Located around Thunderbird Lake. Houses are generally newer and of average quality. Sale activity is generally limited for these generally seasonal dwellings.																																			
12	Shoups. Improvement of Leased Lands located on gated pasture parcels around ponds throughout the 2 sections of land. They are seasonal use properties only.																																			
13	Grand Island Subdivisions I. All parcels in this area are generally newer than 1970. The majority of homes are manufactured or trailer homes.																																			
14	Grand Island Subdivisions II. All parcels in this area are stick built and generally newer than 1970 which is heavily influenced by bordering Hall county.																																			
AG OB	Agricultural Outbuildings																																			
AG DW	Agricultural Dwellings																																			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																																			

	Cost approach with market derived depreciation, and sales comparison approach are used to estimate the market value of residential properties in the county.
<b>4.</b>	<b>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?</b>
	Depreciation tables are developed using market derived information.
<b>5.</b>	<b>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.</b>
	Yes
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Vacant lot sales study.
<b>7.</b>	<b>How are rural residential site values developed?</b>
	Values are determined by market value for acreage sites 20 acres or less.
<b>8.</b>	<b>Are there form 191 applications on file?</b>
	N/A
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	This is hired out to an appraisal service. Each set of lots being held for resale are individually studies and compared to the market. The absorption rate is determined and used to calculate the value of hte property. These proeprtys are reviewed annually for any necessary adjustments.

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	2020	2020	2020	2020
	2	2021	2021	2021	2021
	3	2021	2021	2021	2021
	4	2021	2021	2021	2021
	5	2021	2021	2021	2021
	6	2021	2021	2021	2021
	7	2017	2017	2017	2017
	8	2018	2018	2018	2018
	9	2018	2018	2018	2018
	10	2018	2018	2018	2018
	11	2018	2018	2018	2018
	12	2018	2018	2018	2018
	13	2017	2017	2017	2017
	14	2017	2017	2017	2017
	AG OB				
	AG DW	2020	2020	2020	2020

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

## 2022 Commercial Assessment Survey for Merrick County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Central Plains Valuation				
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	All commercial parcels are grouped together for analysis of comparables. All commercial parcels in the county have the same general market characteristics.			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>				
	All three approaches are used and reconciled in the commercial valuation.				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>				
	This is handled by contract appraiser, Central Plains Valuation. and looks at outside sales.				
<b>4.</b>	<b>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?</b>				
	Local market information				
<b>5.</b>	<b>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.</b>				
	Yes (only one valuation grouping)				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>				
	Vacant lot sales were used to determine assessed values.				
<b>7.</b>	<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	2019	2019	2019	2019
	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.				

## 2022 Agricultural Assessment Survey for Merrick County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	County Assessor and Staff							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.	2021	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.	2021						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The county reviews sale information annually and identifies common characteristics of the parcels. Similar parcels are grouped together based on how the market appears to recognize those parcels.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Sales analysis and personal use.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	A market analysis was conducted on livestock feed yards to establish how many acres are identified by Department of Environmental Quality.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	WRP has had a static value due to lack of sales in this program area.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	N/A							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	Eight							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							

<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**2022 Plan of Assessment for Merrick County  
Assessment Years 2022, 2023 and 2024**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, 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. Each year, the assessor shall present the plan to the county board of equalization.

**Assessment Actions Planned for Assessment Year 2022**

**Residential**

The county plans to complete the appraisal update of towns and villages to include Central City, Silver Creek, Clarks, Palmer, Chapman, and Archer. This will include drive-by-inspections along with taking new digital pictures. This will include all houses and outbuildings. There are approximately 1,500 parcels in these areas. These properties will be valued for 2022. These properties will be valued using the most current cost approach and market derived depreciation. Pick-up work will also be completed for residential properties.

**Commercial**

Commercial properties will be on maintenance for this year. Sales will be reviewed for any necessary adjustments to comply with statistical measures. Sales and pick up work will be completed.

**Agricultural**

Market analysis will be conducted to ensure that the level of value and quality of assessment is in compliance with State Statutes. Ag lands are reviewed and land use will be updated as the information becomes available. Irrigated certifications received from Central Platte and Lower Loup NRDs will be reviewed and adjusted to match the corresponding appraisal card. Drive by inspections will be conducted of the parcel if needed. CRP acres are being monitored on a yearly basis based on previously received contract information.

**Assessment Actions Planned for Assessment Year 2023**

**Residential**

The county plans to complete the appraisal update the GI Subdivision. This will include drive by inspections along with taking new digital pictures. These properties will be valued for 2032 using the cost approach and market derived depreciation. All other residential properties will be maintained including statistical and sales review. Pick-up will also be completed for residential properties.

**Commercial**

Commercial properties will be reviewed for this year. There will be a statistical analysis done for commercial properties to determine if an assessment adjustment is necessary to comply with statistical measures. Sales and pick up work will be completed.

**Agricultural**

Market analysis will be conducted to ensure that the level of value and quality of assessment is in compliance with State Statutes. Ag lands are reviewed and land use will be updated as the information becomes available. Irrigated certifications received from Central Platte and Lower Loup NRDs will be reviewed and adjusted to match the corresponding appraisal card. Drive by inspections will be conducted of the parcel if needed. CRP acres are being monitored on a yearly basis based on previously received contract information.

**Assessment Actions Planned for Assessment Year 2024**

**Residential**

The county plans to complete the appraisal update Clarks Lakes, CC Lakes, Thunderbird, Flatwater, Riverside, Shoups, and Equineus Corral. This will include drive by inspections along with taking new digital pictures. These properties will be valued for 2024 using the cost approach and market derived depreciation. All other residential properties will be maintained including statistical and sales review. Pick-up will also be completed for residential properties.

**Commercial**

There will be a statistical analysis done for commercial and industrial properties to determine if an assessment adjustment is necessary to comply with statistical measures as required by law. Sales and pick up work will be completed.

**Agricultural**

Market analysis will be conducted to ensure that the level of value and quality of assessment is in compliance with State Statutes. Ag lands are reviewed and land use will be updated as the information becomes available. Irrigated certifications received from Central Platte and Lower Loup NRDs will be reviewed and adjusted to match the corresponding appraisal card. Drive by inspections will be conducted of the parcel if needed. CRP acres are being monitored on a yearly basis based on previously received contract information.

**Conclusion:**

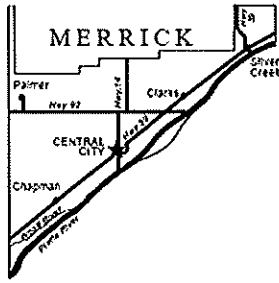
In order to achieve assessment actions, \$161553.62 is requested to be budgeted for the office including wages for assessor staff along with GIS Mapping online and GIS maintenance. An additional \$42000 is requested for contract appraisal services including \$4,000 for TERC review.

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair and equitable assessments in achieving the statutory required statistics.

Assessor signature: \_\_\_\_\_

Date \_\_\_\_\_





MERRICK COUNTY ASSESSOR  
PO BOX 27  
1510 18<sup>TH</sup> STREET  
CENTRAL CITY, NE 68826  
308-946-2443

February 25, 2022

Nebraska Department of Revenue  
Property Assessment Division  
301 Centennial Mall South  
P.O. Box 98919  
Lincoln, Ne 68509-8919

Re: Special Value for 2022

Merrick County submits this report pursuant to Title 350, Neb. Regulation 11-005.04.

I have reviewed the eight Special Valuation Applications on file in Merrick County. These parcels meet all of the requirements for approval as a special valuation parcel. As such all were approved. Specific descriptions are as follows:

- Parcel # 1 Parcel Number: 1836.00  
Legal: Nebr Conf Sem Sub Lots 4-11 Blk 61  
This parcel contains 2.91 acres
- Parcel # 2 Parcel Number: 1836.02  
Legal: Nebr Conf Sem Sub Lots 4-11 Blk 63 Lots 3-14 Blk 62  
And closed abutting streets 5-13-6  
This parcel contains 6.04 acres
- Parcel # 3 Parcel number: 1841.00  
Legal: Nebr Conf Sem Sub Blks 89-90  
This parcel contains 8.69 acres
- Parcel # 4 Parcel number: 5320.00  
Legal: W1/2NE1/4NW1/4, 21-12-08  
This parcel contains 19.63 acres
- Parcel # 5 Parcel: 5321.00  
Legal: E1/2NE1/4NW1/4, 21-12-08  
This parcel contains 19.97 acres

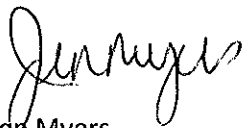
Parcel # 6 Parcel number: 5323.00  
Legal: N1/4 of W1/2SE1/4NW1/4 & SW1/4NW1/4  
This parcel contains 19.8 acres

Parcel #7 Parcel number: 5325.00  
Legal S1/3 of W1/2SE1/4NW1/4 & S1/3 of SW1/4NW1/4 21-12-8  
This parcel contains 20.07

Parcel #8 Parcel number: 5761.00  
Legal: NE1/4 except Tax Lot 2  
This parcel contains 160.03

Although, Merrick County has Special Valuation Applications on file it has not instituted Special Valuation as there is no evidence of any outside influence on the agricultural land values. At this time my opinion of the highest and best use of the property is the current use of agricultural land. The parcels identified in the Special Value Applications are valued the same as other agricultural land in the county.

Sincerely,



Jen Myers  
Merrick County Assessor