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DEPARTMENT OF REVENUE

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

SCOTTS BLUFF 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 Scotts Bluff County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Scotts Bluff County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Angela Dillman, Scotts Bluff County Assessor

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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this 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.

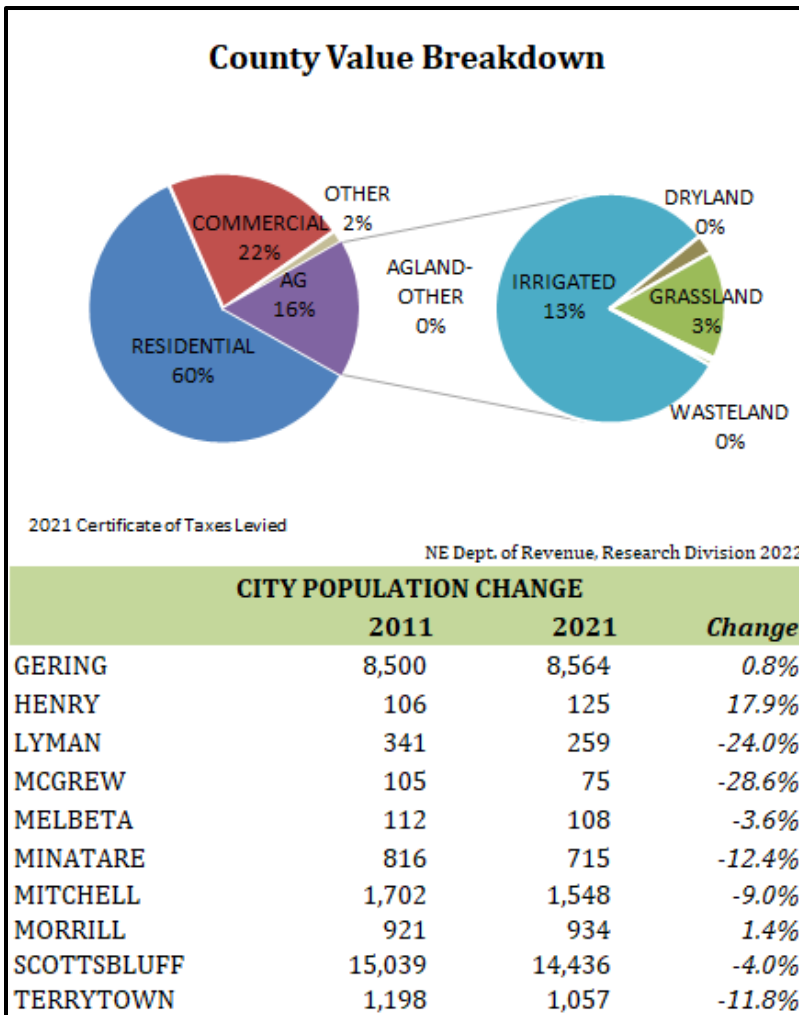
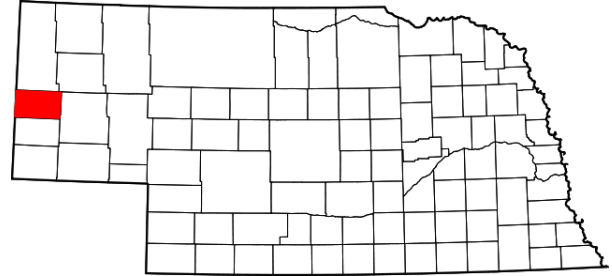
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 739 square miles, Scotts Bluff County has 36,084 residents, per the Census Bureau Quick Facts for 2020, a 2% population decline from the 2010 U.S. Census. Reports indicate that 67% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$113,239 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Scotts Bluff County are located in and around Scottsbluff, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 1,048 employer establishments with total employment of 12,213, for a 6% decrease in employment.

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

and second in sugar beets for sugar.

2022 Residential Correlation for Scotts Bluff County

Assessment Actions

Assessment actions taken by the county assessor to address the residential property class for the current assessment year included the following: the review of Valuation Groups 70 and 83, with new values rolled for Valuation Group 83. New values will be implemented for Valuation Group 70 for 2023. Percentage increases were made to the following valuation groups: Valuation Group 15 improvements were increased 10%; Valuation Group 20 improvements were increased 7%; Valuation Group 30 improvements were increased 15%; Valuation Group 40 improvements were increased 13%; and Valuation Group 50 improvements were increased 10%. The improvements in valuation group 81 were increased by neighborhood. Likewise, the improvements in valuation group 82 were also increased by neighborhood.

Assessment Practice Review

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

The residential sale sample is the product of the sales verification and qualification process utilized by the county assessor. The process includes postcards sent to the buyers of all residential property, with an additional follow-up phone call for non-respondents, as well as for the sales that exhibit assessed to sale price (A/S) ratios of less than 50% or greater than 150%. A review of the sales deemed non-qualified indicate valid reasons for the sale disqualification. Therefore, all qualified residential sales were available for measurement purposes.

The last lot study for residential property within the urban areas, cities, and villages was conducted in 2013. The county assessor has indicated that a lot study for Scottsbluff will begin in 2023. Valuation group 70, the village of Terrytown, was reviewed for the current assessment year. Rural valuation Group 82 that consists of residential rural parcels that are not located within a subdivision, nor are there IOLL's, and all rural agricultural sites were last reviewed in 2020. Lot values are updated as each valuation group is reviewed. The date of both cost and depreciation tables is 2019.

Residential property has been classified into ten valuation groups that reflects both the geographic location as well as market dynamics of this property class. Small villages with little or no significant residential market are classified into one valuation group, Valuation Group 60.

No written valuation methodology has been developed by the county assessor.

Currently, all valuation groups are within the acceptable six-year inspection and review requirement, with most having an inspection date of 2017. Again, Valuation Group 82 and agricultural dwellings and outbuildings have been reviewed in 2020, while Valuation Group 70 Terrytown, has been reviewed for 2022. The review and inspection of all residential properties

2022 Residential Correlation for Scotts Bluff County

involves the use of EagleView Pictometry coupled with the “Change Finder” feature that identifies current changes to the previous parcel layer with a coded color outline.

Description of Analysis

As noted, ten valuation groups have been established for the residential property class.

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

The statistical profile of the residential property class displays 1,215 qualified residential sales that occurred during the two-year timeframe of the sales study period. All three measures of central tendency are within range, and the qualitative statistics support these measures. By study year, there is a six-point difference between the two-year medians, indicating a rising residential market.

Review of the sales by valuation group indicates double digit samples in all groups except for Valuation Group 83, with six sales. All valuation groups without exception have medians within acceptable range, and the three largest valuation groups reveal all three measures of central tendency are within range, Valuation Group’s 15, 20, and 82, and generally supportive COD.

Comparison of the preliminary residential values with the final values indicates an 8% change to the sample. The 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) also shows an overall residential percent change excluding growth of 8%, that would indicate the assessment actions taken by the county assessor have been applied to both the sample and the residential population.

2022 Residential Correlation for Scotts Bluff County

Equalization and Quality of Assessment

A review of the statistical profile and assessment practices of the county indicate that assessment of the residential property class is uniform and proportionate and in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	507	92.19	93.06	93.14	18.03	99.91
20	343	92.65	94.00	93.28	18.63	100.77
30	19	92.70	108.75	94.77	39.12	114.75
40	56	91.88	94.56	92.83	18.67	101.86
50	38	92.53	99.29	93.34	23.16	106.37
60	21	93.47	98.95	86.38	35.37	114.55
70	24	94.78	94.84	92.50	15.34	102.53
81	71	92.56	93.04	91.30	16.39	101.91
82	130	91.61	96.04	93.66	22.25	102.54
83	6	98.96	100.41	99.54	03.98	100.87
____ALL____	1,215	92.51	94.32	93.09	19.25	101.32

Level of Value

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

2022 Commercial Correlation for Scotts Bluff County

Assessment Actions

For the current assessment year, the county assessor conducted routine appraisal maintenance that included the review of all parcels coded 04 Industrial and determined which were truly industrial and those that were miscoded and changed these accordingly.

Assessment Practice Review

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

The statistical sample is the product of the sales verification and review process used in Scotts Bluff County. The process consists of a postcard mailed to all buyers of commercial property and for non-respondents a telephone call is made for those sales that indicate assessed to sale price ratios of less than 50% and above 150%. One staff member has been assigned to follow-up on the sale review and reports the results to the county assessor. Sale usability for the commercial property class compared to that statewide is above average. Review of the sales deemed non-qualified reveals sufficient comments and reasons for disqualification. Therefore, it is believed that all qualified commercial sales were made available for measurement purposes.

Commercial lots for all valuation groups were last reviewed in 2017, during the six-year inspection and review cycle. Commercial lots in the downtown area of the city of Scottsbluff are valued by front foot, while remaining commercial lots in all valuation groups are valued either by the square foot or by acre in the case of rural commercial properties.

The cost and depreciation tables are updated after the commercial inspection and review of property and are thus dated 2017.

Commercial property is categorized by seven valuation groups that reflect relevant commercial activity within the county. Naturally, the most competitive commercial activity occurs within the cities of Scottsbluff, Gering, and the surrounding suburban areas. Small villages are grouped as one valuation group, Valuation Group 60. The remaining towns have a separate valuation group for each, and rural commercial consists of one valuation group.

The county assessor is compliant with the required six-year inspection and review cycle, and since the last countywide review was conducted in 2017, commercial review will begin to be inspected in 2022, for implementation in assessment year 2023.

No written valuation methodology has been submitted for the commercial property class.

2022 Commercial Correlation for Scotts Bluff County

Description of Analysis

Seven commercial valuation groups have been established for all commercial property within the county, based on commercial activity and geographic location. They are as follows:

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

The commercial statistical profile reveals 102 qualified sales, and two of the three overall measures of central tendency are within the acceptable range. Only the weighted mean lies below the acceptable range and is affected by sales with a large sale price. By study year, both first year and the latest have median within acceptable range, and both respective CODs support the median measures. The overall PRD as well as that for the 40 sales in the latest year are double digit, 112% and 124%, respectively. A review of the sales sample by price range reveals that there are 51 sales in the ranges starting at \$150,000 and moving up to \$499,999,999, with a median by range that drops dramatically after the \$100,000 to \$199,999 range.

2022 Commercial Correlation for Scotts Bluff County

SALE PRICE *			COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE								
Low \$ Ranges								
Less Than	5,000							
Less Than	15,000		4	97.09	110.77	104.47	23.92	106.03
Less Than	30,000		9	123.62	122.34	123.81	16.78	98.81
Ranges Excl. Low \$								
Greater Than	4,999		102	91.60	94.58	84.65	24.74	111.73
Greater Than	14,999		98	90.85	93.91	84.62	24.79	110.98
Greater Than	29,999		93	89.56	91.89	84.39	24.01	108.89
Incremental Ranges								
0	TO	4,999						
5,000	TO	14,999	4	97.09	110.77	104.47	23.92	106.03
15,000	TO	29,999	5	123.73	131.59	129.63	06.60	101.51
30,000	TO	59,999	14	99.44	100.52	99.07	25.94	101.46
60,000	TO	99,999	19	95.27	94.03	92.60	17.90	101.54
100,000	TO	149,999	9	93.65	99.68	100.13	25.93	99.55
150,000	TO	249,999	29	83.11	90.15	89.22	25.10	101.04
250,000	TO	499,999	13	80.03	85.80	88.35	24.72	97.11
500,000	TO	999,999	5	75.76	78.42	78.67	14.98	99.68
1,000,000	TO	1,999,999	3	85.80	93.64	93.09	14.39	100.59
2,000,000	TO	4,999,999	1	52.03	52.03	52.03	00.00	100.00
5,000,000	TO	9,999,999						
10,000,000	+							
ALL			102	91.60	94.58	84.65	24.74	111.73

These declining median measures indicate that assessments are regressive. Since there are no known assessment practice issues, the county assessor should reappraise the entire commercial class for 2023 and apply updated cost and depreciation tables that are currently dated 2017. It is noted in the Assessment Practices Review that this is the intention of the Scotts Bluff County assessor.

By valuation group, only Valuation Groups 15, 20, and 40 have an adequate number of sales. All three have at least two measures of central tendency within acceptable range, and Valuation Group 20 shows all three measures within range. All three valuation groups have a COD that provides some support to their respective medians.

A review of sales by occupancy codes reveals only one code with double-digit sales. Occupancy code 352 (multi-family) exhibits two of three measures of central tendency within the acceptable range.

A comparison of the changes to the sales between the preliminary and final statistics shows less than one-half of 1% increase in value, and the 2022 County Abstract of Assessment for Real Property, Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) shows a percent change of slightly over 1% increase to the commercial population. Industrial property shows a decline of 15% excluding growth, and this would match the assessment actions of corrections to those properties that were miscoded as industrial.

2022 Commercial Correlation for Scotts Bluff County

Equalization and Quality of Assessment

Based on all available information, the quality of assessment for the commercial class of property complies with generally accepted mass appraisal techniques. The regressive price related differential will be addressed with the review and revaluation of all commercial property within the county, coupled with the implementation of new cost and depreciation schedules for assessment year 2023.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
15	54	93.06	95.46	85.33	27.56	111.87
20	18	91.89	96.51	92.91	15.65	103.87
30	5	77.66	75.19	68.02	23.19	110.54
40	10	92.42	98.09	78.15	24.50	125.52
50	3	123.62	120.65	99.22	14.27	121.60
60	4	84.02	100.16	82.54	35.90	121.35
80	8	80.19	79.38	78.27	14.18	101.42
____ALL____	102	91.60	94.58	84.65	24.74	111.73

Level of Value

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

2022 Agricultural Correlation for Scotts Bluff County

Assessment Actions

For the current assessment year, the Scotts Bluff County assessor reviewed all sales data and compared the current values to neighboring counties, then lowered all Land Capability Groups (LCG) of the irrigated agricultural land by 5%. Also, the canals that had previously carried a waste value of \$100 per acre had the values removed, similar to other counties.

Assessment Practice Review

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

The agricultural land sales consist of the sales qualification and verification process of all agricultural land sales that occurred during the three-year timeframe of the current study period. To verify the agricultural land sales, the county assessor sends a postcard to all agricultural land buyers, followed-up with a telephone call to all non-respondents. Sale usability compared to that statewide indicates that the county percentage of sales used is above the percentage of sales used statewide. Review of all non-qualified agricultural sales have sufficient reasons for being disqualified. All arm's-length transactions were available for measurement purposes.

The agricultural land use review with only the exception of parcels in Township 22, Range 55 (the cities of Scotts Bluff and Gering) has been completed in 2020 and 2021, with only Phase 2 accretion parcels that will need to be added to the parcel layer for assessment year 2023.

Improvements such as dwellings and outbuilding on agricultural land were last reviewed in 2020 and are priced using a 2019 cost index and depreciation schedule. Home sites on agricultural land are valued the same as rural residential home sites.

Agricultural land is identified by three agricultural market areas. Market Areas 1 and 2 exhibit non-agricultural influence, such as residential and commercial use. The agricultural use in these market areas is subject to special valuation. A valuation methodology has been developed for Market Areas 1 and 2 and is included in the Appendix. Market Area 3 consists of all non-influenced agricultural land in the remainder of the county.

Intensive use in the county has been identified by Stanard Appraisal previously and by Pictometry. All intensive use operations are based on capacity.

Description of Analysis

The statistical profile of agricultural land indicates 57 qualified agricultural sales with all three measures of central tendency within acceptable range. The COD is well within its prescribed parameter and supports the median. The PRD is slightly above its prescribed parameter and is skewed by the extreme outliers.

2022 Agricultural Correlation for Scotts Bluff County

By study year, all three measures of central tendency are within acceptable range. There is no movement among the three years that would indicate either a rising or declining agricultural land market within the county.

Review of the sales by 80% Majority Land Use (MLU) reveals 39 of the sales are of the irrigated land classification, and the statistical profile shows all three measures of central tendency are within acceptable range. The qualitative statistics support these measures. The dryland classification has one sale and thus the statistical measures are not significant. The grassland classification reveals nine sales with two of the three measures of central tendency within range, the median being the exception and is above the upper limits of acceptable range. However, an examination of the Scotts Bluff County 2022 Average Acre Value Comparison (located in the Appendix) shows that the Scotts Bluff County value of grassland are currently lower than, but still comparable to those of neighboring counties.

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 5% decrease of value for irrigated land and this matches the minimal change to agricultural land values reflected in the assessment actions above. Note that the wasteland category had a reduction of 21%, again reflecting the assessment action of removing the wasteland value of all canals within the county.

Equalization and Quality of Assessment

Agricultural dwellings, and outbuildings are valued using the same cost index and Computer-Assisted Mass Appraisal (CAMA) derived depreciation as those for rural residential properties. Agricultural land in Scotts Bluff County is equalized and the quality of assessment follows general accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	39	74.95	73.76	70.34	16.78	104.86
3	39	74.95	73.76	70.34	16.78	104.86
<u>Dry</u>						
County	1	159.10	159.10	159.10	00.00	100.00
3	1	159.10	159.10	159.10	00.00	100.00
<u>Grass</u>						
County	9	76.24	71.16	70.23	12.33	101.32
3	9	76.24	71.16	70.23	12.33	101.32
<u>ALL</u>						
	57	74.95	74.15	70.34	17.29	105.42

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Scotts Bluff County is 75%.

2022 Agricultural Correlation for Scotts Bluff County

Special Valuation

A review of agricultural land values in Scotts Bluff County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 75%.

2022 Opinions of the Property Tax Administrator for Scotts Bluff County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	75	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 ScottsBluff County

Residential Real Property - Current

Number of Sales	1215	Median	92.51
Total Sales Price	\$194,271,931	Mean	94.32
Total Adj. Sales Price	\$194,271,931	Wgt. Mean	93.09
Total Assessed Value	\$180,854,507	Average Assessed Value of the Base	\$100,692
Avg. Adj. Sales Price	\$159,895	Avg. Assessed Value	\$148,851

Confidence Interval - Current

95% Median C.I	91.05 to 93.81
95% Wgt. Mean C.I	91.93 to 94.26
95% Mean C.I	92.94 to 95.70
% of Value of the Class of all Real Property Value in the County	57.90
% of Records Sold in the Study Period	7.56
% of Value Sold in the Study Period	11.17

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	1,159	93	92.54
2020	1,181	92	92.43
2019	1,175	92	92.13
2018	1,218	92	92.37

2022 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	102	Median	91.60
Total Sales Price	\$22,475,216	Mean	94.58
Total Adj. Sales Price	\$22,475,216	Wgt. Mean	84.65
Total Assessed Value	\$19,025,348	Average Assessed Value of the Base	\$278,039
Avg. Adj. Sales Price	\$220,345	Avg. Assessed Value	\$186,523

Confidence Interval - Current

95% Median C.I	82.42 to 96.12
95% Wgt. Mean C.I	74.93 to 94.37
95% Mean C.I	88.55 to 100.61
% of Value of the Class of all Real Property Value in the County	21.27
% of Records Sold in the Study Period	4.77
% of Value Sold in the Study Period	3.20

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	107	92	91.75
2020	115	94	94.18
2019	138	97	97.23
2018	140	99	98.80

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PAD 2022 R&O Statistics (Using 2022 Values)

RESIDENTIAL

Qualified

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

Number of Sales : 1,215
 Total Sales Price : 194,271,931
 Total Adj. Sales Price : 194,271,931
 Total Assessed Value : 180,854,507
 Avg. Adj. Sales Price : 159,895
 Avg. Assessed Value : 148,851

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 94
 COD : 19.25
 PRD : 101.32

COV : 25.95
 STD : 24.48
 Avg. Abs. Dev : 17.81
 MAX Sales Ratio : 232.90
 MIN Sales Ratio : 37.73

95% Median C.I. : 91.05 to 93.81
 95% Wgt. Mean C.I. : 91.93 to 94.26
 95% Mean C.I. : 92.94 to 95.70

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	123	100.98	102.99	100.87	19.00	102.10	52.83	214.89	95.54 to 105.34	140,644	141,871	
01-JAN-20 To 31-MAR-20	116	94.05	96.84	95.35	19.13	101.56	37.73	220.06	89.75 to 101.91	133,371	127,173	
01-APR-20 To 30-JUN-20	137	94.70	96.52	95.53	18.95	101.04	49.34	181.95	90.83 to 98.25	145,570	139,064	
01-JUL-20 To 30-SEP-20	189	94.78	97.45	97.48	18.85	99.97	48.89	232.90	92.19 to 99.54	161,637	157,562	
01-OCT-20 To 31-DEC-20	157	96.60	96.72	95.85	19.66	100.91	40.11	231.99	91.31 to 99.65	158,504	151,932	
01-JAN-21 To 31-MAR-21	133	89.54	91.70	91.82	17.06	99.87	47.77	180.31	85.88 to 93.25	178,586	163,972	
01-APR-21 To 30-JUN-21	218	89.44	90.68	88.92	18.86	101.98	39.35	217.14	85.43 to 91.82	171,345	152,352	
01-JUL-21 To 30-SEP-21	142	82.98	83.88	83.72	17.74	100.19	44.41	142.40	79.16 to 87.17	176,189	147,514	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	565	95.69	98.31	97.32	19.16	101.02	37.73	232.90	93.90 to 98.41	147,368	143,421	
01-OCT-20 To 30-SEP-21	650	89.49	90.86	89.92	18.94	101.05	39.35	231.99	87.14 to 91.41	170,783	153,571	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	599	94.78	96.93	96.24	19.22	100.72	37.73	232.90	92.73 to 97.08	151,667	145,970	
<u>ALL</u>	1,215	92.51	94.32	93.09	19.25	101.32	37.73	232.90	91.05 to 93.81	159,895	148,851	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
15	507	92.19	93.06	93.14	18.03	99.91	39.35	185.22	89.85 to 95.67	150,486	140,156	
20	343	92.65	94.00	93.28	18.63	100.77	37.73	231.99	89.65 to 94.98	159,847	149,111	
30	19	92.70	108.75	94.77	39.12	114.75	59.91	214.89	68.98 to 139.22	39,116	37,071	
40	56	91.88	94.56	92.83	18.67	101.86	56.67	164.79	85.95 to 101.47	112,503	104,440	
50	38	92.53	99.29	93.34	23.16	106.37	60.23	196.01	81.11 to 105.33	84,876	79,226	
60	21	93.47	98.95	86.38	35.37	114.55	40.11	232.90	63.41 to 114.67	55,695	48,109	
70	24	94.78	94.84	92.50	15.34	102.53	67.00	128.61	79.90 to 102.68	111,280	102,933	
81	71	92.56	93.04	91.30	16.39	101.91	53.03	146.98	86.33 to 96.60	211,145	192,773	
82	130	91.61	96.04	93.66	22.25	102.54	41.63	220.06	89.13 to 96.66	257,882	241,529	
83	6	98.96	100.41	99.54	03.98	100.87	92.73	113.31	92.73 to 113.31	87,167	86,770	
<u>ALL</u>	1,215	92.51	94.32	93.09	19.25	101.32	37.73	232.90	91.05 to 93.81	159,895	148,851	

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RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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

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 Avg. Assessed Value : 148,851

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 94
 COD : 19.25
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 MIN Sales Ratio : 37.73

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 95% Mean C.I. : 92.94 to 95.70

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,215	92.51	94.32	93.09	19.25	101.32	37.73	232.90	91.05 to 93.81	159,895	148,851
06											
07											
<u>ALL</u>	1,215	92.51	94.32	93.09	19.25	101.32	37.73	232.90	91.05 to 93.81	159,895	148,851

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	174.73	174.73	174.73	00.00	100.00	174.73	174.73	N/A	4,500	7,863
Less Than 15,000	6	128.25	132.94	127.85	18.05	103.98	104.70	174.73	104.70 to 174.73	9,417	12,039
Less Than 30,000	38	119.66	129.12	126.60	26.98	101.99	37.73	232.90	105.33 to 151.14	20,309	25,712
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,214	92.50	94.26	93.09	19.19	101.26	37.73	232.90	91.05 to 93.78	160,023	148,968
Greater Than 14,999	1,209	92.34	94.13	93.08	19.16	101.13	37.73	232.90	91.01 to 93.65	160,641	149,530
Greater Than 29,999	1,177	91.89	93.20	92.96	18.53	100.26	39.35	231.99	90.59 to 93.39	164,401	152,827
<u>Incremental Ranges</u>											
0 TO 4,999	1	174.73	174.73	174.73	00.00	100.00	174.73	174.73	N/A	4,500	7,863
5,000 TO 14,999	5	114.10	124.58	123.79	13.72	100.64	104.70	151.14	N/A	10,400	12,874
15,000 TO 29,999	32	119.66	128.41	126.50	28.41	101.51	37.73	232.90	100.01 to 155.45	22,351	28,275
30,000 TO 59,999	98	106.79	106.99	106.08	28.31	100.86	40.11	231.99	94.74 to 113.67	46,029	48,827
60,000 TO 99,999	227	90.96	91.44	91.09	23.21	100.38	39.35	217.14	86.05 to 93.90	79,982	72,858
100,000 TO 149,999	301	90.40	91.46	91.34	17.35	100.13	46.14	165.12	85.33 to 93.65	126,294	115,360
150,000 TO 249,999	376	90.91	91.54	91.59	15.04	99.95	49.71	199.97	88.90 to 93.25	187,758	171,977
250,000 TO 499,999	159	92.75	93.88	94.28	13.63	99.58	53.15	138.52	90.48 to 97.51	319,711	301,433
500,000 TO 999,999	15	97.79	98.61	99.02	13.06	99.59	70.42	122.69	87.91 to 109.07	655,867	649,452
1,000,000 +	1	96.61	96.61	96.61	00.00	100.00	96.61	96.61	N/A	1,550,000	1,497,430
<u>ALL</u>	1,215	92.51	94.32	93.09	19.25	101.32	37.73	232.90	91.05 to 93.81	159,895	148,851

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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 : 102
 Total Sales Price : 22,475,216
 Total Adj. Sales Price : 22,475,216
 Total Assessed Value : 19,025,348
 Avg. Adj. Sales Price : 220,345
 Avg. Assessed Value : 186,523

MEDIAN : 92
 WGT. MEAN : 85
 MEAN : 95
 COD : 24.74
 PRD : 111.73

COV : 32.85
 STD : 31.07
 Avg. Abs. Dev : 22.66
 MAX Sales Ratio : 209.06
 MIN Sales Ratio : 37.26

95% Median C.I. : 82.42 to 96.12
 95% Wgt. Mean C.I. : 74.93 to 94.37
 95% Mean C.I. : 88.55 to 100.61

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	7	85.00	101.79	106.27	37.14	95.78	50.71	169.77	50.71 to 169.77	166,429	176,867
01-JAN-19 To 31-MAR-19	5	92.71	102.67	88.74	23.16	115.70	72.23	170.75	N/A	140,200	124,409
01-APR-19 To 30-JUN-19	8	99.20	103.00	98.38	20.76	104.70	63.94	145.63	63.94 to 145.63	136,078	133,872
01-JUL-19 To 30-SEP-19	6	97.24	96.94	104.81	09.76	92.49	76.82	116.08	76.82 to 116.08	318,750	334,091
01-OCT-19 To 31-DEC-19	8	92.08	93.83	86.75	25.39	108.16	49.53	155.12	49.53 to 155.12	271,440	235,465
01-JAN-20 To 31-MAR-20	11	87.68	85.01	85.27	14.42	99.70	48.81	106.97	72.05 to 100.00	149,045	127,098
01-APR-20 To 30-JUN-20	9	90.53	94.82	82.81	22.75	114.50	58.47	125.37	70.26 to 125.19	244,378	202,373
01-JUL-20 To 30-SEP-20	8	72.12	97.58	108.48	52.18	89.95	54.66	209.06	54.66 to 209.06	125,488	136,131
01-OCT-20 To 31-DEC-20	15	93.65	99.38	82.88	22.45	119.91	63.86	174.14	78.15 to 106.30	167,430	138,761
01-JAN-21 To 31-MAR-21	6	91.64	88.98	83.18	26.86	106.97	37.26	127.21	37.26 to 127.21	129,750	107,930
01-APR-21 To 30-JUN-21	6	95.84	97.96	86.14	18.53	113.72	71.69	123.06	71.69 to 123.06	290,217	250,004
01-JUL-21 To 30-SEP-21	13	81.33	83.31	65.95	26.23	126.32	50.93	141.90	57.46 to 104.21	427,886	282,192
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	26	94.46	101.21	101.41	23.27	99.80	50.71	170.75	84.41 to 115.82	187,197	189,832
01-OCT-19 To 30-SEP-20	36	84.33	92.22	88.28	28.23	104.46	48.81	209.06	76.24 to 95.37	194,842	172,006
01-OCT-20 To 30-SEP-21	40	91.87	92.38	74.55	23.46	123.92	37.26	174.14	80.58 to 99.97	264,844	197,438
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	27	94.59	98.87	95.02	20.67	104.05	49.53	170.75	84.41 to 104.39	217,542	206,714
01-JAN-20 To 31-DEC-20	43	87.68	94.42	86.89	26.46	108.67	48.81	209.06	78.64 to 97.45	171,029	148,602
<u>ALL</u>	102	91.60	94.58	84.65	24.74	111.73	37.26	209.06	82.42 to 96.12	220,345	186,523

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
15	54	93.06	95.46	85.33	27.56	111.87	37.26	209.06	79.04 to 99.97	260,970	222,674
20	18	91.89	96.51	92.91	15.65	103.87	75.76	155.12	80.98 to 104.39	163,667	152,068
30	5	77.66	75.19	68.02	23.19	110.54	48.81	97.22	N/A	91,624	62,323
40	10	92.42	98.09	78.15	24.50	125.52	58.47	141.90	68.00 to 125.19	90,450	70,689
50	3	123.62	120.65	99.22	14.27	121.60	92.71	145.63	N/A	84,167	83,512
60	4	84.02	100.16	82.54	35.90	121.35	61.84	170.75	N/A	20,875	17,230
80	8	80.19	79.38	78.27	14.18	101.42	57.46	98.39	57.46 to 98.39	467,275	365,721
<u>ALL</u>	102	91.60	94.58	84.65	24.74	111.73	37.26	209.06	82.42 to 96.12	220,345	186,523

79 Scottsbluff
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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

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 Avg. Assessed Value : 186,523

MEDIAN : 92
 WGT. MEAN : 85
 MEAN : 95
 COD : 24.74
 PRD : 111.73

COV : 32.85
 STD : 31.07
 Avg. Abs. Dev : 22.66
 MAX Sales Ratio : 209.06
 MIN Sales Ratio : 37.26

95% Median C.I. : 82.42 to 96.12
 95% Wgt. Mean C.I. : 74.93 to 94.37
 95% Mean C.I. : 88.55 to 100.61

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	102	91.60	94.58	84.65	24.74	111.73	37.26	209.06	82.42 to 96.12	220,345	186,523
04											
<u>ALL</u>	102	91.60	94.58	84.65	24.74	111.73	37.26	209.06	82.42 to 96.12	220,345	186,523

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	4	97.09	110.77	104.47	23.92	106.03	78.15	170.75	N/A	8,530	8,911
Less Than 30,000	9	123.62	122.34	123.81	16.78	98.81	78.15	170.75	96.96 to 145.63	16,402	20,308
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	102	91.60	94.58	84.65	24.74	111.73	37.26	209.06	82.42 to 96.12	220,345	186,523
Greater Than 14,999	98	90.85	93.91	84.62	24.79	110.98	37.26	209.06	81.33 to 95.66	228,991	193,772
Greater Than 29,999	93	89.56	91.89	84.39	24.01	108.89	37.26	209.06	80.58 to 94.59	240,082	202,608
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	97.09	110.77	104.47	23.92	106.03	78.15	170.75	N/A	8,530	8,911
15,000 TO 29,999	5	123.73	131.59	129.63	06.60	101.51	123.06	145.63	N/A	22,700	29,425
30,000 TO 59,999	14	99.44	100.52	99.07	25.94	101.46	49.53	174.14	61.84 to 125.19	43,157	42,755
60,000 TO 99,999	19	95.27	94.03	92.60	17.90	101.54	48.81	165.16	76.76 to 104.21	78,280	72,491
100,000 TO 149,999	9	93.65	99.68	100.13	25.93	99.55	55.30	209.06	69.52 to 106.24	123,278	123,433
150,000 TO 249,999	29	83.11	90.15	89.22	25.10	101.04	37.26	175.52	75.66 to 97.45	191,747	171,067
250,000 TO 499,999	13	80.03	85.80	88.35	24.72	97.11	50.71	169.77	61.50 to 98.81	305,769	270,138
500,000 TO 999,999	5	75.76	78.42	78.67	14.98	99.68	63.86	95.37	N/A	729,980	574,307
1,000,000 TO 1,999,999	3	85.80	93.64	93.09	14.39	100.59	79.04	116.08	N/A	1,071,967	997,916
2,000,000 TO 4,999,999	1	52.03	52.03	52.03	00.00	100.00	52.03	52.03	N/A	2,725,122	1,417,765
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	102	91.60	94.58	84.65	24.74	111.73	37.26	209.06	82.42 to 96.12	220,345	186,523

79 Scottsbluff

COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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 Avg. Assessed Value : 186,523

MEDIAN : 92
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 MEAN : 95
 COD : 24.74
 PRD : 111.73

COV : 32.85
 STD : 31.07
 Avg. Abs. Dev : 22.66
 MAX Sales Ratio : 209.06
 MIN Sales Ratio : 37.26

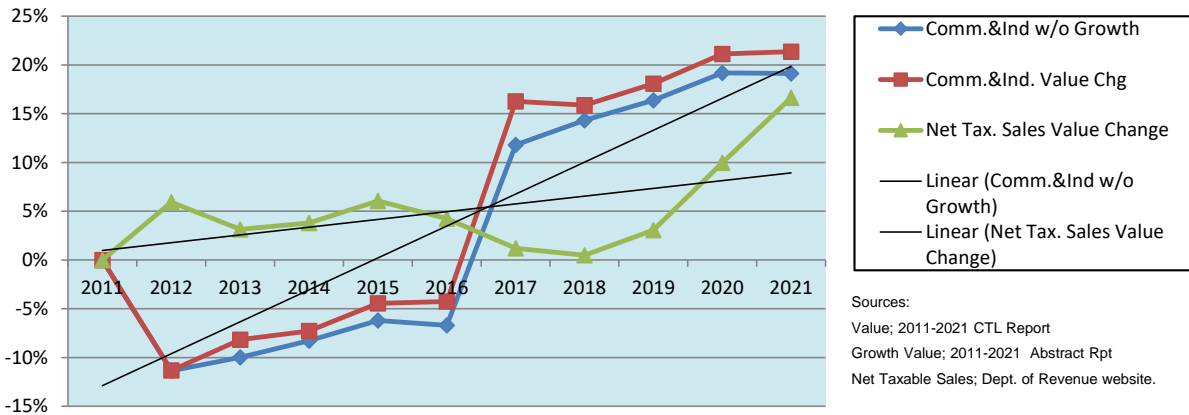
95% Median C.I. : 82.42 to 96.12
 95% Wgt. Mean C.I. : 74.93 to 94.37
 95% Mean C.I. : 88.55 to 100.61

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
172	1	116.08	116.08	116.08	00.00	100.00	116.08	116.08	N/A	1,000,000	1,160,778
300	5	80.03	75.32	84.82	15.73	88.80	48.81	95.37	N/A	303,000	256,996
304	1	175.52	175.52	175.52	00.00	100.00	175.52	175.52	N/A	199,900	350,865
306	1	165.16	165.16	165.16	00.00	100.00	165.16	165.16	N/A	60,000	99,097
311	1	118.24	118.24	118.24	00.00	100.00	118.24	118.24	N/A	40,000	47,297
319	1	100.36	100.36	100.36	00.00	100.00	100.36	100.36	N/A	150,000	150,533
326	4	99.70	94.86	93.18	29.79	101.80	54.66	125.37	N/A	108,000	100,636
344	9	100.00	116.11	122.48	34.94	94.80	64.49	209.06	72.56 to 155.12	93,722	114,790
349	1	65.94	65.94	65.94	00.00	100.00	65.94	65.94	N/A	900,000	593,485
350	4	100.57	117.43	125.88	17.94	93.29	98.81	169.77	N/A	245,000	308,397
351	2	78.60	78.60	79.04	00.57	99.44	78.15	79.04	N/A	510,450	403,440
352	17	92.58	93.35	83.33	15.71	112.02	61.50	170.75	77.66 to 98.39	174,324	145,271
353	7	104.39	94.75	76.82	24.48	123.34	49.53	145.63	49.53 to 145.63	78,043	59,951
356	1	97.45	97.45	97.45	00.00	100.00	97.45	97.45	N/A	197,500	192,467
384	3	93.65	98.53	92.93	17.23	106.03	76.76	125.19	N/A	79,507	73,884
386	4	95.16	90.36	93.33	17.18	96.82	55.30	115.82	N/A	143,125	133,577
406	8	88.08	84.15	86.66	11.09	97.10	61.84	97.22	61.84 to 97.22	179,828	155,839
407	1	106.30	106.30	106.30	00.00	100.00	106.30	106.30	N/A	50,000	53,150
410	1	63.94	63.94	63.94	00.00	100.00	63.94	63.94	N/A	275,000	175,848
412	1	52.03	52.03	52.03	00.00	100.00	52.03	52.03	N/A	2,725,122	1,417,765
426	2	88.46	88.46	95.83	18.35	92.31	72.23	104.68	N/A	110,000	105,412
441	1	65.61	65.61	65.61	00.00	100.00	65.61	65.61	N/A	199,354	130,795
459	1	69.52	69.52	69.52	00.00	100.00	69.52	69.52	N/A	149,000	103,585
470	2	57.29	57.29	60.20	11.49	95.17	50.71	63.86	N/A	449,950	270,888
471	6	74.07	74.74	79.34	20.25	94.20	37.26	106.97	37.26 to 106.97	350,833	278,367
483	1	131.72	131.72	131.72	00.00	100.00	131.72	131.72	N/A	290,000	381,976
493	1	174.14	174.14	174.14	00.00	100.00	174.14	174.14	N/A	30,200	52,590
494	1	93.54	93.54	93.54	00.00	100.00	93.54	93.54	N/A	180,000	168,380
528	9	81.33	96.58	89.20	21.07	108.27	76.24	127.21	79.04 to 123.06	176,000	156,987
539	1	58.47	58.47	58.47	00.00	100.00	58.47	58.47	N/A	300,000	175,423
554	2	94.17	94.17	74.41	38.98	126.56	57.46	130.87	N/A	162,450	120,872
582	1	89.89	89.89	89.89	00.00	100.00	89.89	89.89	N/A	32,500	29,215
999	1	96.96	96.96	96.96	00.00	100.00	96.96	96.96	N/A	12,000	11,635
<u>ALL</u>	<u>102</u>	<u>91.60</u>	<u>94.58</u>	<u>84.65</u>	<u>24.74</u>	<u>111.73</u>	<u>37.26</u>	<u>209.06</u>	<u>82.42 to 96.12</u>	<u>220,345</u>	<u>186,523</u>

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	\$ 483,625,525	\$ -	0.00%	\$ 483,625,525		\$ 450,324,680	
2012	\$ 428,810,080	\$ 134,528	0.03%	\$ 428,675,552	-11.36%	\$ 477,008,753	5.93%
2013	\$ 444,058,783	\$ 8,671,237	1.95%	\$ 435,387,546	1.53%	\$ 464,473,562	-2.63%
2014	\$ 448,341,078	\$ 4,808,410	1.07%	\$ 443,532,668	-0.12%	\$ 467,408,632	0.63%
2015	\$ 462,158,754	\$ 8,575,467	1.86%	\$ 453,583,287	1.17%	\$ 477,620,744	2.18%
2016	\$ 463,020,127	\$ 11,839,741	2.56%	\$ 451,180,386	-2.38%	\$ 469,373,408	-1.73%
2017	\$ 562,289,227	\$ 21,619,382	3.84%	\$ 540,669,845	16.77%	\$ 455,691,453	-2.91%
2018	\$ 560,366,299	\$ 7,495,211	1.34%	\$ 552,871,088	-1.67%	\$ 452,465,015	-0.71%
2019	\$ 571,032,899	\$ 8,242,045	1.44%	\$ 562,790,854	0.43%	\$ 464,078,046	2.57%
2020	\$ 585,762,058	\$ 9,387,983	1.60%	\$ 576,374,075	0.94%	\$ 495,159,558	6.70%
2021	\$ 586,937,646	\$ 10,761,394	1.83%	\$ 576,176,252	-1.64%	\$ 525,193,581	6.07%
Ann %chg	1.95%			Average	0.37%	1.55%	1.61%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-11.36%	-11.33%	5.93%
2013	-9.97%	-8.18%	3.14%
2014	-8.29%	-7.30%	3.79%
2015	-6.21%	-4.44%	6.06%
2016	-6.71%	-4.26%	4.23%
2017	11.80%	16.27%	1.19%
2018	14.32%	15.87%	0.48%
2019	16.37%	18.07%	3.05%
2020	19.18%	21.12%	9.96%
2021	19.14%	21.36%	16.63%

County Number: 79
 County Name: Scotts Bluff

79 Scottsbluff
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 : 57
 Total Sales Price : 16,957,987
 Total Adj. Sales Price : 16,957,987
 Total Assessed Value : 11,928,292
 Avg. Adj. Sales Price : 297,509
 Avg. Assessed Value : 209,268

MEDIAN : 75
 WGT. MEAN : 70
 MEAN : 74
 COD : 17.29
 PRD : 105.42

COV : 25.69
 STD : 19.05
 Avg. Abs. Dev : 12.96
 MAX Sales Ratio : 159.10
 MIN Sales Ratio : 42.85

95% Median C.I. : 67.50 to 77.79
 95% Wgt. Mean C.I. : 66.22 to 74.46
 95% Mean C.I. : 69.20 to 79.10

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	4	62.18	65.24	62.82	05.74	103.85	61.23	75.37	N/A	395,438	248,429
01-JAN-19 To 31-MAR-19	9	81.77	81.19	81.76	11.09	99.30	59.10	116.56	70.08 to 84.05	192,971	157,769
01-APR-19 To 30-JUN-19	10	64.38	72.32	65.50	28.24	110.41	48.58	159.10	51.21 to 77.79	346,342	226,858
01-JUL-19 To 30-SEP-19	4	78.65	79.73	75.11	12.66	106.15	63.30	98.32	N/A	271,103	203,615
01-OCT-19 To 31-DEC-19	4	62.01	63.87	59.54	13.77	107.27	50.82	80.66	N/A	271,138	161,424
01-JAN-20 To 31-MAR-20	4	71.29	71.74	70.55	07.84	101.69	64.67	79.70	N/A	484,134	341,533
01-APR-20 To 30-JUN-20	7	79.08	78.14	75.87	10.82	102.99	61.39	100.99	61.39 to 100.99	290,782	220,610
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	3	77.42	75.83	72.46	04.99	104.65	69.25	80.82	N/A	219,053	158,717
01-JAN-21 To 31-MAR-21	5	53.97	56.95	55.71	21.36	102.23	42.85	76.58	N/A	356,590	198,661
01-APR-21 To 30-JUN-21	6	86.08	87.25	89.25	15.47	97.76	63.79	117.93	63.79 to 117.93	252,500	225,346
01-JUL-21 To 30-SEP-21	1	67.50	67.50	67.50	00.00	100.00	67.50	67.50	N/A	80,000	53,996
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	27	75.37	75.32	69.88	18.93	107.78	48.58	159.10	62.24 to 81.06	291,345	203,580
01-OCT-19 To 30-SEP-20	15	72.09	72.63	70.33	12.87	103.27	50.82	100.99	64.16 to 80.10	337,104	237,073
01-OCT-20 To 30-SEP-21	15	74.96	73.55	71.26	18.76	103.21	42.85	117.93	63.79 to 83.03	269,007	191,702
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	27	76.24	75.12	69.87	19.45	107.51	48.58	159.10	62.53 to 81.06	272,930	190,691
01-JAN-20 To 31-DEC-20	14	76.19	75.81	73.16	09.41	103.62	61.39	100.99	67.62 to 80.82	330,655	241,897
<u>ALL</u>	57	74.95	74.15	70.34	17.29	105.42	42.85	159.10	67.50 to 77.79	297,509	209,268

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	57	74.95	74.15	70.34	17.29	105.42	42.85	159.10	67.50 to 77.79	297,509	209,268
<u>ALL</u>	57	74.95	74.15	70.34	17.29	105.42	42.85	159.10	67.50 to 77.79	297,509	209,268

79 Scottsbluff
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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COV : 25.69
 STD : 19.05
 Avg. Abs. Dev : 12.96
 MAX Sales Ratio : 159.10
 MIN Sales Ratio : 42.85

95% Median C.I. : 67.50 to 77.79
 95% Wgt. Mean C.I. : 66.22 to 74.46
 95% Mean C.I. : 69.20 to 79.10

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	8	76.93	70.46	67.13	13.41	104.96	42.85	84.05	42.85 to 84.05	371,642	249,482
3	8	76.93	70.46	67.13	13.41	104.96	42.85	84.05	42.85 to 84.05	371,642	249,482
Dry											
County	1	159.10	159.10	159.10	00.00	100.00	159.10	159.10	N/A	48,000	76,366
3	1	159.10	159.10	159.10	00.00	100.00	159.10	159.10	N/A	48,000	76,366
Grass											
County	7	76.24	71.44	76.23	12.51	93.72	51.95	82.72	51.95 to 82.72	94,653	72,155
3	7	76.24	71.44	76.23	12.51	93.72	51.95	82.72	51.95 to 82.72	94,653	72,155
ALL	57	74.95	74.15	70.34	17.29	105.42	42.85	159.10	67.50 to 77.79	297,509	209,268

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	39	74.95	73.76	70.34	16.78	104.86	42.85	117.93	66.22 to 77.79	346,637	243,837
3	39	74.95	73.76	70.34	16.78	104.86	42.85	117.93	66.22 to 77.79	346,637	243,837
Dry											
County	1	159.10	159.10	159.10	00.00	100.00	159.10	159.10	N/A	48,000	76,366
3	1	159.10	159.10	159.10	00.00	100.00	159.10	159.10	N/A	48,000	76,366
Grass											
County	9	76.24	71.16	70.23	12.33	101.32	51.95	82.72	59.10 to 81.77	205,286	144,180
3	9	76.24	71.16	70.23	12.33	101.32	51.95	82.72	59.10 to 81.77	205,286	144,180
ALL	57	74.95	74.15	70.34	17.29	105.42	42.85	159.10	67.50 to 77.79	297,509	209,268

79 Scotts Bluff County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	2,280	2,185	1,985	1,725	1,725	1,550	1,550	1,550	2,028
Morrill	2	1,900	1,900	n/a	1,900	1,900	1,900	1,850	1,850	1,881
Morrill	3	2,075	2,075	2,075	2,075	1,975	1,975	1,975	1,975	2,036
Sioux	1	1,350	1,350	1,270	1,270	1,220	1,221	1,180	1,180	1,258
Sioux	2	n/a	2,200	n/a	2,190	2,175	2,175	2,165	2,165	2,185
Banner	1	2,000	2,000	1,900	1,800	1,800	1,800	1,600	1,234	1,781
Box Butte	1	2,677	2,757	2,761	2,755	2,774	2,764	2,776	2,764	2,761

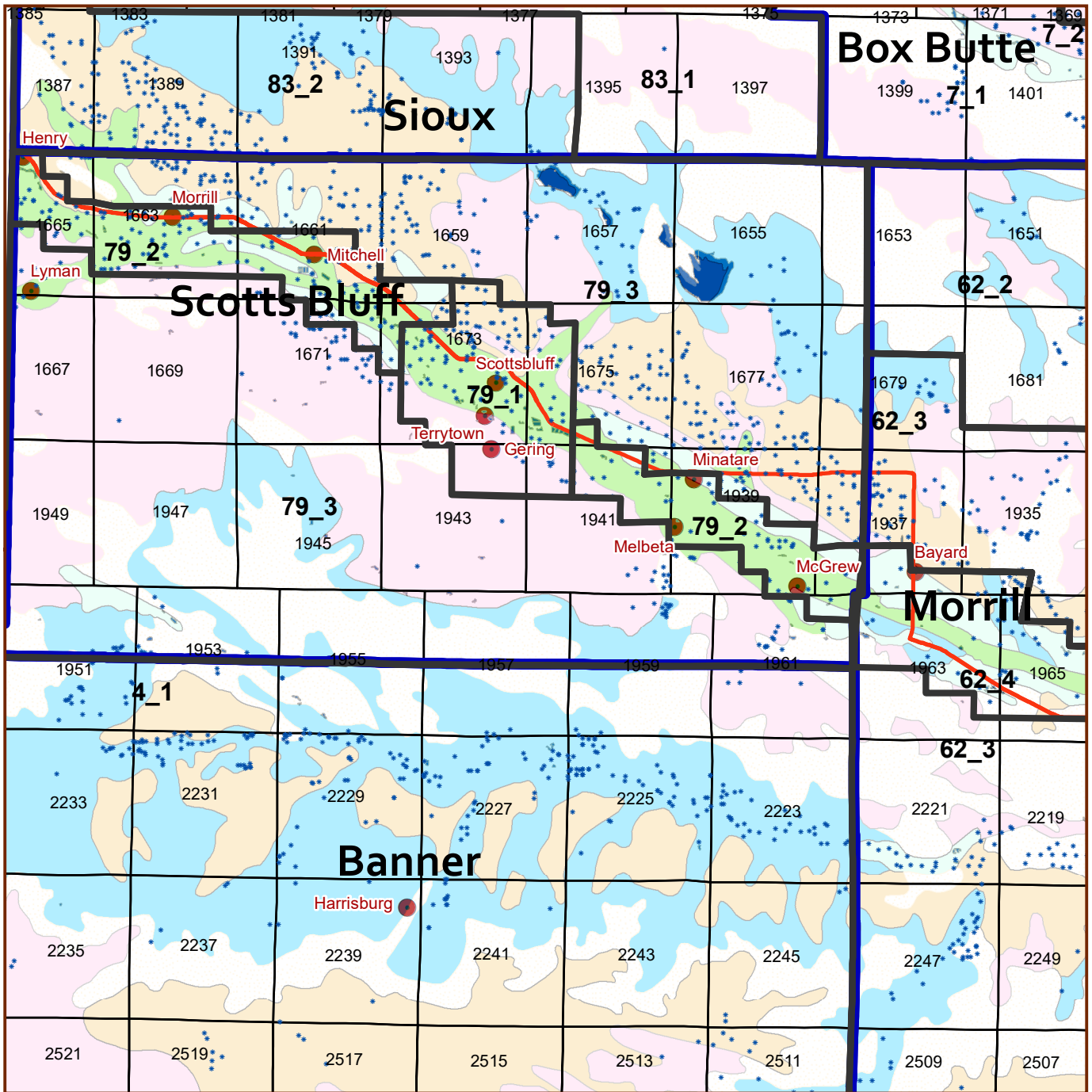
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	465	465	465	410	385	385	350	445
Morrill	2	n/a	455	444	420	420	n/a	420	420	423
Morrill	3	n/a	500	500	450	450	450	450	450	463
Sioux	1	n/a	600	495	450	435	435	430	410	476
Sioux	2	n/a	n/a	390	390	380	n/a	370	370	382
Banner	1	n/a	500	500	475	475	475	450	425	477
Box Butte	1	n/a	415	415	415	415	n/a	415	415	415

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	345	n/a	n/a	345	345	345	345	345	345
Morrill	2	385	385	n/a	n/a	n/a	385	385	385	385
Morrill	3	485	485	n/a	432	395	395	395	395	396
Sioux	1	410	410	n/a	395	390	390	375	350	368
Sioux	2	410	n/a	n/a	390	380	380	375	375	376
Banner	1	n/a	455	n/a	430	410	390	385	352	364
Box Butte	1	300	300	n/a	300	300	300	300	300	300

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

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.

SCOTTS BLUFF COUNTY



Legend

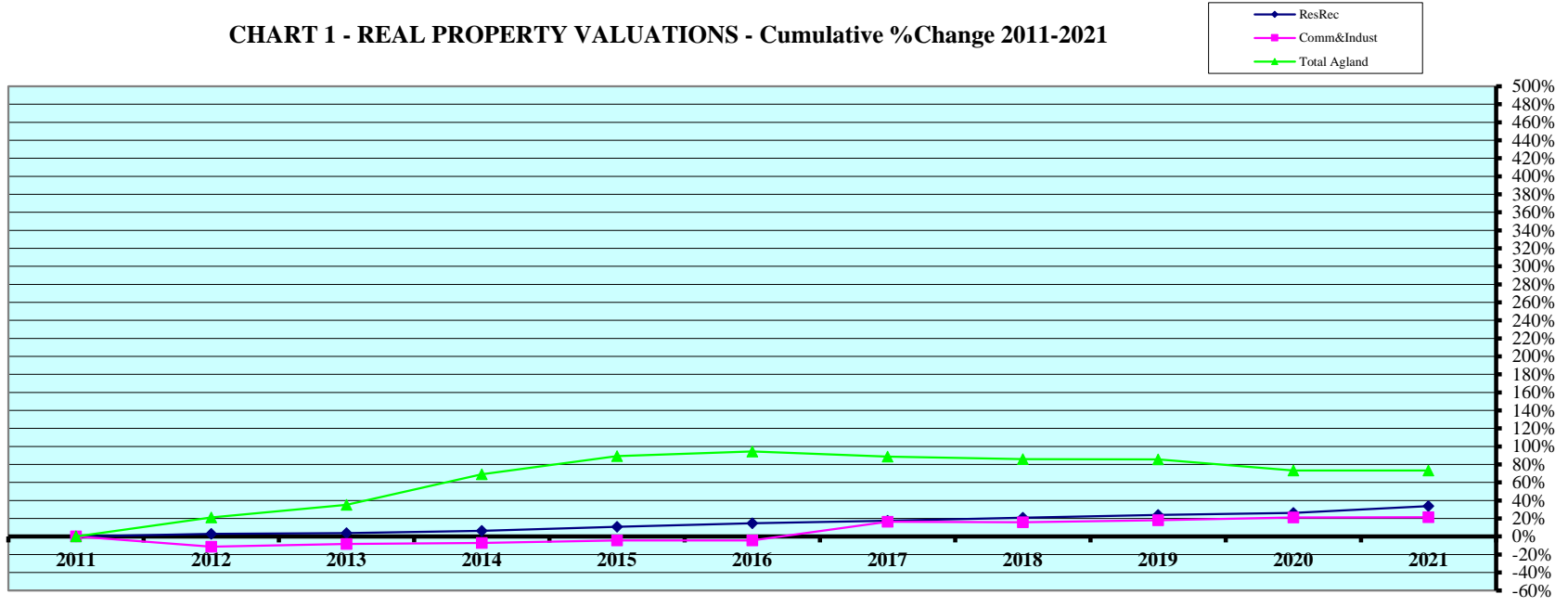
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	1,119,472,693	-	-	-	483,625,525	-	-	-	254,126,959	-	-	-
2012	1,150,513,682	31,040,989	2.77%	2.77%	428,810,080	-54,815,445	-11.33%	-11.33%	308,045,094	53,918,135	21.22%	21.22%
2013	1,159,935,620	9,421,938	0.82%	3.61%	444,058,783	15,248,703	3.56%	-8.18%	343,465,677	35,420,583	11.50%	35.16%
2014	1,190,448,673	30,513,053	2.63%	6.34%	448,341,078	4,282,295	0.96%	-7.30%	429,543,255	86,077,578	25.06%	69.03%
2015	1,240,578,930	50,130,257	4.21%	10.82%	462,158,754	13,817,676	3.08%	-4.44%	481,289,574	51,746,319	12.05%	89.39%
2016	1,284,264,156	43,685,226	3.52%	14.72%	463,020,127	861,373	0.19%	-4.26%	494,105,008	12,815,434	2.66%	94.43%
2017	1,315,401,065	31,136,909	2.42%	17.50%	562,289,227	99,269,100	21.44%	16.27%	479,612,860	-14,492,148	-2.93%	88.73%
2018	1,353,872,717	38,471,652	2.92%	20.94%	560,366,299	-1,922,928	-0.34%	15.87%	472,758,350	-6,854,510	-1.43%	86.03%
2019	1,386,025,612	32,152,895	2.37%	23.81%	571,032,899	10,666,600	1.90%	18.07%	471,961,102	-797,248	-0.17%	85.72%
2020	1,412,507,033	26,481,421	1.91%	26.18%	585,762,058	14,729,159	2.58%	21.12%	440,691,601	-31,269,501	-6.63%	73.41%
2021	1,496,982,947	84,475,914	5.98%	33.72%	586,937,646	1,175,588	0.20%	21.36%	440,266,213	-425,388	-0.10%	73.25%

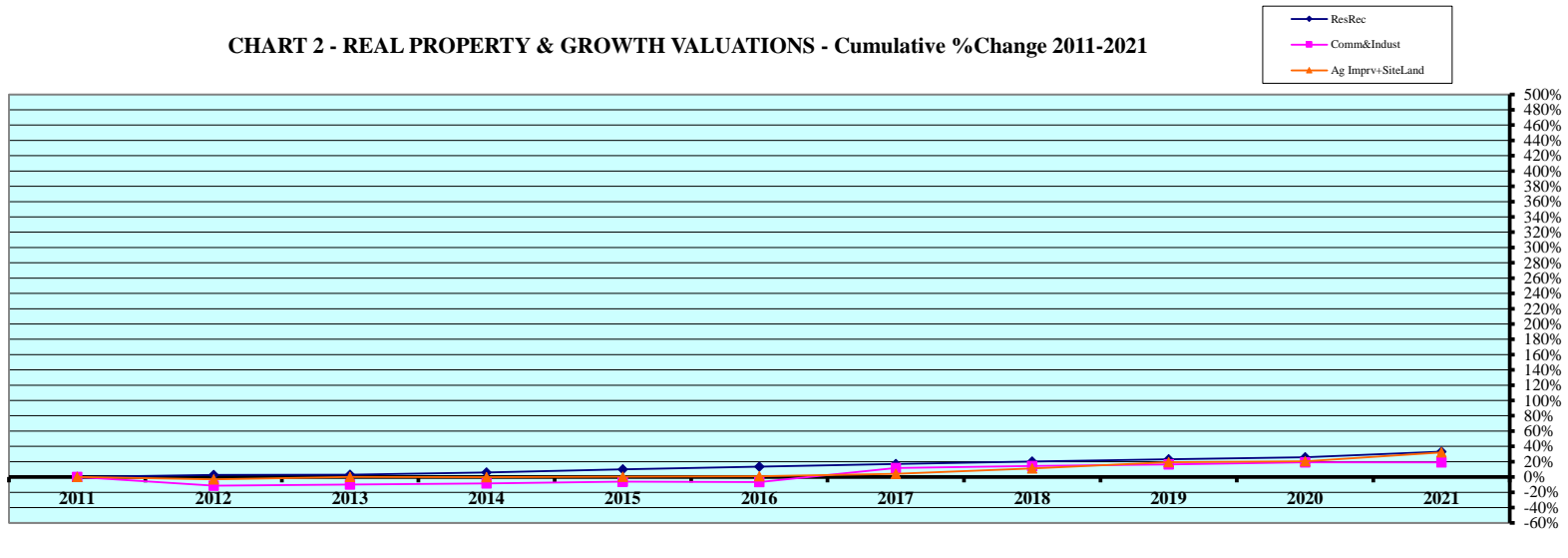
Rate Annual %chg: Residential & Recreational **2.95%** Commercial & Industrial **1.95%** Agricultural Land **5.65%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	1,119,472,693	307,967	0.03%	1,119,164,726	-	-0.03%	483,625,525	0	0.00%	483,625,525	-	0.00%
2012	1,150,513,682	0	0.00%	1,150,513,682	2.77%	2.77%	428,810,080	134,528	0.03%	428,675,552	-11.36%	-11.36%
2013	1,159,935,620	8,025,214	0.69%	1,151,910,406	0.12%	2.90%	444,058,783	8,671,237	1.95%	435,387,546	1.53%	-9.97%
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	2.26%	5.96%	448,341,078	4,808,410	1.07%	443,532,668	-0.12%	-8.29%
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	9.90%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	-6.21%
2016	1,284,264,156	12,569,168	0.98%	1,271,694,988	2.51%	13.60%	463,020,127	11,839,741	2.56%	451,180,386	-2.38%	-6.71%
2017	1,315,401,065	7,004,911	0.53%	1,308,396,154	1.88%	16.88%	562,289,227	21,619,382	3.84%	540,669,845	16.77%	11.80%
2018	1,353,872,717	8,697,938	0.64%	1,345,174,779	2.26%	20.16%	560,366,299	7,495,211	1.34%	552,871,088	-1.67%	14.32%
2019	1,386,025,612	5,812,152	0.42%	1,380,213,460	1.95%	23.29%	571,032,899	8,242,045	1.44%	562,790,854	0.43%	16.37%
2020	1,412,507,033	4,091,943	0.29%	1,408,415,090	1.62%	25.81%	585,762,058	9,387,983	1.60%	576,374,075	0.94%	19.18%
2021	1,496,982,947	6,613,184	0.44%	1,490,369,763	5.51%	33.13%	586,937,646	10,761,394	1.83%	576,176,252	-1.64%	19.14%
Rate Ann%chg	2.95%		Resid & Recreat w/o growth			2.42%	1.95%		C & I w/o growth			0.37%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	93,960,640	25,881,706	119,842,346	0	0.00%	119,842,346	-	-
2012	91,129,790	25,017,144	116,146,934	0	0.00%	116,146,934	-3.08%	-3.08%
2013	91,951,955	27,944,259	119,896,214	0	0.00%	119,896,214	3.23%	0.04%
2014	94,746,427	26,615,080	121,361,507	1,896,836	1.56%	119,464,671	-0.36%	-0.32%
2015	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	-0.94%	0.32%
2016	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	0.91%
2017	98,342,850	29,536,973	127,879,823	3,037,346	2.38%	124,842,477	1.40%	4.17%
2018	103,728,599	32,062,566	135,791,165	2,476,339	1.82%	133,314,826	4.25%	11.24%
2019	104,964,328	40,439,325	145,403,653	2,464,993	1.70%	142,938,660	5.26%	19.27%
2020	106,957,922	39,284,862	146,242,784	1,982,245	1.36%	144,260,539	-0.79%	20.38%
2021	121,614,055	39,581,609	161,195,664	2,918,228	1.81%	158,277,436	8.23%	32.07%
Rate Ann%chg	2.61%	4.34%	3.01%	Ag Imprv+Site w/o growth			1.60%	

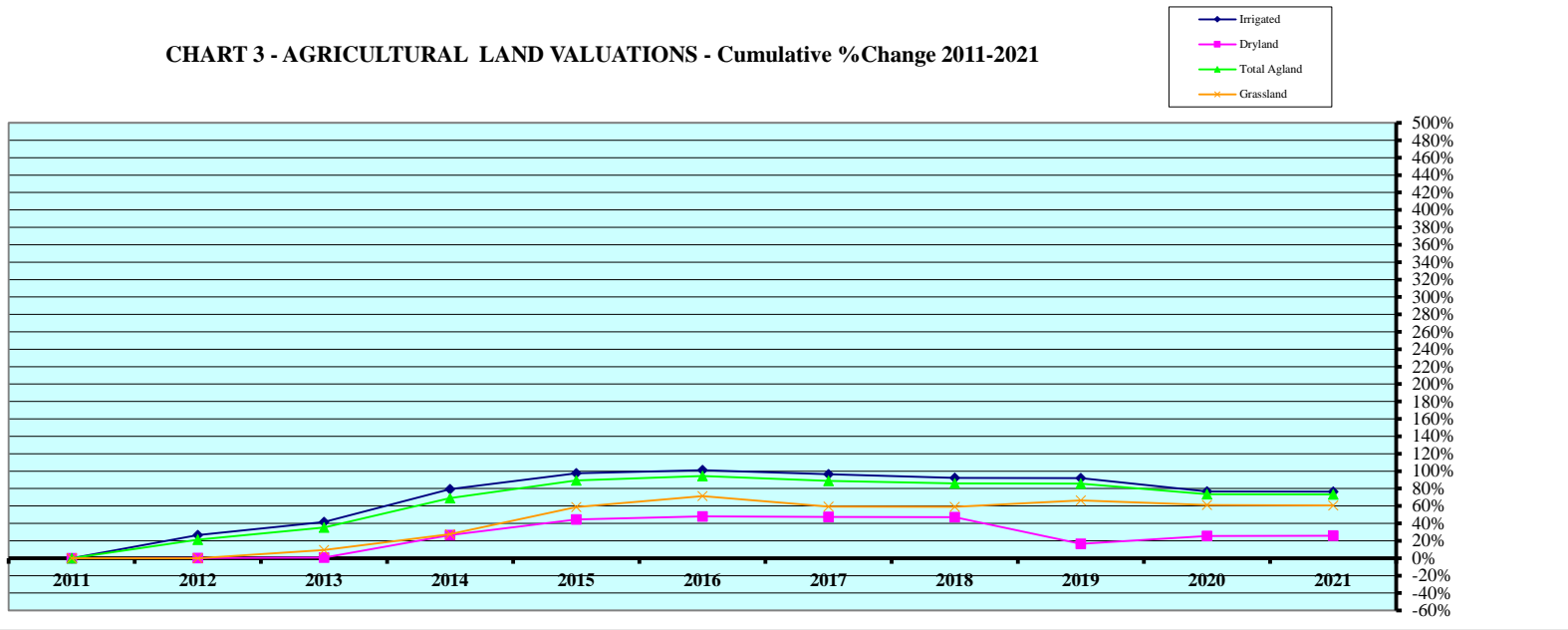
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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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	202,020,774	-	-	-	9,480,186	-	-	-	41,670,193	-	-	-
2012	255,951,662	53,930,888	26.70%	26.70%	9,494,800	14,614	0.15%	0.15%	41,646,824	-23,369	-0.06%	-0.06%
2013	286,262,612	30,310,950	11.84%	41.70%	9,547,267	52,467	0.55%	0.71%	45,569,804	3,922,980	9.42%	9.36%
2014	362,202,365	75,939,753	26.53%	79.29%	11,995,159	2,447,892	25.64%	26.53%	53,222,044	7,652,240	16.79%	27.72%
2015	399,000,949	36,798,584	10.16%	97.50%	13,698,860	1,703,701	14.20%	44.50%	66,195,093	12,973,049	24.38%	58.85%
2016	406,278,002	7,277,053	1.82%	101.11%	14,037,259	338,399	2.47%	48.07%	71,396,008	5,200,915	7.86%	71.34%
2017	396,846,785	-9,431,217	-2.32%	96.44%	13,975,765	-61,494	-0.44%	47.42%	66,401,742	-4,994,266	-7.00%	59.35%
2018	388,557,633	-8,289,152	-2.09%	92.34%	13,942,725	-33,040	-0.24%	47.07%	66,282,208	-119,534	-0.18%	59.06%
2019	387,657,272	-900,361	-0.23%	91.89%	11,037,874	-2,904,851	-20.83%	16.43%	69,294,986	3,012,778	4.55%	66.29%
2020	356,792,360	-30,864,912	-7.96%	76.61%	11,896,147	858,273	7.78%	25.48%	67,127,217	-2,167,769	-3.13%	61.09%
2021	356,502,490	-289,870	-0.08%	76.47%	11,912,346	16,199	0.14%	25.66%	66,917,198	-210,019	-0.31%	60.59%

Rate Ann.%chg: Irrigated **5.84%** Dryland **2.31%** Grassland **4.85%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	955,806	-	-	-	0	-	-	-	254,126,959	-	-	-
2012	951,808	-3,998	-0.42%	-0.42%	0	0	-	-	308,045,094	53,918,135	21.22%	21.22%
2013	957,649	5,841	0.61%	0.19%	1,128,345	1,128,345	-	-	343,465,677	35,420,583	11.50%	35.16%
2014	955,292	-2,357	-0.25%	-0.05%	1,168,395	40,050	3.55%	-	429,543,255	86,077,578	25.06%	69.03%
2015	1,256,277	300,985	31.51%	31.44%	1,138,395	-30,000	-2.57%	-	481,289,574	51,746,319	12.05%	89.39%
2016	1,255,344	-933	-0.07%	31.34%	1,138,395	0	0.00%	-	494,105,008	12,815,434	2.66%	94.43%
2017	1,250,173	-5,171	-0.41%	30.80%	1,138,395	0	0.00%	-	479,612,860	-14,492,148	-2.93%	88.73%
2018	1,253,521	3,348	0.27%	31.15%	2,722,263	1,583,868	139.13%	-	472,758,350	-6,854,510	-1.43%	86.03%
2019	1,146,242	-107,279	-8.56%	19.92%	2,824,728	102,465	3.76%	-	471,961,102	-797,248	-0.17%	85.72%
2020	2,271,770	1,125,528	98.19%	137.68%	2,604,107	-220,621	-7.81%	-	440,691,601	-31,269,501	-6.63%	73.41%
2021	2,259,999	-11,771	-0.52%	136.45%	2,674,180	70,073	2.69%	-	440,266,213	-425,388	-0.10%	73.25%

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County **SCOTTS BLUFF**

Rate Ann.%chg: Total Agric Land **5.65%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	182,118,260	174,237	1,045			9,461,802	34,472	274			81,700,995	133,333	613		
2012	202,509,902	174,690	1,159	10.91%	10.91%	9,463,719	34,479	274	0.00%	0.00%	89,688,965	135,300	663	8.18%	9.46%
2013	256,036,402	174,284	1,469	26.73%	40.55%	9,481,000	34,537	275	0.01%	0.01%	89,574,800	130,628	686	3.44%	13.24%
2014	280,085,213	174,222	1,608	9.43%	53.81%	9,477,373	34,525	275	0.00%	0.01%	97,239,960	127,646	762	11.09%	25.80%
2015	363,308,349	177,194	2,050	27.54%	96.16%	11,907,804	34,690	343	25.05%	25.06%	128,539,130	127,483	1,008	32.36%	66.50%
2016	399,401,748	176,665	2,261	10.26%	116.29%	14,542,104	34,970	416	21.14%	51.50%	149,636,865	127,257	1,176	16.62%	94.17%
2017	406,486,727	176,462	2,304	1.89%	120.38%	14,027,805	32,858	427	2.66%	55.54%	164,929,515	127,713	1,291	9.83%	113.25%
2018	397,718,937	173,157	2,297	-0.29%	119.75%	13,987,669	32,823	426	-0.18%	55.26%	174,353,050	127,360	1,369	6.01%	126.06%
2019	388,638,511	172,347	2,255	-1.82%	115.74%	13,948,733	32,735	426	-0.01%	55.24%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	388,435,210	172,014	2,258	0.14%	116.04%	11,029,537	26,002	424	-0.45%	54.54%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	377,692,129	168,536	2,241	-0.76%	114.40%	11,445,699	25,790	444	4.63%	61.69%	68,055,101	196,878	346	-73.19%	-43.59%

Rate Annual %chg Average Value/Acre: **7.93%**

4.92%

-5.56%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	962,730	12,833	75			0	0				236,586,072	411,565	575		
2012	958,455	12,776	75	0.00%	0.00%	0	0				254,529,133	411,472	619	7.61%	7.61%
2013	953,129	12,708	75	-0.02%	-0.02%	0	0				308,121,393	411,220	749	21.13%	30.35%
2014	944,987	12,599	75	0.00%	-0.02%	953	13	75			308,121,393	411,225	808	7.79%	40.49%
2015	957,120	12,724	75	0.29%	0.27%	1,128,345	752	1,500	1898.95%		429,314,590	421,977	1,017	25.97%	76.98%
2016	1,262,613	12,626	100	32.94%	33.30%	1,138,395	759	1,500	0.00%		481,792,498	421,995	1,142	12.22%	98.61%
2017	1,256,191	12,562	100	0.00%	33.30%	1,138,395	759	1,500	0.00%		494,300,694	421,963	1,171	2.60%	103.78%
2018	1,240,761	12,408	100	0.00%	33.30%	1,138,395	759	1,500	0.00%		480,475,686	411,380	1,168	-0.30%	103.18%
2019	1,253,746	12,537	100	0.00%	33.30%	2,806,870	1,582	1,774	18.29%		473,118,889	411,968	1,148	-1.67%	99.78%
2020	1,145,644	11,456	100	0.00%	33.30%	2,824,728	1,619	1,745	-1.68%		472,663,809	411,976	1,147	-0.10%	99.59%
2021	1,925,677	19,257	100	0.00%	33.30%	2,331,878	1,348	1,730	-0.86%		461,450,484	411,809	1,121	-2.33%	94.93%

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SCOTTS BLUFF

Rate Annual %chg Average Value/Acre: **6.90%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 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
36,084	SCOTTS BLUFF	162,652,665	75,184,947	222,579,602	1,495,989,803	549,975,513	36,962,133	993,144	440,266,213	119,557,852	39,784,029	445,456	3,144,391,357
cnty sectorvalue % of total value:		5.17%	2.39%	7.08%	47.58%	17.49%	1.18%	0.03%	14.00%	3.80%	1.27%	0.01%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,500	GERING	20,291,980	5,991,361	6,645,380	383,399,210	87,268,676	11,425,419	0	502,401	0	0	0	515,524,427
23.56%	%sector of county sector	12.48%	7.97%	2.99%	25.63%	15.87%	30.91%		0.11%				16.40%
	%sector of municipality	3.94%	1.16%	1.29%	74.37%	16.93%	2.22%		0.10%				100.00%
106	HENRY	2,347	400,689	1,833,890	3,618,171	179,915	0	0	0	0	0	0	6,035,012
0.29%	%sector of county sector	0.00%	0.53%	0.82%	0.24%	0.03%							0.19%
	%sector of municipality	0.04%	6.64%	30.39%	59.95%	2.98%							100.00%
341	LYMAN	347,982	367,931	1,187,066	6,124,416	1,245,637	415,525	0	0	0	0	0	9,688,557
0.95%	%sector of county sector	0.21%	0.49%	0.53%	0.41%	0.23%			0.23%				0.31%
	%sector of municipality	3.59%	3.80%	12.25%	63.21%	12.86%	4.29%						100.00%
105	MCGREW	10,533	182,774	1,353,371	1,881,360	234,623	0	0	0	0	0	0	3,662,661
0.29%	%sector of county sector	0.01%	0.24%	0.61%	0.13%	0.04%							0.12%
	%sector of municipality	0.29%	4.99%	36.95%	51.37%	6.41%							100.00%
112	MELBETA	2,142	157,044	1,162,847	2,758,300	168,654	0	0	0	0	0	0	4,248,987
0.31%	%sector of county sector	0.00%	0.21%	0.52%	0.18%	0.03%							0.14%
	%sector of municipality	0.05%	3.70%	27.37%	64.92%	3.97%							100.00%
823	MINATARE	809,400	737,868	1,034,396	10,492,404	2,637,187	694,889	0	0	0	0	0	16,406,144
2.28%	%sector of county sector	0.50%	0.98%	0.46%	0.70%	0.48%	1.88%						0.52%
	%sector of municipality	4.93%	4.50%	6.30%	63.95%	16.07%	4.24%						100.00%
1,702	MITCHELL	1,312,429	1,404,066	2,479,050	50,958,780	7,467,125	214,682	0	4,899	0	0	0	63,841,031
4.72%	%sector of county sector	0.81%	1.87%	1.11%	3.41%	1.36%	0.04%		0.00%				11.61%
	%sector of municipality	2.06%	2.20%	3.88%	79.82%	11.70%	0.34%		0.01%				100.00%
921	MORRILL	3,850,366	985,016	1,608,826	33,968,109	8,021,616	1,194,060	0	24,131	0	0	0	49,652,124
2.55%	%sector of county sector	2.37%	1.31%	0.72%	2.27%	1.46%	0.07%		3.23%				134.33%
	%sector of municipality	7.75%	1.98%	3.24%	68.41%	16.16%	2.40%		0.05%				100.00%
15039	SCOTTSBLUFF	42,611,818	11,260,721	5,442,593	523,512,798	373,042,016	2,932,277	0	281,870	0	0	0	959,084,093
41.68%	%sector of county sector	26.20%	14.98%	2.45%	34.99%	67.83%	7.93%		0.06%				217.84%
	%sector of municipality	4.44%	1.17%	0.57%	54.58%	38.90%	0.31%		0.03%				100.00%
1198	TERRYTOWN	484,724	12,470	1,457	22,614,142	7,058,697	0	0	0	0	0	0	30,171,490
3.32%	%sector of county sector	0.30%	0.02%	0.00%	1.51%	1.28%							0.96%
	%sector of municipality	1.61%	0.04%	0.00%	74.95%	23.40%							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												
28,847	Total Municipalities	69,723,721	21,499,940	22,748,876	1,039,327,690	487,324,146	16,876,852	0	813,301	0	0	0	1,658,314,526
79.94%	%all municip.sectors of cnty	42.87%	28.60%	10.22%	69.47%	88.61%	45.66%		0.18%				52.74%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 21,960	Value : 2,796,252,046	Growth 13,917,688	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	826	5,861,024	0	0	2,054	8,962,780	2,880	14,823,804	
02. Res Improve Land	9,778	111,432,056	0	0	2,508	43,712,798	12,286	155,144,854	
03. Res Improvements	10,299	1,010,164,431	13	197,501	2,876	437,632,854	13,188	1,447,994,786	
04. Res Total	11,125	1,127,457,511	13	197,501	4,930	490,308,432	16,068	1,617,963,444	5,292,980
% of Res Total	69.24	69.68	0.08	0.01	30.68	30.30	73.17	57.86	38.03
05. Com UnImp Land	272	20,174,209	0	0	62	3,912,504	334	24,086,713	
06. Com Improve Land	1,614	98,087,502	0	0	156	15,466,557	1,770	113,554,059	
07. Com Improvements	1,610	376,410,586	0	0	170	49,122,352	1,780	425,532,938	
08. Com Total	1,882	494,672,297	0	0	232	68,501,413	2,114	563,173,710	6,153,575
% of Com Total	89.03	87.84	0.00	0.00	10.97	12.16	9.63	20.14	44.21
09. Ind UnImp Land	1	36,403	0	0	0	0	1	36,403	
10. Ind Improve Land	18	2,230,688	0	0	6	1,923,848	24	4,154,536	
11. Ind Improvements	18	12,512,255	0	0	6	14,848,355	24	27,360,610	
12. Ind Total	19	14,779,346	0	0	6	16,772,203	25	31,551,549	244,000
% of Ind Total	76.00	46.84	0.00	0.00	24.00	53.16	0.11	1.13	1.75
13. Rec UnImp Land	0	0	0	0	8	578,046	8	578,046	
14. Rec Improve Land	0	0	0	0	2	100,698	2	100,698	
15. Rec Improvements	0	0	0	0	2	288,720	2	288,720	
16. Rec Total	0	0	0	0	10	967,464	10	967,464	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.05	0.03	0.00
Res & Rec Total	11,125	1,127,457,511	13	197,501	4,940	491,275,896	16,078	1,618,930,908	5,292,980
% of Res & Rec Total	69.19	69.64	0.08	0.01	30.73	30.35	73.21	57.90	38.03
Com & Ind Total	1,901	509,451,643	0	0	238	85,273,616	2,139	594,725,259	6,397,575
% of Com & Ind Total	88.87	85.66	0.00	0.00	11.13	14.34	9.74	21.27	45.97
17. Taxable Total	13,026	1,636,909,154	13	197,501	5,178	576,549,512	18,217	2,213,656,167	11,690,555
% of Taxable Total	71.50	73.95	0.07	0.01	28.42	26.05	82.96	79.17	84.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	61	19,563,806	53,567,514	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	6,753	36,209	62	19,570,559	53,603,723
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				62	19,570,559	53,603,723

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	6	4,306	6	4,306	0
24. Non-Producing	0	0	0	0	36	678,880	36	678,880	0
25. Total	0	0	0	0	42	683,186	42	683,186	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	793	0	789	1,582

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	23	772,732	0	0	2,396	246,825,814	2,419	247,598,546
28. Ag-Improved Land	0	0	0	0	1,274	191,729,521	1,274	191,729,521
29. Ag Improvements	0	0	0	0	1,282	142,584,626	1,282	142,584,626

30. Ag Total				3,701	581,912,693
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	1.25	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	68	65.70	561,750	68	65.70	561,750	
32. HomeSite Improv Land	893	1,019.54	12,897,255	893	1,019.54	12,897,255	
33. HomeSite Improvements	959	0.00	106,690,870	959	0.00	106,690,870	1,494,733
34. HomeSite Total				1,027	1,085.24	120,149,875	
35. FarmSite UnImp Land	69	181.87	453,438	69	181.87	453,438	
36. FarmSite Improv Land	979	1,086.52	2,543,641	979	1,086.52	2,543,641	
37. FarmSite Improvements	1,179	0.00	35,893,756	1,179	0.00	35,893,756	732,400
38. FarmSite Total				1,248	1,268.39	38,890,835	
39. Road & Ditches	2,904	10,297.48	0	2,906	10,298.73	0	
40. Other- Non Ag Use	33	99.04	1,038,145	33	99.04	1,038,145	
41. Total Section VI				2,275	12,751.40	160,078,855	2,227,133

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	21	5,209.02	1,741,210	21	5,209.02	1,741,210

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	7	159.98	325,568	0	0.00	0
44. Market Value	7	159.98	325,568	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,419	389,865.25	397,313,883	3,426	390,025.23	397,639,451
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,833.47	25.34%	6,460,314	27.39%	2,280.00
46. 1A	6,014.68	53.80%	13,142,093	55.71%	2,185.00
47. 2A1	233.57	2.09%	463,637	1.97%	1,985.00
48. 2A	1,512.15	13.53%	2,608,475	11.06%	1,725.01
49. 3A1	31.71	0.28%	54,700	0.23%	1,725.01
50. 3A	94.11	0.84%	145,871	0.62%	1,550.01
51. 4A1	201.08	1.80%	311,682	1.32%	1,550.04
52. 4A	259.26	2.32%	401,865	1.70%	1,550.05
53. Total	11,180.03	100.00%	23,588,637	100.00%	2,109.89
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	73.44	15.33%	34,150	16.12%	465.01
56. 2D1	161.26	33.66%	74,985	35.39%	464.99
57. 2D	87.25	18.21%	40,572	19.15%	465.01
58. 3D1	119.43	24.93%	48,967	23.11%	410.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	37.67	7.86%	13,188	6.22%	350.09
62. Total	479.05	100.00%	211,862	100.00%	442.25
Grass					
63. 1G1	689.13	25.54%	237,750	25.52%	345.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	129.83	4.81%	44,795	4.81%	345.03
67. 3G1	294.78	10.93%	101,701	10.92%	345.01
68. 3G	357.21	13.24%	123,238	13.23%	345.00
69. 4G1	538.63	19.96%	185,839	19.95%	345.02
70. 4G	688.47	25.52%	238,131	25.57%	345.88
71. Total	2,698.05	100.00%	931,454	100.00%	345.23
Irrigated Total					
Irrigated Total	11,180.03	73.19%	23,588,637	94.90%	2,109.89
Dry Total					
Dry Total	479.05	3.14%	211,862	0.85%	442.25
Grass Total					
Grass Total	2,698.05	17.66%	931,454	3.75%	345.23
72. Waste	913.40	5.98%	91,340	0.37%	100.00
73. Other	5.38	0.04%	33,823	0.14%	6,286.80
74. Exempt	1,825.35	11.95%	1,145,256	4.61%	627.42
75. Market Area Total	15,275.91	100.00%	24,857,116	100.00%	1,627.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,211.95	16.17%	7,323,248	19.13%	2,280.00
46. 1A	4,815.46	24.25%	10,521,782	27.48%	2,185.00
47. 2A1	1,912.17	9.63%	3,795,660	9.91%	1,985.00
48. 2A	5,956.00	29.99%	10,274,135	26.84%	1,725.01
49. 3A1	1,270.42	6.40%	2,191,492	5.72%	1,725.01
50. 3A	591.86	2.98%	917,399	2.40%	1,550.03
51. 4A1	273.72	1.38%	424,281	1.11%	1,550.05
52. 4A	1,829.96	9.21%	2,836,478	7.41%	1,550.02
53. Total	19,861.54	100.00%	38,284,475	100.00%	1,927.57
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	44.16	3.55%	20,534	3.94%	464.99
56. 2D1	153.27	12.31%	71,273	13.69%	465.02
57. 2D	239.24	19.21%	111,251	21.37%	465.02
58. 3D1	549.08	44.09%	225,125	43.24%	410.00
59. 3D	7.13	0.57%	2,745	0.53%	384.99
60. 4D1	38.02	3.05%	14,638	2.81%	385.01
61. 4D	214.35	17.21%	75,035	14.41%	350.06
62. Total	1,245.25	100.00%	520,601	100.00%	418.07
Grass					
63. 1G1	4,564.56	28.95%	1,574,776	28.90%	345.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,446.06	15.52%	849,622	15.59%	347.34
67. 3G1	2,092.15	13.27%	721,790	13.25%	345.00
68. 3G	4,720.08	29.94%	1,628,440	29.89%	345.00
69. 4G1	1,439.65	9.13%	500,330	9.18%	347.54
70. 4G	502.13	3.19%	173,240	3.18%	345.01
71. Total	15,764.63	100.00%	5,448,198	100.00%	345.60
Irrigated Total					
Irrigated Total	19,861.54	45.66%	38,284,475	84.18%	1,927.57
Dry Total					
Dry Total	1,245.25	2.86%	520,601	1.14%	418.07
Grass Total					
Grass Total	15,764.63	36.24%	5,448,198	11.98%	345.60
72. Waste	6,266.43	14.41%	626,643	1.38%	100.00
73. Other	363.16	0.83%	596,761	1.31%	1,643.25
74. Exempt	1,020.18	2.35%	248,119	0.55%	243.21
75. Market Area Total	43,501.01	100.00%	45,476,678	100.00%	1,045.42

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	26,070.09	19.10%	59,439,802	21.47%	2,280.00
46. 1A	61,813.57	45.29%	135,062,715	48.79%	2,185.00
47. 2A1	3,103.83	2.27%	6,161,108	2.23%	1,985.00
48. 2A	23,038.70	16.88%	39,741,990	14.36%	1,725.01
49. 3A1	9,346.70	6.85%	16,123,142	5.82%	1,725.01
50. 3A	671.93	0.49%	1,041,523	0.38%	1,550.05
51. 4A1	6,193.27	4.54%	9,599,757	3.47%	1,550.03
52. 4A	6,243.82	4.57%	9,678,144	3.50%	1,550.04
53. Total	136,481.91	100.00%	276,848,181	100.00%	2,028.46
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,525.74	30.81%	3,499,470	32.17%	465.00
56. 2D1	2,008.11	8.22%	933,782	8.59%	465.01
57. 2D	8,989.66	36.80%	4,180,224	38.43%	465.00
58. 3D1	1,587.24	6.50%	650,781	5.98%	410.01
59. 3D	36.58	0.15%	14,084	0.13%	385.02
60. 4D1	2,849.86	11.67%	1,097,195	10.09%	385.00
61. 4D	1,432.04	5.86%	501,313	4.61%	350.07
62. Total	24,429.23	100.00%	10,876,849	100.00%	445.24
Grass					
63. 1G1	3,245.29	1.84%	1,119,639	1.84%	345.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	3,720.49	2.11%	1,283,573	2.11%	345.00
67. 3G1	3,203.72	1.82%	1,105,289	1.82%	345.00
68. 3G	9,289.41	5.28%	3,204,870	5.28%	345.00
69. 4G1	64,963.62	36.91%	22,412,621	36.91%	345.00
70. 4G	91,562.19	52.03%	31,589,081	52.03%	345.00
71. Total	175,984.72	100.00%	60,715,073	100.00%	345.00
Irrigated Total					
Irrigated Total	136,481.91	39.15%	276,848,181	78.76%	2,028.46
Dry Total					
Dry Total	24,429.23	7.01%	10,876,849	3.09%	445.24
Grass Total					
Grass Total	175,984.72	50.49%	60,715,073	17.27%	345.00
72. Waste	10,627.31	3.05%	1,062,731	0.30%	100.00
73. Other	1,058.05	0.30%	1,997,210	0.57%	1,887.63
74. Exempt	8,803.45	2.53%	4,962,145	1.41%	563.66
75. Market Area Total	348,581.22	100.00%	351,500,044	100.00%	1,008.37

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	357.31	762,927	0.00	0	167,166.17	337,958,366	167,523.48	338,721,293
77. Dry Land	0.00	0	0.00	0	26,153.53	11,609,312	26,153.53	11,609,312
78. Grass	27.70	9,556	0.00	0	194,419.70	67,085,169	194,447.40	67,094,725
79. Waste	2.49	249	0.00	0	17,804.65	1,780,465	17,807.14	1,780,714
80. Other	0.00	0	0.00	0	1,426.59	2,627,794	1,426.59	2,627,794
81. Exempt	116.53	140,996	0.00	0	11,532.45	6,214,524	11,648.98	6,355,520
82. Total	387.50	772,732	0.00	0	406,970.64	421,061,106	407,358.14	421,833,838

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	167,523.48	41.12%	338,721,293	80.30%	2,021.93
Dry Land	26,153.53	6.42%	11,609,312	2.75%	443.89
Grass	194,447.40	47.73%	67,094,725	15.91%	345.05
Waste	17,807.14	4.37%	1,780,714	0.42%	100.00
Other	1,426.59	0.35%	2,627,794	0.62%	1,842.01
Exempt	11,648.98	2.86%	6,355,520	1.51%	545.59
Total	407,358.14	100.00%	421,833,838	100.00%	1,035.54

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	4	63,533	15	337,405	240	4,050,713	244	4,451,651	225,460
83.2 10 Rural Ag	46	1,068,715	21	433,498	27	4,304,176	73	5,806,389	87,805
83.3 13 Scottsbluff Sw	0	0	0	0	1	1,832	1	1,832	0
83.4 14 Scottsbluff Se	0	0	0	0	2	27,940	2	27,940	0
83.5 15 Scottsbluff	225	2,731,282	4,833	63,006,926	4,855	503,734,730	5,080	569,472,938	683,116
83.6 20 Gering	117	1,481,419	2,935	37,556,935	3,005	363,974,921	3,122	403,013,275	1,817,872
83.7 30 Minatare	98	310,324	308	1,003,654	328	10,740,339	426	12,054,317	42,940
83.8 40 Mitchell	41	216,454	681	4,036,567	700	52,936,059	741	57,189,080	0
83.9 50 Morrill	57	347,787	396	2,300,461	436	34,737,243	493	37,385,491	0
83.10 60 Small Towns	236	368,020	382	787,572	395	13,952,815	631	15,108,407	38,415
83.11 70 Terrytown	2	35,074	221	2,315,063	330	20,217,048	332	22,567,185	6,125
83.12 81 Rur Res In Subd (8000)	122	1,181,736	682	10,447,136	682	104,458,819	804	116,087,691	370,743
83.13 82 Rur Res N/sub (4500)	1,940	7,597,506	1,814	33,020,335	1,827	322,333,566	3,767	362,951,407	1,943,449
83.14 83 Rur Res Ioll	0	0	0	0	362	12,813,305	362	12,813,305	77,055
84 Residential Total	2,888	15,401,850	12,288	155,245,552	13,190	1,448,283,506	16,078	1,618,930,908	5,292,980

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	10 Rural Ag	0	0	1	199,862	2	225,420	2	425,282	0
85.2	15 Scottsbluff	124	18,650,103	964	80,145,312	971	284,023,601	1,095	382,819,016	739,760
85.3	20 Gering	64	2,608,947	407	22,668,590	385	89,573,502	449	114,851,039	3,679,955
85.4	30 Minatare	22	108,103	58	785,350	59	2,962,260	81	3,855,713	383,820
85.5	40 Mitchell	15	128,837	119	1,594,464	122	7,946,296	137	9,669,597	0
85.6	50 Morrill	10	84,415	65	831,032	68	8,890,606	78	9,806,053	0
85.7	60 Small Towns	46	70,702	68	258,403	69	1,970,870	115	2,299,975	0
85.8	80 Rural Commercial	53	1,932,228	107	9,297,814	118	32,597,152	171	43,827,194	1,594,040
85.9	93 Permissive Charitable	1	539,781	5	1,927,768	10	24,703,841	11	27,171,390	0
86	Commercial Total	335	24,123,116	1,794	117,708,595	1,804	452,893,548	2,139	594,725,259	6,397,575

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	689.13	25.97%	237,750	25.96%	345.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	129.83	4.89%	44,795	4.89%	345.03
91. 3G1	294.78	11.11%	101,701	11.10%	345.01
92. 3G	357.21	13.46%	123,238	13.45%	345.00
93. 4G1	538.63	20.30%	185,839	20.29%	345.02
94. 4G	643.68	24.26%	222,679	24.31%	345.95
95. Total	2,653.26	100.00%	916,002	100.00%	345.24
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	44.79	100.00%	15,452	100.00%	344.99
104. Total	44.79	100.00%	15,452	100.00%	344.99
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	2,653.26	98.34%	916,002	98.34%	345.24
CRP Total	44.79	1.66%	15,452	1.66%	344.99
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	2,698.05	100.00%	931,454	100.00%	345.23

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,564.56	28.95%	1,574,776	28.90%	345.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2,446.06	15.52%	849,622	15.59%	347.34
91. 3G1	2,092.15	13.27%	721,790	13.25%	345.00
92. 3G	4,720.08	29.94%	1,628,440	29.89%	345.00
93. 4G1	1,439.65	9.13%	500,330	9.18%	347.54
94. 4G	502.13	3.19%	173,240	3.18%	345.01
95. Total	15,764.63	100.00%	5,448,198	100.00%	345.60
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	15,764.63	100.00%	5,448,198	100.00%	345.60
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	15,764.63	100.00%	5,448,198	100.00%	345.60

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,202.93	1.89%	1,105,025	1.89%	345.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	3,720.49	2.19%	1,283,573	2.19%	345.00
91. 3G1	3,199.99	1.88%	1,104,002	1.88%	345.00
92. 3G	9,254.88	5.45%	3,192,957	5.45%	345.00
93. 4G1	63,739.42	37.53%	21,990,269	37.53%	345.00
94. 4G	86,712.14	51.06%	29,915,801	51.06%	345.00
95. Total	169,829.85	100.00%	58,591,627	100.00%	345.00
CRP					
96. 1C1	42.36	0.69%	14,614	0.69%	345.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	3.73	0.06%	1,287	0.06%	345.04
101. 3C	34.53	0.56%	11,913	0.56%	345.00
102. 4C1	1,224.20	19.89%	422,352	19.89%	345.00
103. 4C	4,850.05	78.80%	1,673,280	78.80%	345.00
104. Total	6,154.87	100.00%	2,123,446	100.00%	345.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	169,829.85	96.50%	58,591,627	96.50%	345.00
CRP Total	6,154.87	3.50%	2,123,446	3.50%	345.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	175,984.72	100.00%	60,715,073	100.00%	345.00

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

79 ScottsBluff

	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	1,495,989,803	1,617,963,444	121,973,641	8.15%	5,292,980	7.80%
02. Recreational	993,144	967,464	-25,680	-2.59%	0	-2.59%
03. Ag-Homesite Land, Ag-Res Dwelling	119,557,852	120,149,875	592,023	0.50%	1,494,733	-0.76%
04. Total Residential (sum lines 1-3)	1,616,540,799	1,739,080,783	122,539,984	7.58%	6,787,713	7.16%
05. Commercial	549,975,513	563,173,710	13,198,197	2.40%	6,153,575	1.28%
06. Industrial	36,962,133	31,551,549	-5,410,584	-14.64%	244,000	-15.30%
07. Total Commercial (sum lines 5-6)	586,937,646	594,725,259	7,787,613	1.33%	6,397,575	0.24%
08. Ag-Farmsite Land, Outbuildings	39,352,124	38,890,835	-461,289	-1.17%	732,400	-3.03%
09. Minerals	445,456	683,186	237,730	53.37	0	53.37%
10. Non Ag Use Land	431,905	1,038,145	606,240	140.36%		
11. Total Non-Agland (sum lines 8-10)	40,229,485	40,612,166	382,681	0.95%	732,400	-0.87%
12. Irrigated	356,502,490	338,721,293	-17,781,197	-4.99%		
13. Dryland	11,912,346	11,609,312	-303,034	-2.54%		
14. Grassland	66,917,198	67,094,725	177,527	0.27%		
15. Wasteland	2,259,999	1,780,714	-479,285	-21.21%		
16. Other Agland	2,674,180	2,627,794	-46,386	-1.73%		
17. Total Agricultural Land	440,266,213	421,833,838	-18,432,375	-4.19%		
18. Total Value of all Real Property (Locally Assessed)	2,683,974,143	2,796,252,046	112,277,903	4.18%	13,917,688	3.66%

2022 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None.
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Four
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$572,479.32
7.	Adopted budget, or granted budget if different from above:
	\$571,286.76
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$161,260
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	None
10.	Part of the assessor's budget that is dedicated to the computer system:
	The computer system and software (MIPS) expenses are included in the budget for the County General Fund.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$6,000
12.	Amount of last year's assessor's budget not used:
	\$2,015.85

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The Mapping Department.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes: https://beacon.schneidercorp.com
8.	Who maintains the GIS software and maps?
	Beacon Schneider and the mapping department.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eage View Pictometry-Connect Explorer and Connect Assessment (Change Finder)
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for Valuation Group 83, and Valuation Group 70 (both residential).
2.	GIS Services:
	None in the assessor's office.
3.	Other services:
	MIPS for CAMA, administrative and personal property software. Pritchard & Abbott for oil and gas valuations.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Stanard Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The Appraisal firm must be designated General Certified and experienced in mass appraisal.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2022 Residential Assessment Survey for ScottsBluff County

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

6.	Describe the methodology used to determine the residential lot values?
	Vacant lot sales are studied and categorized by Valuation Group and then stratified by size. The lots are then valued by square foot, unit, or acre as deemed appropriate.
7.	How are rural residential site values developed?
	The prior contracted appraisal firm, in conjunction with the prior assessor determined site values based on size, utilizing the sales comparison approach. There is one rural subdivision that is valued by unit based on market data.
8.	Are there form 191 applications on file?
	No.
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	The county assessor knows of no vacant lots being held for sale or resale.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	15	2019	2019	2013	2017
	20	2019	2019	2013	2017
	30	2019	2019	2013	2017
	40	2019	2019	2013	2017
	50	2019	2019	2013	2017
	60	2019	2019	2013	2017
	70	2021	2021	2013	2022
	81	2019	2019	2013	2017
	82	2019	2019	2020	2020
	83	2021	2021	N/A IOLL	2022
	AG OB	2019	2019	2020	2020
	AG DW	2019	2019	2020	2020

2022 Commercial Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:	
	The county assessor and Stanard Appraisal for building permits, LURA properties, and TERC hearings.	
2.	List the valuation group recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	15	Scottsbluff: all commercial parcels within the city of Scottsbluff, and includes what would be termed "suburban," since there is no separate, competitive commercial market for this area surrounding Scottsbluff.
	20	Gering: all commercial property within the city and the village of Terrytown.
	30	Minatare: the commercial property within Minatare and the surrounding area.
	40	Mitchell: all commercial property within Mitchell.
	50	Morrill: comprised of commercial properties within Morrill.
	60	Small Towns: any commercial property within the villages of Henry, Lyman, McGrew and Melbeta.
	80	Rural: all rural commercial properties found in the remainder of Scotts Bluff County that are not influenced (and therefore valued) by proximity to Scottsbluff, Gering and the other aforementioned towns/villages.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The Cost and Income Approaches, with the Income Approach stressed during the last re-appraisal of commercial property.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	The contracted appraisal firm used comparables from surrounding counties and any information provided.	
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?	
	The County used the tables provided by the CAMA vendor..	
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.	
	No.	
6.	Describe the methodology used to determine the commercial lot values.	
	Sales of commercial lots within the various valuation groups were stratified by time and size. Commercial lots were valued by square foot or acre.	

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	15	2017	2017	2017	2017
	20	2017	2017	2017	2017
	30	2017	2017	2017	2017
	40	2017	2017	2017	2017
	50	2017	2017	2017	2017
	60	2017	2017	2017	2017
	80	2017	2017	2017	2017

2022 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:													
	The county assessor's staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development), due to the two cities growing outside of their respective boundaries.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development), due to the two cities growing outside of their respective boundaries.	2020	2	This area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.	2020	3	This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.	2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
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3.	Describe the process used to determine and monitor market areas.													
	Market activity is monitored via sales occurring within all three areas to originally determine and/or confirm the currently drawn boundaries of each area.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	This process would include review by Eagle View Pictometry, questionnaires sent to buyers/sellers, in person interviews and information obtained during protests of property valuations.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes. These are valued the same based on amenities such as wells, septic systems, and electricity.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Stanard Appraisal reviewed all commercial feedlots and sales within the county along with surrounding Panhandle counties. Eagle View Pictometry was also used to identify other non-commercial feeding operations. All are valued based on capacity. The first feedlot acre is valued at \$13,000 and stratified from there. Feed bunks are valued by linear foot.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	The county has not identified land enrolled in the Wetlands Reserve Program.													
7a.	Are any other agricultural subclasses used? If yes, please explain.													

	The County has identified few acres currently enrolled in CRP.
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	Since 2002, every rural property had applications filed. There were approximately 5,000 applications at the time. Of these, 3,426 have received special value.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales of property within the three market areas were examined for predominant use and non-agricultural influences of residential expansion, commercial and recreational use were identified.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	Residential and commercial expansion. Sand and gravel use along the North Platte River, along with recreational influences.
8d.	Where is the influenced area located within the county?
	As mentioned in the Market Area descriptions above, areas around the Cities of Scottsbluff, Gering, Mitchell, Morrill, and Minatare, as well as the North Platte River.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Special Value is determined by utilizing the agricultural non-influenced values derived from the market in Market Area 3.

2021 Plan of Assessment for Scotts Bluff County
Assessment Years 2022, 2023, 2024
Date July 30, 2021

2021 STATISTICS

	Median
Residential	93%
Commercial	92%
Agriculture	71%

ASSESSMENT ACTIONS PLANNED

HISTORY

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We continue in 2021 to work toward cleaning up conversion issues and rebuilding user defined tables. The conversion to 2.5 then to 3.0 had some conversion errors that we had to correct as well. As we move forward with the new system, we have found that many of the sketches did not convert at all and we are re-sketching several parcels. Several Cama records have been found to be doubled up during conversion and we are cleaning those parcels up. Confusion in pricing has led us to find that certain tables behind the scenes needed updated and boxes needed to be checked to link tables to codes. MIPS continually updates their system per requests and concerns that arise.

The county has moved forward with the Pictometry product and flights were flown April of 2020. Due to Covid-19, Pictometry encountered many of the problems the rest of the Country was encountering. The scheduled flights were delayed. Working from home caused additional complications.

Pictometry digitized around each parcel for Change Finder and we began using this product January 2015. Change Finder was updated for our use and trainings were scheduled March 29, 2021.

Every parcel in Scotts Bluff County was matched up with Change Finder with the first flight on Pictometry. Many new structures were found using this program. We are treating anything “new, changed or demolished” as an internal building permit. We hope to continue to use Pictometry to make our office more efficient and accurate. We plan to have the recent flight updates reviewed and updated for 2022 valuations.

We rely on the mapping department for land use, soil maps, splits and acre counts. The county contracted with Schneider early 2016 to do rural parcels. Schneider was to have the rural parcel layer completed by October 2016 and the end product was to be available sometime in November 2016. We were notified that Schneider housed the GIS website, but any research done to determine boundary lines was completed by Scotts Bluff County’s in house mapping department. We are still updating information as it is discovered to finalize phase one. The mapping department continues to keep moving forward toward a better product.

Over 3,500 letters were mailed out in 2016 in attempt to obtain FSA information as well as surveys and other information about the use of the property. We received very little response. Any responses we did receive were implemented into our system.

In 2018, letters were exchanged between Property Assessment Division and the Scotts Bluff County Board of Commissioners discussing the timeline of the mapping department’s completion of the base layer. The mapping department assured PAD that their work would be done as of

December 31st 2018. The mapping department had put us on hold, because their system was not saving their data.

After January 2019, an audit was conducted with members of PAD, the mapping department and the assessor's office. Ruth Sorenson from PAD came before the Scotts Bluff County Board of Commissioners in August 2019 to begin a dialog with the board about the maps not being completed, consistent or accurate. The mapping department made the decision to start completely over with their townships to implement standards for consistency in their maps. Phase one was implemented for 2020 valuations. For 2021, we updated an area when they filed new boundaries and other errors as they were reported to our office.

They are moving on to Phase II which is accretion land. They will be mailing out letters to the owners a township at a time. These letters will have a map attached for the owner to review for accuracy. The mapping department will send these townships to us as they are processed. We will only implement this new data if time allows for the entire phase to be completed, errors to be resolved, and statistical research to occur for gravel pits, recreational factors, if adjustments to market areas are appropriate, and other factors that may arise. They believe they will meet the deadline of October 1.

When I started in this office, we had 11 employees including myself. We no longer have separated departments in the office. We now all handle both the administrative side as well as the appraisal side. We are have lost 3 employees in the last two years. I have replaced one employee and am continuing to advertise. Newly hired employees will need time for training. I have also contracted with outside appraisal companies and Pictometry to use my budgeted money as efficiently as possible.

A scanner was purchased in June of 2015 that will be used to scan all of our data into our computers to make us a "paperless" county. We hope this will assist us in daily work as well as helping property owners by having all of our information in one place. We also hope to free up some time at the beginning of the year by not needing to write values on all of the hard cards. This project began, but has come to a halt due to the lack of staff and the upcoming projects we have.

2021-2022

We are becoming more confident in our appraisal data with the cleaning up of conversion errors. We plan to review problem areas as determined by our research and statistical studies. With the protest session completed, we will begin working on building permits. Change Finder updates have started and will also be completed for implementation. Then we will begin re-appraisals of the IOLL's around the lake, the parcels in market neighborhood 8001, and then to Terrytown.

Statistical studies will be conducted to determine if we will roll values over or if we need to apply percent adjustments. We will research the market to determine Ag Land values. We will continue to train our staff in appraisal pick up work so that we are all confident in our work. We will have weekly meetings to ask questions, set precedents, and keep everyone on the same page.

We would like to implement phase two of the mapping department if time allows. The October 1 deadline was not made. They have sent preliminary information, however, upon review, it was only part of the information needed to complete this phase. They sent parcels changing in size rather than all parcels impacted and the appropriate land use. The next issue was their land use data was not working properly. As of October 27, 2021, our office has not received any updated spreadsheets for implementation. There has been no progress available to use in over a year. They assure us it is coming soon.

Centrally Assessed information was imported.

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

2022-2023

We are hopeful we were able to implement phase two of the mapping project. After accretion, they plan to move on to the city boundaries for phase three. If this is also completed efficiently, we would like to implement that phase for 2023. Once this is completed, we will be able to

Commercial was completed in 2017. Rural acreages were completed in 2020. Lake properties and Terrytown are to be completed for 2022. We will work on the additional 7 market neighborhoods for rural subdivisions. We will work on Residential next and determine what areas to start with first based on statistical information.

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

2023-2024

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

OFFICE STAFF

I now have a total of 6 employees including myself.

I have 5 full time employees who process the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, matching to mapping, scanning, query clean-up and 521's. When time allows, they also help with projects we have for that year. They work with the Change Finder product and complete day to day projects within the office. They review building permits and complete review work.

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

BUDGET

My 2021 budget has been submitted in the amount of \$572,479.32. It was approved for \$571,286.76.

VALUATION

After setting the values and going through the protest hearings, we have a preliminary value of \$2,753,122,700. Centrally assessed information is pending.

COMPUTER RECORDS

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

Although there is a lot of work to be done, the mapping department has come a long way and we are making progress. We have created a “route slip log” that accompanies deeds and plats where we can electronically share information to split or plat our parcels as accurately as possible.

Pictometry has been integrated into our Cama system and website.

COUNTY BOARD OF EQUALIZATION

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

CONCLUSION

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

Respectfully submitted:

Angela Dillman
Angela Dillman
Scotts Bluff County Assessor
October 27, 2021

Angela Dillman
SCOTTS BLUFF COUNTY ASSESSOR
Gering, Ne. 69341
308-436-6627
adillman@scottsbluffcounty.org

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

March 1, 2022

Dear Ms. Sorensen:

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

Market area I for 2022 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2022 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2022 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

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

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

Sincerely,

Angela Dillman
Scotts Bluff County Assessor