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**DEPARTMENT OF REVENUE**

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

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

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

For the Tax Commissioner

Sincerely,

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

cc: Jennifer Myers, Merrick County Assessor

# Table of Contents

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## **2023 Reports and Opinions of the Property Tax Administrator:**

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

## **Appendices:**

- Commission Summary

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

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

- Market Area Map
- Valuation History Charts

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

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

## Introduction

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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.

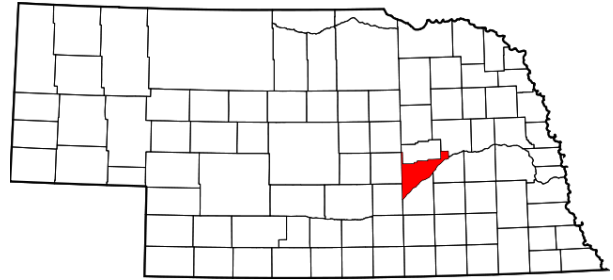
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

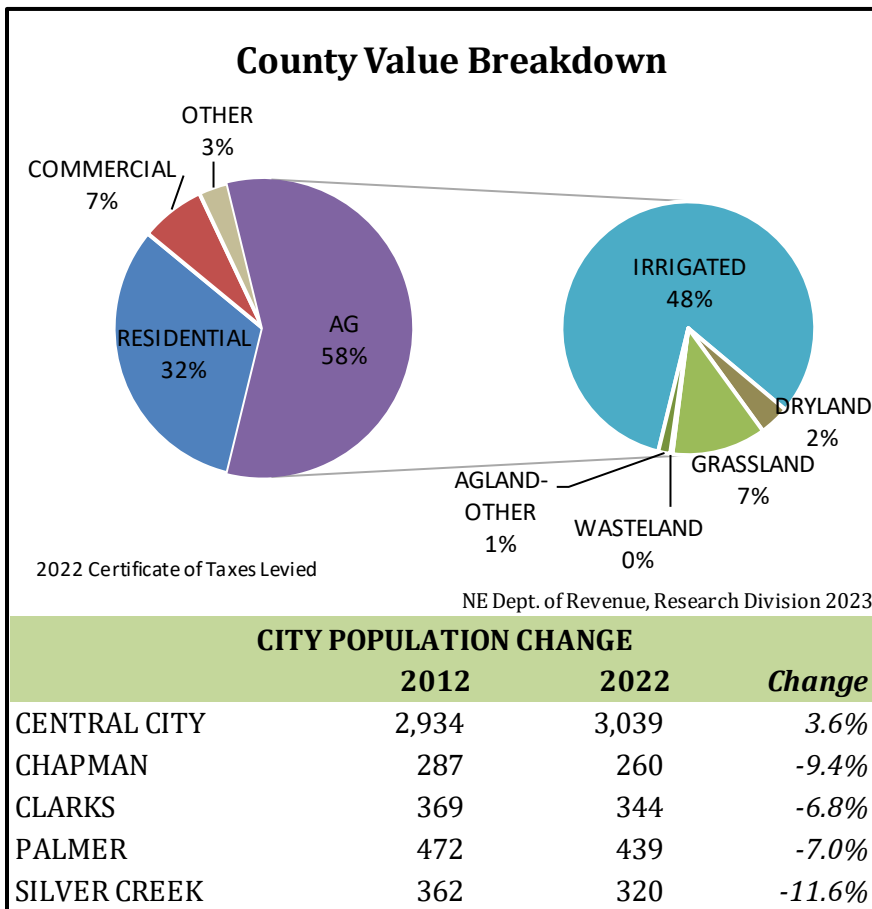


## County Overview

With a total area of 485 square miles, Merrick County has 7,665 residents, per the Census Bureau Quick Facts for 2021, a slight population decrease from the 2020 U.S. Census. Reports indicate that 79% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$145,655 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Merrick County are located in and around Central City, the county seat. According to the latest information available from the U.S. Census Bureau, there are 232 employer establishments with total employment of 1,662, a 3% decrease in total employment since 2019.



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

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

## 2023 Residential Correlation for Merrick County

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### *Assessment Actions*

For the 2023 tax year, all average and good condition homes increased by 15%. Land values for the first acre were increased to \$31,000, the second acre to \$10,000, and all remaining acres increased \$5,500.

Clarks had an increase to land value. Homes in Silver Creek increased 25%.

A physical inspection and review was completed in Archer and GI Subs East and West. Clarks Lakes moved to a 2022 cost table, due to low costing. New depreciation as applied.

Leasehold interest value was increased in Central City IOLL.

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

### *Assessment Practice Review*

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

The county's sales qualification and verification processes were reviewed to ensure that all arm's length sales are available for measurement. All sales are reviewed by questionnaires being sent to both the buyer and seller to make a qualification determination. Merrick County maintains an acceptable sales qualification and verification process and no apparent bias exists in the qualification determination. All arm's length sales were made available for measurement.

The Merrick County Assessor has identified 14 valuation groups, each categorized by its unique characteristics, location, and economics. The county assessor is up to date with its six-year inspection and review cycle dating from 2020 to 2022.

There county assessor has a current valuation methodology on file.

## 2023 Residential Correlation for Merrick County

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### *Description of Analysis*

Merrick County recognizes 14 Valuation Groups for the residential class of real property.

Valuation Group	Description
1	Acreages
2	Central City
3	Silver Creek
4	Clarks
5	Chapman
6	Palmer
7	Archer
8	Clarks Lakes
9	Central City IOLL
10	Central City River
11	Silver Creek Lakes
12	Shoups
13	Grand Island Subdivision 1
14	Grand Island Subdivision 11

The residential statistical profile includes 257 sales that are representative of the 14 Valuation Groups. The median and mean are within the acceptable range, while the weighted mean is slightly low. Both the COD and the PRD are within the IAAO recommended ranges and support assessment uniformity.

Review of the valuation groups supports that all with a sufficient number of sales are within the acceptable range and generally have qualitative statistics within the acceptable range.

The statistical sample and the 2023 County Abstract of Assessment Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

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

## 2023 Residential Correlation for Merrick County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	29	91.77	99.42	94.97	20.19	104.69
2	146	91.79	92.52	90.00	17.34	102.80
3	9	95.10	100.74	101.98	10.93	98.78
4	17	93.03	88.49	83.23	17.87	106.32
5	8	91.94	88.49	85.63	09.89	103.34
6	22	93.79	97.88	88.12	28.82	111.08
7	1	97.76	97.76	97.76	00.00	100.00
8	6	95.30	90.90	89.46	08.93	101.61
9	3	71.85	77.18	76.66	13.43	100.68
10	5	94.26	93.17	94.59	05.41	98.50
11	1	90.64	90.64	90.64	00.00	100.00
12	1	69.33	69.33	69.33	00.00	100.00
13	1	40.75	40.75	40.75	00.00	100.00
14	9	97.62	96.11	95.63	08.96	100.50
____ALL____	258	92.77	93.29	90.74	17.60	102.81

### *Level of Value*

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

## 2023 Commercial Correlation for Merrick County

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### *Assessment Actions*

For the 2023 assessment year, commercial occupancy code 352 increased 35%. Maintenance and pick-up work were completed.

### *Assessment Practice Review*

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

A review of the sales verification and qualification for Merrick County indicated the sales usability rate falls within the state average range. All non-qualified sales have proper documentation for disqualification. Based on the analysis it is determined that no apparent bias exists.

Merrick county has one valuation group for the county's commercial class. The county is up to date with the six-year inspection and review cycle. Vacant lot sales are used to determine lot values. The county assessor uses the income plot and sales comparison approaches to value. Depreciation, costing and lot value studies are current with a date of 2019.

### *Description of Analysis*

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

Both the COD and the PRD are above the acceptable range. The high COD indicates the sales are widely dispersed around the median and may not accurately reflect the market conditions. The high PRD suggests that the assessed values may be inaccurate. The appraisal models should be examined and adjusted for the 2023 assessment year.

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

Analysis of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows the sold parcels changed more significantly than the abstract. Review of the sales indicates that the multi-family parcels are more heavily represented in the population. Additionally, approximately 15% of the sales had significant valuation adjustments to the sale due to data errors from the last reappraisal. These changes did not significantly affect the ratio study; however, the county assessor is encouraged to perform a quality control review of the commercial properties to ensure that these data errors

## 2023 Commercial Correlation for Merrick County

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do not exist in the unsold properties and if necessary, to escalate the next review of all commercial properties.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	28	97.62	103.03	94.17	31.01	109.41
____ALL____	28	97.62	103.03	94.17	31.01	109.41

### *Level of Value*

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

## 2023 Agricultural Correlation for Merrick County

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### *Assessment Actions*

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

Irrigated land increased 2%, grassland increased 6%, and Conservation Reserve Program (CRP) land increased 30% to bring it above the grassland value.

The first acre home site was increased to \$14,000.

### *Assessment Practice Review*

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

A review of the sales verification and qualification processes indicated all available arm's-length sales for the agricultural property class were used. Merrick County used 48% and slightly higher than the statewide average for usability. All non-qualified sales have adequate documentation for disqualified sales.

Eight special value applications remain on file in Merrick County, but the county assessor does not have any special value assigned. Due to the primarily irrigated and relatively flat topography across Merrick county, there is one market area. The assessor has a written special valuation methodology on file. The most recent Year Land Use study was done in 2021.

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

### *Description of Analysis*

The statistical sample for the agricultural class consists of 65 sales. All three measures of central tendency are within the acceptable range and the COD is within the IAAO recommended range.

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

Review of the 2023 Abstract of Assessment, Form 45 Compared to the 2022 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

## 2023 Agricultural Correlation for Merrick County

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### *Equalization and Quality of Assessment*

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

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	42	72.76	73.43	71.07	17.50	103.32
1	42	72.76	73.43	71.07	17.50	103.32
<u>Dry</u>						
County	1	87.02	87.02	87.02	00.00	100.00
1	1	87.02	87.02	87.02	00.00	100.00
<u>Grass</u>						
County	8	73.11	77.60	73.18	16.82	106.04
1	8	73.11	77.60	73.18	16.82	106.04
<u>ALL</u>						
	65	73.21	74.60	71.50	16.61	104.34

### *Level of Value*

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



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2023 Commission Summary for Merrick County

### Residential Real Property - Current

Number of Sales	258	Median	92.77
Total Sales Price	\$44,727,594	Mean	93.29
Total Adj. Sales Price	\$44,727,594	Wgt. Mean	90.74
Total Assessed Value	\$40,583,625	Average Assessed Value of the Base	\$126,072
Avg. Adj. Sales Price	\$173,363	Avg. Assessed Value	\$157,301

### Confidence Interval - Current

95% Median C.I	90.64 to 96.18
95% Wgt. Mean C.I	88.44 to 93.03
95% Mean C.I	90.44 to 96.14
% of Value of the Class of all Real Property Value in the County	29.15
% of Records Sold in the Study Period	6.50
% of Value Sold in the Study Period	8.11

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	274	97	97.17
2021	258	94	93.63
2020	235	94	93.81
2019	255	94	93.95

## 2023 Commission Summary for Merrick County

### Commercial Real Property - Current

Number of Sales	28	Median	97.62
Total Sales Price	\$7,311,963	Mean	103.03
Total Adj. Sales Price	\$7,311,963	Wgt. Mean	94.17
Total Assessed Value	\$6,885,955	Average Assessed Value of the Base	\$291,614
Avg. Adj. Sales Price	\$261,142	Avg. Assessed Value	\$245,927

### Confidence Interval - Current

95% Median C.I	81.07 to 115.18
95% Wgt. Mean C.I	73.33 to 115.02
95% Mean C.I	87.16 to 118.90
% of Value of the Class of all Real Property Value in the County	6.88
% of Records Sold in the Study Period	6.91
% of Value Sold in the Study Period	5.83

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	28	100	95.17
2021	24	95	94.95
2020	22	100	96.65
2019	17	100	90.54

**61 Merrick  
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 : 258  
 Total Sales Price : 44,727,594  
 Total Adj. Sales Price : 44,727,594  
 Total Assessed Value : 40,583,625  
 Avg. Adj. Sales Price : 173,363  
 Avg. Assessed Value : 157,301

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 93  
 COD : 17.60  
 PRD : 102.81

COV : 25.07  
 STD : 23.39  
 Avg. Abs. Dev : 16.33  
 MAX Sales Ratio : 220.00  
 MIN Sales Ratio : 40.75

95% Median C.I. : 90.64 to 96.18  
 95% Wgt. Mean C.I. : 88.44 to 93.03  
 95% Mean C.I. : 90.44 to 96.14

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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-20 To 31-DEC-20	39	92.03	102.01	96.35	22.34	105.87	51.70	220.00	86.34 to 103.03	169,701	163,513	
01-JAN-21 To 31-MAR-21	24	102.06	106.54	102.75	12.90	103.69	76.04	155.54	96.73 to 113.52	160,433	164,844	
01-APR-21 To 30-JUN-21	37	93.35	95.34	93.48	21.07	101.99	40.75	214.31	85.64 to 102.11	160,257	149,814	
01-JUL-21 To 30-SEP-21	37	94.13	92.43	90.43	14.68	102.21	55.73	155.91	84.92 to 97.96	152,683	138,065	
01-OCT-21 To 31-DEC-21	31	96.18	94.61	91.11	13.70	103.84	60.43	135.71	86.05 to 101.43	161,598	147,238	
01-JAN-22 To 31-MAR-22	25	86.59	88.29	89.60	14.56	98.54	55.96	115.36	79.67 to 96.23	161,517	144,712	
01-APR-22 To 30-JUN-22	37	87.42	85.83	86.58	15.75	99.13	53.84	123.39	76.91 to 92.64	220,989	191,325	
01-JUL-22 To 30-SEP-22	28	80.38	81.11	79.50	16.43	102.03	48.76	128.33	72.89 to 90.42	194,858	154,917	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	137	96.90	98.42	95.18	18.11	103.40	40.75	220.00	93.03 to 98.80	160,931	153,174	
01-OCT-21 To 30-SEP-22	121	87.42	87.49	86.41	16.06	101.25	48.76	135.71	83.01 to 92.29	187,439	161,974	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	129	96.90	96.41	93.80	16.06	102.78	40.75	214.31	93.35 to 98.69	158,440	148,621	
<u>ALL</u>	258	92.77	93.29	90.74	17.60	102.81	40.75	220.00	90.64 to 96.18	173,363	157,301	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	29	91.77	99.42	94.97	20.19	104.69	60.95	220.00	84.36 to 110.30	275,797	261,926	
2	146	91.79	92.52	90.00	17.34	102.80	41.28	214.31	87.51 to 97.66	157,267	141,545	
3	9	95.10	100.74	101.98	10.93	98.78	81.00	155.91	90.57 to 99.62	78,156	79,704	
4	17	93.03	88.49	83.23	17.87	106.32	53.84	134.26	69.91 to 101.01	92,221	76,755	
5	8	91.94	88.49	85.63	09.89	103.34	56.85	102.52	56.85 to 102.52	109,526	93,790	
6	22	93.79	97.88	88.12	28.82	111.08	48.76	184.18	65.52 to 129.63	137,175	120,884	
7	1	97.76	97.76	97.76	00.00	100.00	97.76	97.76	N/A	150,000	146,645	
8	6	95.30	90.90	89.46	08.93	101.61	72.43	103.97	72.43 to 103.97	414,754	371,039	
9	3	71.85	77.18	76.66	13.43	100.68	65.38	94.32	N/A	191,667	146,930	
10	5	94.26	93.17	94.59	05.41	98.50	80.39	100.56	N/A	366,000	346,192	
11	1	90.64	90.64	90.64	00.00	100.00	90.64	90.64	N/A	159,000	144,120	
12	1	69.33	69.33	69.33	00.00	100.00	69.33	69.33	N/A	6,000	4,160	
13	1	40.75	40.75	40.75	00.00	100.00	40.75	40.75	N/A	169,000	68,865	
14	9	97.62	96.11	95.63	08.96	100.50	83.01	125.11	84.50 to 100.95	247,306	236,492	
<u>ALL</u>	258	92.77	93.29	90.74	17.60	102.81	40.75	220.00	90.64 to 96.18	173,363	157,301	

**61 Merrick  
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 : 258  
 Total Sales Price : 44,727,594  
 Total Adj. Sales Price : 44,727,594  
 Total Assessed Value : 40,583,625  
 Avg. Adj. Sales Price : 173,363  
 Avg. Assessed Value : 157,301

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 93  
 COD : 17.60  
 PRD : 102.81

COV : 25.07  
 STD : 23.39  
 Avg. Abs. Dev : 16.33  
 MAX Sales Ratio : 220.00  
 MIN Sales Ratio : 40.75

95% Median C.I. : 90.64 to 96.18  
 95% Wgt. Mean C.I. : 88.44 to 93.03  
 95% Mean C.I. : 90.44 to 96.14

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	258	92.77	93.29	90.74	17.60	102.81	40.75	220.00	90.64 to 96.18	173,363	157,301
06											
07											
<u>ALL</u>	258	92.77	93.29	90.74	17.60	102.81	40.75	220.00	90.64 to 96.18	173,363	157,301

**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	2	81.34	81.34	84.34	14.77	96.44	69.33	93.35	N/A	8,000	6,748
Less Than 30,000	10	99.79	105.35	110.24	22.32	95.56	68.20	184.18	69.33 to 143.93	21,475	23,673
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	258	92.77	93.29	90.74	17.60	102.81	40.75	220.00	90.64 to 96.18	173,363	157,301
Greater Than 14,999	256	92.77	93.39	90.74	17.65	102.92	40.75	220.00	90.64 to 96.18	174,655	158,477
Greater Than 29,999	248	92.47	92.81	90.64	17.34	102.39	40.75	220.00	90.57 to 95.44	179,487	162,689
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	81.34	81.34	84.34	14.77	96.44	69.33	93.35	N/A	8,000	6,748
15,000 TO 29,999	8	101.41	111.36	112.32	22.78	99.15	68.20	184.18	68.20 to 184.18	24,844	27,904
30,000 TO 59,999	15	95.44	110.00	106.27	32.90	103.51	41.28	214.31	82.54 to 129.63	44,267	47,043
60,000 TO 99,999	37	101.99	104.08	103.27	21.15	100.78	53.84	220.00	90.57 to 109.41	78,464	81,030
100,000 TO 149,999	54	91.94	90.40	89.78	15.78	100.69	48.76	149.32	82.86 to 97.57	120,308	108,017
150,000 TO 249,999	94	90.22	88.09	88.43	15.41	99.62	40.75	126.83	84.90 to 96.01	192,375	170,110
250,000 TO 499,999	45	91.27	90.72	90.60	12.78	100.13	60.95	121.96	84.36 to 98.42	325,352	294,768
500,000 TO 999,999	3	92.64	89.99	90.16	05.71	99.81	80.73	96.59	N/A	575,000	518,423
1,000,000 +											
<u>ALL</u>	258	92.77	93.29	90.74	17.60	102.81	40.75	220.00	90.64 to 96.18	173,363	157,301

**61 Merrick  
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 : 28  
 Total Sales Price : 7,311,963  
 Total Adj. Sales Price : 7,311,963  
 Total Assessed Value : 6,885,955  
 Avg. Adj. Sales Price : 261,142  
 Avg. Assessed Value : 245,927

MEDIAN : 98  
 WGT. MEAN : 94  
 MEAN : 103  
 COD : 31.01  
 PRD : 109.41

COV : 39.72  
 STD : 40.92  
 Avg. Abs. Dev : 30.27  
 MAX Sales Ratio : 215.44  
 MIN Sales Ratio : 50.31

95% Median C.I. : 81.07 to 115.18  
 95% Wgt. Mean C.I. : 73.33 to 115.02  
 95% Mean C.I. : 87.16 to 118.90

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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	1	52.95	52.95	52.95	00.00	100.00	52.95	52.95	N/A	95,000	50,300	
01-JAN-20 To 31-MAR-20	1	99.57	99.57	99.57	00.00	100.00	99.57	99.57	N/A	50,000	49,785	
01-APR-20 To 30-JUN-20	1	81.56	81.56	81.56	00.00	100.00	81.56	81.56	N/A	70,000	57,090	
01-JUL-20 To 30-SEP-20	1	215.44	215.44	215.44	00.00	100.00	215.44	215.44	N/A	60,000	129,265	
01-OCT-20 To 31-DEC-20	4	121.91	124.60	130.42	14.08	95.54	102.40	152.17	N/A	37,231	48,558	
01-JAN-21 To 31-MAR-21	4	90.27	87.52	88.84	19.62	98.51	50.31	119.22	N/A	345,875	307,285	
01-APR-21 To 30-JUN-21	2	73.58	73.58	73.11	02.75	100.64	71.56	75.59	N/A	195,000	142,568	
01-JUL-21 To 30-SEP-21	2	108.59	108.59	96.25	11.90	112.82	95.67	121.50	N/A	66,500	64,005	
01-OCT-21 To 31-DEC-21	3	115.18	122.26	119.22	37.28	102.55	61.40	190.21	N/A	452,500	539,485	
01-JAN-22 To 31-MAR-22	3	81.07	80.01	88.28	21.61	90.63	53.20	105.76	N/A	169,000	149,192	
01-APR-22 To 30-JUN-22	3	103.04	101.62	120.89	21.74	84.06	67.31	134.51	N/A	389,967	471,448	
01-JUL-22 To 30-SEP-22	3	92.61	103.66	65.87	39.03	157.37	54.95	163.41	N/A	649,046	427,542	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	4	90.57	112.38	104.16	49.83	107.89	52.95	215.44	N/A	68,750	71,610	
01-OCT-20 To 30-SEP-21	12	99.04	101.06	89.35	22.33	113.11	50.31	152.17	75.59 to 121.50	171,285	153,043	
01-OCT-21 To 30-SEP-22	12	97.83	101.89	95.61	34.20	106.57	53.20	190.21	61.40 to 134.51	415,128	396,917	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	7	112.47	127.85	130.84	27.37	97.71	81.56	215.44	81.56 to 215.44	46,989	61,481	
01-JAN-21 To 31-DEC-21	11	91.22	98.29	99.90	29.26	98.39	50.31	190.21	61.40 to 121.50	296,727	296,431	
<u>ALL</u>	28	97.62	103.03	94.17	31.01	109.41	50.31	215.44	81.07 to 115.18	261,142	245,927	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	28	97.62	103.03	94.17	31.01	109.41	50.31	215.44	81.07 to 115.18	261,142	245,927	
<u>ALL</u>	28	97.62	103.03	94.17	31.01	109.41	50.31	215.44	81.07 to 115.18	261,142	245,927	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	27	95.67	102.58	89.84	32.06	114.18	50.31	215.44	75.59 to 119.22	224,517	201,712	
04	1	115.18	115.18	115.18	00.00	100.00	115.18	115.18	N/A	1,250,000	1,439,740	
<u>ALL</u>	28	97.62	103.03	94.17	31.01	109.41	50.31	215.44	81.07 to 115.18	261,142	245,927	

**61 Merrick  
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 : 28  
 Total Sales Price : 7,311,963  
 Total Adj. Sales Price : 7,311,963  
 Total Assessed Value : 6,885,955  
 Avg. Adj. Sales Price : 261,142  
 Avg. Assessed Value : 245,927

MEDIAN : 98  
 WGT. MEAN : 94  
 MEAN : 103  
 COD : 31.01  
 PRD : 109.41

COV : 39.72  
 STD : 40.92  
 Avg. Abs. Dev : 30.27  
 MAX Sales Ratio : 215.44  
 MIN Sales Ratio : 50.31

95% Median C.I. : 81.07 to 115.18  
 95% Wgt. Mean C.I. : 73.33 to 115.02  
 95% Mean C.I. : 87.16 to 118.90

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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	1	121.50	121.50	121.50	00.00	100.00	121.50	121.50	N/A	3,000	3,645
Less Than 15,000	2	126.43	126.43	129.08	03.90	97.95	121.50	131.35	N/A	6,500	8,390
Less Than 30,000	4	111.95	104.16	94.24	19.88	110.53	61.40	131.35	N/A	14,500	13,665
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	27	95.67	102.35	94.16	31.81	108.70	50.31	215.44	75.59 to 115.18	270,702	254,900
Greater Than 14,999	26	94.14	101.23	94.11	32.11	107.57	50.31	215.44	75.59 to 112.47	280,729	264,199
Greater Than 29,999	24	94.14	102.85	94.17	32.97	109.22	50.31	215.44	75.59 to 115.18	302,248	284,637
<b>Incremental Ranges</b>											
0 TO 4,999	1	121.50	121.50	121.50	00.00	100.00	121.50	121.50	N/A	3,000	3,645
5,000 TO 14,999	1	131.35	131.35	131.35	00.00	100.00	131.35	131.35	N/A	10,000	13,135
15,000 TO 29,999	2	81.90	81.90	84.18	25.03	97.29	61.40	102.40	N/A	22,500	18,940
30,000 TO 59,999	3	112.47	125.15	124.24	18.92	100.73	99.57	163.41	N/A	46,667	57,977
60,000 TO 99,999	8	100.39	114.38	110.37	54.67	103.63	50.31	215.44	50.31 to 215.44	76,241	84,149
100,000 TO 149,999	2	81.49	81.49	82.06	17.40	99.31	67.31	95.67	N/A	124,950	102,538
150,000 TO 249,999	4	78.33	83.50	84.10	12.66	99.29	71.56	105.76	N/A	206,750	173,868
250,000 TO 499,999	3	92.61	95.62	94.58	04.25	101.10	91.22	103.04	N/A	353,333	334,168
500,000 TO 999,999	2	111.91	111.91	111.22	20.19	100.62	89.31	134.51	N/A	825,000	917,573
1,000,000 TO 1,999,999	2	85.07	85.07	82.66	35.41	102.92	54.95	115.18	N/A	1,358,569	1,122,988
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>28</b>	<b>97.62</b>	<b>103.03</b>	<b>94.17</b>	<b>31.01</b>	<b>109.41</b>	<b>50.31</b>	<b>215.44</b>	<b>81.07 to 115.18</b>	<b>261,142</b>	<b>245,927</b>



**61 Merrick  
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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 Avg. Assessed Value : 245,927

MEDIAN : 98  
 WGT. MEAN : 94  
 MEAN : 103  
 COD : 31.01  
 PRD : 109.41

COV : 39.72  
 STD : 40.92  
 Avg. Abs. Dev : 30.27  
 MAX Sales Ratio : 215.44  
 MIN Sales Ratio : 50.31

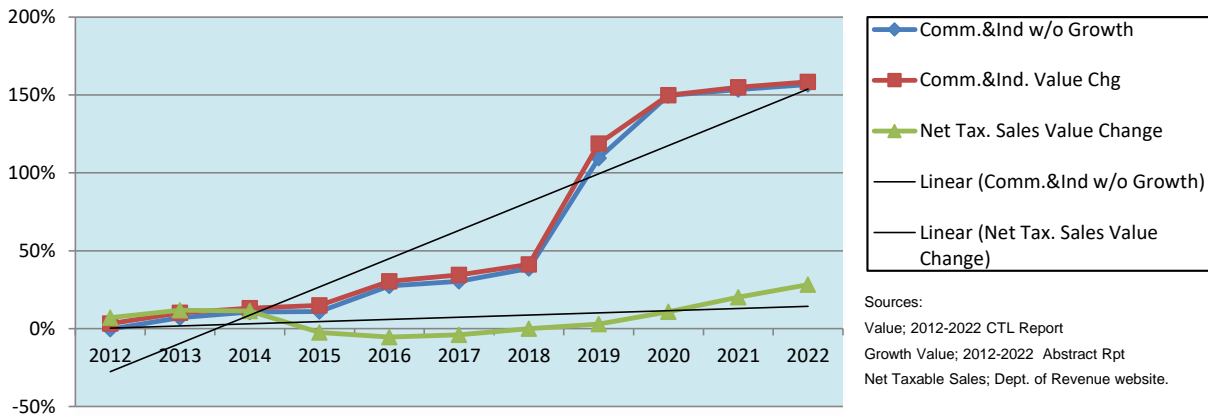
95% Median C.I. : 81.07 to 115.18  
 95% Wgt. Mean C.I. : 73.33 to 115.02  
 95% Mean C.I. : 87.16 to 118.90

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	75.59	75.59	75.59	00.00	100.00	75.59	75.59	N/A	150,000	113,390
304	1	89.31	89.31	89.31	00.00	100.00	89.31	89.31	N/A	850,000	759,100
319	2	73.09	73.09	62.33	24.82	117.26	54.95	91.22	N/A	921,069	574,148
336	1	190.21	190.21	190.21	00.00	100.00	190.21	190.21	N/A	87,500	166,435
343	1	134.51	134.51	134.51	00.00	100.00	134.51	134.51	N/A	800,000	1,076,045
344	4	120.36	123.12	125.97	11.40	97.74	99.57	152.17	N/A	47,981	60,443
352	4	99.19	121.34	98.12	39.58	123.66	71.56	215.44	N/A	240,500	235,988
353	4	74.19	75.93	72.65	21.30	104.51	52.95	102.40	N/A	112,475	81,715
380	1	103.04	103.04	103.04	00.00	100.00	103.04	103.04	N/A	250,000	257,590
386	1	112.47	112.47	112.47	00.00	100.00	112.47	112.47	N/A	45,000	50,610
406	3	81.56	88.70	71.64	31.94	123.81	53.20	131.35	N/A	50,000	35,822
434	1	95.67	95.67	95.67	00.00	100.00	95.67	95.67	N/A	130,000	124,365
470	2	55.86	55.86	52.35	09.94	106.70	50.31	61.40	N/A	54,250	28,403
494	1	115.18	115.18	115.18	00.00	100.00	115.18	115.18	N/A	1,250,000	1,439,740
554	1	163.41	163.41	163.41	00.00	100.00	163.41	163.41	N/A	45,000	73,535
<u>ALL</u>	<u>28</u>	97.62	103.03	94.17	31.01	109.41	50.31	215.44	81.07 to 115.18	261,142	245,927

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 44,933,465	\$ 915,530	2.04%	\$ 44,017,935		\$ 39,962,182	
2012	\$ 46,370,960	\$ 1,597,345	3.44%	\$ 44,773,615	-0.36%	\$ 42,798,696	7.10%
2013	\$ 49,487,925	\$ 1,359,195	2.75%	\$ 48,128,730	3.79%	\$ 44,706,715	4.46%
2014	\$ 50,857,120	\$ 1,165,085	2.29%	\$ 49,692,035	0.41%	\$ 44,452,055	-0.57%
2015	\$ 51,652,140	\$ 1,757,700	3.40%	\$ 49,894,440	-1.89%	\$ 38,935,045	-12.41%
2016	\$ 58,589,905	\$ 1,353,430	2.31%	\$ 57,236,475	10.81%	\$ 37,795,568	-2.93%
2017	\$ 60,415,063	\$ 1,810,945	3.00%	\$ 58,604,118	0.02%	\$ 38,370,068	1.52%
2018	\$ 63,487,733	\$ 1,244,415	1.96%	\$ 62,243,318	3.03%	\$ 39,976,988	4.19%
2019	\$ 98,347,300	\$ 4,251,715	4.32%	\$ 94,095,585	48.21%	\$ 41,119,404	2.86%
2020	\$ 112,264,212	\$ 57,520	0.05%	\$ 112,206,692	14.09%	\$ 44,292,319	7.72%
2021	\$ 114,560,547	\$ 665,920	0.58%	\$ 113,894,627	1.45%	\$ 48,015,221	8.41%
2022	\$ 116,122,542	\$ 773,640	0.67%	\$ 115,348,902	0.69%	\$ 51,239,966	6.72%
<b>Ann %chg</b>	<b>9.61%</b>			<b>Average</b>	<b>7.30%</b>	1.82%	<b>2.46%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.36%	3.20%	7.10%
2013	7.11%	10.14%	11.87%
2014	10.59%	13.18%	11.24%
2015	11.04%	14.95%	-2.57%
2016	27.38%	30.39%	-5.42%
2017	30.42%	34.45%	-3.98%
2018	38.52%	41.29%	0.04%
2019	109.41%	118.87%	2.90%
2020	149.72%	149.85%	10.84%
2021	153.47%	154.96%	20.15%
2022	156.71%	158.43%	28.22%

County Number	61
County Name	Merrick

**61 Merrick**  
**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 : 65  
Total Sales Price : 45,955,897  
Total Adj. Sales Price : 45,955,897  
Total Assessed Value : 32,857,465  
Avg. Adj. Sales Price : 707,014  
Avg. Assessed Value : 505,499

MEDIAN : 73  
WGT. MEAN : 72  
MEAN : 75  
COD : 16.61  
PRD : 104.34

COV : 21.94  
STD : 16.37  
Avg. Abs. Dev : 12.16  
MAX Sales Ratio : 121.04  
MIN Sales Ratio : 43.82

95% Median C.I. : 68.61 to 76.11  
95% Wgt. Mean C.I. : 67.07 to 75.93  
95% Mean C.I. : 70.62 to 78.58

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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											
01-JAN-20 To 31-MAR-20	10	66.58	71.51	66.08	17.51	108.22	55.17	101.72	55.48 to 89.48	585,165	386,681
01-APR-20 To 30-JUN-20	1	71.60	71.60	71.60	00.00	100.00	71.60	71.60	N/A	820,267	587,285
01-JUL-20 To 30-SEP-20	1	73.21	73.21	73.21	00.00	100.00	73.21	73.21	N/A	200,000	146,410
01-OCT-20 To 31-DEC-20	5	70.99	80.82	75.62	16.61	106.88	67.87	121.04	N/A	686,079	518,808
01-JAN-21 To 31-MAR-21	11	78.73	82.75	82.36	18.71	100.47	53.73	117.52	62.29 to 107.98	943,966	777,456
01-APR-21 To 30-JUN-21	6	77.48	75.34	69.91	18.90	107.77	51.89	107.02	51.89 to 107.02	712,371	497,997
01-JUL-21 To 30-SEP-21	3	67.95	67.75	64.27	06.49	105.41	61.04	74.26	N/A	873,061	561,133
01-OCT-21 To 31-DEC-21	13	75.93	72.51	69.95	12.80	103.66	43.82	90.34	56.97 to 81.97	596,163	417,019
01-JAN-22 To 31-MAR-22	8	68.75	68.85	64.93	17.47	106.04	54.94	87.02	54.94 to 87.02	690,706	448,465
01-APR-22 To 30-JUN-22	4	71.90	73.04	72.25	06.90	101.09	64.78	83.59	N/A	586,945	424,048
01-JUL-22 To 30-SEP-22	3	61.90	78.00	63.00	28.01	123.81	60.04	112.07	N/A	917,667	578,123
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	12	69.64	71.66	66.95	15.08	107.04	55.17	101.72	58.63 to 83.97	572,660	383,375
01-OCT-20 To 30-SEP-21	25	75.00	78.78	76.39	18.15	103.13	51.89	121.04	68.61 to 79.98	828,297	632,697
01-OCT-21 To 30-SEP-22	28	74.30	72.13	67.69	15.11	106.56	43.82	112.07	61.90 to 79.32	656,305	444,269
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	17	70.99	74.35	69.83	15.33	106.47	55.17	121.04	64.50 to 83.97	606,019	423,208
01-JAN-21 To 31-DEC-21	33	75.86	76.00	74.50	16.12	102.01	43.82	117.52	68.61 to 79.98	758,399	564,989
<u>ALL</u>	65	73.21	74.60	71.50	16.61	104.34	43.82	121.04	68.61 to 76.11	707,014	505,499

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	65	73.21	74.60	71.50	16.61	104.34	43.82	121.04	68.61 to 76.11	707,014	505,499
<u>ALL</u>	65	73.21	74.60	71.50	16.61	104.34	43.82	121.04	68.61 to 76.11	707,014	505,499

**61 Merrick**  
**AGRICULTURAL LAND**

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

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 COD : 16.61  
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COV : 21.94  
 STD : 16.37  
 Avg. Abs. Dev : 12.16  
 MAX Sales Ratio : 121.04  
 MIN Sales Ratio : 43.82

95% Median C.I. : 68.61 to 76.11  
 95% Wgt. Mean C.I. : 67.07 to 75.93  
 95% Mean C.I. : 70.62 to 78.58

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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	26	68.54	68.56	65.18	16.79	105.19	43.82	101.72	56.01 to 75.93	829,015	540,357
1	26	68.54	68.56	65.18	16.79	105.19	43.82	101.72	56.01 to 75.93	829,015	540,357
<b>Grass</b>											
County	5	73.00	78.49	72.18	19.89	108.74	55.48	112.07	N/A	268,440	193,754
1	5	73.00	78.49	72.18	19.89	108.74	55.48	112.07	N/A	268,440	193,754
<b>ALL</b>	<b>65</b>	<b>73.21</b>	<b>74.60</b>	<b>71.50</b>	<b>16.61</b>	<b>104.34</b>	<b>43.82</b>	<b>121.04</b>	<b>68.61 to 76.11</b>	<b>707,014</b>	<b>505,499</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	42	72.76	73.43	71.07	17.50	103.32	43.82	117.52	66.30 to 76.55	822,286	584,408
1	42	72.76	73.43	71.07	17.50	103.32	43.82	117.52	66.30 to 76.55	822,286	584,408
<b>Dry</b>											
County	1	87.02	87.02	87.02	00.00	100.00	87.02	87.02	N/A	200,000	174,030
1	1	87.02	87.02	87.02	00.00	100.00	87.02	87.02	N/A	200,000	174,030
<b>Grass</b>											
County	8	73.11	77.60	73.18	16.82	106.04	55.48	112.07	55.48 to 112.07	297,477	217,689
1	8	73.11	77.60	73.18	16.82	106.04	55.48	112.07	55.48 to 112.07	297,477	217,689
<b>ALL</b>	<b>65</b>	<b>73.21</b>	<b>74.60</b>	<b>71.50</b>	<b>16.61</b>	<b>104.34</b>	<b>43.82</b>	<b>121.04</b>	<b>68.61 to 76.11</b>	<b>707,014</b>	<b>505,499</b>

## Merrick County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Merrick	1	4,900	4,600	4,300	4,100	3,900	3,800	3,600	3,150	<b>4,239</b>
Nance	1	4,099	4,094	3,989	3,985	3,980	3,899	3,900	3,797	<b>3,997</b>
Nance	2	5,300	5,300	5,300	5,250	5,250	5,250	5,200	5,200	<b>5,264</b>
Platte	3	6,399	6,100	5,572	5,215	4,900	4,473	4,100	3,650	<b>5,307</b>
Platte	6	9,088	8,500	7,758	7,500	6,900	6,498	6,000	5,400	<b>7,253</b>
Polk	1	6,608	5,960	5,600	5,287	4,800	4,799	4,595	4,071	<b>6,091</b>
Hamilton	1	6,539	6,490	6,380	6,199	2,200	5,500	5,200	5,200	<b>6,359</b>
Hall	1	5,650	5,440	4,117	4,115	3,985	3,985	3,669	3,669	<b>4,903</b>
Howard	7100	4,700	4,700	4,300	4,200	3,800	3,700	3,500	3,400	<b>4,016</b>
Howard	7200	4,700	4,700	4,300	4,200	3,800	3,700	3,500	3,400	<b>4,286</b>
Howard	7300	4,700	4,700	4,300	4,200	3,800	3,700	3,500	3,400	<b>4,277</b>

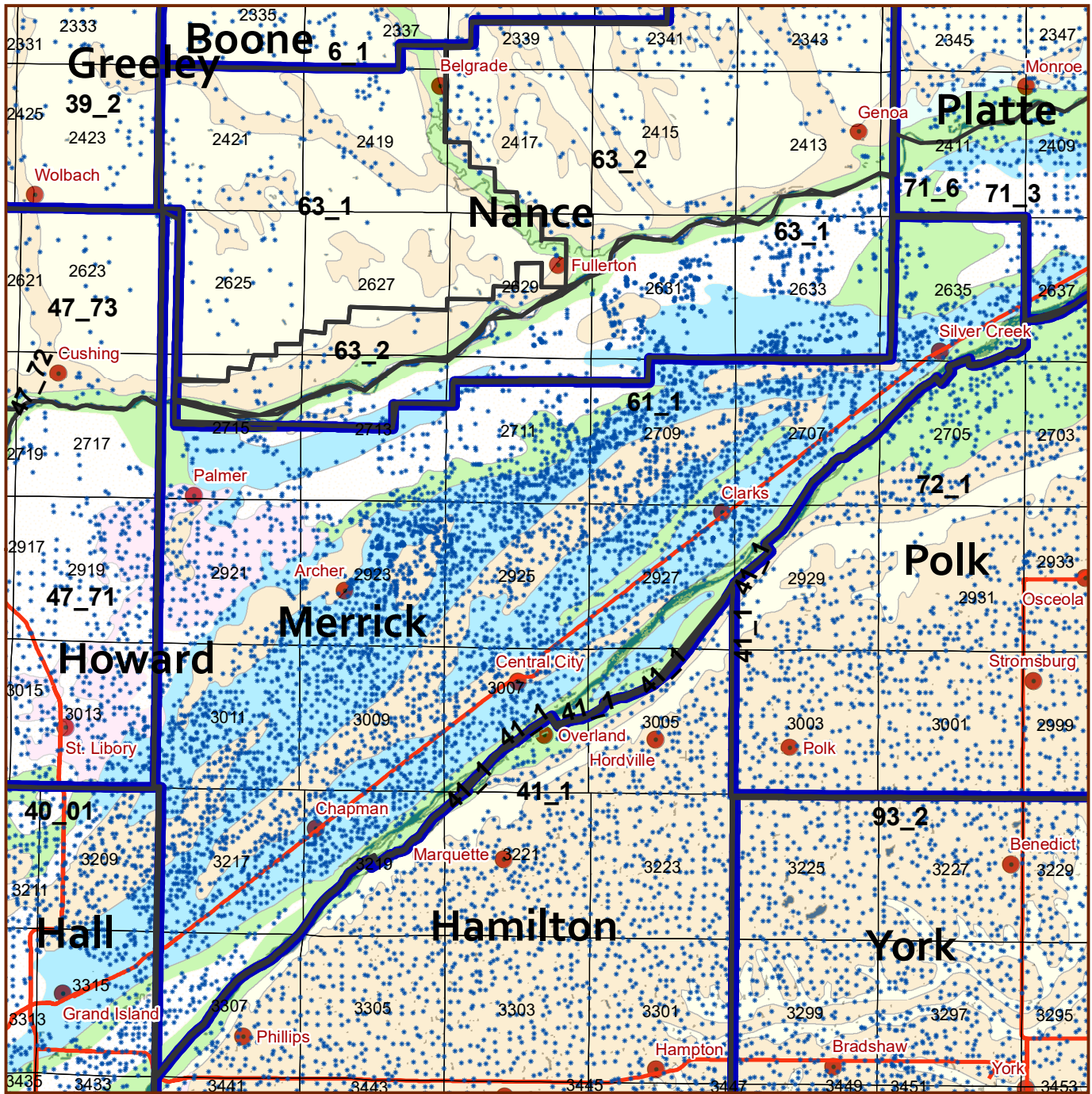
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Merrick	1	2,800	2,575	2,475	2,400	2,175	2,075	1,900	1,840	<b>2,315</b>
Nance	1	2,519	2,520	2,409	2,408	2,402	2,306	2,310	2,310	<b>2,414</b>
Nance	2	4,375	4,345	4,320	4,320	4,265	4,235	4,180	4,180	<b>4,284</b>
Platte	3	5,200	5,050	4,851	4,700	4,408	4,102	3,300	2,800	<b>4,401</b>
Platte	6	7,467	7,000	6,376	6,324	5,875	5,299	4,375	3,325	<b>5,996</b>
Polk	1	5,248	4,970	3,820	3,810	3,420	3,320	3,210	3,210	<b>4,632</b>
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	<b>5,150</b>
Hall	1	2,800	2,811	2,400	2,400	2,115	2,115	1,888	1,897	<b>2,446</b>
Howard	7100	2,500	2,500	2,400	2,400	2,300	2,100	2,000	2,000	<b>2,265</b>
Howard	7200	2,500	2,500	2,400	2,400	2,300	2,100	2,000	2,000	<b>2,194</b>
Howard	7300	2,500	2,500	2,400	2,400	2,300	2,100	2,000	2,000	<b>2,252</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Merrick	1	1,877	1,750	1,764	1,703	1,613	n/a	1,405	1,200	<b>1,789</b>
Nance	1	1,741	1,740	1,731	1,710	1,682	1,664	1,660	1,620	<b>1,712</b>
Nance	2	1,727	1,702	1,677	1,650	1,651	1,575	n/a	1,575	<b>1,682</b>
Platte	3	1,791	1,756	1,700	675	1,550	1,384	1,396	1,327	<b>1,663</b>
Platte	6	2,073	2,051	1,897	1,907	n/a	1,837	n/a	1,761	<b>2,012</b>
Polk	1	1,600	1,595	1,590	1,585	1,580	n/a	1,510	1,500	<b>1,591</b>
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	<b>1,697</b>
Hall	1	1,461	1,459	1,390	1,390	1,315	1,315	1,275	1,275	<b>1,424</b>
Howard	7100	2,000	2,000	1,175	1,175	1,175	1,175	1,175	n/a	<b>1,711</b>
Howard	7200	2,000	2,000	1,175	1,175	1,175	1,175	1,175	n/a	<b>1,306</b>
Howard	7300	2,000	2,000	1,175	1,175	1,175	1,175	1,175	n/a	<b>1,237</b>

County	Mkt Area	CRP	TIMBER	WASTE
Merrick	1	1,572	500	550
Nance	1	1,923	1,300	267
Nance	2	2,300	1,600	264
Platte	3	1,700	1,364	100
Platte	6	2,057	1,780	100
Polk	1	2,000	1,150	300
Hamilton	1	n/a	n/a	900
Hall	1	n/a	n/a	500
Howard	7100	1,832	n/a	750
Howard	7200	1,224	n/a	784
Howard	7300	1,430	n/a	781

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.

# MERRICK COUNTY



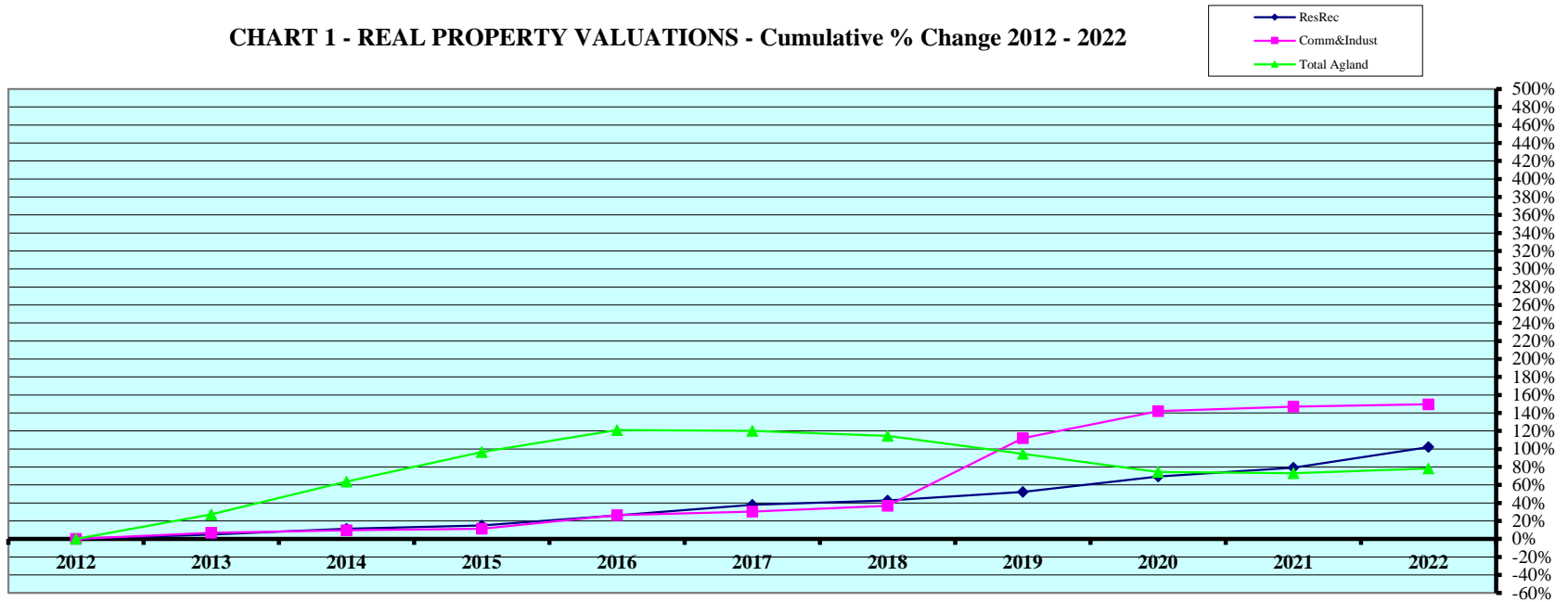
### Legend

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

### Soils CLASS

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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	226,090,760	-	-	-	46,370,960	-	-	-	531,868,345	-	-	-
2013	237,026,700	10,935,940	4.84%	4.84%	49,487,925	3,116,965	6.72%	6.72%	677,692,960	145,824,615	27.42%	27.42%
2014	251,523,128	14,496,428	6.12%	11.25%	50,857,120	1,369,195	2.77%	9.67%	870,523,275	192,830,315	28.45%	63.67%
2015	259,910,310	8,387,182	3.33%	14.96%	51,652,140	795,020	1.56%	11.39%	1,044,896,100	174,372,825	20.03%	96.46%
2016	285,469,352	25,559,042	9.83%	26.26%	58,589,905	6,937,765	13.43%	26.35%	1,175,522,950	130,626,850	12.50%	121.02%
2017	311,605,236	26,135,884	9.16%	37.82%	60,415,063	1,825,158	3.12%	30.29%	1,170,079,960	-5,442,990	-0.46%	119.99%
2018	322,542,521	10,937,285	3.51%	42.66%	63,487,733	3,072,670	5.09%	36.91%	1,141,343,215	-28,736,745	-2.46%	114.59%
2019	344,058,760	21,516,239	6.67%	52.18%	98,347,300	34,859,567	54.91%	112.09%	1,034,571,710	-106,771,505	-9.35%	94.52%
2020	382,652,305	38,593,545	11.22%	69.25%	112,264,212	13,916,912	14.15%	142.10%	928,204,265	-106,367,445	-10.28%	74.52%
2021	405,304,755	22,652,450	5.92%	79.27%	114,560,547	2,296,335	2.05%	147.05%	919,690,535	-8,513,730	-0.92%	72.92%
2022	456,770,365	51,465,610	12.70%	102.03%	115,769,382	1,208,835	1.06%	149.66%	947,930,120	28,239,585	3.07%	78.23%

Rate Annual %chg: Residential & Recreational **7.29%** Commercial & Industrial **9.58%** Agricultural Land **5.95%**

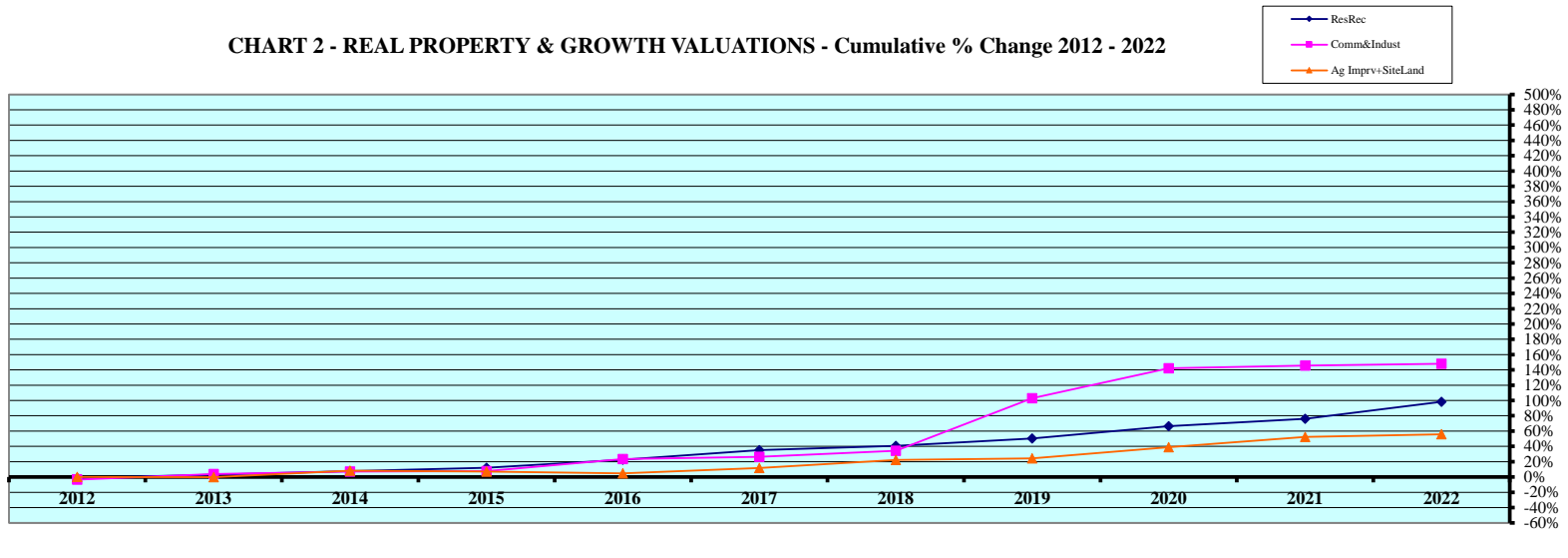
Cnty# **61**  
County **MERRICK**

**CHART 1**

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



CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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	226,090,760	3,044,711	1.35%	223,046,049	-	-1.35%	46,370,960	1,597,345	3.44%	44,773,615	-	-3.44%
2013	237,026,700	4,339,865	1.83%	232,686,835	2.92%	2.92%	49,487,925	1,359,195	2.75%	48,128,730	3.79%	3.79%
2014	251,523,128	8,331,960	3.31%	243,191,168	2.60%	7.56%	50,857,120	1,165,085	2.29%	49,692,035	0.41%	7.16%
2015	259,910,310	6,396,170	2.46%	253,514,140	0.79%	12.13%	51,652,140	1,757,700	3.40%	49,894,440	-1.89%	7.60%
2016	285,469,352	8,083,063	2.83%	277,386,289	6.72%	22.69%	58,589,905	1,353,430	2.31%	57,236,475	10.81%	23.43%
2017	311,605,236	5,763,590	1.85%	305,841,646	7.14%	35.27%	60,415,063	1,810,945	3.00%	58,604,118	0.02%	26.38%
2018	322,542,521	4,713,366	1.46%	317,829,155	2.00%	40.58%	63,487,733	1,244,415	1.96%	62,243,318	3.03%	34.23%
2019	344,058,760	4,351,118	1.26%	339,707,642	5.32%	50.25%	98,347,300	4,251,715	4.32%	94,095,585	48.21%	102.92%
2020	382,652,305	6,382,205	1.67%	376,270,100	9.36%	66.42%	112,264,212	57,520	0.05%	112,206,692	14.09%	141.98%
2021	405,304,755	7,470,360	1.84%	397,834,395	3.97%	75.96%	114,560,547	665,920	0.58%	113,894,627	1.45%	145.62%
2022	456,770,365	8,396,820	1.84%	448,373,545	10.63%	98.32%	115,769,382	773,640	0.67%	114,995,742	0.38%	147.99%
Rate Ann%chg	7.29%		Resid & Recreat w/o growth			5.14%	9.58%		C & I w/o growth			8.03%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	52,931,560	26,141,960	79,073,520	1,618,300	2.05%	77,455,220	-	-
2013	53,834,465	27,851,845	81,686,310	2,816,934	3.45%	78,869,376	-0.26%	-0.26%
2014	57,150,555	29,849,026	86,999,581	1,428,740	1.64%	85,570,841	4.76%	8.22%
2015	57,543,160	31,858,474	89,401,634	4,666,025	5.22%	84,735,609	-2.60%	7.16%
2016	53,165,615	36,060,930	89,226,545	6,357,960	7.13%	82,868,585	-7.31%	4.80%
2017	53,609,445	39,992,435	93,601,880	5,269,810	5.63%	88,332,070	-1.00%	11.71%
2018	56,444,740	42,239,385	98,684,125	1,897,315	1.92%	96,786,810	3.40%	22.40%
2019	56,946,690	42,981,965	99,928,655	1,576,825	1.58%	98,351,830	-0.34%	24.38%
2020	62,238,221	50,157,880	112,396,101	2,580,060	2.30%	109,816,041	9.89%	38.88%
2021	71,594,715	51,321,325	122,916,040	2,336,620	1.90%	120,579,420	7.28%	52.49%
2022	71,991,005	52,411,185	124,402,190	1,216,285	0.98%	123,185,905	0.22%	55.79%
Rate Ann%chg	3.12%	7.20%	4.64%	Ag Imprv+Site w/o growth		1.40%		

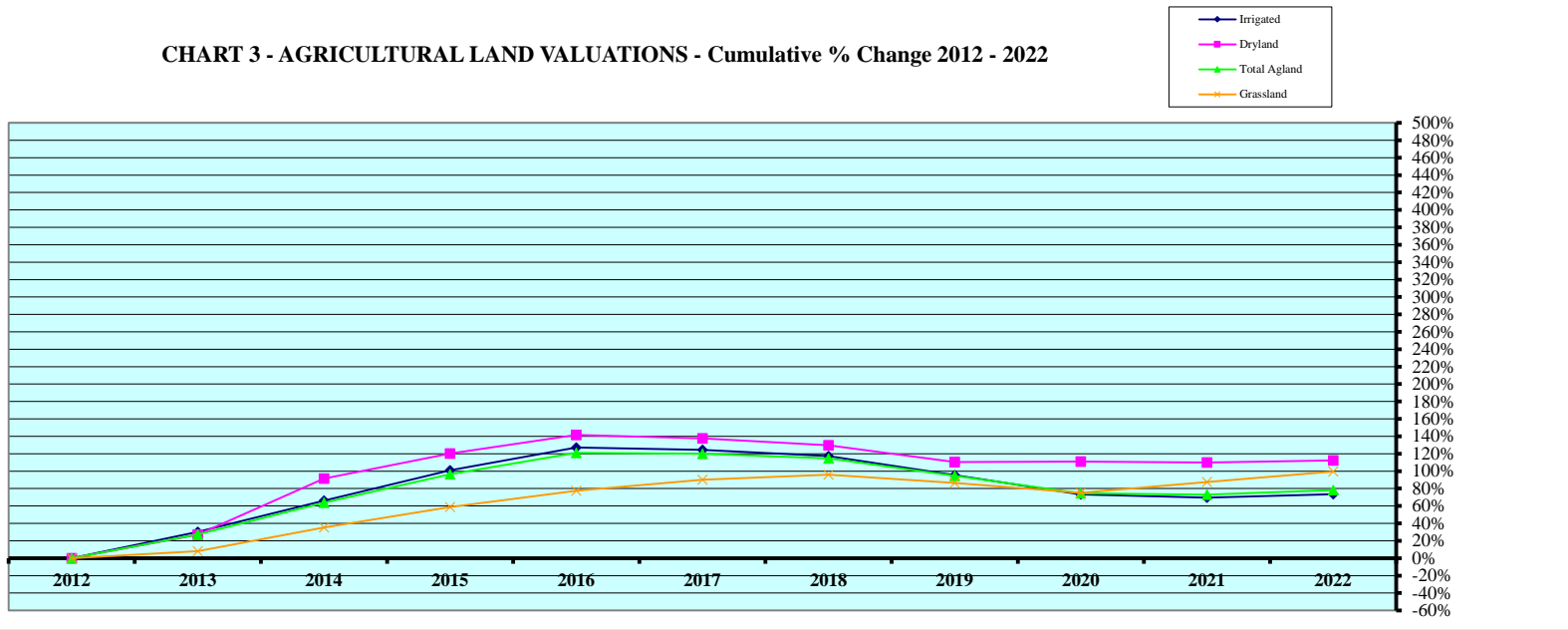
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 61  
County MERRICK

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	449,471,560	-	-	-	17,349,120	-	-	-	57,076,620	-	-	-
2013	585,738,230	136,266,670	30.32%	30.32%	22,039,185	4,690,065	27.03%	27.03%	61,667,900	4,591,280	8.04%	8.04%
2014	747,241,200	161,502,970	27.57%	66.25%	33,213,685	11,174,500	50.70%	91.44%	77,283,550	15,615,650	25.32%	35.40%
2015	902,660,135	155,418,935	20.80%	100.83%	38,214,595	5,000,910	15.06%	120.27%	90,653,370	13,369,820	17.30%	58.83%
2016	1,021,023,020	118,362,885	13.11%	127.16%	41,918,875	3,704,280	9.69%	141.62%	101,333,375	10,680,005	11.78%	77.54%
2017	1,009,100,920	-11,922,100	-1.17%	124.51%	41,212,640	-706,235	-1.68%	137.55%	108,549,345	7,215,970	7.12%	90.18%
2018	976,569,410	-32,531,510	-3.22%	117.27%	39,847,950	-1,364,690	-3.31%	129.68%	111,793,400	3,244,055	2.99%	95.87%
2019	878,458,930	-98,110,480	-10.05%	95.44%	36,496,795	-3,351,155	-8.41%	110.37%	106,484,725	-5,308,675	-4.75%	86.56%
2020	778,554,380	-99,904,550	-11.37%	73.22%	36,605,280	108,485	0.30%	110.99%	100,000,940	-6,483,785	-6.09%	75.20%
2021	761,837,200	-16,717,180	-2.15%	69.50%	36,437,010	-168,270	-0.46%	110.02%	107,010,420	7,009,480	7.01%	87.49%
2022	780,066,790	18,229,590	2.39%	73.55%	36,824,385	387,375	1.06%	112.26%	113,907,535	6,897,115	6.45%	99.57%

Rate Ann.%chg: Irrigated **5.67%** Dryland **7.82%** Grassland **7.15%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	0	-	-	-	7,971,045	-	-	-	531,868,345	-	-	-
2013	0	0	-	-	8,247,645	276,600	3.47%	3.47%	677,692,960	145,824,615	27.42%	27.42%
2014	0	0	-	-	12,784,840	4,537,195	55.01%	60.39%	870,523,275	192,830,315	28.45%	63.67%
2015	45,175	45,175	-	-	13,322,825	537,985	4.21%	67.14%	1,044,896,100	174,372,825	20.03%	96.46%
2016	39,450	-5,725	-12.67%	-	11,208,230	-2,114,595	-15.87%	40.61%	1,175,522,950	130,626,850	12.50%	121.02%
2017	39,145	-305	-0.77%	-	11,177,910	-30,320	-0.27%	40.23%	1,170,079,960	-5,442,990	-0.46%	119.99%
2018	66,720	27,575	70.44%	-	13,065,735	1,887,825	16.89%	63.91%	1,141,343,215	-28,736,745	-2.46%	114.59%
2019	76,700	9,980	14.96%	-	13,054,560	-11,175	-0.09%	63.77%	1,034,571,710	-106,771,505	-9.35%	94.52%
2020	2,749,515	2,672,815	3484.77%	-	10,294,150	-2,760,410	-21.15%	29.14%	928,204,265	-106,367,445	-10.28%	74.52%
2021	2,753,535	4,020	0.15%	-	11,652,370	1,358,220	13.19%	46.18%	919,690,535	-8,513,730	-0.92%	72.92%
2022	2,736,950	-16,585	-0.60%	-	14,394,460	2,742,090	23.53%	80.58%	947,930,120	28,239,585	3.07%	78.23%

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

Rate Ann.%chg: Total Agric Land **5.95%**

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	448,506,345	185,227	2,421			17,377,110	17,964	967			56,916,200	73,446	775		
2013	586,015,500	186,929	3,135	29.47%	29.47%	22,051,610	17,539	1,257	29.98%	29.98%	61,691,435	72,558	850	9.72%	9.72%
2014	745,756,805	187,861	3,970	26.63%	63.94%	33,724,165	16,916	1,994	58.56%	106.09%	77,497,975	68,787	1,127	32.51%	45.38%
2015	903,310,330	188,270	4,798	20.86%	98.15%	38,183,405	16,197	2,357	18.25%	143.70%	90,556,205	69,096	1,311	16.33%	69.12%
2016	1,021,137,745	188,247	5,424	13.06%	124.02%	41,913,390	16,153	2,595	10.07%	168.24%	101,349,730	69,068	1,467	11.96%	89.36%
2017	1,009,786,065	188,419	5,359	-1.20%	121.33%	41,351,000	15,937	2,595	-0.01%	168.22%	108,552,075	69,016	1,573	7.19%	102.96%
2018	976,518,485	188,253	5,187	-3.21%	114.23%	39,852,395	15,981	2,494	-3.88%	157.80%	111,820,140	68,939	1,622	3.13%	109.31%
2019	879,481,765	188,256	4,672	-9.94%	92.94%	36,589,450	15,974	2,290	-8.15%	136.78%	106,572,350	68,787	1,549	-4.48%	99.92%
2020	778,531,630	187,720	4,147	-11.23%	71.28%	36,533,455	15,980	2,286	-0.18%	136.35%	99,989,805	68,414	1,462	-5.66%	88.60%
2021	762,190,535	187,753	4,060	-2.12%	67.65%	36,455,620	15,944	2,286	0.01%	136.37%	106,838,935	68,588	1,558	6.58%	101.01%
2022	780,066,280	187,760	4,155	2.34%	71.58%	36,993,520	15,994	2,313	1.16%	139.10%	113,785,430	68,603	1,659	6.48%	114.03%

Rate Annual %chg Average Value/Acre: 5.55%

9.11%

7.91%

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	0	0				6,589,465	11,382	579			529,389,120	288,019	1,838		
2013	0	0				6,749,730	11,637	580	0.19%	0.19%	676,508,275	288,663	2,344	27.51%	27.51%
2014	0	0				10,893,030	18,534	588	1.33%	1.52%	867,871,975	292,098	2,971	26.78%	61.65%
2015	0	0				10,822,930	18,407	588	0.04%	1.57%	1,042,872,870	291,970	3,572	20.22%	94.33%
2016	39,450	132	300			11,207,050	18,837	595	1.19%	2.77%	1,175,647,365	292,436	4,020	12.55%	118.72%
2017	39,145	131	300	-0.01%		11,165,995	18,767	595	0.00%	2.77%	1,170,894,280	292,270	4,006	-0.35%	117.96%
2018	41,610	139	300	0.00%		12,926,640	18,777	688	15.71%	18.91%	1,141,159,270	292,088	3,907	-2.48%	112.56%
2019	76,700	256	300	0.01%		13,054,880	18,933	690	0.16%	19.10%	1,035,775,145	292,207	3,545	-9.27%	92.85%
2020	2,749,480	5,024	547	82.45%		10,295,895	15,031	685	-0.66%	18.32%	928,100,265	292,168	3,177	-10.38%	72.83%
2021	2,753,045	5,039	546	-0.17%		11,645,625	14,996	777	13.37%	34.14%	919,883,760	292,319	3,147	-0.94%	71.21%
2022	2,750,610	5,036	546	-0.03%		14,398,120	15,020	959	23.44%	65.58%	947,993,960	292,413	3,242	3.02%	76.38%

61  
MERRICK

Rate Annual %chg Average Value/Acre: 5.84%

(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
7,668	MERRICK	72,034,224	22,833,994	136,962,017	455,660,430	81,580,472	34,188,910	1,109,935	947,930,120	71,991,005	52,411,185	585	1,876,702,877
cnty sectorvalue % of total value:		3.84%	1.22%	7.30%	24.28%	4.35%	1.82%	0.06%	50.51%	3.84%	2.79%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,934	CENTRAL CITY	7,977,382	2,493,127	8,130,373	148,657,460	34,951,010	34,188,910	54,785	295,785	0	21,935	0	236,770,767
38.26%	%sector of county sector	11.07%	10.92%	5.94%	32.62%	42.84%	100.00%	4.94%	0.03%		0.04%		12.62%
	%sector of municipality	3.37%	1.05%	3.43%	62.79%	14.76%	14.44%	0.02%	0.12%		0.01%		100.00%
287	CHAPMAN	730,583	1,347,480	3,393,565	10,235,570	3,393,470	0	0	135,090	0	0	0	19,235,758
3.74%	%sector of county sector	1.01%	5.90%	2.48%	2.25%	4.16%			0.01%				1.02%
	%sector of municipality	3.80%	7.01%	17.64%	53.21%	17.64%			0.70%				100.00%
369	CLARKS	1,261,967	327,909	1,481,198	11,891,780	4,405,275	0	0	0	0	0	0	19,368,129
4.81%	%sector of county sector	1.75%	1.44%	1.08%	2.61%	5.40%							1.03%
	%sector of municipality	6.52%	1.69%	7.65%	61.40%	22.74%							100.00%
472	PALMER	454,806	199,462	65,085	17,457,660	4,544,540	0	0	14,750	0	4,000	0	22,740,303
6.16%	%sector of county sector	0.63%	0.87%	0.05%	3.83%	5.57%			0.00%		0.01%		1.21%
	%sector of municipality	2.00%	0.88%	0.29%	76.77%	19.98%			0.06%		0.02%		100.00%
362	SILVER CREEK	213,433	294,424	2,114,895	12,941,990	2,019,410	0	0	0	0	0	0	17,584,152
4.72%	%sector of county sector	0.30%	1.29%	1.54%	2.84%	2.48%							0.94%
	%sector of municipality	1.21%	1.67%	12.03%	73.60%	11.48%							100.00%
	%sector of county sector												
	%sector of municipality												
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4,425	Total Municipalities	10,638,171	4,662,402	15,185,117	201,184,464	49,313,706	34,188,911	54,785	445,625	0	25,935	0	315,699,114
57.70%	%all municip.sectors of cnty	14.77%	20.42%	11.09%	44.15%	60.45%	100.00%	4.94%	0.05%		0.05%		16.82%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,321</b>	<b>Value : 1,715,867,365</b>	<b>Growth 10,088,615</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>	177	1,768,735	12	202,310	606	6,144,050	795	8,115,095	
<b>02. Res Improve Land</b>	1,894	24,357,390	150	4,065,845	919	61,661,125	2,963	90,084,360	
<b>03. Res Improvements</b>	1,924	180,506,305	153	17,033,560	1,075	203,385,520	3,152	400,925,385	
<b>04. Res Total</b>	2,101	206,632,430	165	21,301,715	1,681	271,190,695	3,947	499,124,840	6,195,655
<b>% of Res Total</b>	53.23	41.40	4.18	4.27	42.59	54.33	53.91	29.09	61.41
<b>05. Com UnImp Land</b>	40	560,715	0	0	16	617,860	56	1,178,575	
<b>06. Com Improve Land</b>	274	5,128,625	2	136,910	35	2,785,765	311	8,051,300	
<b>07. Com Improvements</b>	288	48,447,600	2	1,242,330	55	28,107,465	345	77,797,395	
<b>08. Com Total</b>	328	54,136,940	2	1,379,240	71	31,511,090	401	87,027,270	265,490
<b>% of Com Total</b>	81.80	62.21	0.50	1.58	17.71	36.21	5.48	5.07	2.63
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	3	344,200	0	0	0	0	3	344,200	
<b>11. Ind Improvements</b>	4	30,732,235	0	0	0	0	4	30,732,235	
<b>12. Ind Total</b>	4	31,076,435	0	0	0	0	4	31,076,435	908,525
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.05	1.81	9.01
<b>13. Rec UnImp Land</b>	1	54,785	0	0	17	531,390	18	586,175	
<b>14. Rec Improve Land</b>	0	0	0	0	3	416,750	3	416,750	
<b>15. Rec Improvements</b>	0	0	0	0	3	125,150	3	125,150	
<b>16. Rec Total</b>	1	54,785	0	0	20	1,073,290	21	1,128,075	0
<b>% of Rec Total</b>	4.76	4.86	0.00	0.00	95.24	95.14	0.29	0.07	0.00
<b>Res &amp; Rec Total</b>	2,102	206,687,215	165	21,301,715	1,701	272,263,985	3,968	500,252,915	6,195,655
<b>% of Res &amp; Rec Total</b>	52.97	41.32	4.16	4.26	42.87	54.43	54.20	29.15	61.41
<b>Com &amp; Ind Total</b>	332	85,213,375	2	1,379,240	71	31,511,090	405	118,103,705	1,174,015
<b>% of Com &amp; Ind Total</b>	81.98	72.15	0.49	1.17	17.53	26.68	5.53	6.88	11.64
<b>17. Taxable Total</b>	2,434	291,900,590	167	22,680,955	1,772	303,775,075	4,373	618,356,620	7,369,670
<b>% of Taxable Total</b>	55.66	47.21	3.82	3.67	40.52	49.13	59.73	36.04	73.05

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	42	94,710	6,239,270	0	0	0
19. Commercial	4	258,210	4,522,675	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	1	1,610	25,660	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	42	94,710	6,239,270
19. Commercial	0	0	0	4	258,210	4,522,675
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	1	1,610	25,660
22. Total Sch II				47	354,530	10,787,605

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	1	0	0	0	4	585	5	585	0
25. Total	1	0	0	0	4	585	5	585	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	227	2	653	882

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	263,565	0	0	2,091	666,731,640	2,098	666,995,205
28. Ag-Improved Land	3	27,890	0	0	785	334,007,290	788	334,035,180
29. Ag Improvements	3	21,700	0	0	842	96,458,075	845	96,479,775

30. Ag Total				2,943	1,097,510,160
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	3	0.77	4,235	0	0.00	0	
37. FarmSite Improvements	3	0.00	21,700	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	26	65.60	1,836,800	26	65.60	1,836,800	
32. HomeSite Improv Land	446	482.69	13,515,320	446	482.69	13,515,320	
33. HomeSite Improvements	456	0.00	57,434,795	456	0.00	57,434,795	366,280
34. HomeSite Total				<b>482</b>	<b>548.29</b>	<b>72,786,915</b>	
35. FarmSite UnImp Land	19	45.98	252,890	19	45.98	252,890	
36. FarmSite Improv Land	718	2,234.25	12,288,360	721	2,235.02	12,292,595	
37. FarmSite Improvements	823	0.00	39,023,280	826	0.00	39,044,980	2,352,665
38. FarmSite Total				<b>845</b>	<b>2,281.00</b>	<b>51,590,465</b>	
39. Road & Ditches	2,347	5,350.17	0	2,347	5,350.17	0	
40. Other- Non Ag Use	32	3,218.28	2,017,340	32	3,218.28	2,017,340	
41. Total Section VI				<b>1,327</b>	<b>11,397.74</b>	<b>126,394,720</b>	<b>2,718,945</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	275.45	247,070	3	275.45	247,070

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	8	251.79	826,490	8	251.79	826,490
44. Market Value	0	0	0	0	0	0



## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	20,629.43	10.98%	101,084,180	12.70%	4,900.00
46. 1A	17,956.29	9.56%	82,598,885	10.37%	4,600.00
47. 2A1	64,659.27	34.43%	278,034,780	34.92%	4,300.00
48. 2A	54,288.27	28.90%	222,581,760	27.95%	4,100.00
49. 3A1	6,878.04	3.66%	26,824,400	3.37%	3,900.01
50. 3A	11,235.68	5.98%	42,695,555	5.36%	3,800.00
51. 4A1	9,043.30	4.81%	32,555,865	4.09%	3,600.00
52. 4A	3,128.87	1.67%	9,856,005	1.24%	3,150.02
53. Total	187,819.15	100.00%	796,231,430	100.00%	4,239.35
<b>Dry</b>					
54. 1D1	335.22	2.10%	938,615	2.55%	2,800.00
55. 1D	2,915.35	18.31%	7,507,130	20.36%	2,575.04
56. 2D1	5,005.29	31.43%	12,388,180	33.60%	2,475.02
57. 2D	445.74	2.80%	1,069,780	2.90%	2,400.01
58. 3D1	4,467.29	28.05%	9,716,390	26.35%	2,175.01
59. 3D	512.51	3.22%	1,063,475	2.88%	2,075.03
60. 4D1	897.92	5.64%	1,706,060	4.63%	1,900.01
61. 4D	1,346.62	8.46%	2,477,800	6.72%	1,840.01
62. Total	15,925.94	100.00%	36,867,430	100.00%	2,314.93
<b>Grass</b>					
63. 1G1	38,544.97	56.30%	71,659,265	59.23%	1,859.11
64. 1G	2,961.19	4.33%	5,135,380	4.24%	1,734.23
65. 2G1	7,748.49	11.32%	13,452,400	11.12%	1,736.13
66. 2G	7,585.57	11.08%	12,416,690	10.26%	1,636.88
67. 3G1	9,772.59	14.27%	15,742,735	13.01%	1,610.91
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,739.70	2.54%	2,446,730	2.02%	1,406.41
70. 4G	110.22	0.16%	132,255	0.11%	1,199.92
71. Total	68,462.73	100.00%	120,985,455	100.00%	1,767.17
<b>Irrigated Total</b>					
	187,819.15	64.27%	796,231,430	81.99%	4,239.35
<b>Dry Total</b>					
	15,925.94	5.45%	36,867,430	3.80%	2,314.93
<b>Grass Total</b>					
	68,462.73	23.43%	120,985,455	12.46%	1,767.17
72. Waste	5,302.72	1.81%	2,915,875	0.30%	549.88
73. Other	14,726.18	5.04%	14,115,250	1.45%	958.51
74. Exempt	3,284.70	1.12%	0	0.00%	0.00
75. Market Area Total	292,236.72	100.00%	971,115,440	100.00%	3,323.04

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	55.84	231,695	0.00	0	187,763.31	795,999,735	187,819.15	796,231,430
<b>77. Dry Land</b>	11.91	27,355	0.00	0	15,914.03	36,840,075	15,925.94	36,867,430
<b>78. Grass</b>	14.29	25,990	0.00	0	68,448.44	120,959,465	68,462.73	120,985,455
<b>79. Waste</b>	0.00	0	0.00	0	5,302.72	2,915,875	5,302.72	2,915,875
<b>80. Other</b>	5.80	2,180	0.00	0	14,720.38	14,113,070	14,726.18	14,115,250
<b>81. Exempt</b>	145.47	0	1.62	0	3,137.61	0	3,284.70	0
<b>82. Total</b>	<b>87.84</b>	<b>287,220</b>	<b>0.00</b>	<b>0</b>	<b>292,148.88</b>	<b>970,828,220</b>	<b>292,236.72</b>	<b>971,115,440</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	187,819.15	64.27%	796,231,430	81.99%	4,239.35
<b>Dry Land</b>	15,925.94	5.45%	36,867,430	3.80%	2,314.93
<b>Grass</b>	68,462.73	23.43%	120,985,455	12.46%	1,767.17
<b>Waste</b>	5,302.72	1.81%	2,915,875	0.30%	549.88
<b>Other</b>	14,726.18	5.04%	14,115,250	1.45%	958.51
<b>Exempt</b>	3,284.70	1.12%	0	0.00%	0.00
<b>Total</b>	<b>292,236.72</b>	<b>100.00%</b>	<b>971,115,440</b>	<b>100.00%</b>	<b>3,323.04</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Acreage	508	3,078,960	633	36,747,605	689	126,636,350	1,197	166,462,915	1,533,390
83.2 Archer	6	42,150	23	70,240	23	1,022,985	29	1,135,375	0
83.3 Cc Ioll	5	25,600	25	996,640	53	7,291,225	58	8,313,465	45,690
83.4 Cc River/lakes	31	1,659,990	76	6,434,755	78	18,673,860	109	26,768,605	1,208,005
83.5 Central City	94	1,240,115	1,224	18,161,765	1,229	130,047,985	1,323	149,449,865	685,055
83.6 Chapman	20	168,230	108	878,730	135	9,371,295	155	10,418,255	10,855
83.7 Clarks	15	114,295	174	1,581,620	174	11,086,955	189	12,782,870	48,345
83.8 Clarks Lakes	11	499,930	123	13,852,860	127	38,402,805	138	52,755,595	1,300,530
83.9 Gi Subs East	2	40,620	77	1,570,875	78	3,159,350	80	4,770,845	62,350
83.10 Gi Subs West	0	0	65	2,170,850	65	12,303,335	65	14,474,185	0
83.11 Palmer	37	204,025	204	2,228,790	202	16,076,970	239	18,509,785	1,018,790
83.12 Rural	71	1,517,040	31	2,292,810	70	9,871,550	141	13,681,400	149,430
83.13 Sc Lakes	1	13,460	19	1,977,930	19	2,672,000	20	4,663,390	0
83.14 Shoups	0	0	0	0	29	540,530	29	540,530	0
83.15 Silver Creek	12	96,855	184	1,535,640	184	13,893,340	196	15,525,835	133,215
84 Residential Total	813	8,701,270	2,966	90,501,110	3,155	401,050,535	3,968	500,252,915	6,195,655

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Acreage	5	186,810	19	913,400	21	11,465,110	26	12,565,320	0
85.2 Archer	2	6,020	6	78,365	6	628,570	8	712,955	0
85.3 Cc Ioll	0	0	0	0	3	54,565	3	54,565	0
85.4 Central City	22	586,715	153	4,176,615	160	66,059,290	182	70,822,620	921,260
85.5 Chapman	2	15,890	14	329,045	16	3,117,735	18	3,462,670	0
85.6 Clarks	5	8,000	35	242,615	37	4,247,565	42	4,498,180	139,645
85.7 Clarks Lakes	0	0	0	0	1	10,725	1	10,725	0
85.8 Palmer	9	56,625	42	356,230	46	4,763,785	55	5,176,640	0
85.9 Rural	5	267,945	13	1,971,595	24	16,541,080	29	18,780,620	113,110
85.10 Silver Creek	6	50,570	32	327,635	35	1,641,205	41	2,019,410	0
86 Commercial Total	56	1,178,575	314	8,395,500	349	108,529,630	405	118,103,705	1,174,015

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	37,684.89	56.79%	70,734,120	59.58%	1,876.99
88. 1G	2,824.55	4.26%	4,943,345	4.16%	1,750.14
89. 2G1	7,420.16	11.18%	13,092,585	11.03%	1,764.46
90. 2G	7,059.84	10.64%	12,022,750	10.13%	1,702.98
91. 3G1	9,535.36	14.37%	15,383,240	12.96%	1,613.28
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,724.15	2.60%	2,422,415	2.04%	1,404.99
94. 4G	110.22	0.17%	132,255	0.11%	1,199.92
95. Total	66,359.17	100.00%	118,730,710	100.00%	1,789.21
<b>CRP</b>					
96. 1C1	459.45	40.96%	724,830	41.09%	1,577.60
97. 1C	115.49	10.30%	181,460	10.29%	1,571.22
98. 2C1	180.66	16.11%	285,980	16.21%	1,582.97
99. 2C	123.32	10.99%	192,735	10.93%	1,562.89
100. 3C1	227.19	20.25%	354,475	20.10%	1,560.26
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	15.55	1.39%	24,315	1.38%	1,563.67
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,121.66	100.00%	1,763,795	100.00%	1,572.49
<b>Timber</b>					
105. 1T1	400.63	40.80%	200,315	40.80%	500.00
106. 1T	21.15	2.15%	10,575	2.15%	500.00
107. 2T1	147.67	15.04%	73,835	15.04%	500.00
108. 2T	402.41	40.98%	201,205	40.98%	500.00
109. 3T1	10.04	1.02%	5,020	1.02%	500.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	981.90	100.00%	490,950	100.00%	500.00
<hr/>					
Grass Total	66,359.17	96.93%	118,730,710	98.14%	1,789.21
CRP Total	1,121.66	1.64%	1,763,795	1.46%	1,572.49
Timber Total	981.90	1.43%	490,950	0.41%	500.00
<hr/>					
114. Market Area Total	68,462.73	100.00%	120,985,455	100.00%	1,767.17

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

61 Merrick

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	455,660,430	499,124,840	43,464,410	9.54%	6,195,655	8.18%
02. Recreational	1,109,935	1,128,075	18,140	1.63%	0	1.63%
03. Ag-Homesite Land, Ag-Res Dwelling	71,991,005	72,786,915	795,910	1.11%	366,280	0.60%
<b>04. Total Residential (sum lines 1-3)</b>	<b>528,761,370</b>	<b>573,039,830</b>	<b>44,278,460</b>	<b>8.37%</b>	<b>6,561,935</b>	<b>7.13%</b>
05. Commercial	81,580,472	87,027,270	5,446,798	6.68%	265,490	6.35%
06. Industrial	34,188,910	31,076,435	-3,112,475	-9.10%	908,525	-11.76%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>115,769,382</b>	<b>118,103,705</b>	<b>2,334,323</b>	<b>2.02%</b>	<b>1,174,015</b>	<b>1.00%</b>
08. Ag-Farmsite Land, Outbuildings	50,393,830	51,590,465	1,196,635	2.37%	2,352,665	-2.29%
09. Minerals	585	585	0	0.00	0	0.00%
10. Non Ag Use Land	2,017,355	2,017,340	-15	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>52,411,770</b>	<b>53,608,390</b>	<b>1,196,620</b>	<b>2.28%</b>	<b>2,352,665</b>	<b>-2.21%</b>
12. Irrigated	780,066,790	796,231,430	16,164,640	2.07%		
13. Dryland	36,824,385	36,867,430	43,045	0.12%		
14. Grassland	113,907,535	120,985,455	7,077,920	6.21%		
15. Wasteland	2,736,950	2,915,875	178,925	6.54%		
16. Other Agland	14,394,460	14,115,250	-279,210	-1.94%		
<b>17. Total Agricultural Land</b>	<b>947,930,120</b>	<b>971,115,440</b>	<b>23,185,320</b>	<b>2.45%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,644,872,642</b>	<b>1,715,867,365</b>	<b>70,994,723</b>	<b>4.32%</b>	<b>10,088,615</b>	<b>3.70%</b>

## 2023 Assessment Survey for Merrick County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1
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>
	\$172,981.77
7.	<b>Adopted budget, or granted budget if different from above:</b>
	same
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Mileage \$1,500
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$42,000
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$13,880.00
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$930
12.	<b>Amount of last year's assessor's budget not used:</b>
	\$21,086.89

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS/County Solutions
2.	<b>CAMA software:</b>
	MIPS/County Solutions
3.	<b>Personal Property software:</b>
	MIPS/County Solutions
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's Office
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://merrick.gworks.com">https://merrick.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor's Office
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	FSA imagery (given to gWorks)
10.	<b>When was the aerial imagery last updated?</b>
	FSA 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>
	Central City, Chapman, Clarks, Palmer, and Silver Creek are all zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	1970's

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

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

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

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

## 2023 Residential Assessment Survey for Merrick County

<b>1.</b>	<b>Valuation data collection done by:</b>																																			
	Assessor Staff and Contract Appraiser																																			
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																																			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Acreages. Rural parcels of generally less than 20 acres; all sell relatively similar based on location throughout the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Central City (2020 population - 3,031). The county seat. Parcels vary in age, quality and condition, but have the same economic relationship based on the commerce.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Silver Creek (2020 population – 319) Parcels in this area seem to be influenced by the strong community attitude.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Clarks (2020 population – 347) Parcels within these bedroom communities are subject to little or no development and do not sell frequently. 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10	Central City River/Lakes Located along/or within a 1/2 mile of the Platte River mixture of new and old homes with year round living.																																			
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12	Shoups. Improvement of Leased Lands located on gated pasture parcels around ponds throughout the 2 sections of land. They are seasonal use properties only.																																			
13	Grand Island Subdivisions I. All parcels in this area are generally newer than 1970. The majority of homes are manufactured or trailer homes.																																			
14	Grand Island Subdivisions II. All parcels in this area are stick built and generally newer than 1970 which is heavily influenced by bordering Hall county.																																			
AG OB	Agricultural Outbuildings																																			
AG DW	Agricultural Dwellings																																			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																																			

	Cost approach with market derived depreciation, and sales comparison approach are used to estimate the market value of residential properties in the county.
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>
	Depreciation tables are developed using market derived information.
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>
	Yes
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Vacant lot sales study.
<b>7.</b>	<b>How are rural residential site values developed?</b>
	Values are determined by market value for acreage sites 20 acres or less.
<b>8.</b>	<b>Are there form 191 applications on file?</b>
	N/A
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	This is hired out to an appraisal service. Each set of lots being held for resale are individually studies and compared to the market. The absorption rate is determined and used to calculate the value of hte property. These proeprties are reviewed annually for any necessary adjustments.

<b>10.</b>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2020	2020	2020	2020
	2	2021	2021	2021	2021
	3	2021	2021	2021	2021
	4	2021	2021	2021	2021
	5	2021	2021	2021	2021
	6	2021	2021	2021	2021
	7	2022	2022	2022	2022
	8	2022	2022	2022	2018
	9	2018	2018	2018	2018
	10	2018	2018	2018	2018
	11	2018	2018	2018	2018
	12	2018	2018	2018	2018
	13	2022	2022	2022	2022
	14	2022	2022	2022	2022
	AG OB	2020	2020	2020	2020
	AG DW	2020	2020	2020	2020
Valuation groups are created by looking for similar characteristics, for example, proximity, size, and amenities. The groups are then reviewed annually to ensure that those similarities remain.					

## 2023 Commercial Assessment Survey for Merrick County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Central Plains Valuation													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
	<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>All commercial parcels are grouped together for analysis of comparables. All commercial parcels in the county have the same general market characteristics.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial parcels are grouped together for analysis of comparables. All commercial parcels in the county have the same general market characteristics.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial parcels are grouped together for analysis of comparables. All commercial parcels in the county have the same general market characteristics.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	All three approaches are used and reconciled in the commercial valuation.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	This is handled by contract appraiser, Central Plains Valuation. and looks at outside sales.													
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>													
	Local market information													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>													
	Yes (only one valuation grouping)													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	Vacant lot sales were used to determine assessed values.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>				<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	2019	2019	2019	2019
<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	2019	2019	2019	2019										
	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.													

## 2023 Agricultural Assessment Survey for Merrick County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	County Assessor and Staff							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.	2021						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The county reviews sale information annually and identifies common characteristics of the parcels. Similar parcels are grouped together based on how the market appears to recognize those parcels.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Sales analysis and personal use.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	No, methodology is based still in market.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	A market analysis was conducted on livestock feed yards to establish how many acres are identified by Department of Environmental Quality.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	WRP has had a static value due to lack of sales in this program area.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	N/A							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	Eight							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							

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

**2023 Plan of Assessment for Merrick County  
Assessment Years 2023, 2024 and 2025**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. Each year, the assessor shall present the plan to the county board of equalization.

**Assessment Actions Planned for Assessment Year 2023**

**Residential**

The county plans to complete the appraisal update the GI Subdivision and Archer. This will include drive by inspections along with taking new digital pictures. These properties will be valued for 2023 using the cost approach and market derived depreciation. All other residential properties will be maintained including statistical and sales review. Pick-up will also be completed for residential properties.

**Commercial**

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

**Agricultural**

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

**Assessment Actions Planned for Assessment Year 2024**

**Residential**

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

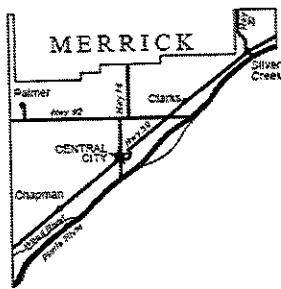
**Commercial**

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

**Agricultural**

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





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

February 27, 2023

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

Re: Special Value for 2023

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

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

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

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

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

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

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

Sincerely,



Jen Myers  
Merrick County Assessor