

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2023 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**CUSTER COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Custer 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 Custer 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: Elise Taylor, Custer County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually 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 to be considered 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 teammates 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 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 the recognition by IAAO 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.

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.

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 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, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **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 Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

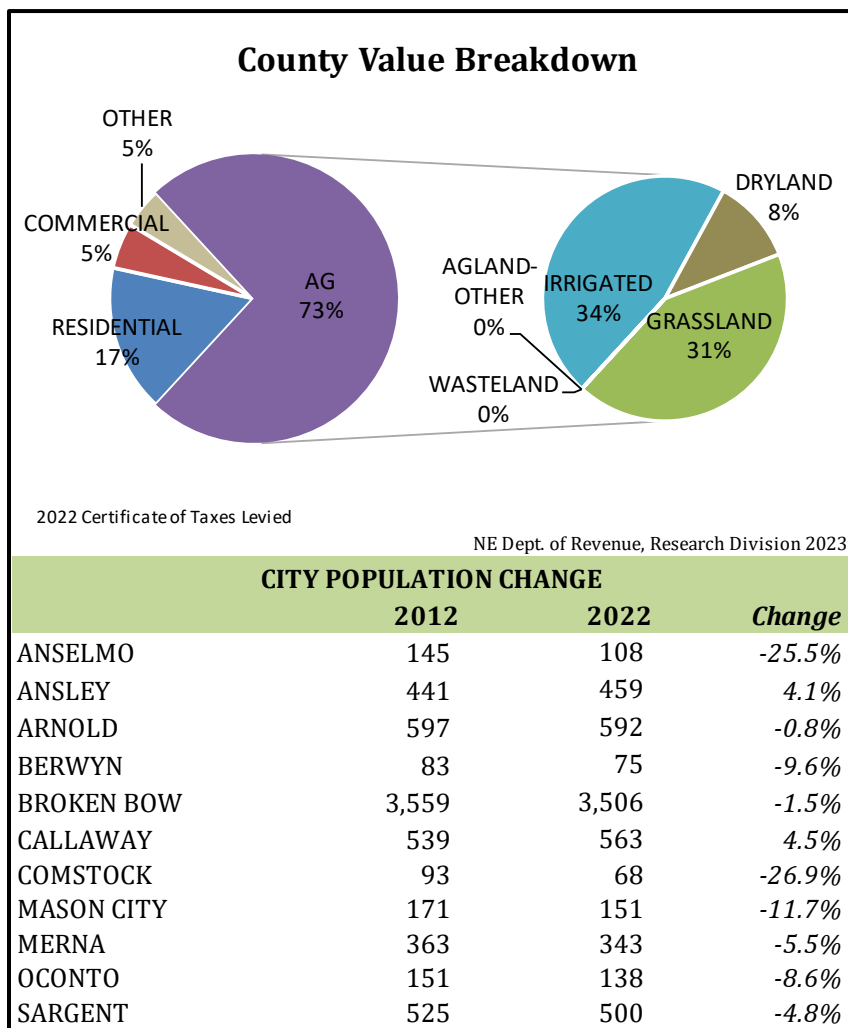
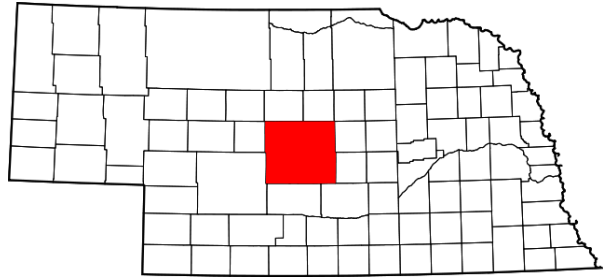
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 2,576 square miles, Custer County has 10,460 residents, per the Census Bureau Quick Facts for 2021, a slight population decline from the 2020 U.S. Census. Reports indicate that 70% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$99,456 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Custer County are located in and around Broken Bow, the county seat. According to the latest information available from the U.S. Census Bureau, there are 364 employer establishments with total employment of 3,096, a slight change.

Agricultural land is the main contributor to the valuation base. Grassland makes up a majority of the land in the county. Custer County is included in both the Central Platte and Lower Loup Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Custer County ranks first in corn for grain. In value of

sales by commodity group, Custer County ranks third in grains, and fourth in cattle and calves (USDA AgCensus).

# 2023 Residential Correlation for Custer County

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## *Assessment Actions*

Valuation Groups 1, 2 and 3 had adjustments to the depreciation tables. The assessor locations of Comstock and Mason City were reviewed. Rural homesites were increased between \$5,000 and \$10,000 depending on township. Suburban homesite locations around the villages increased between \$1,935 and \$7,000. General maintenance and pick-up work completed and placed on the assessment rolls.

## *Assessment Practice Review*

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

Sales verification and qualification practices were reviewed with the county assessor. With the residential class usability rate being similar to the statewide average, and with the sales review that was conducted, all arm's-length transactions have been made available for measurement purposes.

Six similar economic influences have been identified and stratified into six valuation groups. Valuation Group 1 is the largest city in Custer County, Broken Bow. Valuation Groups 2 thru 5 consist of combinations of the villages in the county while Valuation Group 6 consist of rural parcels in the county.

The costing and depreciation tables used are dated 2017 and 2020 respectively. The county assessor is complaint with the six-year inspection and review cycle. Broken Bow, Ansley and Sargent are next in the review cycle and scheduled to be completed for 2024 assessment cycle. Depreciation and costing tables are 2023 and 2022 respectively, while the lot value study is 2023. Custer County does not have a valuation methodology, the current county assessor is newly elected.

## *Description of Analysis*

Six valuation groups based on assessor locations are used for statistical analysis of residential parcels in Custer County.

<b>Valuation Group</b>	<b>Description</b>
1	Broken Bow
2	Callaway, Arnold, & Merna
3	Ansley, Anselmo, & Sargent
4	Comstock and Oconto
5	Mason City and Berywn
6	Rural

## 2023 Residential Correlation for Custer County

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The statistical profile consists of 308 qualified sales. All three measures of central tendency fall within the acceptable range. The qualitative statistics are also within the acceptable range. All six valuation groups are within the acceptable median range. All have acceptable COD's and PRD's except for the PRD in Valuation Groups 5 and 6. Valuation Group 5 has insufficient sample size for measurement. Valuation Group 6 with 32 sales has a slightly high PRD of 104%.

Comparison of the valuation changes of the sold parcels versus the residential population as reflected on the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

A review of all available information and the statistics suggest that assessments within the county are valued within the acceptable range, and therefore considered equalized. The quality of assessment of the residential property in Custer County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	148	96.50	98.54	95.79	15.32	102.87
2	66	96.50	98.21	96.17	10.39	102.12
3	45	96.12	99.05	96.18	11.39	102.98
4	11	96.33	91.35	89.23	14.67	102.38
5	6	93.69	88.21	75.65	17.64	116.60
6	32	92.25	90.78	87.38	17.18	103.89
<u>ALL</u>	308	96.27	97.28	94.11	13.89	103.37

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Custer County is 96%.

# 2023 Commercial Correlation for Custer County

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## *Assessment Actions*

General maintenance and pick-up work was completed by Central Plains Valuation, LLC and placed on the assessment rolls.

## *Assessment Practice Review*

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

The sales qualification and verification process review shows that the usability rate is higher than the statewide average. Adequate explanation is provided in the comments of disqualified sales. indicates that all arm's-length transactions were made available for measurement.

There are five unique commercial valuation groups. Valuation Group 1 consist of the largest city in the county, Broken Bow. Valuation Groups 2 through 5 are defined by economically diverse groupings of the remaining smaller villages in the county.

The county assessor complies with the six-year inspection and review cycle. All of the commercial property in Custer County was reappraised for the 2022 assessment year. Depreciation tables are dated 2020 while the costing and the lot value study are 2021.

## *Description of Analysis*

Five distinct valuation groups that are based on assessor locations in the county are used for stratifying and analyzing commercial sales in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Broken Bow
2	Arnold, Merna
3	Callaway, Ansley
4	Mason City, Sargent
5	Anselmo, Berwyn, Comstock, Oconto

There are 57 commercial sales with the majority of the sales in Valuation Group 1. Each of the remaining valuation groups had nine or less sales. The overall median is in the acceptable range while the weighted mean are out of the acceptable range. The qualitative statistics of the COD and PRD are both high. When the sales are arrayed by incremental dollar ranges, a regressive pattern is not displayed; however, outliers exist at nearly every price level. Three extreme outliers with assessment-to-sale ratios of 300% and higher are significantly impacting the COD; their removal reduces the COD to 20%. Therefore, the median can be relied upon to determine the level of value.

## 2023 Commercial Correlation for Custer County

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Valuation Group 1 with 27 sales had a median of 98%, the other statistical measures generally follow the pattern of the overall statistics. The remaining valuation groups have less than 10 sales.

The 2023 County Abstract of Assessment for Real Property, Form 45 Compared to the 2022 Certificate of Taxes Levied Report (CTL) compared to the sales file shows no significant movement which reflects the lack of assessment actions. Based on all available information, the level of value of commercial property in Custer County is determined to be within the acceptable range.

### *Equalization and Quality of Assessment*

With consideration of the assessment practices and a review of the statistics, it is determined that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Custer County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	27	98.28	110.19	88.93	29.51	123.91
2	9	98.75	89.85	100.98	24.69	88.98
3	9	97.08	91.98	93.10	24.01	98.80
4	9	104.77	104.39	84.60	32.37	123.39
5	2	410.47	410.47	330.69	74.97	124.13
6	1	120.32	120.32	120.32	00.00	100.00
<u>    </u> ALL <u>    </u>	57	98.75	113.90	90.89	38.57	125.32

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Custer County is 99%.

# 2023 Agricultural Correlation for Custer County

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## *Assessment Actions*

Grassland was increased in Market Area 2 an average of 9%, in Market Area 5 it increased 2% and in Market Area 1 it decreased by 1%. Routine maintenance and pick-up work was completed and placed on the assessment rolls.

## *Assessment Practice Review*

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

The sale usability rate is above the statewide average for the agricultural class. The same practices for sales qualification and verification are found in all three property classes. The comments for the non-qualified sales in the sales roster indicates sufficient cause for the qualification status. All arm's-length transactions have been made available for measurement purposes.

The county assessor recognizes five different market areas. The largest market area is Market Area 1 which is comprised of loamy rolling hills. In the northwestern corner is Market Area 2. It is part of the Sandhills Region with sandy land best suited for grazing. Market Area 3 is a region transitioning Market Areas 1 and 2. The southwestern corner of the county which is more rugged and characterized by canyon-like terrain is where Market Areas 4 and 5 are located.

The county assessor is compliant with the six-year inspection and review cycle. The sheer size of the county facilitates the rural townships being inspected in conjunction with the residential cycle. Agricultural homes and outbuildings use the same appraisal models as the rural residential for valuation.

Feedlots and hog facilities are identified and valued as intensive use. Feedlots are valued the same as dryland values and hog facilities are valued at a commercial rate. No special valuation influence has been recognized at this time in the county. The county assessor has identified about 12% of the acres enrolled in Conservation Reserve Program (CRP).

## *Description of Analysis*

The 104 agricultural land sales produced a measure of central tendency within the acceptable range. The COD was 18% and supports the use of the median as an indicator of the level of value. The data stratified into market areas demonstrates that the median for Market Areas 1, 4 and 5 are within the acceptable range while Market Areas 2 and 3 had insufficient sales for meaningful analysis. Market Area 2 weighted average grassland values remain low predominately in 3G and 3G1 Land Capability Group (LCG) compared to surrounding counties and may need to be addressed for next year, although the values were increased this year to improve equalization. Market Area 3 has a low median at 55% with five sales, however, only three sales show up under the 80% Majority Land Use (MLU) all in grassland with a median of 77%.

## 2023 Agricultural Correlation for Custer County

A review of all the sales 80% MLU by market area show medians in the acceptable range for all land uses. All the sales stratified by land use and market area have acceptable medians except for those with insufficient sales.

Review of the 2023 County Abstract of Assessment for Real Property Form 45 Compared to the 2022 Certificate of Taxes Levied Report (CTL) supports the stated actions of the county assessor.

Custer County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic contains no sales. review of the assessed values establish by the county assessor supports that values were reduced as required by state statute.

### *Equalization and Quality of Assessment*

The same appraisal methods are used to value agricultural improvements as the rural residential subclass; therefore, the agricultural homes and outbuildings are at a proportionate level of value. The quality of assessment for the agricultural land class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	20	72.57	71.52	68.09	14.66	105.04
1	19	70.84	71.37	67.85	15.54	105.19
5	1	74.30	74.30	74.30	00.00	100.00
<u>Dry</u>						
County	6	74.36	70.78	69.44	09.45	101.93
1	2	74.81	74.81	73.75	02.85	101.44
4	3	68.17	66.35	63.59	14.71	104.34
5	1	76.03	76.03	76.03	00.00	100.00
<u>Grass</u>						
County	52	72.36	71.90	68.82	14.62	104.48
1	33	72.93	71.99	68.33	12.66	105.36
2	3	67.24	65.76	64.91	07.97	101.31
3	3	76.62	73.95	89.06	24.81	83.03
4	4	70.30	75.73	71.32	20.26	106.18
5	9	69.55	71.25	69.70	15.99	102.22
<u>ALL</u>	104	72.99	73.34	70.52	18.21	104.00

### *Level of Value*

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

### *Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)*

A review of agricultural land value in Custer County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor

## **2023 Agricultural Correlation for Custer County**

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of 33%. Therefore, it is in the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Custer County is 50%.



## 2023 Opinions of the Property Tax Administrator for Custer County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	96	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	99	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2023 Commission Summary for Custer County

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### Residential Real Property - Current

Number of Sales	308	Median	96.27
Total Sales Price	\$37,681,873	Mean	97.28
Total Adj. Sales Price	\$37,681,873	Wgt. Mean	94.11
Total Assessed Value	\$35,461,959	Average Assessed Value of the Base	\$75,424
Avg. Adj. Sales Price	\$122,344	Avg. Assessed Value	\$115,136

### Confidence Interval - Current

95% Median C.I	95.26 to 97.49
95% Wgt. Mean C.I	92.18 to 96.04
95% Mean C.I	95.11 to 99.45
% of Value of the Class of all Real Property Value in the County	12.50
% of Records Sold in the Study Period	5.74
% of Value Sold in the Study Period	8.77

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	274	93	93.16
2021	265	94	94.39
2020	289	96	96.19
2019	274	96	96.46

## 2023 Commission Summary for Custer County

### Commercial Real Property - Current

Number of Sales	57	Median	98.75
Total Sales Price	\$9,955,855	Mean	113.90
Total Adj. Sales Price	\$9,955,855	Wgt. Mean	90.89
Total Assessed Value	\$9,048,896	Average Assessed Value of the Base	\$206,704
Avg. Adj. Sales Price	\$174,664	Avg. Assessed Value	\$158,753

### Confidence Interval - Current

95% Median C.I	96.53 to 102.74
95% Wgt. Mean C.I	77.00 to 104.78
95% Mean C.I	88.60 to 139.20
% of Value of the Class of all Real Property Value in the County	5.16
% of Records Sold in the Study Period	7.06
% of Value Sold in the Study Period	5.42

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	41	99	98.71
2021	48	93	92.77
2020	45	94	93.62
2019	50	0	95.09

**21 Custer  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 308  
 Total Sales Price : 37,681,873  
 Total Adj. Sales Price : 37,681,873  
 Total Assessed Value : 35,461,959  
 Avg. Adj. Sales Price : 122,344  
 Avg. Assessed Value : 115,136

MEDIAN : 96  
 WGT. MEAN : 94  
 MEAN : 97  
 COD : 13.89  
 PRD : 103.37

COV : 20.01  
 STD : 19.47  
 Avg. Abs. Dev : 13.37  
 MAX Sales Ratio : 228.83  
 MIN Sales Ratio : 43.12

95% Median C.I. : 95.26 to 97.49  
 95% Wgt. Mean C.I. : 92.18 to 96.04  
 95% Mean C.I. : 95.11 to 99.45

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	30	98.34	102.68	100.55	10.24	102.12	85.57	132.66	94.26 to 106.70		119,747	120,411
01-JAN-21 To 31-MAR-21	39	100.11	100.99	101.65	12.74	99.35	70.05	144.38	94.95 to 105.12		97,275	98,878
01-APR-21 To 30-JUN-21	38	100.59	103.10	98.63	16.80	104.53	65.13	141.20	92.59 to 116.66		122,418	120,738
01-JUL-21 To 30-SEP-21	38	95.50	92.42	93.48	09.71	98.87	57.22	124.53	90.74 to 98.78		142,905	133,585
01-OCT-21 To 31-DEC-21	39	96.41	96.12	92.79	11.46	103.59	63.68	154.34	90.86 to 99.23		119,062	110,479
01-JAN-22 To 31-MAR-22	25	96.62	102.57	97.24	16.26	105.48	66.62	228.83	92.44 to 102.75		116,306	113,099
01-APR-22 To 30-JUN-22	51	95.91	94.02	90.43	14.17	103.97	43.12	157.57	93.27 to 97.95		136,280	123,235
01-JUL-22 To 30-SEP-22	48	90.01	91.78	85.92	16.63	106.82	43.59	151.62	83.46 to 95.88		119,002	102,249
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	145	98.15	99.65	98.08	12.78	101.60	57.22	144.38	95.70 to 99.99		120,472	118,158
01-OCT-21 To 30-SEP-22	163	95.26	95.17	90.68	14.65	104.95	43.12	228.83	93.18 to 96.62		124,009	112,448
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	154	97.33	98.16	96.27	13.01	101.96	57.22	154.34	95.61 to 99.23		120,256	115,774
<u>ALL</u>	308	96.27	97.28	94.11	13.89	103.37	43.12	228.83	95.26 to 97.49		122,344	115,136

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	148	96.50	98.54	95.79	15.32	102.87	43.59	228.83	94.04 to 98.70		138,725	132,881
2	66	96.50	98.21	96.17	10.39	102.12	69.75	135.53	94.77 to 99.15		94,229	90,621
3	45	96.12	99.05	96.18	11.39	102.98	68.18	136.61	93.18 to 100.38		70,000	67,325
4	11	96.33	91.35	89.23	14.67	102.38	65.13	117.23	65.51 to 109.37		46,855	41,809
5	6	93.69	88.21	75.65	17.64	116.60	57.22	116.66	57.22 to 116.66		34,667	26,226
6	32	92.25	90.78	87.38	17.18	103.89	43.12	132.08	78.31 to 102.58		220,566	192,741
<u>ALL</u>	308	96.27	97.28	94.11	13.89	103.37	43.12	228.83	95.26 to 97.49		122,344	115,136

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	308	96.27	97.28	94.11	13.89	103.37	43.12	228.83	95.26 to 97.49		122,344	115,136
06												
07												
<u>ALL</u>	308	96.27	97.28	94.11	13.89	103.37	43.12	228.83	95.26 to 97.49		122,344	115,136

**21 Custer  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 308  
 Total Sales Price : 37,681,873  
 Total Adj. Sales Price : 37,681,873  
 Total Assessed Value : 35,461,959  
 Avg. Adj. Sales Price : 122,344  
 Avg. Assessed Value : 115,136

MEDIAN : 96  
 WGT. MEAN : 94  
 MEAN : 97  
 COD : 13.89  
 PRD : 103.37

COV : 20.01  
 STD : 19.47  
 Avg. Abs. Dev : 13.37  
 MAX Sales Ratio : 228.83  
 MIN Sales Ratio : 43.12

95% Median C.I. : 95.26 to 97.49  
 95% Wgt. Mean C.I. : 92.18 to 96.04  
 95% Mean C.I. : 95.11 to 99.45

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	116.66	116.66	116.66	00.00	100.00	116.66	116.66	N/A	13,000	15,166
Less Than 30,000	17	100.62	114.51	116.20	21.30	98.55	74.13	228.83	95.57 to 132.20	21,559	25,051
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	308	96.27	97.28	94.11	13.89	103.37	43.12	228.83	95.26 to 97.49	122,344	115,136
Greater Than 14,999	307	96.26	97.22	94.10	13.87	103.32	43.12	228.83	95.16 to 97.49	122,700	115,462
Greater Than 29,999	291	96.14	96.27	93.89	13.40	102.53	43.12	157.57	94.44 to 97.46	128,232	120,399
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	116.66	116.66	116.66	00.00	100.00	116.66	116.66	N/A	13,000	15,166
15,000 TO 29,999	16	98.55	114.38	116.18	22.09	98.45	74.13	228.83	95.57 to 132.20	22,094	25,669
30,000 TO 59,999	64	98.66	102.99	103.54	17.18	99.47	65.13	157.57	94.95 to 109.15	45,492	47,100
60,000 TO 99,999	72	96.00	96.94	96.64	12.92	100.31	43.59	144.38	93.06 to 99.33	79,422	76,757
100,000 TO 149,999	63	97.59	96.21	95.99	13.34	100.23	56.51	134.19	95.29 to 99.89	125,346	120,318
150,000 TO 249,999	63	93.36	91.03	91.12	11.34	99.90	43.12	131.33	89.07 to 96.41	186,611	170,042
250,000 TO 499,999	29	94.04	91.29	90.81	08.68	100.53	66.70	106.68	88.72 to 99.21	311,457	282,844
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>308</b>	<b>96.27</b>	<b>97.28</b>	<b>94.11</b>	<b>13.89</b>	<b>103.37</b>	<b>43.12</b>	<b>228.83</b>	<b>95.26 to 97.49</b>	<b>122,344</b>	<b>115,136</b>

**21 Custer  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 57  
 Total Sales Price : 9,955,855  
 Total Adj. Sales Price : 9,955,855  
 Total Assessed Value : 9,048,896  
 Avg. Adj. Sales Price : 174,664  
 Avg. Assessed Value : 158,753

MEDIAN : 99  
 WGT. MEAN : 91  
 MEAN : 114  
 COD : 38.57  
 PRD : 125.32

COV : 85.57  
 STD : 97.46  
 Avg. Abs. Dev : 38.09  
 MAX Sales Ratio : 718.20  
 MIN Sales Ratio : 23.54

95% Median C.I. : 96.53 to 102.74  
 95% Wgt. Mean C.I. : 77.00 to 104.78  
 95% Mean C.I. : 88.60 to 139.20

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	4	96.19	92.11	66.95	17.34	137.58	63.25	112.80	N/A	365,392	244,635
01-JAN-20 To 31-MAR-20	5	98.90	99.26	98.67	01.31	100.60	97.24	102.74	N/A	117,700	116,131
01-APR-20 To 30-JUN-20	2	99.50	99.50	99.50	11.86	100.00	87.70	111.30	N/A	400,000	397,993
01-JUL-20 To 30-SEP-20	1	96.81	96.81	96.81	00.00	100.00	96.81	96.81	N/A	30,000	29,044
01-OCT-20 To 31-DEC-20	5	99.73	105.01	103.04	06.83	101.91	97.08	120.32	N/A	108,100	111,387
01-JAN-21 To 31-MAR-21	3	99.81	95.43	89.58	10.36	106.53	77.74	108.75	N/A	221,667	198,578
01-APR-21 To 30-JUN-21	3	98.75	99.47	100.25	05.51	99.22	91.67	107.98	N/A	308,333	309,115
01-JUL-21 To 30-SEP-21	4	96.26	96.32	96.26	01.13	100.06	94.49	98.28	N/A	54,750	52,703
01-OCT-21 To 31-DEC-21	8	103.70	173.19	98.11	84.10	176.53	58.44	718.20	58.44 to 718.20	126,934	124,539
01-JAN-22 To 31-MAR-22	8	107.42	124.62	90.61	48.23	137.53	38.16	299.53	38.16 to 299.53	336,414	304,836
01-APR-22 To 30-JUN-22	9	100.57	102.73	93.05	38.03	110.40	55.31	162.25	56.26 to 161.03	56,944	52,984
01-JUL-22 To 30-SEP-22	5	47.27	105.94	91.12	154.28	116.26	23.54	370.69	N/A	101,400	92,398
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	12	98.56	96.71	82.78	08.36	116.83	63.25	112.80	87.70 to 104.77	240,006	198,685
01-OCT-20 To 30-SEP-21	15	98.55	99.67	97.50	06.29	102.23	77.74	120.32	95.98 to 107.98	156,633	152,722
01-OCT-21 To 30-SEP-22	30	100.81	127.89	92.54	65.31	138.20	23.54	718.20	65.16 to 109.65	157,543	145,795
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	13	98.90	101.32	100.18	05.22	101.14	87.70	120.32	97.08 to 109.36	150,692	150,970
01-JAN-21 To 31-DEC-21	18	99.28	130.86	96.66	43.00	135.38	58.44	718.20	94.49 to 107.98	156,915	151,678
<u>ALL</u>	57	98.75	113.90	90.89	38.57	125.32	23.54	718.20	96.53 to 102.74	174,664	158,753

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	27	98.28	110.19	88.93	29.51	123.91	35.35	370.69	91.67 to 102.79	275,699	245,184
2	9	98.75	89.85	100.98	24.69	88.98	38.16	151.49	58.44 to 109.36	124,497	125,723
3	9	97.08	91.98	93.10	24.01	98.80	55.31	159.18	56.26 to 112.80	78,000	72,620
4	9	104.77	104.39	84.60	32.37	123.39	23.54	162.25	47.27 to 161.03	66,611	56,350
5	2	410.47	410.47	330.69	74.97	124.13	102.74	718.20	N/A	6,750	22,322
6	1	120.32	120.32	120.32	00.00	100.00	120.32	120.32	N/A	76,500	92,044
<u>ALL</u>	57	98.75	113.90	90.89	38.57	125.32	23.54	718.20	96.53 to 102.74	174,664	158,753

**21 Custer  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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MEDIAN : 99  
 WGT. MEAN : 91  
 MEAN : 114  
 COD : 38.57  
 PRD : 125.32

COV : 85.57  
 STD : 97.46  
 Avg. Abs. Dev : 38.09  
 MAX Sales Ratio : 718.20  
 MIN Sales Ratio : 23.54

95% Median C.I. : 96.53 to 102.74  
 95% Wgt. Mean C.I. : 77.00 to 104.78  
 95% Mean C.I. : 88.60 to 139.20

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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	2	66.78	66.78	72.86	47.06	91.66	35.35	98.21	N/A	155,000	112,936
03	55	98.90	115.61	91.47	38.74	126.39	23.54	718.20	96.53 to 102.79	175,379	160,419
04											
<u>ALL</u>	<u>57</u>	<u>98.75</u>	<u>113.90</u>	<u>90.89</u>	<u>38.57</u>	<u>125.32</u>	<u>23.54</u>	<u>718.20</u>	<u>96.53 to 102.74</u>	<u>174,664</u>	<u>158,753</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	5	137.01	244.75	196.79	98.05	124.37	102.74	718.20	N/A	8,500	16,727
Less Than 30,000	8	148.10	200.81	152.22	67.09	131.92	61.26	718.20	61.26 to 718.20	13,750	20,931
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	57	98.75	113.90	90.89	38.57	125.32	23.54	718.20	96.53 to 102.74	174,664	158,753
Greater Than 14,999	52	98.25	101.32	90.44	28.17	112.03	23.54	370.69	94.49 to 100.57	190,641	172,409
Greater Than 29,999	49	98.21	99.71	90.20	26.55	110.54	23.54	370.69	94.49 to 99.81	200,936	181,254
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	5	137.01	244.75	196.79	98.05	124.37	102.74	718.20	N/A	8,500	16,727
15,000 TO 29,999	3	159.18	127.56	124.16	21.15	102.74	61.26	162.25	N/A	22,500	27,937
30,000 TO 59,999	12	96.95	86.50	85.87	15.68	100.73	23.54	109.65	67.04 to 98.55	42,250	36,280
60,000 TO 99,999	10	97.90	118.69	121.15	46.55	97.97	38.16	370.69	55.31 to 120.32	71,898	87,104
100,000 TO 149,999	8	100.81	111.99	110.52	39.68	101.33	35.35	299.53	35.35 to 299.53	114,875	126,963
150,000 TO 249,999	7	98.21	86.26	87.20	16.39	98.92	47.27	108.75	47.27 to 108.75	187,857	163,803
250,000 TO 499,999	10	99.32	103.28	102.61	12.74	100.65	77.74	151.49	87.70 to 111.30	341,000	349,902
500,000 TO 999,999											
1,000,000 TO 1,999,999	2	64.21	64.21	64.31	01.50	99.84	63.25	65.16	N/A	1,487,940	956,860
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>57</u>	<u>98.75</u>	<u>113.90</u>	<u>90.89</u>	<u>38.57</u>	<u>125.32</u>	<u>23.54</u>	<u>718.20</u>	<u>96.53 to 102.74</u>	<u>174,664</u>	<u>158,753</u>



**21 Custer  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

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 Avg. Abs. Dev : 38.09  
 MAX Sales Ratio : 718.20  
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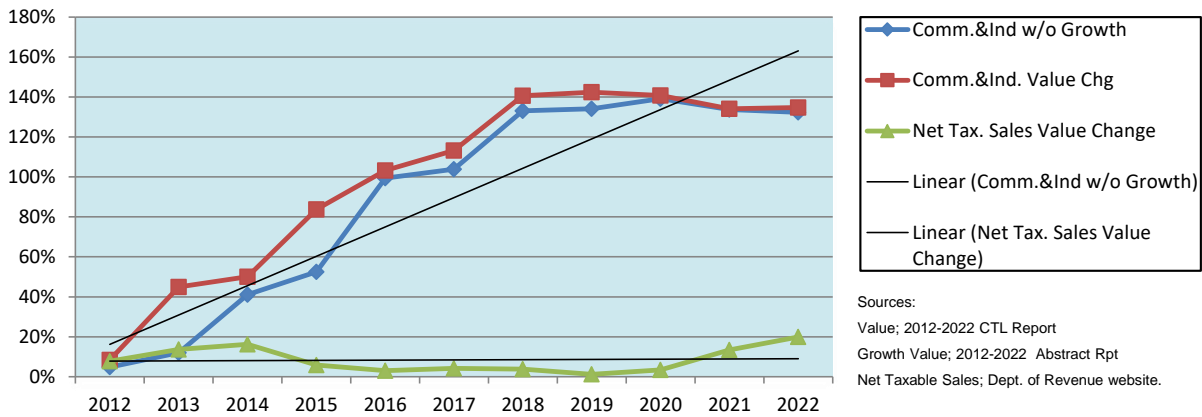
95% Median C.I. : 96.53 to 102.74  
 95% Wgt. Mean C.I. : 77.00 to 104.78  
 95% Mean C.I. : 88.60 to 139.20

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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
163	2	79.51	79.51	73.82	26.50	107.71	58.44	100.57	N/A	157,500	116,268
303	2	106.29	106.29	107.22	01.59	99.13	104.60	107.98	N/A	257,500	276,102
306	1	91.67	91.67	91.67	00.00	100.00	91.67	91.67	N/A	325,000	297,934
319	1	65.16	65.16	65.16	00.00	100.00	65.16	65.16	N/A	1,645,311	1,072,148
340	1	718.20	718.20	718.20	00.00	100.00	718.20	718.20	N/A	5,000	35,910
343	2	99.50	99.50	99.50	11.86	100.00	87.70	111.30	N/A	400,000	397,993
344	9	97.16	100.42	100.72	19.76	99.70	56.26	162.25	67.04 to 117.67	96,611	97,304
351	1	87.61	87.61	87.61	00.00	100.00	87.61	87.61	N/A	40,000	35,042
352	3	98.21	78.78	80.16	22.89	98.28	35.35	102.79	N/A	136,667	109,554
353	8	97.55	85.40	71.25	16.28	119.86	23.54	109.36	23.54 to 109.36	230,696	164,374
381	1	99.22	99.22	99.22	00.00	100.00	99.22	99.22	N/A	100,000	99,215
384	3	95.98	82.02	74.27	15.42	110.43	52.83	97.24	N/A	71,333	52,979
386	2	84.24	84.24	82.40	07.72	102.23	77.74	90.74	N/A	300,000	247,189
406	5	159.18	208.36	268.84	57.53	77.50	102.74	370.69	N/A	51,700	138,988
419	2	116.56	116.56	138.97	29.97	83.87	81.63	151.49	N/A	182,738	253,952
442	1	161.03	161.03	161.03	00.00	100.00	161.03	161.03	N/A	9,000	14,493
470	4	104.48	97.64	106.90	16.37	91.34	61.26	120.32	N/A	131,625	140,712
528	6	100.21	83.90	83.81	22.46	100.11	38.16	112.80	38.16 to 112.80	114,333	95,827
531	2	77.52	77.52	92.77	28.65	83.56	55.31	99.73	N/A	207,500	192,503
554	1	137.01	137.01	137.01	00.00	100.00	137.01	137.01	N/A	11,000	15,071
<u>ALL</u>	57	98.75	113.90	90.89	38.57	125.32	23.54	718.20	96.53 to 102.74	174,664	158,753

### 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	\$ 65,894,597	\$ 2,817,027	4.28%	\$ 63,077,570		\$ 93,422,072	
2012	\$ 71,455,590	\$ 2,392,367	3.35%	\$ 69,063,223	4.81%	\$ 100,655,831	7.74%
2013	\$ 95,472,318	\$ 21,698,853	22.73%	\$ 73,773,465	3.24%	\$ 106,188,797	5.50%
2014	\$ 98,892,429	\$ 5,917,537	5.98%	\$ 92,974,892	-2.62%	\$ 108,634,566	2.30%
2015	\$ 121,121,620	\$ 20,596,128	17.00%	\$ 100,525,492	1.65%	\$ 98,875,022	-8.98%
2016	\$ 133,964,781	\$ 2,567,352	1.92%	\$ 131,397,429	8.48%	\$ 96,227,974	-2.68%
2017	\$ 140,550,666	\$ 6,201,846	4.41%	\$ 134,348,820	0.29%	\$ 97,368,869	1.19%
2018	\$ 158,555,742	\$ 4,996,535	3.15%	\$ 153,559,207	9.26%	\$ 96,977,333	-0.40%
2019	\$ 159,733,235	\$ 5,499,591	3.44%	\$ 154,233,644	-2.73%	\$ 94,549,841	-2.50%
2020	\$ 158,638,692	\$ 1,047,021	0.66%	\$ 157,591,671	-1.34%	\$ 96,648,259	2.22%
2021	\$ 154,233,410	\$ 181,280	0.12%	\$ 154,052,130	-2.89%	\$ 106,012,244	9.69%
2022	\$ 154,674,289	\$ 1,545,103	1.00%	\$ 153,129,186	-0.72%	\$ 112,020,982	5.67%
<b>Ann %chg</b>	<b>8.03%</b>			<b>Average</b>	<b>1.59%</b>	1.08%	<b>1.79%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	4.81%	8.44%	7.74%
2013	11.96%	44.89%	13.67%
2014	41.10%	50.08%	16.28%
2015	52.55%	83.81%	5.84%
2016	99.41%	103.30%	3.00%
2017	103.88%	113.30%	4.22%
2018	133.04%	140.62%	3.81%
2019	134.06%	142.41%	1.21%
2020	139.16%	140.75%	3.45%
2021	133.79%	134.06%	13.48%
2022	132.39%	134.73%	19.91%

County Number	21
County Name	Custer

**21 Custer**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 104  
 Total Sales Price : 77,468,454  
 Total Adj. Sales Price : 77,468,454  
 Total Assessed Value : 54,632,393  
 Avg. Adj. Sales Price : 744,889  
 Avg. Assessed Value : 525,311

MEDIAN : 73  
 WGT. MEAN : 71  
 MEAN : 73  
 COD : 18.21  
 PRD : 104.00

COV : 24.73  
 STD : 18.14  
 Avg. Abs. Dev : 13.29  
 MAX Sales Ratio : 128.85  
 MIN Sales Ratio : 14.47

95% Median C.I. : 69.55 to 76.14  
 95% Wgt. Mean C.I. : 66.66 to 74.38  
 95% Mean C.I. : 69.85 to 76.83

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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	7	83.18	87.62	88.30	13.80	99.23	68.76	112.79	68.76 to 112.79	548,906	484,683	
01-JAN-20 To 31-MAR-20	11	76.14	76.22	75.99	10.98	100.30	53.81	91.12	63.38 to 89.56	447,379	339,970	
01-APR-20 To 30-JUN-20	10	74.55	75.60	77.07	11.11	98.09	59.97	87.45	61.22 to 87.29	703,880	542,464	
01-JUL-20 To 30-SEP-20	3	69.99	71.39	69.11	04.61	103.30	67.24	76.93	N/A	440,282	304,299	
01-OCT-20 To 31-DEC-20	5	69.17	70.69	67.37	04.99	104.93	65.35	75.86	N/A	733,990	494,492	
01-JAN-21 To 31-MAR-21	18	71.35	70.20	71.88	13.68	97.66	44.11	87.58	64.88 to 80.36	669,156	480,999	
01-APR-21 To 30-JUN-21	6	71.89	76.63	78.85	16.11	97.18	60.24	103.12	60.24 to 103.12	496,801	391,730	
01-JUL-21 To 30-SEP-21	3	77.95	82.64	76.37	11.58	108.21	71.43	98.53	N/A	373,333	285,101	
01-OCT-21 To 31-DEC-21	16	64.60	65.12	61.04	22.43	106.68	14.47	121.14	54.08 to 76.04	1,041,584	635,811	
01-JAN-22 To 31-MAR-22	10	72.87	74.74	69.79	23.93	107.09	30.42	116.01	54.75 to 108.52	1,161,597	810,723	
01-APR-22 To 30-JUN-22	10	55.87	67.67	66.07	31.48	102.42	46.26	128.85	48.51 to 97.73	845,069	558,298	
01-JUL-22 To 30-SEP-22	5	92.83	83.03	78.02	15.62	106.42	41.81	101.93	N/A	759,546	592,618	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	31	76.14	78.13	78.67	12.16	99.31	53.81	112.79	73.20 to 83.18	552,360	434,516	
01-OCT-20 To 30-SEP-21	32	71.72	72.65	72.35	12.99	100.41	44.11	103.12	68.84 to 76.69	619,236	448,004	
01-OCT-21 To 30-SEP-22	41	66.74	70.27	66.19	27.45	106.16	14.47	128.85	57.08 to 76.39	988,530	654,299	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	29	74.90	74.55	74.04	09.85	100.69	53.81	91.12	68.71 to 77.33	584,509	432,747	
01-JAN-21 To 31-DEC-21	43	70.84	70.07	67.16	17.26	104.33	14.47	121.14	64.88 to 76.39	763,046	512,480	
<u>ALL</u>	104	72.99	73.34	70.52	18.21	104.00	14.47	128.85	69.55 to 76.14	744,889	525,311	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	69	73.48	74.32	71.07	17.34	104.57	14.47	128.85	70.07 to 76.93	805,750	572,622	
2	3	67.24	65.76	64.91	07.97	101.31	56.98	73.05	N/A	1,696,257	1,101,114	
3	5	54.75	66.27	84.82	28.82	78.13	44.11	101.13	N/A	251,230	213,092	
4	13	69.17	73.09	69.05	19.16	105.85	46.93	108.52	53.81 to 87.00	598,280	413,113	
5	14	75.17	72.94	69.46	19.10	105.01	30.42	121.14	62.30 to 87.58	553,511	384,445	
<u>ALL</u>	104	72.99	73.34	70.52	18.21	104.00	14.47	128.85	69.55 to 76.14	744,889	525,311	

**21 Custer**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	7	76.69	76.41	74.24	11.10	102.92	47.76	89.56	47.76 to 89.56	902,373	669,896
1	7	76.69	76.41	74.24	11.10	102.92	47.76	89.56	47.76 to 89.56	902,373	669,896
<b>Dry</b>											
County	4	70.43	67.04	64.33	11.02	104.21	50.39	76.93	N/A	260,991	167,896
1	2	74.81	74.81	73.75	02.85	101.44	72.68	76.93	N/A	247,483	182,528
4	2	59.28	59.28	55.83	15.00	106.18	50.39	68.17	N/A	274,500	153,264
<b>Grass</b>											
County	42	72.36	71.07	67.96	15.56	104.58	41.81	108.52	67.24 to 75.86	580,277	394,368
1	26	72.82	71.16	67.88	13.05	104.83	46.26	98.53	64.08 to 76.14	490,251	332,768
2	3	67.24	65.76	64.91	07.97	101.31	56.98	73.05	N/A	1,696,257	1,101,114
3	3	76.62	73.95	89.06	24.81	83.03	44.11	101.13	N/A	366,917	326,792
4	3	69.17	77.17	71.26	26.37	108.29	53.81	108.52	N/A	354,333	252,499
5	7	68.71	69.16	65.64	16.90	105.36	41.81	88.58	41.81 to 88.58	624,657	410,037
<b>ALL</b>	<b>104</b>	<b>72.99</b>	<b>73.34</b>	<b>70.52</b>	<b>18.21</b>	<b>104.00</b>	<b>14.47</b>	<b>128.85</b>	<b>69.55 to 76.14</b>	<b>744,889</b>	<b>525,311</b>

**21 Custer**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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 95% Mean C.I. : 69.85 to 76.83

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	20	72.57	71.52	68.09	14.66	105.04	47.76	103.12	61.22 to 76.69	924,759	629,639
1	19	70.84	71.37	67.85	15.54	105.19	47.76	103.12	57.35 to 81.40	937,378	635,990
5	1	74.30	74.30	74.30	00.00	100.00	74.30	74.30	N/A	685,000	508,966
<b>_____Dry_____</b>											
County	6	74.36	70.78	69.44	09.45	101.93	50.39	80.48	50.39 to 80.48	280,390	194,692
1	2	74.81	74.81	73.75	02.85	101.44	72.68	76.93	N/A	247,483	182,528
4	3	68.17	66.35	63.59	14.71	104.34	50.39	80.48	N/A	267,107	169,863
5	1	76.03	76.03	76.03	00.00	100.00	76.03	76.03	N/A	386,053	293,510
<b>_____Grass_____</b>											
County	52	72.36	71.90	68.82	14.62	104.48	41.81	108.52	68.76 to 76.04	696,141	479,111
1	33	72.93	71.99	68.33	12.66	105.36	46.26	98.53	68.76 to 76.14	691,627	472,589
2	3	67.24	65.76	64.91	07.97	101.31	56.98	73.05	N/A	1,696,257	1,101,114
3	3	76.62	73.95	89.06	24.81	83.03	44.11	101.13	N/A	366,917	326,792
4	4	70.30	75.73	71.32	20.26	106.18	53.81	108.52	N/A	397,000	283,133
5	9	69.55	71.25	69.70	15.99	102.22	41.81	88.58	62.30 to 87.58	622,011	433,566
<b>_____ALL_____</b>	<b>104</b>	<b>72.99</b>	<b>73.34</b>	<b>70.52</b>	<b>18.21</b>	<b>104.00</b>	<b>14.47</b>	<b>128.85</b>	<b>69.55 to 76.14</b>	<b>744,889</b>	<b>525,311</b>

## 21 Custer County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Custer	1	4,372	4,375	4,000	3,900	3,649	3,650	3,600	3,573	<b>4,041</b>
Valley	1	3,960	3,960	3,960	3,405	3,220	3,220	2,835	2,835	<b>3,584</b>
Sherman	1	3,670	3,670	3,540	3,540	3,415	3,415	3,340	3,337	<b>3,472</b>
Buffalo	1	5,549	5,537	5,350	5,216	3,948	4,859	4,538	4,538	<b>5,115</b>
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	<b>2,100</b>
Blaine	1	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	<b>2,100</b>
Logan	1	3,973	3,973	3,744	3,744	3,177	3,177	2,808	2,808	<b>3,432</b>
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	<b>2,250</b>
Custer	3	3,700	3,700	3,692	3,450	3,225	3,225	2,450	2,450	<b>3,161</b>
Loup	1	3,045	3,045	3,045	3,045	2,685	2,685	2,685	1,790	<b>2,818</b>
Garfield	1	3,475	3,475	3,475	2,950	2,950	2,625	2,625	2,250	<b>3,021</b>
Custer	4	3,700	3,710	3,700	3,400	3,000	3,000	2,800	2,625	<b>3,401</b>
Custer	5	3,710	3,710	3,700	3,400	3,000	3,000	2,700	2,625	<b>3,442</b>
Dawson	1	4,546	4,551	4,229	3,989	3,703	3,553	3,394	3,426	<b>4,330</b>
Lincoln	1	4,397	4,392	4,175	4,146	4,023	3,893	4,013	3,888	<b>4,240</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Custer	1	n/a	2,150	2,025	1,950	1,900	1,725	1,700	1,700	<b>1,936</b>
Valley	1	n/a	1,860	1,860	1,860	1,825	1,825	1,825	1,705	<b>1,812</b>
Sherman	1	n/a	1,910	1,810	1,810	1,710	1,710	1,615	1,615	<b>1,711</b>
Buffalo	1	2,330	2,329	2,170	2,169	2,020	2,010	1,885	1,885	<b>2,074</b>
Custer	2	n/a	610	n/a	599	599	n/a	n/a	599	<b>603</b>
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	n/a	590	<b>590</b>
Logan	1	n/a	1,498	1,498	1,498	1,404	1,404	1,258	1,258	<b>1,416</b>
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Custer	3	n/a	1,375	1,375	1,375	1,375	1,375	1,375	1,375	<b>1,375</b>
Loup	1	n/a	830	830	830	775	700	700	700	<b>768</b>
Garfield	1	n/a	1,450	1,450	1,270	1,270	1,060	1,051	981	<b>1,224</b>
Custer	4	n/a	1,600	1,550	1,300	1,300	1,200	1,130	1,130	<b>1,380</b>
Custer	5	n/a	1,600	1,500	1,300	1,300	1,200	1,130	1,130	<b>1,379</b>
Dawson	1	n/a	2,277	2,277	2,065	2,054	1,854	1,602	1,587	<b>2,021</b>
Lincoln	1	1,775	1,775	1,775	1,775	1,776	1,775	1,775	1,775	<b>1,775</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Custer	1	876	1,075	1,022	755	1,019	884	n/a	1,500	977
Valley	1	1,200	1,200	1,090	1,085	1,090	1,087	690	723	1,080
Sherman	1	1,395	1,395	1,345	1,345	1,220	n/a	n/a	1,061	1,337
Buffalo	1	1,300	1,299	1,270	1,255	1,234	1,210	1,180	n/a	1,257
Custer	2	600	600	590	590	540	531	n/a	n/a	536
Blaine	1	620	620	620	620	590	590	590	590	595
Logan	1	636	634	634	634	634	634	634	n/a	634
Thomas	1	585	585	585	585	585	585	585	585	585
Custer	3	855	961	800	752	796	634	n/a	1,281	758
Loup	1	660	n/a	660	660	660	660	660	660	660
Garfield	1	850	n/a	808	850	740	740	841	741	770
Custer	4	790	823	821	750	819	621	n/a	516	763
Custer	5	752	838	830	750	830	816	750	1,215	813
Dawson	1	1,108	1,108	1,097	1,051	1,015	1,005	979	969	1,082
Lincoln	1	1,100	1,100	1,100	1,100	1,050	1,050	1,050	1,050	1,090

County	Mkt Area	CRP	TIMBER	WASTE
Custer	1	1,547	n/a	50
Valley	1	1,100	1,141	270
Sherman	1	1,430	n/a	90
Buffalo	1	1,202	514	490
Custer	2	n/a	n/a	40
Blaine	1	n/a	n/a	25
Logan	1	610	n/a	15
Thomas	1	n/a	n/a	150
Custer	3	1,115	n/a	50
Loup	1	763	n/a	100
Garfield	1	826	n/a	191
Custer	4	1,060	n/a	50
Custer	5	1,093	n/a	50
Dawson	1	n/a	n/a	50
Lincoln	1	1,425	n/a	601

Source: 2023 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/29/2023

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020											
10/01/2020 To 09/30/2021											
10/01/2021 To 09/30/2022											
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020											
01/01/2021 To 12/31/2021											
<u>ALL</u>											
10/01/2019 To 09/30/2022											



AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/29/2023

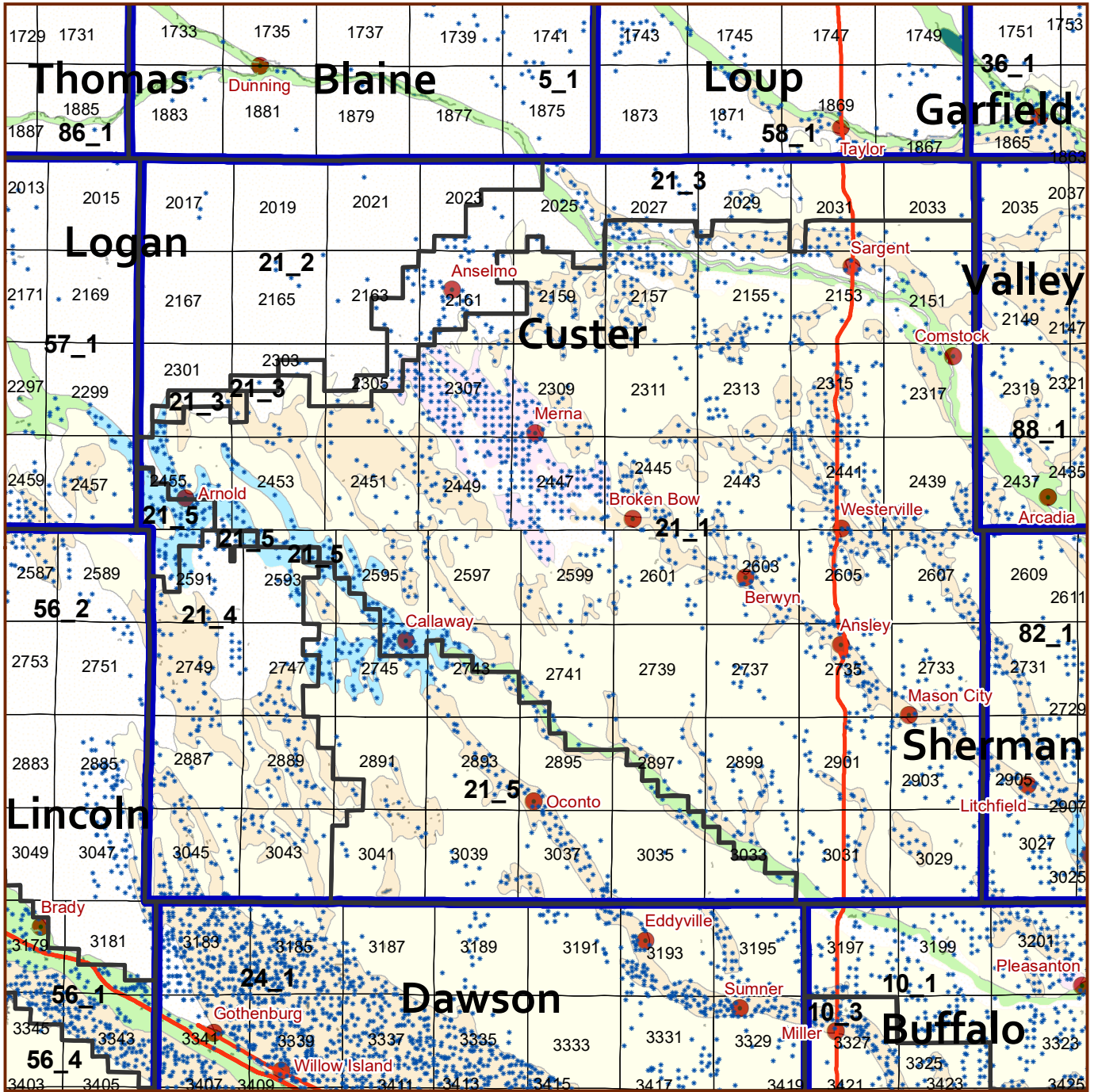
SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
050071											
210015											
210025											
210044											
210084											
210089											
210180											
240011											
240020											
240101											
580025											
820015											
880005											
880021											

ALL

10/01/2019 To 09/30/2022

# CUSTER COUNTY



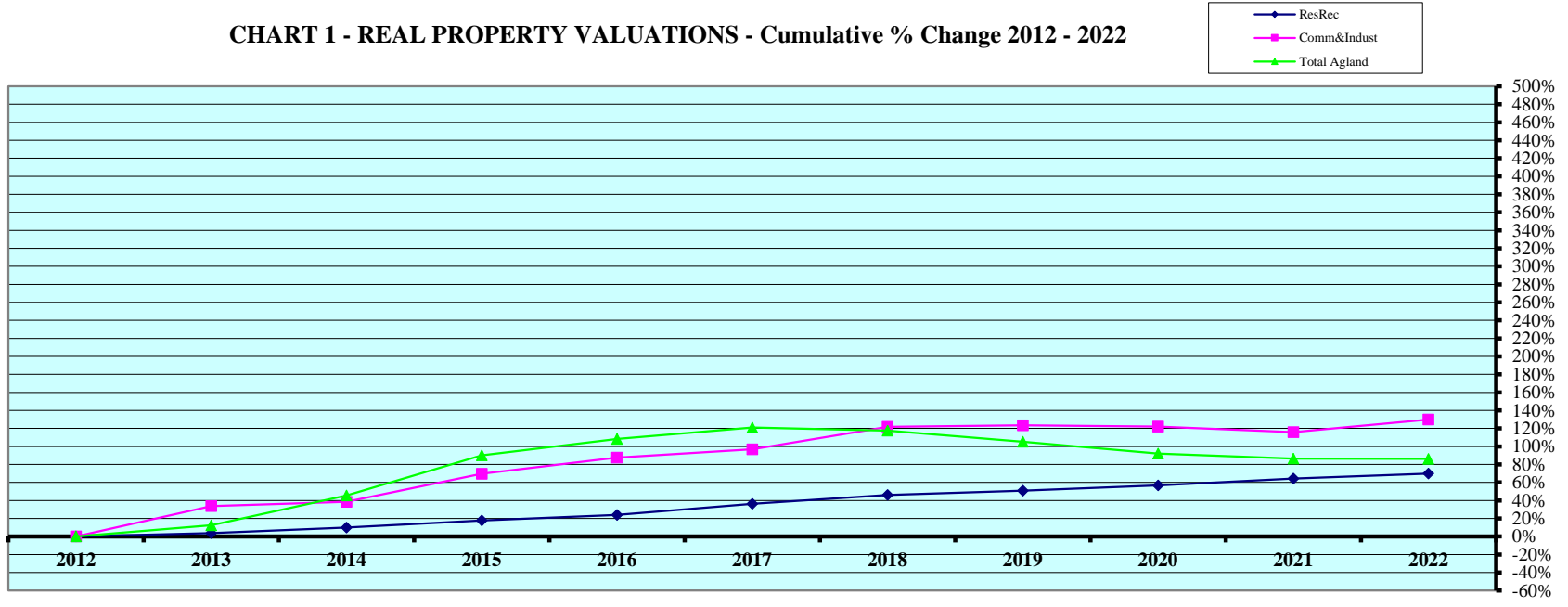
**Legend**

- 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 2012 - 2022**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	220,037,146	-	-	-	71,455,590	-	-	-	1,261,712,318	-	-	-
2013	228,243,419	8,206,273	3.73%	3.73%	95,472,318	24,016,728	33.61%	33.61%	1,420,070,927	158,358,609	12.55%	12.55%
2014	242,100,352	13,856,933	6.07%	10.03%	98,892,429	3,420,111	3.58%	38.40%	1,836,742,818	416,671,891	29.34%	45.58%
2015	259,107,974	17,007,622	7.03%	17.76%	121,121,620	22,229,191	22.48%	69.51%	2,398,726,828	561,984,010	30.60%	90.12%
2016	272,988,217	13,880,243	5.36%	24.06%	133,964,781	12,843,161	10.60%	87.48%	2,630,205,520	231,478,692	9.65%	108.46%
2017	299,602,321	26,614,104	9.75%	36.16%	140,550,666	6,585,885	4.92%	96.70%	2,788,830,275	158,624,755	6.03%	121.04%
2018	321,478,274	21,875,953	7.30%	46.10%	158,555,742	18,005,076	12.81%	121.89%	2,745,049,144	-43,781,131	-1.57%	117.57%
2019	331,659,238	10,180,964	3.17%	50.73%	159,733,235	1,177,493	0.74%	123.54%	2,589,557,019	-155,492,125	-5.66%	105.24%
2020	345,060,916	13,401,678	4.04%	56.82%	158,638,692	-1,094,543	-0.69%	122.01%	2,421,633,626	-167,923,393	-6.48%	91.93%
2021	361,513,012	16,452,096	4.77%	64.30%	154,233,410	-4,405,282	-2.78%	115.85%	2,354,133,510	-67,500,116	-2.79%	86.58%
2022	373,609,832	12,096,820	3.35%	69.79%	164,232,436	9,999,026	6.48%	129.84%	2,350,544,233	-3,589,277	-0.15%	86.30%

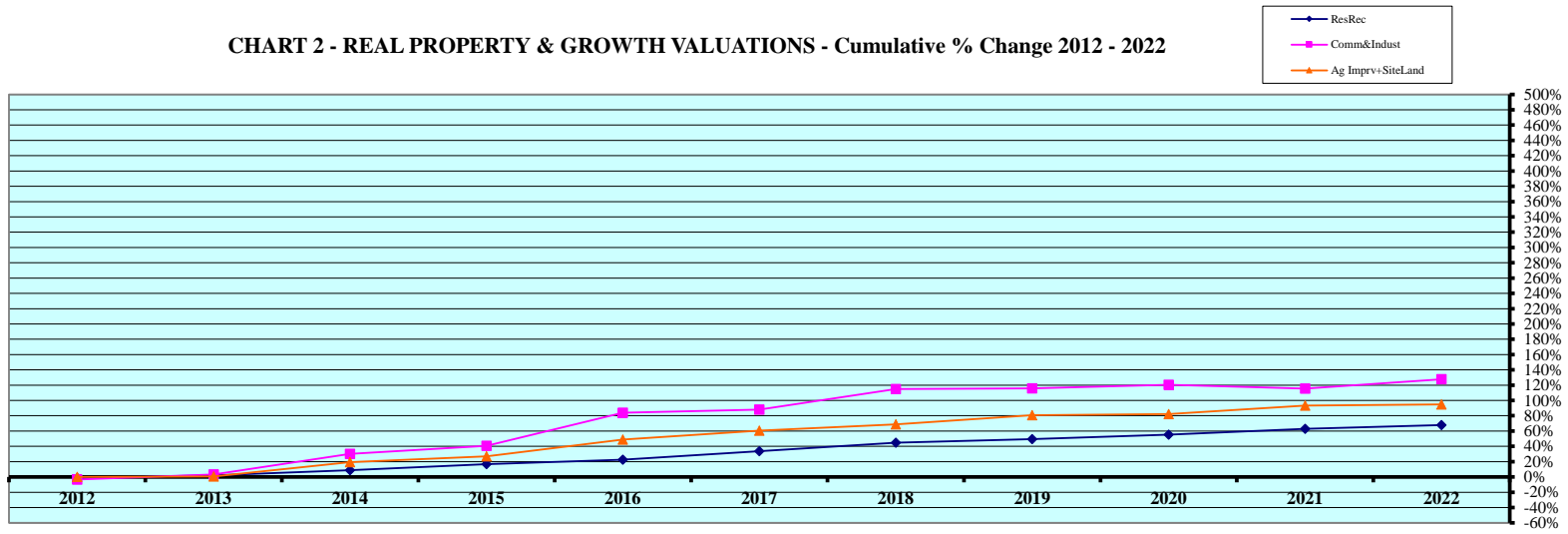
Rate Annual %chg: Residential & Recreational **5.44%** Commercial & Industrial **8.68%** Agricultural Land **6.42%**

Cnty# **21**  
County **CUSTER**

**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 2012 - 2022



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2012	220,037,146	2,782,231	1.26%	217,254,915	-	-1.26%	71,455,590	2,392,367	3.35%	69,063,223	-	-3.35%						
2013	228,243,419	3,420,351	1.50%	224,823,068	2.18%	2.18%	95,472,318	21,698,853	22.73%	73,773,465	3.24%	3.24%						
2014	242,100,352	2,790,879	1.15%	239,309,473	4.85%	8.76%	98,892,429	5,917,537	5.98%	92,974,892	-2.62%	30.12%						
2015	259,107,974	2,564,572	0.99%	256,543,402	5.97%	16.59%	121,121,620	20,596,128	17.00%	100,525,492	1.65%	40.68%						
2016	272,988,217	3,342,769	1.22%	269,645,448	4.07%	22.55%	133,964,781	2,567,352	1.92%	131,397,429	8.48%	83.89%						
2017	299,602,321	5,312,421	1.77%	294,289,900	7.80%	33.75%	140,550,666	6,201,846	4.41%	134,348,820	0.29%	88.02%						
2018	321,478,274	2,988,457	0.93%	318,489,817	6.30%	44.74%	158,555,742	4,996,535	3.15%	153,559,207	9.26%	114.90%						
2019	331,659,238	2,999,974	0.90%	328,659,264	2.23%	49.37%	159,733,235	5,499,591	3.44%	154,233,644	-2.73%	115.85%						
2020	345,060,916	3,061,069	0.89%	341,999,847	3.12%	55.43%	158,638,692	1,047,021	0.66%	157,591,671	-1.34%	120.54%						
2021	361,513,012	2,756,064	0.76%	358,756,948	3.97%	63.04%	154,233,410	181,280	0.12%	154,052,130	-2.89%	115.59%						
2022	373,609,832	4,303,226	1.15%	369,306,606	2.16%	67.84%	164,232,436	1,545,103	0.94%	162,687,333	5.48%	127.68%						
Rate Ann%chg	5.44%			Resid & Recreat w/o growth			4.26%			8.68%			C & I w/o growth			1.88%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	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		
2012	96,093,917	56,735,986	152,829,903	5,838,701	3.82%	146,991,202	-	-		
2013	98,188,616	63,180,045	161,368,661	7,658,684	4.75%	153,709,977	0.58%	0.58%		
2014	107,937,571	83,812,907	191,750,478	9,366,814	4.88%	182,383,664	13.02%	19.34%		
2015	111,013,136	93,617,793	204,630,929	10,573,126	5.17%	194,057,803	1.20%	26.98%		
2016	119,479,445	117,510,961	236,990,406	9,563,459	4.04%	227,426,947	11.14%	48.81%		
2017	131,276,555	123,879,769	255,156,324	9,972,635	3.91%	245,183,689	3.46%	60.43%		
2018	134,763,307	131,903,987	266,667,294	8,870,779	3.33%	257,796,515	1.03%	68.68%		
2019	143,956,388	138,809,437	282,765,825	6,504,791	2.30%	276,261,034	3.60%	80.76%		
2020	144,200,847	146,552,945	290,753,792	12,277,763	4.22%	278,476,029	-1.52%	82.21%		
2021	151,885,793	147,132,639	299,018,432	3,514,937	1.18%	295,503,495	1.63%	93.35%		
2022	155,540,278	145,829,534	301,369,812	3,629,030	1.20%	297,740,782	-0.43%	94.82%		
Rate Ann%chg	4.93%		9.90%		7.03%		Ag Imprv+Site w/o growth		3.37%	

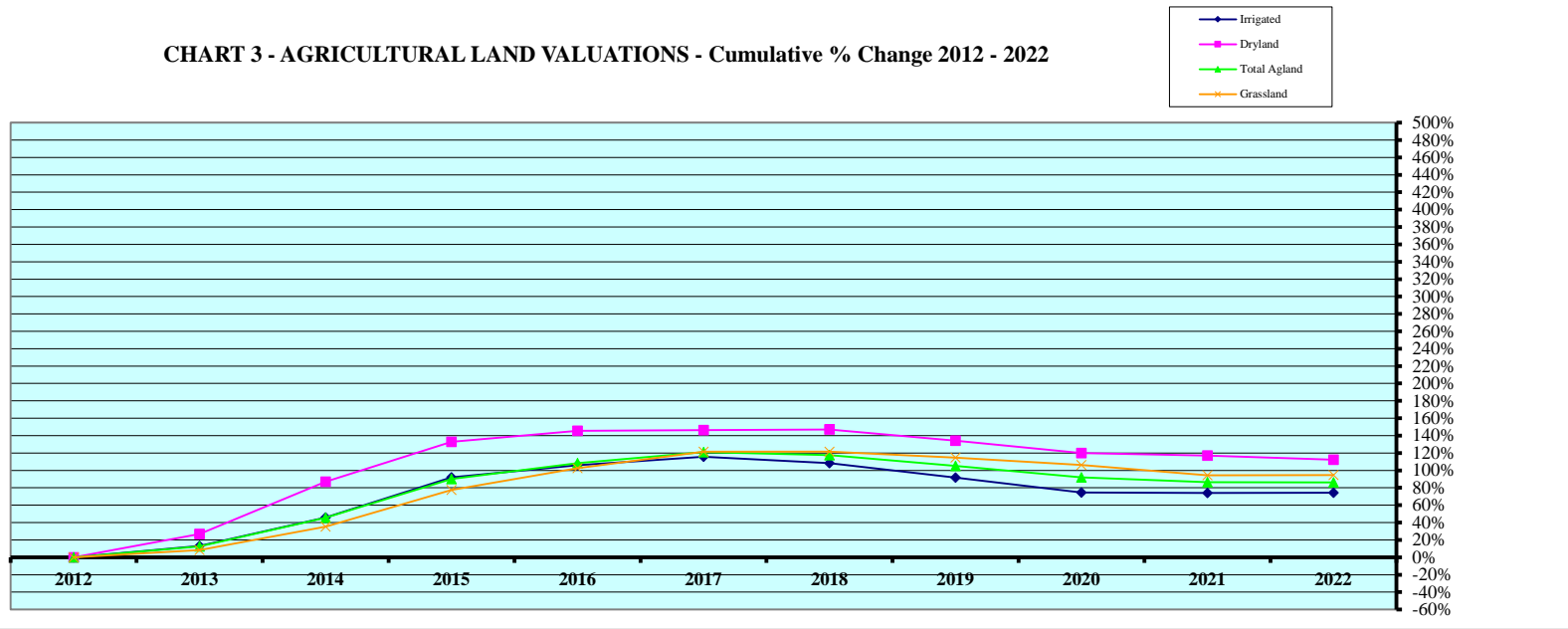
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 21  
County CUSTER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	621,591,602	-	-	-	123,727,480	-	-	-	516,251,196	-	-	-
2013	703,820,011	82,228,409	13.23%	13.23%	156,892,448	33,164,968	26.80%	26.80%	559,208,381	42,957,185	8.32%	8.32%
2014	906,219,601	202,399,590	28.76%	45.79%	231,343,898	74,451,450	47.45%	86.98%	699,014,392	139,806,011	25.00%	35.40%
2015	1,194,149,215	287,929,614	31.77%	92.11%	288,090,133	56,746,235	24.53%	132.84%	916,335,375	217,320,983	31.09%	77.50%
2016	1,280,583,842	86,434,627	7.24%	106.02%	303,669,459	15,579,326	5.41%	145.43%	1,045,809,707	129,474,332	14.13%	102.58%
2017	1,340,748,328	60,164,486	4.70%	115.70%	304,926,691	1,257,232	0.41%	146.45%	1,143,011,655	97,201,948	9.29%	121.41%
2018	1,295,264,781	-45,483,547	-3.39%	108.38%	305,639,427	712,736	0.23%	147.03%	1,143,999,868	988,213	0.09%	121.60%
2019	1,191,303,184	-103,961,597	-8.03%	91.65%	289,884,461	-15,754,966	-5.15%	134.29%	1,107,814,252	-36,185,616	-3.16%	114.59%
2020	1,084,890,280	-106,412,904	-8.93%	74.53%	272,061,139	-17,823,322	-6.15%	119.89%	1,064,536,360	-43,277,892	-3.91%	106.21%
2021	1,082,150,357	-2,739,923	-0.25%	74.09%	268,527,817	-3,533,322	-1.30%	117.03%	1,003,304,075	-61,232,285	-5.75%	94.34%
2022	1,083,419,615	1,269,258	0.12%	74.30%	262,746,811	-5,781,006	-2.15%	112.36%	1,004,227,157	923,082	0.09%	94.52%

Rate Ann.%chg: Irrigated **5.71%** Dryland **7.82%** Grassland **6.88%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	97,360	-	-	-	44,680	-	-	-	1,261,712,318	-	-	-
2013	111,523	14,163	14.55%	14.55%	38,564	-6,116	-13.69%	-13.69%	1,420,070,927	158,358,609	12.55%	12.55%
2014	113,809	2,286	2.05%	16.90%	51,118	12,554	32.55%	14.41%	1,836,742,818	416,671,891	29.34%	45.58%
2015	104,737	-9,072	-7.97%	7.58%	47,368	-3,750	-7.34%	6.02%	2,398,726,828	561,984,010	30.60%	90.12%
2016	108,066	3,329	3.18%	11.00%	34,446	-12,922	-27.28%	-22.91%	2,630,205,520	231,478,692	9.65%	108.46%
2017	109,152	1,086	1.00%	12.11%	34,449	3	0.01%	-22.90%	2,788,830,275	158,624,755	6.03%	121.04%
2018	110,252	1,100	1.01%	13.24%	34,816	367	1.07%	-22.08%	2,745,049,144	-43,781,131	-1.57%	117.57%
2019	520,132	409,880	371.77%	434.24%	34,990	174	0.50%	-21.69%	2,589,557,019	-155,492,125	-5.66%	105.24%
2020	110,857	-409,275	-78.69%	13.86%	34,990	0	0.00%	-21.69%	2,421,633,626	-167,923,393	-6.48%	91.93%
2021	150,892	40,035	36.11%	54.98%	369	-34,621	-98.95%	-99.17%	2,354,133,510	-67,500,116	-2.79%	86.58%
2022	150,650	-242	-0.16%	54.74%	0	-369	-100.00%	-100.00%	2,350,544,233	-3,589,277	-0.15%	86.30%

Cnty# **21**  
County **CUSTER**

Rate Ann.%chg: Total Agric Land **6.42%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	620,646,764	280,346	2,214			124,283,233	158,675	783			516,246,313	1,169,684	441		
2013	702,434,562	281,276	2,497	12.80%	12.80%	156,894,743	157,118	999	27.49%	27.49%	559,507,329	1,170,530	478	8.30%	8.30%
2014	905,781,541	282,018	3,212	28.61%	45.08%	231,795,040	157,284	1,474	47.58%	88.15%	698,973,742	1,169,162	598	25.07%	35.46%
2015	1,194,956,767	282,214	4,234	31.83%	91.26%	288,647,752	156,313	1,847	25.30%	135.76%	916,076,186	1,170,050	783	30.96%	77.39%
2016	1,283,048,478	282,250	4,546	7.36%	105.33%	303,739,938	156,016	1,947	5.43%	148.56%	1,045,611,323	1,170,043	894	14.14%	102.48%
2017	1,341,668,533	282,142	4,755	4.61%	114.80%	305,612,212	156,457	1,953	0.33%	149.39%	1,142,554,887	1,170,101	976	9.27%	121.24%
2018	1,296,272,110	282,118	4,595	-3.38%	107.55%	305,399,142	156,280	1,954	0.04%	149.49%	1,143,638,172	1,169,737	978	0.13%	121.52%
2019	1,191,753,396	282,005	4,226	-8.03%	90.89%	289,910,164	157,009	1,846	-5.51%	135.74%	1,108,903,069	1,169,588	948	-3.02%	114.82%
2020	1,086,302,238	282,524	3,845	-9.02%	73.68%	272,335,955	156,585	1,739	-5.81%	122.05%	1,064,424,154	1,168,554	911	-3.93%	106.38%
2021	1,083,056,380	282,663	3,832	-0.35%	73.07%	268,946,408	156,214	1,722	-1.01%	119.81%	1,003,016,151	1,168,835	858	-5.79%	94.43%
2022	1,084,618,494	282,995	3,833	0.03%	73.12%	263,245,402	152,761	1,723	0.09%	120.01%	1,004,678,576	1,171,885	857	-0.09%	94.25%

Rate Annual %chg Average Value/Acre: 5.64%

8.20%

6.86%

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
2012	97,143	2,210	44			44,680	223	200			1,261,318,133	1,611,139	783		
2013	111,284	2,280	49	11.04%	11.04%	38,638	193	200	0.00%	0.00%	1,418,986,556	1,611,398	881	12.48%	12.48%
2014	114,396	2,341	49	0.14%	11.20%	51,118	197	260	30.00%	30.00%	1,836,715,837	1,611,002	1,140	29.47%	45.63%
2015	104,723	2,134	49	0.41%	11.65%	47,368	182	260	0.00%	30.00%	2,399,832,796	1,610,894	1,490	30.67%	90.29%
2016	108,221	2,206	49	-0.01%	11.64%	34,446	132	260	0.00%	29.99%	2,632,542,406	1,610,647	1,634	9.71%	108.78%
2017	109,101	2,223	49	0.01%	11.65%	44,449	134	333	28.06%	66.48%	2,789,989,182	1,611,057	1,732	5.95%	121.21%
2018	110,252	2,245	49	0.08%	11.74%	44,816	135	332	-0.23%	66.10%	2,745,464,492	1,610,516	1,705	-1.56%	117.75%
2019	110,601	2,252	49	0.01%	11.75%	34,990	135	260	-21.73%	30.00%	2,590,712,220	1,610,990	1,608	-5.66%	105.42%
2020	110,857	2,257	49	0.00%	11.76%	229,992	932	247	-5.08%	23.39%	2,423,403,196	1,610,852	1,504	-6.45%	92.17%
2021	111,383	2,252	49	0.72%	12.56%	145,311	980	148	-39.89%	-25.82%	2,355,275,633	1,610,943	1,462	-2.82%	86.75%
2022	150,455	3,027	50	0.47%	13.08%	0	0				2,352,692,927	1,610,669	1,461	-0.09%	86.58%

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**CUSTER**

Rate Annual %chg Average Value/Acre: 6.44%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4



CHART 5 - 2022 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
10,545	CUSTER	109,900,883	46,464,186	137,817,257	373,609,832	155,203,609	9,028,827	0	2,350,544,233	155,540,278	145,829,534	0	3,483,938,639
cnty sectorvalue % of total value:		3.15%	1.33%	3.96%	10.72%	4.45%	0.26%		67.47%	4.46%	4.19%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
145	ANSELMO	554,605	445,547	1,989,905	3,058,912	1,208,794	0	0	3,585	0	0	0	7,261,348
1.38%	%sector of county sector	0.50%	0.96%	1.44%	0.82%	0.78%			0.00%				0.21%
	%sector of municipality	7.64%	6.14%	27.40%	42.13%	16.65%			0.05%				100.00%
441	ANSLEY	1,065,643	1,389,794	2,915,207	13,580,766	4,381,469	0	0	8,646	0	7,914	0	23,349,439
4.18%	%sector of county sector	0.97%	2.99%	2.12%	3.64%	2.82%			0.00%		0.01%		0.67%
	%sector of municipality	4.56%	5.95%	12.49%	58.16%	18.76%			0.04%		0.03%		100.00%
597	ARNOLD	573,593	1,594,014	242,628	23,816,760	3,680,310	0	0	44,383	0	2,812	0	29,954,500
5.66%	%sector of county sector	0.52%	3.43%	0.18%	6.37%	2.37%			0.00%		0.00%		0.86%
	%sector of municipality	1.91%	5.32%	0.81%	79.51%	12.29%			0.15%		0.01%		100.00%
83	BERWYN	128,624	414,294	1,504,616	2,659,834	337,654	0	0	65,736	56,585	4,027	0	5,171,370
0.79%	%sector of county sector	0.12%	0.89%	1.09%	0.71%	0.22%			0.00%	0.04%	0.00%		0.15%
	%sector of municipality	2.49%	8.01%	29.10%	51.43%	6.53%			1.27%	1.09%	0.08%		100.00%
3,559	BROKEN BOW	6,402,400	4,185,884	4,708,900	146,210,634	72,711,225	409,346	0	61,943	0	0	0	234,690,332
33.75%	%sector of county sector	5.83%	9.01%	3.42%	39.13%	46.85%	4.53%		0.00%				6.74%
	%sector of municipality	2.73%	1.78%	2.01%	62.30%	30.98%	0.17%		0.03%				100.00%
574	CALLAWAY	1,704,233	640,449	114,677	27,853,050	5,506,856	0	0	118,497	0	2,728	0	35,940,490
5.44%	%sector of county sector	1.55%	1.38%	0.08%	7.46%	3.55%			0.01%		0.00%		1.03%
	%sector of municipality	4.74%	1.78%	0.32%	77.50%	15.32%			0.33%		0.01%		100.00%
93	COMSTOCK	1,553	142,325	7,608	2,510,400	366,567	0	0	7,828	0	0	0	3,036,281
0.88%	%sector of county sector	0.00%	0.31%	0.01%	0.67%	0.24%			0.00%				0.09%
	%sector of municipality	0.05%	4.69%	0.25%	82.68%	12.07%			0.26%				100.00%
171	MASON CITY	71,599	594,790	2,113,619	3,507,934	457,035	0	0	41,853	85,094	48,819	0	6,920,743
1.62%	%sector of county sector	0.07%	1.28%	1.53%	0.94%	0.29%			0.00%	0.05%	0.03%		0.20%
	%sector of municipality	1.03%	8.59%	30.54%	50.69%	6.60%			0.60%	1.23%	0.71%		100.00%
363	MERNA	380,878	458,829	1,665,820	12,648,505	2,889,734	0	0	323,885	0	178,228	0	18,545,879
3.44%	%sector of county sector	0.35%	0.99%	1.21%	3.39%	1.86%			0.01%		0.12%		0.53%
	%sector of municipality	2.05%	2.47%	8.98%	68.20%	15.58%			1.75%		0.96%		100.00%
151	OCONTO	116,194	387,248	62,744	3,496,132	391,491	0	0	10,229	0	44,514	0	4,508,552
1.43%	%sector of county sector	0.11%	0.83%	0.05%	0.94%	0.25%			0.00%		0.03%		0.13%
	%sector of municipality	2.58%	8.59%	1.39%	77.54%	8.68%			0.23%		0.99%		100.00%
525	SARGENT	554,714	652,011	44,184	14,499,150	7,379,241	0	0	406,930	0	0	0	23,536,230
4.98%	%sector of county sector	0.50%	1.40%	0.03%	3.88%	4.75%			0.02%				0.68%
	%sector of municipality	2.36%	2.77%	0.19%	61.60%	31.35%			1.73%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
6,703	Total Municipalities	11,554,036	10,905,186	15,369,909	253,842,085	99,310,378	409,346	0	1,093,515	141,679	289,042	0	392,915,175
63.56%	%all municip.sectors of cnty	10.51%	23.47%	11.15%	67.94%	63.99%	4.53%		0.05%	0.09%	0.20%		11.28%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 15,339</b>	<b>Value : 3,234,978,052</b>	<b>Growth 10,684,446</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	622	2,834,863	414	8,346,885	376	11,282,416	1,412	22,464,164	
<b>02. Res Improve Land</b>	3,241	33,604,746	277	8,891,504	298	9,106,529	3,816	51,602,779	
<b>03. Res Improvements</b>	3,290	237,574,033	311	45,095,871	350	47,762,908	3,951	330,432,812	
<b>04. Res Total</b>	3,912	274,013,642	725	62,334,260	726	68,151,853	5,363	404,499,755	2,360,499
<b>% of Res Total</b>	72.94	67.74	13.52	15.41	13.54	16.85	34.96	12.50	22.09
<b>05. Com UnImp Land</b>	121	1,345,463	15	281,230	8	369,840	144	1,996,533	
<b>06. Com Improve Land</b>	570	17,995,075	48	1,836,107	18	1,232,535	636	21,063,717	
<b>07. Com Improvements</b>	578	80,510,218	50	11,206,679	31	43,004,397	659	134,721,294	
<b>08. Com Total</b>	699	99,850,756	65	13,324,016	39	44,606,772	803	157,781,544	3,322,937
<b>% of Com Total</b>	87.05	63.28	8.09	8.44	4.86	28.27	5.24	4.88	31.10
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	2	164,378	2	312,496	0	0	4	476,874	
<b>11. Ind Improvements</b>	2	244,968	2	8,306,985	0	0	4	8,551,953	
<b>12. Ind Total</b>	2	409,346	2	8,619,481	0	0	4	9,028,827	0
<b>% of Ind Total</b>	50.00	4.53	50.00	95.47	0.00	0.00	0.03	0.28	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	3,912	274,013,642	725	62,334,260	726	68,151,853	5,363	404,499,755	2,360,499
<b>% of Res &amp; Rec Total</b>	72.94	67.74	13.52	15.41	13.54	16.85	34.96	12.50	22.09
<b>Com &amp; Ind Total</b>	701	100,260,102	67	21,943,497	39	44,606,772	807	166,810,371	3,322,937
<b>% of Com &amp; Ind Total</b>	86.86	60.10	8.30	13.15	4.83	26.74	5.26	5.16	31.10
<b>17. Taxable Total</b>	4,613	374,273,744	792	84,277,757	765	112,758,625	6,170	571,310,126	5,683,436
<b>% of Taxable Total</b>	74.76	65.51	12.84	14.75	12.40	19.74	40.22	17.66	53.19



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	20	2,157,939	15,652,138	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	20	2,157,939	15,652,138
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				20	2,157,939	15,652,138

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	513	55	547	1,115

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	40	939,183	20	1,304,564	6,896	1,650,408,014	6,956	1,652,651,761
28. Ag-Improved Land	7	222,693	20	1,506,365	2,118	755,872,538	2,145	757,601,596
29. Ag Improvements	10	382,160	20	2,601,965	2,183	250,430,444	2,213	253,414,569

30. Ag Total				9,169	2,663,667,926
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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	1	0.88	8,800	
32. HomeSite Improv Land	3	3.00	75,000	14	14.94	477,600	
33. HomeSite Improvements	3	0.00	156,800	14	0.00	2,057,564	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	28.07	53,550	
36. FarmSite Improv Land	3	3.00	38,000	17	43.33	355,427	
37. FarmSite Improvements	10	0.00	225,360	19	0.00	544,401	
38. FarmSite Total							
39. Road & Ditches	3	2.21	0	12	11.07	0	
40. Other- Non Ag Use	0	0.00	0	1	0.04	200	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	40	41.00	1,185,000	41	41.88	1,193,800	
32. HomeSite Improv Land	1,258	1,337.87	39,652,100	1,275	1,355.81	40,204,700	
33. HomeSite Improvements	1,297	0.00	127,581,613	1,314	0.00	129,795,977	443,397
34. HomeSite Total				<b>1,355</b>	<b>1,397.69</b>	<b>171,194,477</b>	
35. FarmSite UnImp Land	62	276.02	1,317,695	68	304.09	1,371,245	
36. FarmSite Improv Land	1,550	2,203.75	27,881,670	1,570	2,250.08	28,275,097	
37. FarmSite Improvements	2,065	0.00	122,848,831	2,094	0.00	123,618,592	4,557,613
38. FarmSite Total				<b>2,162</b>	<b>2,554.17</b>	<b>153,264,934</b>	
39. Road & Ditches	5,481	15,191.41	0	5,496	15,204.69	0	
40. Other- Non Ag Use	55	430.95	2,619,494	56	430.99	2,619,694	
41. Total Section VI				<b>3,517</b>	<b>19,587.54</b>	<b>327,079,105</b>	<b>5,001,010</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	829.28	770,075	6	829.28	770,075

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	56,397.62	28.55%	246,548,282	30.89%	4,371.61
46. 1A	40,081.40	20.29%	175,356,400	21.97%	4,375.01
47. 2A1	9,818.47	4.97%	39,273,880	4.92%	4,000.00
48. 2A	29,551.32	14.96%	115,250,148	14.44%	3,900.00
49. 3A1	4,040.24	2.05%	14,744,232	1.85%	3,649.35
50. 3A	8,094.76	4.10%	29,546,005	3.70%	3,650.02
51. 4A1	18,089.46	9.16%	65,122,056	8.16%	3,600.00
52. 4A	31,453.49	15.92%	112,398,041	14.08%	3,573.47
53. Total	197,526.76	100.00%	798,239,044	100.00%	4,041.17
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	29,697.96	32.99%	63,864,999	36.65%	2,150.48
56. 2D1	4,705.02	5.23%	9,527,770	5.47%	2,025.02
57. 2D	22,839.07	25.37%	44,536,718	25.56%	1,950.02
58. 3D1	1,909.30	2.12%	3,627,670	2.08%	1,900.00
59. 3D	8,673.89	9.63%	14,962,785	8.59%	1,725.04
60. 4D1	8,350.50	9.28%	14,199,474	8.15%	1,700.43
61. 4D	13,854.54	15.39%	23,547,194	13.51%	1,699.60
62. Total	90,030.28	100.00%	174,266,610	100.00%	1,935.64
<b>Grass</b>					
63. 1G1	43,900.08	7.01%	38,486,142	6.29%	876.68
64. 1G	11,040.66	1.76%	11,927,078	1.95%	1,080.29
65. 2G1	383,468.62	61.20%	391,907,084	64.02%	1,022.01
66. 2G	73,804.87	11.78%	55,696,467	9.10%	754.64
67. 3G1	94,550.69	15.09%	96,357,748	15.74%	1,019.11
68. 3G	19,491.79	3.11%	17,232,809	2.82%	884.11
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	340.27	0.05%	510,406	0.08%	1,500.00
71. Total	626,596.98	100.00%	612,117,734	100.00%	976.89
<b>Irrigated Total</b>					
	197,526.76	21.56%	798,239,044	50.37%	4,041.17
<b>Dry Total</b>					
	90,030.28	9.83%	174,266,610	11.00%	1,935.64
<b>Grass Total</b>					
	626,596.98	68.40%	612,117,734	38.63%	976.89
72. Waste	1,859.06	0.20%	93,051	0.01%	50.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5,711.58	0.62%	1,625,480	0.10%	284.59
75. Market Area Total	916,013.08	100.00%	1,584,716,439	100.00%	1,730.02

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2.36	0.14%	4,956	0.14%	2,100.00
46. 1A	77.05	4.73%	161,805	4.73%	2,100.00
47. 2A1	4.73	0.29%	9,933	0.29%	2,100.00
48. 2A	104.62	6.42%	219,702	6.42%	2,100.00
49. 3A1	623.43	38.28%	1,309,203	38.28%	2,100.00
50. 3A	68.76	4.22%	144,396	4.22%	2,100.00
51. 4A1	102.90	6.32%	216,090	6.32%	2,100.00
52. 4A	644.93	39.60%	1,354,353	39.60%	2,100.00
<b>53. Total</b>	<b>1,628.78</b>	<b>100.00%</b>	<b>3,420,438</b>	<b>100.00%</b>	<b>2,100.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	126.81	36.23%	77,354	36.65%	610.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	25.91	7.40%	15,519	7.35%	598.96
58. 3D1	57.52	16.44%	34,454	16.33%	598.99
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	139.74	39.93%	83,706	39.66%	599.01
<b>62. Total</b>	<b>349.98</b>	<b>100.00%</b>	<b>211,033</b>	<b>100.00%</b>	<b>602.99</b>
<b>Grass</b>					
63. 1G1	5,299.46	3.10%	3,180,591	3.47%	600.17
64. 1G	609.26	0.36%	365,556	0.40%	600.00
65. 2G1	5,636.85	3.30%	3,327,285	3.63%	590.27
66. 2G	21.35	0.01%	12,596	0.01%	589.98
67. 3G1	6,725.61	3.94%	3,633,209	3.97%	540.21
68. 3G	152,491.09	89.29%	81,032,261	88.51%	531.39
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>170,783.62</b>	<b>100.00%</b>	<b>91,551,498</b>	<b>100.00%</b>	<b>536.07</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,628.78</b>	<b>0.94%</b>	<b>3,420,438</b>	<b>3.59%</b>	<b>2,100.00</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>349.98</b>	<b>0.20%</b>	<b>211,033</b>	<b>0.22%</b>	<b>602.99</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>170,783.62</b>	<b>98.79%</b>	<b>91,551,498</b>	<b>96.18%</b>	<b>536.07</b>
72. Waste	106.35	0.06%	4,251	0.00%	39.97
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	159.75	0.09%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>172,868.73</b>	<b>100.00%</b>	<b>95,187,220</b>	<b>100.00%</b>	<b>550.63</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,451.23	13.46%	9,069,551	15.76%	3,700.00
46. 1A	3,752.96	20.61%	13,885,952	24.13%	3,700.00
47. 2A1	211.01	1.16%	779,065	1.35%	3,692.08
48. 2A	3,432.06	18.85%	11,840,654	20.57%	3,450.01
49. 3A1	1,502.30	8.25%	4,844,927	8.42%	3,225.01
50. 3A	433.97	2.38%	1,399,557	2.43%	3,225.01
51. 4A1	2,876.29	15.80%	7,046,950	12.24%	2,450.01
52. 4A	3,546.30	19.48%	8,688,487	15.10%	2,450.01
<b>53. Total</b>	<b>18,206.12</b>	<b>100.00%</b>	<b>57,555,143</b>	<b>100.00%</b>	<b>3,161.31</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,893.13	23.16%	2,603,093	23.16%	1,375.02
56. 2D1	349.35	4.27%	480,359	4.27%	1,375.01
57. 2D	2,666.32	32.62%	3,666,227	32.62%	1,375.01
58. 3D1	489.53	5.99%	673,111	5.99%	1,375.01
59. 3D	392.93	4.81%	540,285	4.81%	1,375.02
60. 4D1	599.99	7.34%	824,994	7.34%	1,375.01
61. 4D	1,783.29	21.82%	2,452,075	21.82%	1,375.03
<b>62. Total</b>	<b>8,174.54</b>	<b>100.00%</b>	<b>11,240,144</b>	<b>100.00%</b>	<b>1,375.02</b>
<b>Grass</b>					
63. 1G1	2,910.83	2.85%	2,487,702	3.22%	854.64
64. 1G	8,645.83	8.48%	8,313,387	10.75%	961.55
65. 2G1	38,362.14	37.62%	30,703,468	39.69%	800.36
66. 2G	13,887.31	13.62%	10,439,776	13.49%	751.75
67. 3G1	7,463.85	7.32%	5,943,737	7.68%	796.34
68. 3G	30,680.12	30.09%	19,457,098	25.15%	634.19
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	14.01	0.01%	17,944	0.02%	1,280.80
<b>71. Total</b>	<b>101,964.09</b>	<b>100.00%</b>	<b>77,363,112</b>	<b>100.00%</b>	<b>758.73</b>
<b>Irrigated Total</b>	<b>18,206.12</b>	<b>14.18%</b>	<b>57,555,143</b>	<b>39.38%</b>	<b>3,161.31</b>
<b>Dry Total</b>	<b>8,174.54</b>	<b>6.36%</b>	<b>11,240,144</b>	<b>7.69%</b>	<b>1,375.02</b>
<b>Grass Total</b>	<b>101,964.09</b>	<b>79.39%</b>	<b>77,363,112</b>	<b>52.93%</b>	<b>758.73</b>
72. Waste	88.98	0.07%	4,457	0.00%	50.09
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	309.01	0.24%	3,087	0.00%	9.99
<b>75. Market Area Total</b>	<b>128,433.73</b>	<b>100.00%</b>	<b>146,162,856</b>	<b>100.00%</b>	<b>1,138.04</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,982.50	12.56%	14,735,250	13.66%	3,700.00
46. 1A	10,429.69	32.89%	38,694,168	35.87%	3,710.00
47. 2A1	1,647.86	5.20%	6,097,082	5.65%	3,700.00
48. 2A	6,508.12	20.52%	22,127,608	20.51%	3,400.00
49. 3A1	334.52	1.05%	1,003,560	0.93%	3,000.00
50. 3A	4,649.80	14.66%	13,949,400	12.93%	3,000.00
51. 4A1	1,939.76	6.12%	5,431,328	5.04%	2,800.00
52. 4A	2,220.12	7.00%	5,827,855	5.40%	2,625.02
53. Total	31,712.37	100.00%	107,866,251	100.00%	3,401.39
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,381.39	34.45%	15,010,224	39.95%	1,600.00
56. 2D1	1,176.96	4.32%	1,824,318	4.86%	1,550.03
57. 2D	8,868.21	32.57%	11,528,673	30.69%	1,300.00
58. 3D1	184.09	0.68%	239,317	0.64%	1,300.00
59. 3D	5,104.58	18.75%	6,125,496	16.30%	1,200.00
60. 4D1	936.54	3.44%	1,058,301	2.82%	1,130.01
61. 4D	1,578.96	5.80%	1,784,273	4.75%	1,130.03
62. Total	27,230.73	100.00%	37,570,602	100.00%	1,379.71
<b>Grass</b>					
63. 1G1	7,953.05	7.78%	6,281,952	8.05%	789.88
64. 1G	4,414.09	4.32%	3,632,212	4.65%	822.87
65. 2G1	40,974.66	40.06%	33,656,432	43.12%	821.40
66. 2G	26,194.45	25.61%	19,650,534	25.18%	750.18
67. 3G1	3,589.06	3.51%	2,937,832	3.76%	818.55
68. 3G	19,099.38	18.67%	11,861,937	15.20%	621.06
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	58.08	0.06%	29,995	0.04%	516.44
71. Total	102,282.77	100.00%	78,050,894	100.00%	763.09
<b>Irrigated Total</b>					
	31,712.37	19.65%	107,866,251	48.26%	3,401.39
<b>Dry Total</b>					
	27,230.73	16.87%	37,570,602	16.81%	1,379.71
<b>Grass Total</b>					
	102,282.77	63.36%	78,050,894	34.92%	763.09
72. Waste	196.51	0.12%	9,830	0.00%	50.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	637.90	0.40%	1,066	0.00%	1.67
75. Market Area Total	161,422.38	100.00%	223,497,577	100.00%	1,384.55

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8,677.45	25.56%	32,193,365	27.55%	3,710.00
46. 1A	9,708.66	28.59%	36,019,141	30.82%	3,710.00
47. 2A1	1,809.35	5.33%	6,694,595	5.73%	3,700.00
48. 2A	6,327.23	18.63%	21,512,582	18.41%	3,400.00
49. 3A1	254.76	0.75%	764,280	0.65%	3,000.00
50. 3A	1,791.48	5.28%	5,374,440	4.60%	3,000.00
51. 4A1	2,387.97	7.03%	6,447,519	5.52%	2,700.00
52. 4A	2,997.20	8.83%	7,867,704	6.73%	2,625.02
53. Total	33,954.10	100.00%	116,873,626	100.00%	3,442.11
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,351.84	36.17%	10,162,944	41.95%	1,600.00
56. 2D1	1,199.11	6.83%	1,798,665	7.42%	1,500.00
57. 2D	4,504.36	25.65%	5,855,668	24.17%	1,300.00
58. 3D1	521.74	2.97%	678,262	2.80%	1,300.00
59. 3D	1,396.60	7.95%	1,675,920	6.92%	1,200.00
60. 4D1	1,408.70	8.02%	1,591,848	6.57%	1,130.01
61. 4D	2,178.31	12.40%	2,461,523	10.16%	1,130.02
62. Total	17,560.66	100.00%	24,224,830	100.00%	1,379.49
<b>Grass</b>					
63. 1G1	11,868.83	6.62%	8,926,479	6.12%	752.09
64. 1G	3,475.67	1.94%	2,917,641	2.00%	839.45
65. 2G1	115,090.56	64.15%	95,542,646	65.49%	830.15
66. 2G	24,688.32	13.76%	18,522,883	12.70%	750.27
67. 3G1	18,820.88	10.49%	15,627,031	10.71%	830.30
68. 3G	3,012.51	1.68%	2,457,361	1.68%	815.72
69. 4G1	2,339.80	1.30%	1,754,855	1.20%	750.00
70. 4G	109.63	0.06%	133,175	0.09%	1,214.77
71. Total	179,406.20	100.00%	145,882,071	100.00%	813.14
<b>Irrigated Total</b>					
Irrigated Total	33,954.10	14.65%	116,873,626	40.72%	3,442.11
<b>Dry Total</b>					
Dry Total	17,560.66	7.58%	24,224,830	8.44%	1,379.49
<b>Grass Total</b>					
Grass Total	179,406.20	77.40%	145,882,071	50.83%	813.14
72. Waste	883.15	0.38%	44,202	0.02%	50.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	2,113.96	0.91%	30,481	0.01%	14.42
75. Market Area Total	231,804.11	100.00%	287,024,729	100.00%	1,238.22



Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	196.81	807,150	243.96	1,021,875	282,587.36	1,082,125,477	283,028.13	1,083,954,502
<b>77. Dry Land</b>	61.16	121,963	248.96	513,167	143,036.07	246,878,089	143,346.19	247,513,219
<b>78. Grass</b>	121.19	119,763	378.73	379,359	1,180,533.74	1,004,466,187	1,181,033.66	1,004,965,309
<b>79. Waste</b>	0.00	0	19.00	951	3,115.05	154,840	3,134.05	155,791
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	79.46	14,115	336.97	140,900	8,515.77	1,505,099	8,932.20	1,660,114
<b>82. Total</b>	<b>379.16</b>	<b>1,048,876</b>	<b>890.65</b>	<b>1,915,352</b>	<b>1,609,272.22</b>	<b>2,333,624,593</b>	<b>1,610,542.03</b>	<b>2,336,588,821</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	283,028.13	17.57%	1,083,954,502	46.39%	3,829.85
<b>Dry Land</b>	143,346.19	8.90%	247,513,219	10.59%	1,726.68
<b>Grass</b>	1,181,033.66	73.33%	1,004,965,309	43.01%	850.92
<b>Waste</b>	3,134.05	0.19%	155,791	0.01%	49.71
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	8,932.20	0.55%	1,660,114	0.07%	185.86
<b>Total</b>	<b>1,610,542.03</b>	<b>100.00%</b>	<b>2,336,588,821</b>	<b>100.00%</b>	<b>1,450.81</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Anselmo	37	65,031	90	292,465	91	2,703,572	128	3,061,068	0
83.2 Ansley	55	246,890	256	1,715,001	259	13,291,861	314	15,253,752	513,395
83.3 Area 1	689	16,067,634	504	15,392,034	577	80,112,263	1,266	111,571,931	1,081,548
83.4 Area 2	2	31,495	2	30,000	4	717,409	6	778,904	0
83.5 Area 3	36	282,583	13	261,750	17	1,086,834	53	1,631,167	4,940
83.6 Area 4	28	1,716,575	27	810,000	29	3,316,452	57	5,843,027	0
83.7 Area 5	61	1,608,490	50	1,362,850	57	6,071,558	118	9,042,898	2,568
83.8 Arnold	51	164,469	352	3,156,579	354	22,040,430	405	25,361,478	35,339
83.9 Berwyn	26	59,069	59	220,483	61	2,384,152	87	2,663,704	0
83.10 Broken Bow	117	1,208,309	1,376	20,744,778	1,410	138,178,812	1,527	160,131,899	316,906
83.11 Callaway	76	341,532	299	2,705,524	299	25,716,167	375	28,763,223	330,809
83.12 Comstock	70	122,914	83	443,733	83	1,973,826	153	2,540,473	23,967
83.13 Mason City	48	147,259	110	723,998	110	2,646,626	158	3,517,883	0
83.14 Merna	25	139,609	189	1,260,994	191	12,885,183	216	14,285,786	0
83.15 Oconto	18	19,520	97	478,901	98	2,999,678	116	3,498,099	1,967
83.16 Sargent	73	242,785	309	2,003,689	311	14,307,989	384	16,554,463	49,060
84 Residential Total	1,412	22,464,164	3,816	51,602,779	3,951	330,432,812	5,363	404,499,755	2,360,499

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	Anselmo	7	10,436	14	53,768	17	915,941	24	980,145	0
85.2	Ansley	8	70,202	44	388,890	46	3,922,377	54	4,381,469	58,240
85.3	Area 1	21	540,677	70	3,704,710	84	65,952,517	105	70,197,904	1,321,813
85.4	Area 3	1	40,000	1	228,649	0	0	1	268,649	0
85.5	Area 4	1	47,680	0	0	0	0	1	47,680	0
85.6	Area 5	2	76,160	9	213,680	9	2,929,460	11	3,219,300	0
85.7	Arnold	16	57,702	55	498,090	53	3,083,136	69	3,638,928	0
85.8	Berwyn	1	5,227	8	22,097	9	310,330	10	337,654	0
85.9	Broken Bow	27	982,631	271	15,444,680	270	52,487,090	297	68,914,401	1,859,216
85.10	Callaway	4	16,200	41	260,334	42	3,434,908	46	3,711,442	83,232
85.11	Comstock	9	5,555	17	38,288	18	322,724	27	366,567	0
85.12	Mason City	6	6,404	17	40,158	18	410,473	24	457,035	0
85.13	Merna	11	21,918	21	95,018	23	2,772,798	34	2,889,734	0
85.14	Oconto	9	9,050	9	22,123	9	360,318	18	391,491	0
85.15	Sargent	21	106,691	63	530,106	65	6,371,175	86	7,007,972	436
86	Commercial Total	144	1,996,533	640	21,540,591	663	143,273,247	807	166,810,371	3,322,937

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	43,888.82	7.01%	38,467,844	6.29%	876.48
88. 1G	10,934.84	1.75%	11,755,118	1.92%	1,075.02
89. 2G1	383,212.86	61.20%	391,515,768	64.03%	1,021.67
90. 2G	73,803.81	11.79%	55,694,838	9.11%	754.63
91. 3G1	94,527.75	15.10%	96,324,141	15.75%	1,019.00
92. 3G	19,476.34	3.11%	17,211,642	2.81%	883.72
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	340.27	0.05%	510,406	0.08%	1,500.00
95. Total	626,184.69	100.00%	611,479,757	100.00%	976.52
<b>CRP</b>					
96. 1C1	11.26	2.73%	18,298	2.87%	1,625.04
97. 1C	105.82	25.67%	171,960	26.95%	1,625.02
98. 2C1	255.76	62.03%	391,316	61.34%	1,530.01
99. 2C	1.06	0.26%	1,629	0.26%	1,536.79
100. 3C1	22.94	5.56%	33,607	5.27%	1,465.00
101. 3C	15.45	3.75%	21,167	3.32%	1,370.03
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	412.29	100.00%	637,977	100.00%	1,547.40
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
Grass Total	626,184.69	99.93%	611,479,757	99.90%	976.52
<b>CRP Total</b>					
CRP Total	412.29	0.07%	637,977	0.10%	1,547.40
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	626,596.98	100.00%	612,117,734	100.00%	976.89

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	5,299.46	3.10%	3,180,591	3.47%	600.17
88. 1G	609.26	0.36%	365,556	0.40%	600.00
89. 2G1	5,636.85	3.30%	3,327,285	3.63%	590.27
90. 2G	21.35	0.01%	12,596	0.01%	589.98
91. 3G1	6,725.61	3.94%	3,633,209	3.97%	540.21
92. 3G	152,491.09	89.29%	81,032,261	88.51%	531.39
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	170,783.62	100.00%	91,551,498	100.00%	536.07
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	170,783.62	100.00%	91,551,498	100.00%	536.07
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	170,783.62	100.00%	91,551,498	100.00%	536.07

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	2,910.78	2.86%	2,487,644	3.22%	854.63
88. 1G	8,622.94	8.46%	8,286,652	10.72%	961.00
89. 2G1	38,354.28	37.64%	30,694,900	39.72%	800.30
90. 2G	13,887.18	13.63%	10,439,634	13.51%	751.75
91. 3G1	7,449.21	7.31%	5,927,779	7.67%	795.76
92. 3G	30,653.82	30.08%	19,428,431	25.14%	633.80
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	14.01	0.01%	17,944	0.02%	1,280.80
95. Total	101,892.22	100.00%	77,282,984	100.00%	758.48
<b>CRP</b>					
96. 1C1	0.05	0.07%	58	0.07%	1,160.00
97. 1C	22.89	31.85%	26,735	33.37%	1,167.98
98. 2C1	7.86	10.94%	8,568	10.69%	1,090.08
99. 2C	0.13	0.18%	142	0.18%	1,092.31
100. 3C1	14.64	20.37%	15,958	19.92%	1,090.03
101. 3C	26.30	36.59%	28,667	35.78%	1,090.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	71.87	100.00%	80,128	100.00%	1,114.90
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	101,892.22	99.93%	77,282,984	99.90%	758.48
CRP Total	71.87	0.07%	80,128	0.10%	1,114.90
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	101,964.09	100.00%	77,363,112	100.00%	758.73

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,953.05	7.78%	6,281,952	8.05%	789.88
88. 1G	4,414.09	4.32%	3,632,212	4.65%	822.87
89. 2G1	40,957.55	40.05%	33,638,295	43.11%	821.30
90. 2G	26,194.45	25.61%	19,650,534	25.18%	750.18
91. 3G1	3,589.06	3.51%	2,937,832	3.76%	818.55
92. 3G	19,099.38	18.68%	11,861,937	15.20%	621.06
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	58.08	0.06%	29,995	0.04%	516.44
95. Total	102,265.66	100.00%	78,032,757	100.00%	763.04
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	17.11	100.00%	18,137	100.00%	1,060.02
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	17.11	100.00%	18,137	100.00%	1,060.02
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	102,265.66	99.98%	78,032,757	99.98%	763.04
CRP Total	17.11	0.02%	18,137	0.02%	1,060.02
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	102,282.77	100.00%	78,050,894	100.00%	763.09

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	11,868.83	6.62%	8,926,479	6.12%	752.09
88. 1G	3,465.62	1.93%	2,905,581	1.99%	838.40
89. 2G1	115,059.56	64.15%	95,509,787	65.49%	830.09
90. 2G	24,686.29	13.76%	18,520,731	12.70%	750.24
91. 3G1	18,820.88	10.49%	15,627,031	10.72%	830.30
92. 3G	3,012.51	1.68%	2,457,361	1.69%	815.72
93. 4G1	2,339.80	1.30%	1,754,855	1.20%	750.00
94. 4G	109.63	0.06%	133,175	0.09%	1,214.77
95. Total	179,363.12	100.00%	145,835,000	100.00%	813.07
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	10.05	23.33%	12,060	25.62%	1,200.00
98. 2C1	31.00	71.96%	32,859	69.81%	1,059.97
99. 2C	2.03	4.71%	2,152	4.57%	1,060.10
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	43.08	100.00%	47,071	100.00%	1,092.64
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	179,363.12	99.98%	145,835,000	99.97%	813.07
CRP Total	43.08	0.02%	47,071	0.03%	1,092.64
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	179,406.20	100.00%	145,882,071	100.00%	813.14



**2023 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

**21 Custer**

	<b>2022 CTL County Total</b>	<b>2023 Form 45 County Total</b>	<b>Value Difference (2023 form 45 - 2022 CTL)</b>	<b>Percent Change</b>	<b>2023 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	373,609,832	404,499,755	30,889,923	8.27%	2,360,499	7.64%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	155,540,278	171,194,477	15,654,199	10.06%	443,397	9.78%
<b>04. Total Residential (sum lines 1-3)</b>	<b>529,150,110</b>	<b>575,694,232</b>	<b>46,544,122</b>	<b>8.80%</b>	<b>2,803,896</b>	<b>8.27%</b>
05. Commercial	155,203,609	157,781,544	2,577,935	1.66%	3,322,937	-0.48%
06. Industrial	9,028,827	9,028,827	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>164,232,436</b>	<b>166,810,371</b>	<b>2,577,935</b>	<b>1.57%</b>	<b>3,322,937</b>	<b>-0.45%</b>
08. Ag-Farmsite Land, Outbuildings	143,330,907	153,264,934	9,934,027	6.93%	4,557,613	3.75%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,498,627	2,619,694	121,067	4.85%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>145,829,534</b>	<b>155,884,628</b>	<b>10,055,094</b>	<b>6.90%</b>	<b>4,557,613</b>	<b>3.77%</b>
12. Irrigated	1,083,419,615	1,083,954,502	534,887	0.05%		
13. Dryland	262,746,811	247,513,219	-15,233,592	-5.80%		
14. Grassland	1,004,227,157	1,004,965,309	738,152	0.07%		
15. Wasteland	150,650	155,791	5,141	3.41%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>2,350,544,233</b>	<b>2,336,588,821</b>	<b>-13,955,412</b>	<b>-0.59%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>3,189,756,313</b>	<b>3,234,978,052</b>	<b>45,221,739</b>	<b>1.42%</b>	<b>10,684,446</b>	<b>1.08%</b>

## 2023 Assessment Survey for Custer County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	1
3.	<b>Other full-time employees:</b>
	3
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$247,781.00
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$226,441.29
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$78,930
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The clerk controls a budget for the computer system for the entire courthouse that includes the CAMA system and any computer equipment needs.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500
12.	<b>Amount of last year's assessor's budget not used:</b>
	\$33,366.11

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The maintenance of the cadastral maps is shared between the County Assessor's office and the Register of Deeds office. The maps that are currently in use are not digitized and were flown in the 1970's.
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://custer.gworks.com">custer.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	The office staff has all be trained to maintain the GIS system, the vendor will also assist with maintenance.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

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

	Yes
<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Ansley, Arnold, and Broken Bow are zoned in Custer County.
<b>4.</b>	<b>When was zoning implemented?</b>
	2005

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

<b>1.</b>	<b>Appraisal Services:</b>
	The county contracts with Central Plains Appraisal Services for the commercial class of property only.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	none

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, with Central Plains Appraisal
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The contract does not specify certifications or qualifications; however, the appraisal service does employ both a Certified General and a Licensed appraiser who will both work within the county.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Generally, the appraiser will establish valuation models, with final valuation determinations being made by the county assessor.

## 2023 Residential Assessment Survey for Custer County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	By office staff																		
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Broken Bow - the largest community in the county and is a hub for business, jobs, and shopping in both the county and the surrounding Sandhills communities. Both growth and demand for existing housing has been stable within the community.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Arnold, Callaway and Merna - Callaway is a unique small town in that it contains a hospital, nursing home, and assisted living complex as well as its own school system. These services provide jobs and a demand for housing. Arnold and Merna are within commuting distance to larger communities and have a viable residential market similar to Callaway.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Ansley, Anselmo, and Sargent - These communities are all located within easy commuting distance of jobs and services in larger communities. The residential market is softer than groups one and two but still relatively stable.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Comstock and Oconto - these are small communities, not within easy commuting distance to jobs. The towns have some sales activity annually, but the market is less organized.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Mason City and Berwyn- 2nd grouping of the smaller communities, not within easy commuting distance to jobs. There is some sales activity but the market is sporadic.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural - all properties not within the political boundaries of a town or subdivision. Growth and demand for rural housing continues to be strong throughout the county.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Broken Bow - the largest community in the county and is a hub for business, jobs, and shopping in both the county and the surrounding Sandhills communities. Both growth and demand for existing housing has been stable within the community.	2	Arnold, Callaway and Merna - Callaway is a unique small town in that it contains a hospital, nursing home, and assisted living complex as well as its own school system. These services provide jobs and a demand for housing. Arnold and Merna are within commuting distance to larger communities and have a viable residential market similar to Callaway.	3	Ansley, Anselmo, and Sargent - These communities are all located within easy commuting distance of jobs and services in larger communities. The residential market is softer than groups one and two but still relatively stable.	4	Comstock and Oconto - these are small communities, not within easy commuting distance to jobs. The towns have some sales activity annually, but the market is less organized.	5	Mason City and Berwyn- 2nd grouping of the smaller communities, not within easy commuting distance to jobs. There is some sales activity but the market is sporadic.	6	Rural - all properties not within the political boundaries of a town or subdivision. Growth and demand for rural housing continues to be strong throughout the county.	AG DW	Agricultural dwellings	AG OB	Agricultural outbuildings
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AG DW	Agricultural dwellings																		
AG OB	Agricultural outbuildings																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Only the cost approach is used to estimate the market value of residential properties in the county.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	The physical depreciation table is Marshall & Swift depreciation developed with the help of the contract appraiser; economic depreciation is developed using local market information.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																		
	Individual depreciation tables for all valuation groups.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		

	Lot values are established using a price per square foot analysis.																																																	
<b>7.</b>	<b>How are rural residential site values developed?</b>																																																	
	Rural residential site values are developed based on sales and through local market information.																																																	
<b>8.</b>	<b>Are there form 191 applications on file?</b>																																																	
	No																																																	
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																	
	Vacant lots being held for sale or resale are valued the same as any other lot within the same neighborhood.																																																	
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	<p>In Custer County, all appraisal tables are updated at least once during the six-year inspection cycle; this includes updated costing, updated depreciation, and a land study. Due to the size of the county, the review work is divided by location rather than by valuation grouping. Therefore, a portion of the rural is reviewed and revalued each year as are some of the towns/villages. For the 2021 assessment year, a market study was completed for all towns and valuation groups were rearranged to better fit the current market. The county assessor and staff have established depreciation tables from the local market. These tables have been entered into the CAMA system so that all properties are table driven.</p>																																																	

## 2023 Commercial Assessment Survey for Custer County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Contract appraisal firm														
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>														
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6	Rural- commercial parcels outside of city boundaries														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>														
	All three approaches were developed by the contract appraisal service this year for commercial property in Broken Bow; however within the Villages, the cost approach is primarily relied upon.														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	Unique commercial properties are valued by the contract appraisal service using sales data from outside the county when appropriate and available.														
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>														
	Depreciation is developed using Marshall & Swift physical depreciation with additional forms of depreciation arrived from the local market.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>														
	A depreciation study was used for all properties in the county with economic depreciation applied by location.														
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>														
	A sales price per square foot analysis is used to determine commercial lot values.														

7.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2020	2021	2021	2021
	2	2020	2021	2021	2021
	3	2020	2021	2021	2021
	4	2020	2021	2021	2021
	5	2020	2021	2021	2021
	6	2020	2021	2021	2021



## 2023 Agricultural Assessment Survey for Custer County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor																
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area contains the best farm ground in the county; the soils are harder here than in the other areas and irrigation potential is generally best here.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This is the Sandhills portion of the county; the majority of the area is Valentine Soil. There is little farming in this area as the ground is best suited to grazing.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">03</td> <td>This area is a transition area between areas one and two. The ground transitions from sandy to loamier soil, making some farming possible. The grass is also superior as the loamier soils will have better grass cover.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">04 &amp; 05</td> <td>In area 4 the soils are similar to one; however, irrigation is not as plentiful and well depths are generally deeper. Area 5 is south of the South Loup River, the terrain is very rough and is primarily canyons. The majority of the land is used for grazing; however, there is some farming on the plateaus. Although the areas have some characteristic differences, sales have been indicating similar prices for the past several years, therefore, they have been combined for the R&amp;O statistics and all sales will appear under the area 5 substratum.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area contains the best farm ground in the county; the soils are harder here than in the other areas and irrigation potential is generally best here.	2021	02	This is the Sandhills portion of the county; the majority of the area is Valentine Soil. There is little farming in this area as the ground is best suited to grazing.	2021	03	This area is a transition area between areas one and two. The ground transitions from sandy to loamier soil, making some farming possible. The grass is also superior as the loamier soils will have better grass cover.	2021	04 & 05	In area 4 the soils are similar to one; however, irrigation is not as plentiful and well depths are generally deeper. Area 5 is south of the South Loup River, the terrain is very rough and is primarily canyons. The majority of the land is used for grazing; however, there is some farming on the plateaus. Although the areas have some characteristic differences, sales have been indicating similar prices for the past several years, therefore, they have been combined for the R&O statistics and all sales will appear under the area 5 substratum.	2021
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	The updated soil conversion was completed for the 2017 assessment year. Continual review of land use by county assessors office on GIS.																
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>																
	When the market areas were established, factors such as soil type, irrigation potential, land use, and topography were considered.																
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>																
	All parcels under 40 acres that do not have common ownership with adjoining agricultural parcels are reviewed to determine land use.																
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>																
	Farm home sites and rural residential home sites are valued using the same tables; however, there are two home site values used. One value exists for the majority of the county, but a lower value is used in the more remote areas of the Sandhills.																
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>																
	Areas of intensive use are valued based on the dry land value.																

<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Lands enrolled in the Wetland Reserve Program are assessed at 100% of the market value of grass land in the county.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes, Canyon Grass- used to distinguish canyons from flatter rangeland, Sandy soils- used to spot areas outside of market area 2. Frequently flooded- grassland areas that are often flooded.
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	N/A
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**CUSTER COUNTY**  
**PLAN OF ASSESSMENT**  
**& METHODOLOGY**  
**FOR 2022 &**  
**ASSESSMENT YEARS 2023, 2024 & 2025**

**INTRODUCTION**

*Pursuant to LB 263, Section 9 the assessor shall submit a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter to the county board of equalization on or before July 31, 2021. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. After the budget is approved by the county board a copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31 each year.*

**REAL PROPERTY ASSESSMENT REQUIREMENTS**

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

*Assessment levels required for real property are as follows:*

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;*
- 2) 75% of actual value for agricultural and horticultural land; and*
- 3) 75% of special value for agricultural and horticultural land that meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as define in 77-1343 when the land is disqualified for special valuation under 77-1347*

**GENERAL DESCRIPTION OF REAL PROPERTY IN CUSTER COUNTY**

*Per the 2022 county abstract, Custer County consists of the following real property types;*

<i>Residential</i>	<i>4745</i>
<i>Commercial</i>	<i>793</i>
<i>Recreational</i>	<i>0</i>
<i>Agricultural</i>	<i>9128</i>
<i>Special Value</i>	<i>0</i>

*Agricultural land-taxable acres were 1,610,852.25*

## **CURRENT RESOURCES**

### **A. Staff/Budget/Training**

*Assessor/\$62,705.34/I hold the assessor's certificate passing the test in 2015. I have attended IAAO courses and classes of the PA&T. Attend several webinars. I am required to complete 60 credit hours in a four-year period to keep my assessors certificate current*

*Deputy Assessor/\$47,029.00/she holds the assessor's certificate, passing the test in February 2019. Deputy is required to complete 60 credit hours to keep her license current.*

*Sales Clerk/ holds an assessor's certificate/ passing the test in May 2019, completes the sales, updates MIP's system & Cadastral. Research calls to verify good sales.*

*Two full time office clerks, two part time clerks and one data collector.*

### **B. Budgets**

*The assessor maintains two budgets: the assessor's office budget and the reappraisal budget. For the 2021/2022 approved budget the assessor's office is \$247,781, The reappraisal is \$65,205.*

### **C. In May of 2021 MIPs became the county software provider. The office has seven usable terminals and one of the seven terminals is used for G Works updating and sales research updated with the MIP's program, keeping the Terra Scan for the Historical archive.**

### **D. Custer County has two websites to access information, the Nebraska Assessors Online and Custer G Works.**

*a. The G works is a reliable tool updated by the assessor's office to keep track of land acres, soil types, sales references, situs and with many other available methods to collect data information. This is a helpful tool to explain practices to the property owners and county board members. 2020 is the current imagery available.*

*b. The Nebraska Assessor Online website offered through the MIP's is a very user-friendly tool for public use. The website is <https://nebraskaassessorsonline.us>*

## **CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY**

### **A. Discovery:**

*The County has zoning and a zoning administrator for the rural areas, the city and villages have their own zoning inside the city limits and sub areas. Before construction is allowed, the property owner is required to file a permit with the zoning administrator in their area and in turn the assessor is notified through the zoning. If the village zoning does not require a billing permit to be filed, it is the responsibility of the land owner to notify the Assessors Office there is construction or improvements taking place on their property. All permits are reviewed for completion and valued accordingly. The villages and Broken Bow City have their own zoning policies and controlled by their area perimeter of the villages.*

### **B. Data Collection:**

*The county assessor is required to physical review each property in Custer County every six-years. The county is divided in 6 parts to review a portion to stay within required statues. The part-time lister travels through the county area, reviewing measurements of each home and outbuildings, taking new pictures, and interviewing each property owner as to the interior work. In new construction & remodeling the property is inspected outside and with the owner's permission will inspected on the inside.*

### **C. Approaches to Value:**

- 1. Market Approach: sales comparison: Using the sales of the various styles, conditions, and ages, to adjust the depreciation.*
- 2. Cost Approach: The RCN (replacement cost new) is figured with the 2017 Marshal and Swift values from the Tarascan software system.*
- 3. Income Approach: income and expense data collection/analysis from the market is done by the Commercial Appraiser hired to value commercial and industrial properties.*
- 4. Sales of agricultural land are mapped out and when a trend in sales indicate a market area change is required will be the only time areas are changed. One market area is set with soil type boundaries and one with natural boundaries such as rivers.*

*On June 1, Notices of valuation changes are mailed to all property owners with property value change and a publication is noted in the local newspapers to notify landowners of value change.*

**LEVEL OF VALUE, QUALITY and UNIFORMITY OF ASSESSMENT YEAR 2021**

<b>PROPERTY CLASS</b>	<b>MEDIAN</b>
<i>Residential</i>	94%
<i>Commercial</i>	93%
<i>Agricultural Land</i>	72%

*For more information regarding statistical measures see 2021 Reports & Opinions at <https://revenue.nebraska.gov/PAD>*

**ACTION TAKEN**

*2020 Assessment Year*

*2020 The six-year review continued with residential properties. Using the 2017 Marshal & Swift RCN with the aid of the Terra Scan system, in the 2<sup>nd</sup> year of the six-year cycle for 2020 tax year review a desk review of Broken Bow City, physical review of Anselmo Village, Merna Village and Arnold Village and townships were Arnold, Cliff, Kilfoil.*

*New construction on commercial buildings were measured and valued by the Central Plains Valuation LLC.*

*In the agricultural area, an inventory on all the LVG codes for best use of the land was done by the state. The update of the LVG codes were implemented into the Terra Scan program. Parcels were reviewed for change of land use and updated in the Terra Scan and Gworks programs.*

**2021 Assessment year**

*For 2021 the abstract was filed using Terra Scan, in May Custer County changed to the MIP's CAMA, the Tarascan is available for history and other research.*

*The 3<sup>rd</sup> year of the 6<sup>th</sup> year review were townships: Hayes, Ryno, Triumph and Victoria continuing to use the 2017 Marshall & Swift Costing for Residential and Outbuildings. The inspection of agricultural residential and outbuilding properties with a follow up of updating the records with values and current pictures.*

*The village groups are as follows.*

1. *BROKEN BOW*
2. *CALLAWAY, ARNOLD & MERNA*
3. *ANSLEY, ANSELMO & SARGENT*
4. *COMSTOCK & OCONTO*
5. *BERWYN & MASON CITY*
6. *RURAL*

*Commercial properties filing building permits with the zoning dept. were reviewed by the Central Plains Valuation, LLC and valued.*

*Parcels with ag land are continually reviewed by the assessor clerks, using Gworks for reference and physical reviews are used.*

**For 2022**

### **Residential and Farm Site Properties**

*For 2022 the inspection of agricultural residential and outbuilding properties reviews by the assessor data collector, record updates with current pictures by office personnel and valued by the Assessor using Marshall & Swift 2017 cost tables for townships: Milburn, West Union, Lillian & Corner and Sargent Township.*

*After the review was complete, the Assessed Value Update Report was ran, the report identified that Broken Bow City with 151 arm-length sales, has shown the assessed value was below the acceptable ratio of 92% range, to correct Broken Bow city, an increase on lots up to the first 24,000 square feet was increased from the prior square foot value of \$1.50 to \$1.60 in NBHD 1001 and \$1.00 to \$1.10 in NBHD 1000, this increase put Broken Bow City into an acceptable range. The remainder residential areas within Custer County assessed value were in an acceptable median range compared to the number of sales in each area. Value increase and decreases on residential & farm sites occurred throughout Custer County transpired from having new construction or demolished construction on parcels. Overall, no drastic change was made to the residential or farm sites in Custer County. Rural acreages for residential properties are 40 acres or less. The land value for grass or dry is \$3,500 per acre. A study is planned for the 2023 year to look into making changes to the process of valuing the land. Residential growth within Custer County is \$4,303,226.*

### **Commercial Properties**

*For 2022, Central Plains Valuation LLC contracted in 2021 to conduct a mass appraisal to review, measure & value all commercial properties by code, age, condition & quality using MIP's system based on commercial sales of land and buildings in Custer County. The Marshall & Swift 2021 cost tables for valuation year of 2022 is used for all commercial properties. The three-year sales is the main factor used to value property, a five year study may be considered to get a clear picture on sales. Each building is measured and inspected by exterior & interior (when possible) properties, new digital photos taken of each parcel, quality & condition are adjusted if needed, all new construction measured, inspected and graded and valued using the 2021 Marshall Swift Costing.*

*Central Plains Valuation LLC inspected & valued all Hog Confinements within Custer County. Working closely with Thomas Livestock collecting the data on all hog confinements in Custer County. Feedlots & Large Farm Sites with comparable buildings & bins measured & the assessed value reviewed by Central Plains Valuation for Assessor valuation.*

*In May a preliminary value is planned to be sent to Commercial owners, a day is planned to be set aside for commercial property owners to meet the appraisers, go over the values to state their concerns. If the owner request, the appraiser will review the property the 2<sup>nd</sup> time if necessary.*

### **Exempt Properties**

*The exempt properties in Broken Bow City were reviewed & valued by Central Plains Valuation Group, LLC*

### **Custer County Growth**

*New construction growth in Custer County for 2022 is \$9,477,359*

### **Agricultural Land**

*The agricultural land market analysis is based on three years of sales study to determine value of agricultural land using 69 to 75% of market value.*

*Market Area #5 sales identified the grassland sales have shown grassland sales on LVG grasses 2G & 3 have . An adjustment has been made for 2022 grass values on the 2g & 3G soils.*

*The office personnel continued to verify & update land using the G Works mapping, a field examination or owner notification to supply FSA maps has sometimes been requested to verify land use. The G Works mapping was flown over in 2020 and will begin updating their mapping in September 2022.*

### **Irrigated Land**

*The office continues to work closely with Lower Loup and Central Platte Natural Resources District updating certified irrigation land acres. Lower Loup NRD is notified when 521' s shows a change of ownership of irrigated acres. All irrigated land is valued equally, no adjustments for irrigated grass or irrigated acres that were valued slightly lower because of Irrigation outside the section of well location.*

### **CRP Land**

*Property owners with CRP are being contacted to identify the location of their CRP land, the CRP land is adjusted accordingly by averaging the Dry and Grass value to each LVG codes.*

### **Grassland**

**2023:** *The 5<sup>th</sup> year inspection planned is Sargent & Comstock Villages, Comstock Twp, Douglas Grove, Garfield, Spring Creek, Westerville & Myrtle townships inspecting all Residential & Out buildings. New constructions with filed permits will be reviewed for growth to Custer County.*

**2024:** *The 6<sup>th</sup> year of the 6<sup>th</sup> year inspection for townships to complete will be: Broken Bow City, Broken Bow Twp. Berwyn Village & Berwyn Village, Ansley Twp & Ansley Village, Mason City Village & Algernon, Elk Creek.*

This concludes the Methodology & Three-Year Plan for Custer County.

Respectfully submitted by Lana S LyMBER  
Custer County Assessor.