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DEPARTMENT OF REVENUE

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

NUCKOLLS 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 Nuckolls 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 Nuckolls County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Susan Rogers, Nuckolls County Assessor

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Introduction

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.

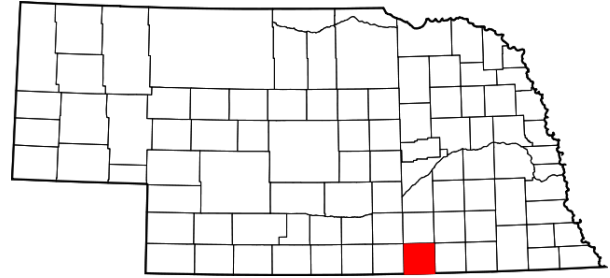
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

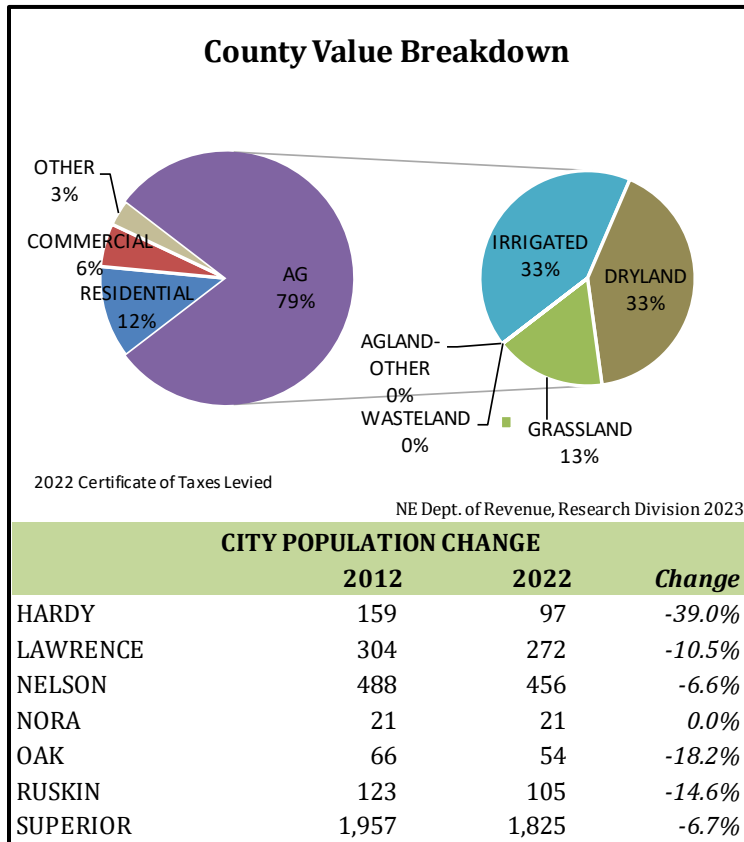
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Nuckolls County has 4,060 residents, per the Census Bureau Quick Facts for 2021, a 1% population decline from the 2020 U.S. Census. Reports indicate that 80% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$53,436 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Nuckolls County are located in and around Superior, the largest town in the county. According to the latest information available from the U.S. Census Bureau, there are 169 employer establishments with total employment of 1,103, a 1% increase in employment.



Agricultural land is the single largest contributor the county's overall valuation base by an overwhelming majority. A mix of dry and grass land makes up the majority of the land in the county. Nuckolls County is included in both the Little Blue and Lower Republican Natural Resource Districts (NRD).

2023 Residential Correlation for Nuckolls County

Assessment Actions

For the 2023 assessment year, all of the residential properties for Superior were revalued. A lot study was completed, and the county assessor converted from a front foot value to a per square foot value for the lots.

Rural first acre home sites, maintenance work was conducted in the rest of the class.

The pick-up work was completed timely.

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 qualification and verification process included examination of the comments on all non-qualified parcels with the county assessor. It was determined that the usability rate, which was lower than the statewide average, was supported through documentation provided by the county assessor. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. It also revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

Valuation groups were also reviewed to verify that economic factors for the residential class have been adequately stratified. The Nuckolls County Assessor currently identifies five valuation groups. Valuation Groups 1, 3, and 7 are the assessor locations of Nelson, Lawrence, and Superior. Valuation Group 2 is comprised of the smallest villages in the county and Valuation Group 8 represents the rural acreages. The residential class of property has been adequately stratified.

Frequency of the six-year inspection and review cycle was also an aspect of the review. The Nuckolls County Assessor maintains a scheduled review cycle that keeps the residential class in compliance with the six-year inspection and review cycle. Review of the properties supports that all have been reviewed from 2017 to 2022.

The currency of the appraisal tables was also examined. Costing, depreciation, and lot values have all been reviewed over the course of the last six years. The county assessor conducts a reappraisal in conjunction with the physical inspection cycle.

The county assessor has a valuation methodology on file.

2023 Residential Correlation for Nuckolls County

Description of Analysis

Residential parcels are analyzed utilizing five valuation groups.

Valuation Group	Description
1	Nelson
2	Hardy, Nora, Oak and Ruskin
3	Lawrence
7	Superior
8	Rural Acreages

The statistical profile shows 113 qualified sales including all five valuation groups. The three measures of central tendency are within the acceptable range and the qualitative statistics are also within the recommended IAAO range.

When stratified by individual valuation groups, Valuation Groups 1, 3 and 7 all valuation groups within a sufficient number of sales have a median within the acceptable range, and generally have qualitative measures that support assessment uniformity, with the exception of Valuation group 7, which has a median of 2% following a reappraisal. The COD is too low to support appraisal equity in non-homogenous properties.

Further, of the changes to sold property and the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows the abstract changed 14% excluding growth, while the sold properties only increased by 5%. This disparity is magnified in Superior where the sample changed 8% and the abstract increased 21%. Additionally, there were valuation changes in the abstract for all other residential assessor locations that were not observed in the sales, the county assessor described these changes as routine maintenance. The data suggests that there may be an equalization concern between sold and unsold properties; however, further analysis and will be conducted through the assessment practice review.

Equalization and Quality of Assessment

Based on all available information, the quality of assessment for the residential class of real property complies with generally accepted mass appraisal techniques.

2023 Residential Correlation for Nuckolls County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	21	99.58	103.38	99.90	10.36	103.48
2	7	92.09	91.05	90.41	16.72	100.71
3	10	98.44	94.83	90.84	08.96	104.39
7	74	99.19	100.40	99.64	02.08	100.76
8	1	100.49	100.49	100.49	00.00	100.00
<u>ALL</u>	113	99.14	99.88	97.86	05.21	102.06

Level of Value

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

2023 Commercial Correlation for Nuckolls County

Assessment Actions

For the 2023 assessment year a lot study was performed, and the county assessor priced all commercial lots on a per square foot method. Pick-up work and maintenance were completed.

A single industrial property was revalued as it was inadvertently not rolled to the administrative system when the last commercial revaluation was done.

Assessment Practice Review

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

Sales verification and qualifications were reviewed, and it was determined that the county usability rate is below the state average. The rosters were reviewed, and all non-qualified sales had appropriate documentation as to why they were not used.

A review of the valuation groups was also conducted to ensure general economic factors were adequately stratified. For the commercial class, the county assessor has identified five separate groups. Valuation Groups 1, 3, and 7 follow the assessor locations of Nelson, Hardy, and Superior. Valuation Group 2 combines the smallest villages into one group. Valuation Group 8 is comprised of the rural acreages throughout the county.

Appraisal tables were also reviewed. Costing tables are from 2019 and depreciation is from 2021. Lot studies were completed in 2022. The county assessor follows the six-year review and inspection cycle, all commercial parcels were last inspected in 2021.

Description of Analysis

Commercial parcels are analyzed utilizing five valuation groups based on assessor locations in the county.

Valuation Group	Description
1	Nelson
2	Hardy, Nora, Oak and Ruskin
3	Lawrence
7	Superior
8	Rural Acreages

2023 Commercial Correlation for Nuckolls County

The commercial statistical profile shows seven qualified sales comprised of three valuation groups and four occupancy codes. One the weighted mean falls within the acceptable range while two COD and PRD both fall into the recommended IAAO acceptable range. This sample size is simply too small to be relied upon with confidence to determine the level of value for diverse properties, as exist in the commercial class.

Historical valuation changes for the commercial class were reviewed to determine if the commercial market is keeping pace with market trends. Review of Chart 2, Real Property and Growth Valuations shows that the commercial class has increased at a rate of 2% annually without growth, which matches the average annual change of residential property, supporting that valuations have increased with general economic conditions.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows a 2% change to the commercial base; reflects the reported assessment actions

Equalization and Quality of Assessment

The sample size of the commercial class is insufficient for measurement purposes. However, the assessment practices and additional analysis indicate the quality of assessment for the commercial class of property complies with the generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	1	106.25	106.25	106.25	00.00	100.00
2	1	102.89	102.89	102.89	00.00	100.00
7	5	72.47	83.11	89.26	26.52	93.11
____ALL____	7	102.89	89.24	92.29	18.03	96.70

Level of Value

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

2023 Agricultural Correlation for Nuckolls County

Assessment Actions

For the 2023 assessment year, the county assessor raised farm home site acres to \$10,000. Timber land increased 4% and all other agricultural land values increased 2%.

Pick-up work and general maintenance 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 sales verification and qualification processes was completed. The Nuckolls County Assessor utilizes sales at a rate near the average statewide usability rate. Review of qualified and non-qualified sales supports that all arm's-length sales have been utilized for the measurement.

Evaluations of market areas was also completed to ensure that geographical differences that could affect market value are recognized. Nuckolls County is comprised mainly of mixed-use parcels. Most parcels are a mixture of dryland and grassland. There are no unique areas of the county that would warrant the use of more than one market area.

Agricultural improvements are valued similarly to rural residential properties, having been last inspected in 2019 and 2020, the depreciation and cost tables are dated 2018. The site values were updated this year.

Currently, there are no special value applications on file. Thirty percent of government program lands have been identified. The county assessor complies with the six-year inspection and review cycle.

Description of Analysis

The agricultural statistical sample consists of 29 agricultural sales. A review of the overall statistical profile for agricultural property indicates all three measures of central tendency are within acceptable range and the COD is within the range recommended by IAAO.

Review of the subclasses when stratified by 80% Majority Land Use (MLU) reveals that all three subclasses have a small number of sales over the three-year study period. This is a result of the mixed-use nature of parcels in the county. Even with the small sample of sales, all measures of central tendency are within the acceptable range. A comparison of the values set by surroundings counties also supports that equalization across counties lines has been met.

2023 Agricultural Correlation for Nuckolls County

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied (CTL) Report shows a 2% increase to the agricultural class which is consistent with the reported actions from the county assessor

Equalization and Quality of Assessment

Agricultural homes and outbuildings and rural residential acreages have all been valued in the same manner utilizing the same site values, and depreciation and costing tables. A review of statistics with sufficient sales and the assessment practices suggests that the assessments within Nuckolls County are valued within the acceptable range. The quality of assessment of the agricultural land in Nuckolls County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Irrigated						
County	5	73.04	73.47	71.25	11.49	103.12
1	5	73.04	73.47	71.25	11.49	103.12
Dry						
County	8	72.55	70.95	71.28	08.26	99.54
1	8	72.55	70.95	71.28	08.26	99.54
Grass						
County	3	72.65	72.40	72.68	10.70	99.61
1	3	72.65	72.40	72.68	10.70	99.61
ALL						
	29	74.82	72.78	72.27	11.75	100.71

Level of Value

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

2023 Opinions of the Property Tax Administrator for Nuckolls County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Nuckolls County

Residential Real Property - Current

Number of Sales	113	Median	99.14
Total Sales Price	\$8,682,781	Mean	99.88
Total Adj. Sales Price	\$8,682,781	Wgt. Mean	97.86
Total Assessed Value	\$8,496,575	Average Assessed Value of the Base	\$40,907
Avg. Adj. Sales Price	\$76,839	Avg. Assessed Value	\$75,191

Confidence Interval - Current

95% Median C.I	98.83 to 99.59
95% Wgt. Mean C.I	95.70 to 100.01
95% Mean C.I	97.90 to 101.86
% of Value of the Class of all Real Property Value in the County	8.00
% of Records Sold in the Study Period	5.35
% of Value Sold in the Study Period	9.83

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	113	98	97.74
2021	131	98	97.83
2020	118	98	97.82
2019	116	99	98.55

2023 Commission Summary for Nuckolls County

Commercial Real Property - Current

Number of Sales	7	Median	102.89
Total Sales Price	\$515,320	Mean	89.24
Total Adj. Sales Price	\$515,320	Wgt. Mean	92.29
Total Assessed Value	\$475,575	Average Assessed Value of the Base	\$162,878
Avg. Adj. Sales Price	\$73,617	Avg. Assessed Value	\$67,939

Confidence Interval - Current

95% Median C.I	51.02 to 110.92
95% Wgt. Mean C.I	55.78 to 128.80
95% Mean C.I	67.39 to 111.09
% of Value of the Class of all Real Property Value in the County	5.47
% of Records Sold in the Study Period	1.93
% of Value Sold in the Study Period	0.80

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	7	100	102.89
2021	8	100	99.74
2020	8	100	114.55
2019	11	100	100.00

**65 Nuckolls
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 : 113
 Total Sales Price : 8,682,781
 Total Adj. Sales Price : 8,682,781
 Total Assessed Value : 8,496,575
 Avg. Adj. Sales Price : 76,839
 Avg. Assessed Value : 75,191

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 100
 COD : 05.21
 PRD : 102.06

COV : 10.75
 STD : 10.74
 Avg. Abs. Dev : 05.17
 MAX Sales Ratio : 137.11
 MIN Sales Ratio : 62.42

95% Median C.I. : 98.83 to 99.59
 95% Wgt. Mean C.I. : 95.70 to 100.01
 95% Mean C.I. : 97.90 to 101.86

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	9	101.20	108.95	104.45	09.40	104.31	98.85	131.81	99.14 to 125.39	31,737	33,149	
01-JAN-21 To 31-MAR-21	10	99.37	99.65	100.98	08.39	98.68	62.42	123.07	98.02 to 117.97	42,518	42,933	
01-APR-21 To 30-JUN-21	12	98.84	100.79	98.46	04.53	102.37	92.09	133.65	97.35 to 99.77	78,060	76,862	
01-JUL-21 To 30-SEP-21	11	99.98	99.63	97.19	05.74	102.51	84.73	125.80	85.42 to 101.93	89,900	87,375	
01-OCT-21 To 31-DEC-21	9	98.11	98.44	99.21	09.56	99.22	70.87	137.11	86.79 to 100.00	68,400	67,857	
01-JAN-22 To 31-MAR-22	10	98.48	100.50	99.81	02.85	100.69	96.57	118.24	97.70 to 99.99	124,300	124,069	
01-APR-22 To 30-JUN-22	25	99.04	98.25	98.92	02.46	99.32	75.23	106.80	98.70 to 99.63	82,050	81,163	
01-JUL-22 To 30-SEP-22	27	99.01	98.40	93.84	04.40	104.86	67.20	132.88	97.91 to 99.95	79,130	74,257	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	42	99.56	101.96	99.04	06.92	102.95	62.42	133.65	98.90 to 99.79	62,772	62,170	
01-OCT-21 To 30-SEP-22	71	99.01	98.65	97.34	04.16	101.35	67.20	137.11	98.50 to 99.56	85,160	82,893	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	42	99.19	99.71	98.55	06.90	101.18	62.42	137.11	98.11 to 99.77	70,629	69,608	
<u>ALL</u>	113	99.14	99.88	97.86	05.21	102.06	62.42	137.11	98.83 to 99.59	76,839	75,191	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	21	99.58	103.38	99.90	10.36	103.48	75.23	137.11	95.28 to 106.80	40,940	40,899	
2	7	92.09	91.05	90.41	16.72	100.71	62.42	132.88	62.42 to 132.88	55,929	50,564	
3	10	98.44	94.83	90.84	08.96	104.39	67.20	117.97	81.93 to 101.93	137,968	125,323	
7	74	99.19	100.40	99.64	02.08	100.76	96.27	133.65	98.96 to 99.60	80,917	80,625	
8	1	100.49	100.49	100.49	00.00	100.00	100.49	100.49	N/A	64,000	64,315	
<u>ALL</u>	113	99.14	99.88	97.86	05.21	102.06	62.42	137.11	98.83 to 99.59	76,839	75,191	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	113	99.14	99.88	97.86	05.21	102.06	62.42	137.11	98.83 to 99.59	76,839	75,191	
06												
07												
<u>ALL</u>	113	99.14	99.88	97.86	05.21	102.06	62.42	137.11	98.83 to 99.59	76,839	75,191	

**65 Nuckolls
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 : 113	MEDIAN : 99	COV : 10.75	95% Median C.I. : 98.83 to 99.59
Total Sales Price : 8,682,781	WGT. MEAN : 98	STD : 10.74	95% Wgt. Mean C.I. : 95.70 to 100.01
Total Adj. Sales Price : 8,682,781	MEAN : 100	Avg. Abs. Dev : 05.17	95% Mean C.I. : 97.90 to 101.86
Total Assessed Value : 8,496,575			
Avg. Adj. Sales Price : 76,839	COD : 05.21	MAX Sales Ratio : 137.11	
Avg. Assessed Value : 75,191	PRD : 102.06	MIN Sales Ratio : 62.42	

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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
Low \$ Ranges											
Less Than 5,000	2	117.36	117.36	119.57	13.23	98.15	101.83	132.88	N/A	3,500	4,185
Less Than 15,000	13	101.85	107.27	105.80	17.42	101.39	70.87	137.11	86.79 to 132.88	8,437	8,927
Less Than 30,000	27	99.95	105.03	103.04	11.31	101.93	70.87	137.11	98.03 to 106.80	15,550	16,023
Ranges Excl. Low \$											
Greater Than 4,999	111	99.14	99.57	97.84	04.97	101.77	62.42	137.11	98.82 to 99.58	78,160	76,470
Greater Than 14,999	100	99.04	98.92	97.75	03.46	101.20	62.42	131.81	98.76 to 99.52	85,731	83,805
Greater Than 29,999	86	99.04	98.26	97.59	03.24	100.69	62.42	123.07	98.76 to 99.31	96,081	93,767
Incremental Ranges											
0 TO 4,999	2	117.36	117.36	119.57	13.23	98.15	101.83	132.88	N/A	3,500	4,185
5,000 TO 14,999	11	101.85	105.44	104.86	17.81	100.55	70.87	137.11	75.23 to 133.65	9,335	9,789
15,000 TO 29,999	14	99.24	102.95	102.06	04.82	100.87	97.65	131.81	98.02 to 101.77	22,155	22,612
30,000 TO 59,999	38	98.91	97.99	97.97	03.34	100.02	62.42	123.07	97.91 to 99.21	43,850	42,958
60,000 TO 99,999	19	99.14	100.65	100.61	03.36	100.04	92.09	118.24	98.57 to 100.10	80,942	81,438
100,000 TO 149,999	10	98.94	97.67	97.55	01.81	100.12	84.73	99.77	98.35 to 99.67	121,850	118,860
150,000 TO 249,999	16	99.66	97.48	97.76	02.94	99.71	67.20	102.18	98.75 to 99.98	173,952	170,056
250,000 TO 499,999	3	96.57	92.77	92.22	06.17	100.60	81.93	99.82	N/A	352,333	324,912
500,000 TO 999,999											
1,000,000 +											
ALL	113	99.14	99.88	97.86	05.21	102.06	62.42	137.11	98.83 to 99.59	76,839	75,191

65 Nuckolls
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 : 7
Total Sales Price : 515,320
Total Adj. Sales Price : 515,320
Total Assessed Value : 475,575
Avg. Adj. Sales Price : 73,617
Avg. Assessed Value : 67,939

MEDIAN : 103
WGT. MEAN : 92
MEAN : 89
COD : 18.03
PRD : 96.70

COV : 26.47
STD : 23.62
Avg. Abs. Dev : 18.55
MAX Sales Ratio : 110.92
MIN Sales Ratio : 51.02

95% Median C.I. : 51.02 to 110.92
95% Wgt. Mean C.I. : 55.78 to 128.80
95% Mean C.I. : 67.39 to 111.09

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DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	1	102.89	102.89	102.89	00.00	100.00	102.89	102.89	N/A	28,500	29,325
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	1	110.92	110.92	110.92	00.00	100.00	110.92	110.92	N/A	96,000	106,480
01-APR-21 To 30-JUN-21	2	89.36	89.36	99.26	18.90	90.03	72.47	106.25	N/A	43,500	43,180
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	1	72.47	72.47	72.47	00.00	100.00	72.47	72.47	N/A	18,000	13,045
01-JAN-22 To 31-MAR-22	2	79.85	79.85	84.10	36.11	94.95	51.02	108.67	N/A	142,910	120,183
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	1	102.89	102.89	102.89	00.00	100.00	102.89	102.89	N/A	28,500	29,325
01-OCT-20 To 30-SEP-21	3	106.25	96.55	105.38	12.07	91.62	72.47	110.92	N/A	61,000	64,280
01-OCT-21 To 30-SEP-22	3	72.47	77.39	83.41	26.52	92.78	51.02	108.67	N/A	101,273	84,470
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20											
01-JAN-21 To 31-DEC-21	4	89.36	90.53	102.43	20.21	88.38	72.47	110.92	N/A	50,250	51,471
<u>ALL</u>	7	102.89	89.24	92.29	18.03	96.70	51.02	110.92	51.02 to 110.92	73,617	67,939

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	1	106.25	106.25	106.25	00.00	100.00	106.25	106.25	N/A	69,000	73,315
2	1	102.89	102.89	102.89	00.00	100.00	102.89	102.89	N/A	28,500	29,325
7	5	72.47	83.11	89.26	26.52	93.11	51.02	110.92	N/A	83,564	74,587
<u>ALL</u>	7	102.89	89.24	92.29	18.03	96.70	51.02	110.92	51.02 to 110.92	73,617	67,939

**65 Nuckolls
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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 WGT. MEAN : 92
 MEAN : 89
 COD : 18.03
 PRD : 96.70

COV : 26.47
 STD : 23.62
 Avg. Abs. Dev : 18.55
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95% Median C.I. : 51.02 to 110.92
 95% Wgt. Mean C.I. : 55.78 to 128.80
 95% Mean C.I. : 67.39 to 111.09

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	7	102.89	89.24	92.29	18.03	96.70	51.02	110.92	51.02 to 110.92	73,617	67,939
04											
<u>ALL</u>	<u>7</u>	<u>102.89</u>	<u>89.24</u>	<u>92.29</u>	<u>18.03</u>	<u>96.70</u>	<u>51.02</u>	<u>110.92</u>	<u>51.02 to 110.92</u>	<u>73,617</u>	<u>67,939</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	3	72.47	82.61	85.91	13.99	96.16	72.47	102.89	N/A	21,500	18,472
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	7	102.89	89.24	92.29	18.03	96.70	51.02	110.92	51.02 to 110.92	73,617	67,939
Greater Than 14,999	7	102.89	89.24	92.29	18.03	96.70	51.02	110.92	51.02 to 110.92	73,617	67,939
Greater Than 29,999	4	107.46	94.22	93.20	14.50	101.09	51.02	110.92	N/A	112,705	105,040
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	72.47	82.61	85.91	13.99	96.16	72.47	102.89	N/A	21,500	18,472
30,000 TO 59,999											
60,000 TO 99,999	2	108.59	108.59	108.97	02.15	99.65	106.25	110.92	N/A	82,500	89,898
100,000 TO 149,999	1	51.02	51.02	51.02	00.00	100.00	51.02	51.02	N/A	121,820	62,150
150,000 TO 249,999	1	108.67	108.67	108.67	00.00	100.00	108.67	108.67	N/A	164,000	178,215
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>7</u>	<u>102.89</u>	<u>89.24</u>	<u>92.29</u>	<u>18.03</u>	<u>96.70</u>	<u>51.02</u>	<u>110.92</u>	<u>51.02 to 110.92</u>	<u>73,617</u>	<u>67,939</u>

65 Nuckolls
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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 WGT. MEAN : 92
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 COD : 18.03
 PRD : 96.70

COV : 26.47
 STD : 23.62
 Avg. Abs. Dev : 18.55
 MAX Sales Ratio : 110.92
 MIN Sales Ratio : 51.02

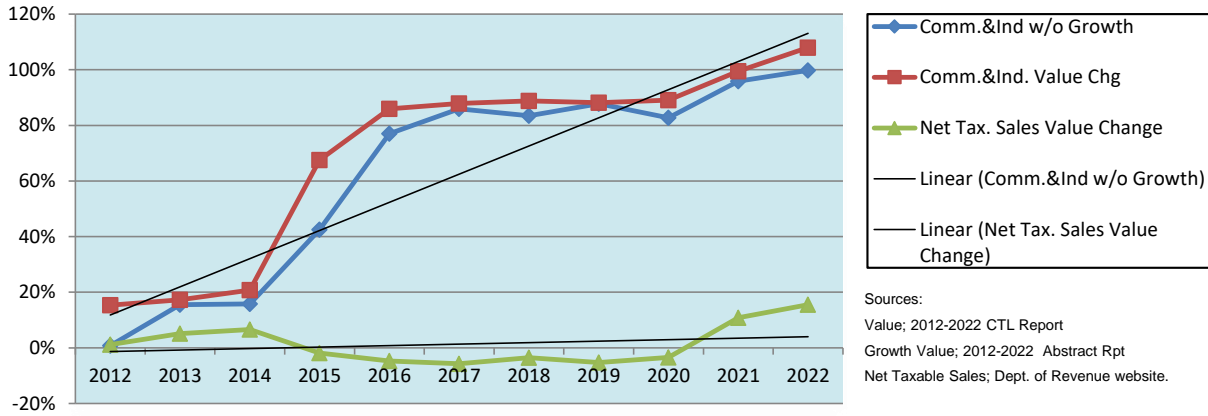
95% Median C.I. : 51.02 to 110.92
 95% Wgt. Mean C.I. : 55.78 to 128.80
 95% Mean C.I. : 67.39 to 111.09

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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
346	1	102.89	102.89	102.89	00.00	100.00	102.89	102.89	N/A	28,500	29,325
352	2	107.46	107.46	107.95	01.13	99.55	106.25	108.67	N/A	116,500	125,765
406	2	72.47	72.47	72.47	00.00	100.00	72.47	72.47	N/A	18,000	13,045
528	2	80.97	80.97	77.42	36.99	104.59	51.02	110.92	N/A	108,910	84,315
<u>ALL</u>	<u>7</u>	102.89	89.24	92.29	18.03	96.70	51.02	110.92	51.02 to 110.92	73,617	67,939

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	\$ 27,490,175	\$ 2,062,595	7.50%	\$ 25,427,580		\$ 39,697,533	
2012	\$ 31,710,325	\$ 4,006,320	12.63%	\$ 27,704,005	0.78%	\$ 40,157,782	1.16%
2013	\$ 32,241,295	\$ 481,825	1.49%	\$ 31,759,470	0.15%	\$ 41,746,216	3.96%
2014	\$ 33,198,405	\$ 1,373,450	4.14%	\$ 31,824,955	-1.29%	\$ 42,314,180	1.36%
2015	\$ 46,056,625	\$ 6,888,530	14.96%	\$ 39,168,095	17.98%	\$ 38,960,859	-7.92%
2016	\$ 51,125,565	\$ 2,473,330	4.84%	\$ 48,652,235	5.64%	\$ 37,839,662	-2.88%
2017	\$ 51,653,715	\$ 541,480	1.05%	\$ 51,112,235	-0.03%	\$ 37,432,820	-1.08%
2018	\$ 51,901,980	\$ 1,481,045	2.85%	\$ 50,420,935	-2.39%	\$ 38,307,143	2.34%
2019	\$ 51,731,190	\$ 121,215	0.23%	\$ 51,609,975	-0.56%	\$ 37,586,977	-1.88%
2020	\$ 51,964,525	\$ 1,747,460	3.36%	\$ 50,217,065	-2.93%	\$ 38,320,139	1.95%
2021	\$ 54,823,100	\$ 974,530	1.78%	\$ 53,848,570	3.63%	\$ 44,008,989	14.85%
2022	\$ 57,174,220	\$ 2,255,705	3.95%	\$ 54,918,515	0.17%	\$ 45,857,382	4.20%
Ann %chg	6.07%			Average	1.92%	1.34%	1.46%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.78%	15.35%	1.16%
2013	15.53%	17.28%	5.16%
2014	15.77%	20.76%	6.59%
2015	42.48%	67.54%	-1.86%
2016	76.98%	85.98%	-4.68%
2017	85.93%	87.90%	-5.70%
2018	83.41%	88.80%	-3.50%
2019	87.74%	88.18%	-5.32%
2020	82.67%	89.03%	-3.47%
2021	95.88%	99.43%	10.86%
2022	99.78%	107.98%	15.52%

County Number: 65
 County Name: Nuckolls

65 Nuckolls
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 : 29
Total Sales Price : 15,912,836
Total Adj. Sales Price : 15,912,836
Total Assessed Value : 11,499,965
Avg. Adj. Sales Price : 548,718
Avg. Assessed Value : 396,551

MEDIAN : 75
WGT. MEAN : 72
MEAN : 73
COD : 11.75
PRD : 100.71

COV : 15.17
STD : 11.04
Avg. Abs. Dev : 08.79
MAX Sales Ratio : 91.52
MIN Sales Ratio : 52.10

95% Median C.I. : 68.25 to 79.27
95% Wgt. Mean C.I. : 65.66 to 78.88
95% Mean C.I. : 68.58 to 76.98

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	4	73.62	72.64	73.36	04.13	99.02	66.79	76.53	N/A	610,250	447,683	
01-JAN-20 To 31-MAR-20	6	79.97	80.23	81.02	04.84	99.02	73.04	87.65	73.04 to 87.65	408,847	331,231	
01-APR-20 To 30-JUN-20	2	68.87	68.87	68.68	00.90	100.28	68.25	69.49	N/A	347,500	238,665	
01-JUL-20 To 30-SEP-20	1	77.20	77.20	77.20	00.00	100.00	77.20	77.20	N/A	196,100	151,380	
01-OCT-20 To 31-DEC-20												
01-JAN-21 To 31-MAR-21	1	84.60	84.60	84.60	00.00	100.00	84.60	84.60	N/A	640,000	541,465	
01-APR-21 To 30-JUN-21	2	59.57	59.57	59.67	01.76	99.83	58.52	60.61	N/A	295,075	176,080	
01-JUL-21 To 30-SEP-21	1	91.52	91.52	91.52	00.00	100.00	91.52	91.52	N/A	1,024,000	937,125	
01-OCT-21 To 31-DEC-21	9	61.56	66.39	65.38	18.49	101.54	52.10	88.90	52.58 to 79.27	752,056	491,708	
01-JAN-22 To 31-MAR-22	2	80.28	80.28	80.28	00.27	100.00	80.06	80.49	N/A	302,500	242,840	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22	1	70.27	70.27	70.27	00.00	100.00	70.27	70.27	N/A	500,000	351,340	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	13	76.53	75.91	76.17	06.10	99.66	66.79	87.65	69.49 to 80.72	445,014	338,987	
01-OCT-20 To 30-SEP-21	4	72.61	73.81	81.22	19.63	90.88	58.52	91.52	N/A	563,538	457,688	
01-OCT-21 To 30-SEP-22	12	71.46	69.03	66.84	15.30	103.28	52.10	88.90	52.70 to 80.06	656,125	438,533	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	9	77.20	77.37	78.23	06.32	98.90	68.25	87.65	69.49 to 83.93	371,576	290,677	
01-JAN-21 To 31-DEC-21	13	61.56	68.68	69.34	19.92	99.05	52.10	91.52	52.70 to 84.60	694,050	481,240	
<u>ALL</u>	29	74.82	72.78	72.27	11.75	100.71	52.10	91.52	68.25 to 79.27	548,718	396,551	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	29	74.82	72.78	72.27	11.75	100.71	52.10	91.52	68.25 to 79.27	548,718	396,551	
<u>ALL</u>	29	74.82	72.78	72.27	11.75	100.71	52.10	91.52	68.25 to 79.27	548,718	396,551	

65 Nuckolls
AGRICULTURAL LAND

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Qualified

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 Total Assessed Value : 11,499,965
 Avg. Adj. Sales Price : 548,718
 Avg. Assessed Value : 396,551

MEDIAN : 75
 WGT. MEAN : 72
 MEAN : 73
 COD : 11.75
 PRD : 100.71

COV : 15.17
 STD : 11.04
 Avg. Abs. Dev : 08.79
 MAX Sales Ratio : 91.52
 MIN Sales Ratio : 52.10

95% Median C.I. : 68.25 to 79.27
 95% Wgt. Mean C.I. : 65.66 to 78.88
 95% Mean C.I. : 68.58 to 76.98

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	73.04	73.04	73.04	00.00	100.00	73.04	73.04	N/A	444,000	324,280
1	1	73.04	73.04	73.04	00.00	100.00	73.04	73.04	N/A	444,000	324,280
_____Dry_____											
County	1	70.27	70.27	70.27	00.00	100.00	70.27	70.27	N/A	500,000	351,340
1	1	70.27	70.27	70.27	00.00	100.00	70.27	70.27	N/A	500,000	351,340
_____Grass_____											
County	2	72.27	72.27	72.69	16.13	99.42	60.61	83.93	N/A	337,750	245,508
1	2	72.27	72.27	72.69	16.13	99.42	60.61	83.93	N/A	337,750	245,508
_____ALL_____	29	74.82	72.78	72.27	11.75	100.71	52.10	91.52	68.25 to 79.27	548,718	396,551

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	5	73.04	73.47	71.25	11.49	103.12	59.38	87.65	N/A	639,032	455,305
1	5	73.04	73.47	71.25	11.49	103.12	59.38	87.65	N/A	639,032	455,305
_____Dry_____											
County	8	72.55	70.95	71.28	08.26	99.54	58.52	79.22	58.52 to 79.22	464,606	331,156
1	8	72.55	70.95	71.28	08.26	99.54	58.52	79.22	58.52 to 79.22	464,606	331,156
_____Grass_____											
County	3	72.65	72.40	72.68	10.70	99.61	60.61	83.93	N/A	305,167	221,793
1	3	72.65	72.40	72.68	10.70	99.61	60.61	83.93	N/A	305,167	221,793
_____ALL_____	29	74.82	72.78	72.27	11.75	100.71	52.10	91.52	68.25 to 79.27	548,718	396,551

Nuckolls County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	5,200	5,200	4,645	4,645	n/a	4,290	4,075	4,075	4,827
Clay	1	6,160	6,160	6,065	6,065	n/a	5,875	5,740	5,740	6,078
Fillmore	1	6,800	6,600	6,500	6,400	6,200	5,900	5,700	5,650	6,442
Thayer	1	6,500	6,350	6,200	6,075	5,850	5,675	5,500	5,500	6,118
Webster	1	5,257	5,219	5,157	5,169	4,624	4,990	4,936	4,870	5,092
Adams	4	5,999	5,938	5,812	5,690	5,369	5,455	5,422	5,208	5,857

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	2,325	2,325	2,260	2,045	2,045	2,045	1,990	1,990	2,195
Clay	1	3,205	3,205	2,930	2,930	2,750	2,750	2,660	2,660	3,028
Fillmore	1	3,755	3,650	3,400	3,400	3,300	3,100	3,100	3,000	3,451
Thayer	1	3,850	3,850	3,675	3,675	3,450	3,450	3,150	3,150	3,634
Webster	1	2,600	2,600	2,599	2,285	2,285	n/a	1,630	1,630	2,308
Adams	4	3,369	3,185	2,995	2,793	2,795	2,795	2,606	2,609	3,081

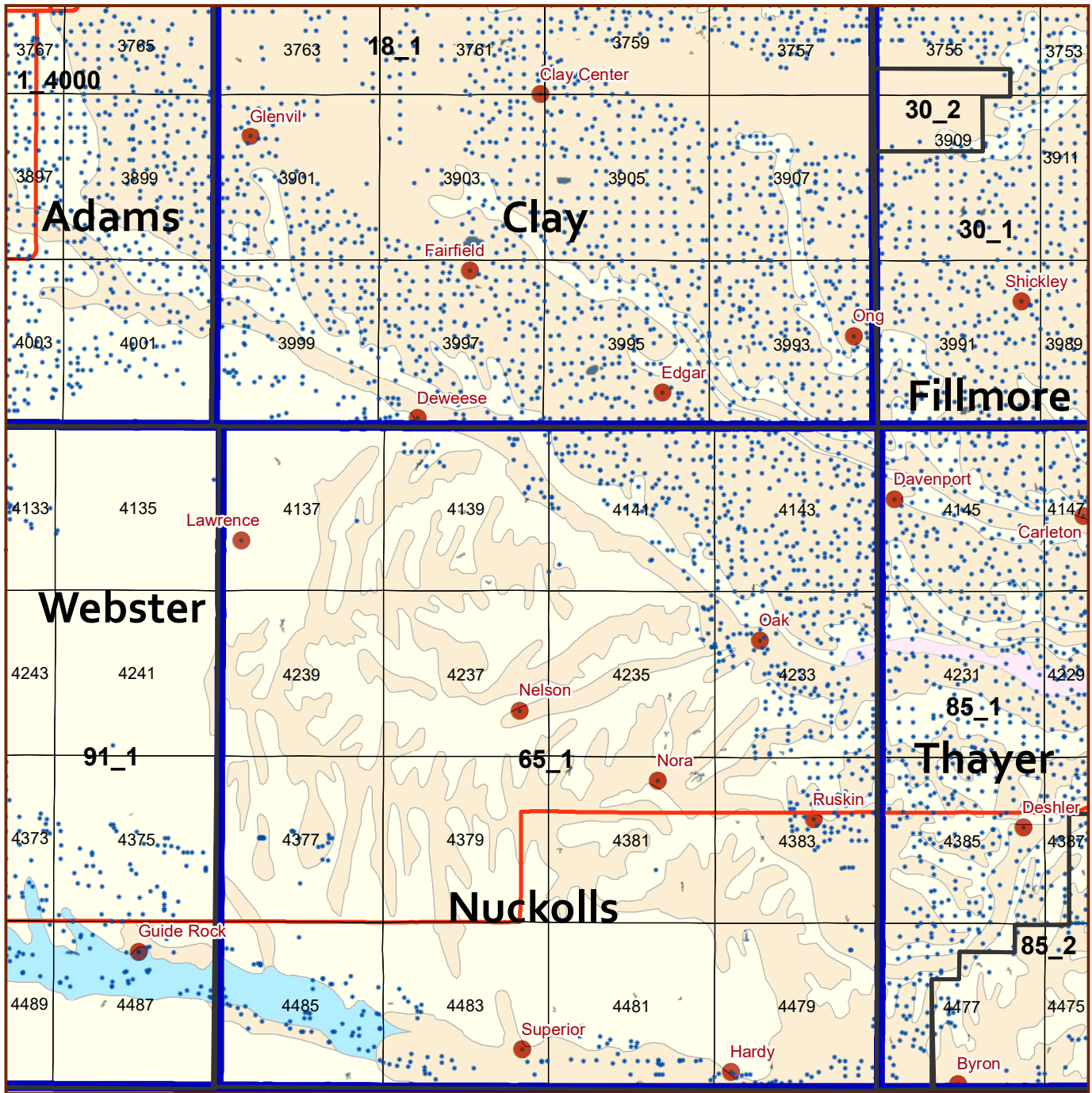
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1,285	1,285	1,285	1,285	n/a	1,285	1,285	1,285	1,285
Clay	1	1,315	1,315	1,315	1,315	n/a	n/a	n/a	1,225	1,308
Fillmore	1	1,500	1,500	1,400	n/a	n/a	1,400	n/a	n/a	1,461
Thayer	1	1,425	1,425	1,425	n/a	1,425	1,425	n/a	1,425	1,425
Webster	1	1,400	1,400	1,400	1,400	1,400	1,400	1,000	1,000	1,376
Adams	4	1,350	1,350	1,320	1,320	1,305	n/a	1,305	1,305	1,329

County	Mkt Area	CRP	TIMBER	WASTE
Nuckolls	1	1,285	120	120
Clay	1	1,254	n/a	500
Fillmore	1	1,428	n/a	380
Thayer	1	2,800	600	250
Webster	1	1,537	500	371
Adams	4	n/a	n/a	206

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.

NUCKOLLS COUNTY



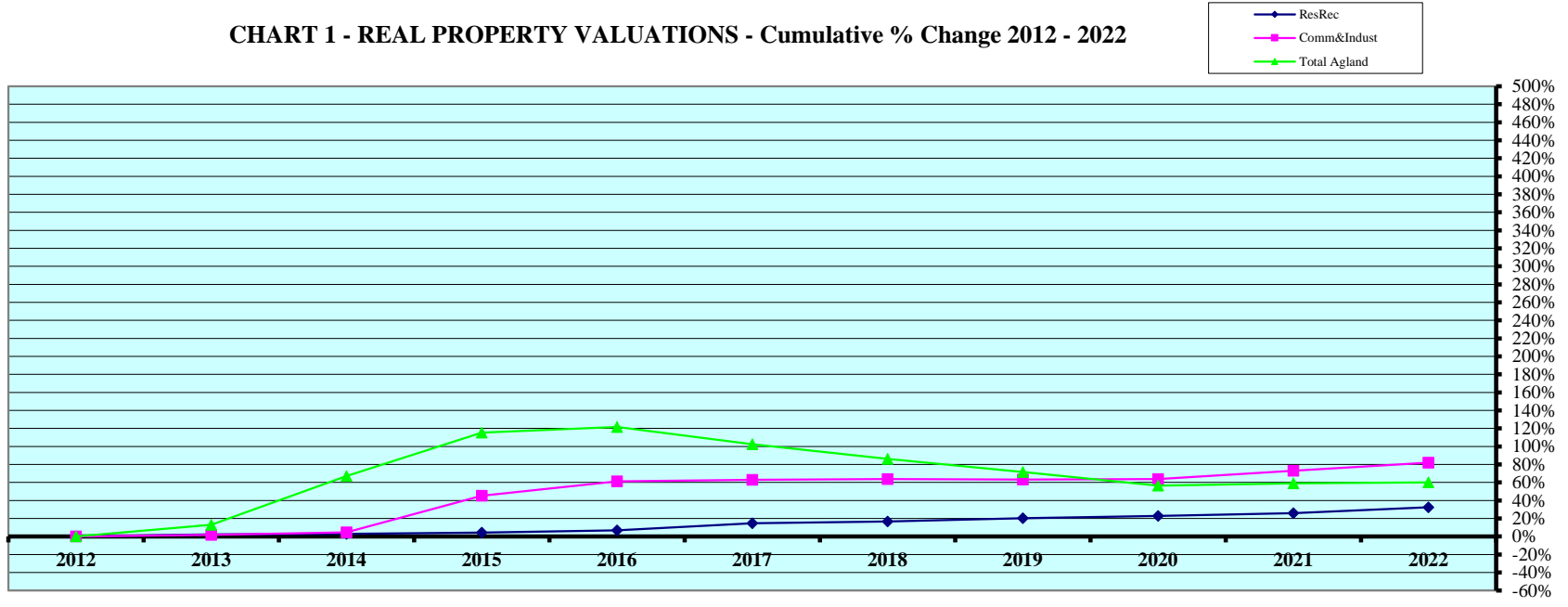
Legend

- 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 ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	55,862,360	-	-	-	31,710,325	-	-	-	516,988,095	-	-	-
2013	57,216,435	1,354,075	2.42%	2.42%	32,241,295	530,970	1.67%	1.67%	584,129,885	67,141,790	12.99%	12.99%
2014	57,501,925	285,490	0.50%	2.94%	33,198,405	957,110	2.97%	4.69%	863,628,755	279,498,870	47.85%	67.05%
2015	58,214,845	712,920	1.24%	4.21%	46,056,625	12,858,220	38.73%	45.24%	1,113,523,870	249,895,115	28.94%	115.39%
2016	59,624,510	1,409,665	2.42%	6.73%	51,125,565	5,068,940	11.01%	61.23%	1,145,892,915	32,369,045	2.91%	121.65%
2017	64,057,650	4,433,140	7.44%	14.67%	51,653,715	528,150	1.03%	62.89%	1,046,938,515	-98,954,400	-8.64%	102.51%
2018	65,230,775	1,173,125	1.83%	16.77%	51,901,980	248,265	0.48%	63.68%	963,192,845	-83,745,670	-8.00%	86.31%
2019	67,117,475	1,886,700	2.89%	20.15%	51,731,190	-170,790	-0.33%	63.14%	887,341,335	-75,851,510	-7.88%	71.64%
2020	68,672,900	1,555,425	2.32%	22.93%	51,964,525	233,335	0.45%	63.87%	809,477,965	-77,863,370	-8.77%	56.58%
2021	70,388,715	1,715,815	2.50%	26.00%	54,823,100	2,858,575	5.50%	72.89%	822,552,840	13,074,875	1.62%	59.10%
2022	73,990,685	3,601,970	5.12%	32.45%	57,707,050	2,883,950	5.26%	81.98%	827,077,090	4,524,250	0.55%	59.98%

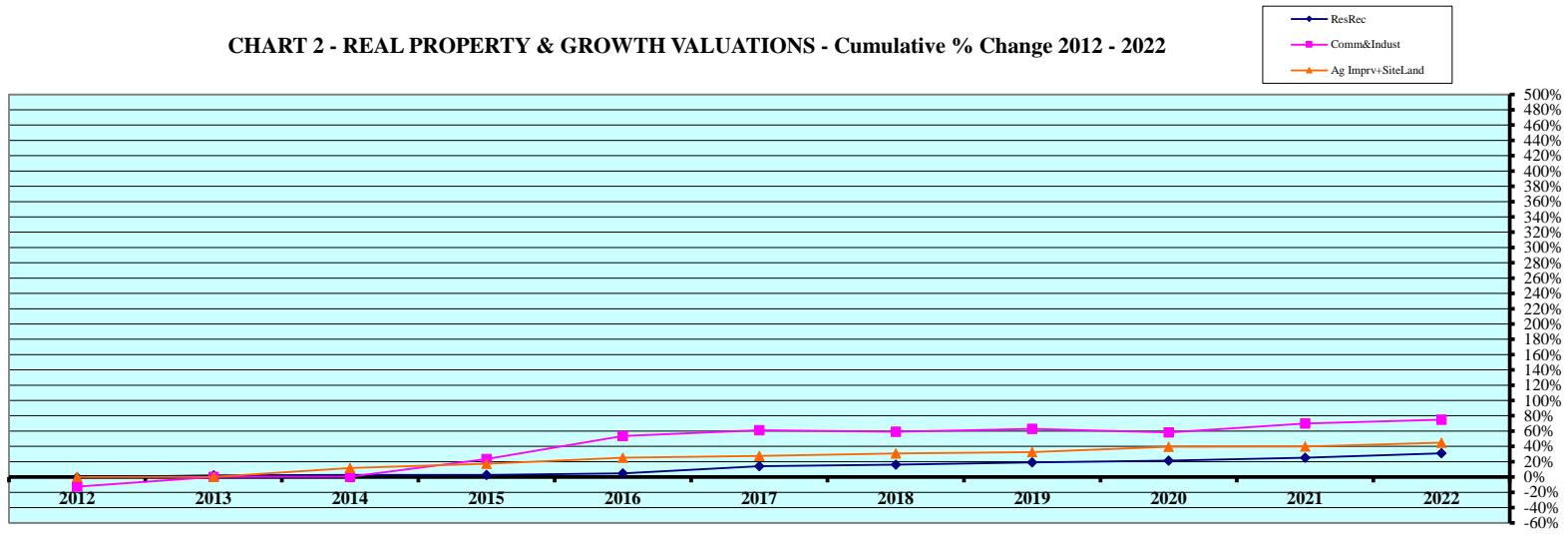
Rate Annual %chg: Residential & Recreational **2.85%** Commercial & Industrial **6.17%** Agricultural Land **4.81%**

Cnty# **65**
County **NUCKOLLS**

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.
Source: 2012 - 2022 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2012	55,862,360	283,960	0.51%	55,578,400	-	-0.51%	31,710,325	4,006,320	12.63%	27,704,005	-	-12.63%						
2013	57,216,435	236,270	0.41%	56,980,165	2.00%	2.00%	32,241,295	481,825	1.49%	31,759,470	0.15%	0.15%						
2014	57,501,925	161,210	0.28%	57,340,715	0.22%	2.65%	33,198,405	1,373,450	4.14%	31,824,955	-1.29%	0.36%						
2015	58,214,845	850,955	1.46%	57,363,890	-0.24%	2.69%	46,056,625	6,888,530	14.96%	39,168,095	17.98%	23.52%						
2016	59,624,510	1,128,970	1.89%	58,495,540	0.48%	4.71%	51,125,565	2,473,330	4.84%	48,652,235	5.64%	53.43%						
2017	64,057,650	406,155	0.63%	63,651,495	6.75%	13.94%	51,653,715	541,480	1.05%	51,112,235	-0.03%	61.18%						
2018	65,230,775	285,590	0.44%	64,945,185	1.39%	16.26%	51,901,980	1,481,045	2.85%	50,420,935	-2.39%	59.00%						
2019	67,117,475	672,848	1.00%	66,444,627	1.86%	18.94%	51,731,190	121,215	0.23%	51,609,975	-0.56%	62.75%						
2020	68,672,900	860,383	1.25%	67,812,517	1.04%	21.39%	51,964,525	1,747,460	3.36%	50,217,065	-2.93%	58.36%						
2021	70,388,715	466,660	0.66%	69,922,055	1.82%	25.17%	54,823,100	974,530	1.78%	53,848,570	3.63%	69.81%						
2022	73,990,685	857,075	1.16%	73,133,610	3.90%	30.92%	57,707,050	2,255,705	3.91%	55,451,345	1.15%	74.87%						
Rate Ann%chg	2.85%			Resid & Recreat w/o growth			1.92%			6.17%			C & I w/o growth			2.14%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	39,454,570	18,263,885	57,718,455	1,213,985	2.10%	56,504,470	-	-		
2013	40,860,885	20,119,270	60,980,155	3,164,320	5.19%	57,815,835	0.17%	0.17%		
2014	44,264,040	24,291,990	68,556,030	4,127,585	6.02%	64,428,445	5.65%	11.63%		
2015	46,908,980	25,442,470	72,351,450	4,613,265	6.38%	67,738,185	-1.19%	17.36%		
2016	47,554,630	26,309,675	73,864,305	1,611,040	2.18%	72,253,265	-0.14%	25.18%		
2017	47,699,215	26,582,775	74,281,990	663,915	0.89%	73,618,075	-0.33%	27.55%		
2018	47,960,290	28,995,795	76,956,085	1,493,600	1.94%	75,462,485	1.59%	30.74%		
2019	48,546,435	31,133,825	79,680,260	3,120,360	3.92%	76,559,900	-0.51%	32.64%		
2020	48,335,640	33,249,410	81,585,050	1,098,555	1.35%	80,486,495	1.01%	39.45%		
2021	50,878,280	32,566,215	83,444,495	2,730,920	3.27%	80,713,575	-1.07%	39.84%		
2022	50,373,375	35,337,255	85,710,630	2,099,095	2.45%	83,611,535	0.20%	44.86%		
Rate Ann%chg	2.47%		6.82%		4.03%		Ag Imprv+Site w/o growth		0.54%	

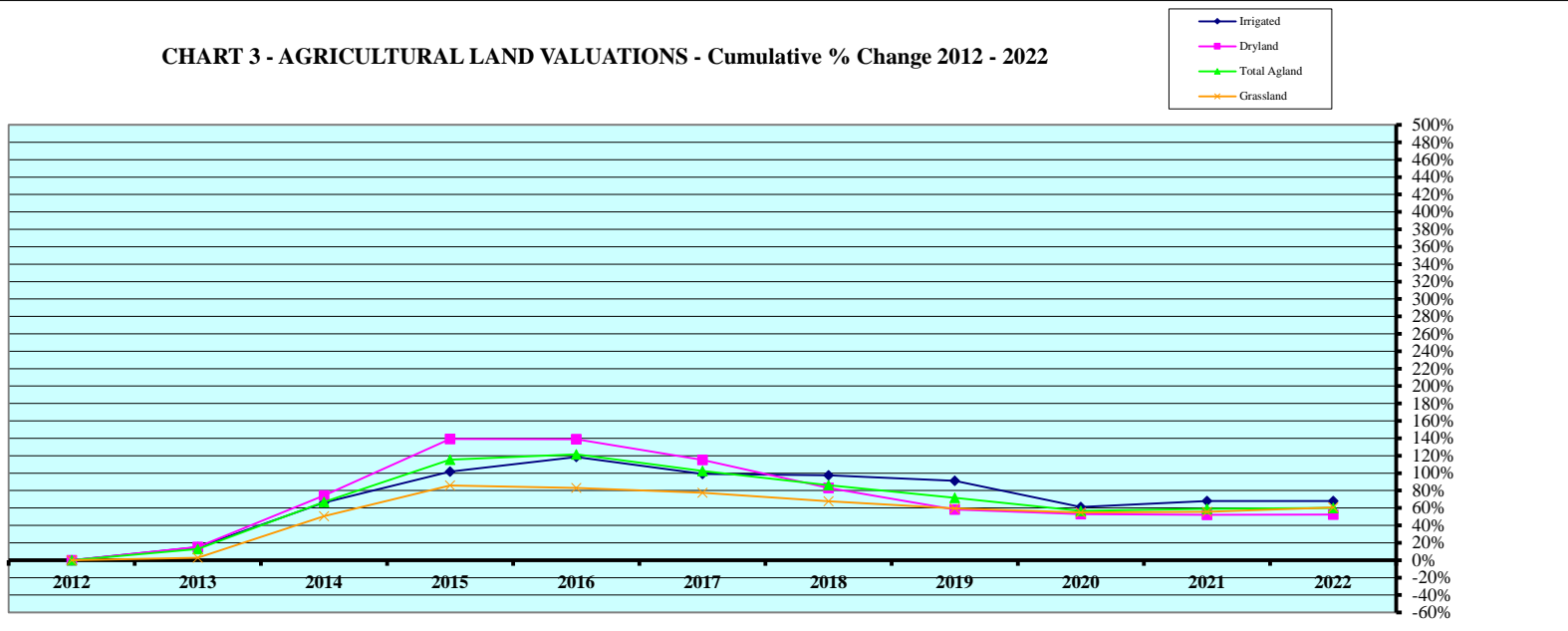
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 65
County NUCKOLLS

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	205,953,335	-	-	-	224,755,060	-	-	-	86,157,625	-	-	-
2013	236,549,730	30,596,395	14.86%	14.86%	258,740,260	33,985,200	15.12%	15.12%	88,709,535	2,551,910	2.96%	2.96%
2014	342,318,875	105,769,145	44.71%	66.21%	391,555,860	132,815,600	51.33%	74.21%	129,626,170	40,916,635	46.12%	50.45%
2015	415,644,725	73,325,850	21.42%	101.82%	537,688,605	146,132,745	37.32%	139.23%	160,095,790	30,469,620	23.51%	85.82%
2016	450,033,195	34,388,470	8.27%	118.51%	537,323,480	-365,125	-0.07%	139.07%	157,632,185	-2,463,605	-1.54%	82.96%
2017	410,263,055	-39,770,140	-8.84%	99.20%	483,389,795	-53,933,685	-10.04%	115.07%	152,883,725	-4,748,460	-3.01%	77.45%
2018	406,912,480	-3,350,575	-0.82%	97.58%	411,480,820	-71,908,975	-14.88%	83.08%	144,397,150	-8,486,575	-5.55%	67.60%
2019	393,899,480	-13,013,000	-3.20%	91.26%	355,499,275	-55,981,545	-13.60%	58.17%	137,539,360	-6,857,790	-4.75%	59.64%
2020	331,951,515	-61,947,965	-15.73%	61.18%	344,039,725	-11,459,550	-3.22%	53.07%	133,388,320	-4,151,040	-3.02%	54.82%
2021	346,109,320	14,157,805	4.27%	68.05%	342,184,775	-1,854,950	-0.54%	52.25%	134,050,680	662,360	0.50%	55.59%
2022	346,210,930	101,610	0.03%	68.10%	342,293,885	109,110	0.03%	52.30%	138,363,000	4,312,320	3.22%	60.59%

Rate Ann.%chg: Irrigated **5.33%** Dryland **4.30%** Grassland **4.85%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	56,550	-	-	-	65,525	-	-	-	516,988,095	-	-	-
2013	62,010	5,460	9.66%	9.66%	68,350	2,825	4.31%	4.31%	584,129,885	67,141,790	12.99%	12.99%
2014	57,790	-4,220	-6.81%	2.19%	70,060	1,710	2.50%	6.92%	863,628,755	279,498,870	47.85%	67.05%
2015	74,795	17,005	29.43%	32.26%	19,955	-50,105	-71.52%	-69.55%	1,113,523,870	249,895,115	28.94%	115.39%
2016	70,630	-4,165	-5.57%	24.90%	833,425	813,470	4076.52%	1171.92%	1,145,892,915	32,369,045	2.91%	121.65%
2017	102,135	31,505	44.61%	80.61%	299,805	-533,620	-64.03%	357.54%	1,046,938,515	-98,954,400	-8.64%	102.51%
2018	102,590	455	0.45%	81.41%	299,805	0	0.00%	357.54%	963,192,845	-83,745,670	-8.00%	86.31%
2019	103,415	825	0.80%	82.87%	299,805	0	0.00%	357.54%	887,341,335	-75,851,510	-7.88%	71.64%
2020	96,280	-7,135	-6.90%	70.26%	2,125	-297,680	-99.29%	-96.76%	809,477,965	-77,863,370	-8.77%	56.58%
2021	87,740	-8,540	-8.87%	55.15%	120,325	118,200	5562.35%	83.63%	822,552,840	13,074,875	1.62%	59.10%
2022	82,450	-5,290	-6.03%	45.80%	126,825	6,500	5.40%	93.55%	827,077,090	4,524,250	0.55%	59.98%

Cnty# **65**
County **NUCKOLLS**

Rate Ann.%chg: Total Agric Land **4.81%**

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	206,026,320	63,222	3,259			224,678,585	159,273	1,411			86,158,635	125,646	686		
2013	235,936,865	65,969	3,577	9.75%	9.75%	259,027,030	158,789	1,631	15.64%	15.64%	88,721,665	123,426	719	4.83%	4.83%
2014	341,955,385	67,070	5,098	42.55%	56.45%	391,480,090	160,291	2,442	49.72%	73.13%	129,838,050	120,874	1,074	49.43%	56.64%
2015	413,562,140	68,867	6,005	17.79%	84.28%	538,766,550	159,482	3,378	38.32%	139.48%	160,546,350	119,759	1,341	24.80%	95.50%
2016	449,567,130	70,416	6,384	6.31%	95.91%	537,167,365	158,893	3,381	0.07%	139.65%	157,849,790	117,907	1,339	-0.14%	95.23%
2017	410,375,150	71,948	5,704	-10.66%	75.03%	483,549,110	160,180	3,019	-10.70%	114.00%	152,779,380	115,285	1,325	-1.01%	93.26%
2018	406,768,070	72,390	5,619	-1.48%	72.43%	411,781,330	159,876	2,576	-14.68%	82.58%	144,408,010	115,150	1,254	-5.37%	82.88%
2019	393,717,265	72,492	5,431	-3.34%	66.66%	355,859,285	160,055	2,223	-13.68%	57.61%	137,419,335	114,772	1,197	-4.53%	74.61%
2020	331,913,675	72,580	4,573	-15.80%	40.33%	344,209,100	159,949	2,152	-3.21%	52.55%	133,330,780	115,021	1,159	-3.19%	69.04%
2021	346,104,740	72,872	4,749	3.86%	45.74%	342,179,475	158,936	2,153	0.04%	52.62%	134,086,250	115,801	1,158	-0.11%	68.86%
2022	346,210,930	72,896	4,749	0.00%	45.74%	342,146,815	158,930	2,153	-0.01%	52.61%	138,400,305	115,747	1,196	3.27%	74.37%

Rate Annual %chg Average Value/Acre: 3.84%

4.32%

5.72%

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	56,550	565	100			0	0				516,920,090	348,706	1,482		
2013	62,010	539	115	15.08%	15.08%	0	0				583,747,570	348,722	1,674	12.92%	12.92%
2014	57,790	502	115	0.00%	15.08%	0	0				863,331,315	348,738	2,476	47.89%	67.00%
2015	55,610	483	115	0.00%	15.08%	0	0				1,112,930,650	348,591	3,193	28.97%	115.37%
2016	70,885	561	126	9.87%	26.44%	833,425	693	1,202			1,145,488,595	348,471	3,287	2.96%	121.75%
2017	102,135	832	123	-2.94%	22.72%	299,805	266	1,129	-6.11%		1,047,105,580	348,510	3,005	-8.60%	102.68%
2018	102,060	832	123	0.00%	22.73%	299,805	266	1,129	0.00%		963,359,275	348,513	2,764	-8.00%	86.47%
2019	103,535	844	123	-0.09%	22.61%	299,805	266	1,129	0.00%		887,399,225	348,430	2,547	-7.86%	71.81%
2020	96,280	837	115	-6.17%	15.05%	2,125	18	115	-89.79%		809,551,960	348,406	2,324	-8.77%	56.75%
2021	87,740	763	115	-0.02%	15.03%	116,555	130	893	675.16%		822,574,760	348,503	2,360	1.58%	59.22%
2022	82,450	717	115	0.00%	15.03%	126,825	141	901	0.87%		826,967,325	348,430	2,373	0.55%	60.11%

65
NUCKOLLS

Rate Annual %chg Average Value/Acre: 4.82%

(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
4,095	NUCKOLLS	48,942,237	29,208,922	31,010,741	73,990,685	55,625,065	2,081,985	0	827,077,090	50,373,375	35,337,255	0	1,153,647,355
cnty sectorvalue % of total value:		4.24%	2.53%	2.69%	6.41%	4.82%	0.18%		71.69%	4.37%	3.06%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
159	HARDY	490,895	157,918	6,627	1,523,375	2,020,775	3,690	0	201,745	0	0	0	4,405,025
3.88%	%sector of county sector	1.00%	0.54%	0.02%	2.06%	3.63%	0.18%		0.02%				0.38%
	%sector of municipality	11.14%	3.58%	0.15%	34.58%	45.87%	0.08%		4.58%				100.00%
304	LAWRENCE	398,614	143,342	13,840	7,283,700	985,625	0	0	120,165	181,720	12,080	0	9,139,086
7.42%	%sector of county sector	0.81%	0.49%	0.04%	9.84%	1.77%			0.01%	0.36%	0.03%		0.79%
	%sector of municipality	4.36%	1.57%	0.15%	79.70%	10.78%			1.31%	1.99%	0.13%		100.00%
488	NELSON	224,627	962,490	61,819	9,922,710	1,608,015	0	0	180,770	0	15,910	0	12,976,341
11.92%	%sector of county sector	0.46%	3.30%	0.20%	13.41%	2.89%			0.02%		0.05%		1.12%
	%sector of municipality	1.73%	7.42%	0.48%	76.47%	12.39%			1.39%		0.12%		100.00%
21	NORA	11,479	6,031	253	438,165	865	0	0	226,865	0	1,473,385	0	2,157,043
0.51%	%sector of county sector	0.02%	0.02%	0.00%	0.59%	0.00%			0.03%		4.17%		0.19%
	%sector of municipality	0.53%	0.28%	0.01%	20.31%	0.04%			10.52%		68.31%		100.00%
66	OAK	1,128	0	0	720,810	37,610	0	0	99,885	0	0	0	859,433
1.61%	%sector of county sector	0.00%			0.97%	0.07%			0.01%				0.07%
	%sector of municipality	0.13%			83.87%	4.38%			11.62%				100.00%
123	RUSKIN	709,292	229,558	12,995	3,184,495	2,766,350	0	0	192,250	11,295	76,780	0	7,183,015
3.00%	%sector of county sector	1.45%	0.79%	0.04%	4.30%	4.97%			0.02%	0.02%	0.22%		0.62%
	%sector of municipality	9.87%	3.20%	0.18%	44.33%	38.51%			2.68%	0.16%	1.07%		100.00%
1,957	SUPERIOR	4,671,649	1,431,857	1,974,997	47,497,185	26,607,880	416,735	0	67,175	0	27,450	0	82,694,928
47.79%	%sector of county sector	9.55%	4.90%	6.37%	64.19%	47.83%	20.02%		0.01%		0.08%		7.17%
	%sector of municipality	5.65%	1.73%	2.39%	57.44%	32.18%	0.50%		0.08%		0.03%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
3,119	Total Municipalities	6,507,684	2,931,196	2,070,531	70,570,445	34,027,122	420,425	0	1,088,855	193,015	1,605,606	0	119,414,878
76.16%	%all municip.sectors of cnty	13.30%	10.04%	6.68%	95.38%	61.17%	20.19%		0.13%	0.38%	4.54%		10.35%

65 NUCKOLLS

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 5,612	Value : 1,080,439,949	Growth 5,600,020
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Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	322	894,492	0	0	99	107,825	421	1,002,317	
02. Res Improve Land	1,630	5,774,089	0	0	48	256,675	1,678	6,030,764	
03. Res Improvements	1,644	76,234,973	0	0	49	3,209,695	1,693	79,444,668	
04. Res Total	1,966	82,903,554	0	0	148	3,574,195	2,114	86,477,749	2,370,000
% of Res Total	93.00	95.87	0.00	0.00	7.00	4.13	37.67	8.00	42.32
05. Com UnImp Land	59	302,975	0	0	5	75,505	64	378,480	
06. Com Improve Land	260	2,296,085	0	0	16	724,760	276	3,020,845	
07. Com Improvements	265	32,131,930	0	0	25	20,814,430	290	52,946,360	
08. Com Total	324	34,730,990	0	0	30	21,614,695	354	56,345,685	400,290
% of Com Total	91.53	61.64	0.00	0.00	8.47	38.36	6.31	5.22	7.15
09. Ind UnImp Land	2	38,650	0	0	3	23,750	5	62,400	
10. Ind Improve Land	2	47,935	0	0	2	67,520	4	115,455	
11. Ind Improvements	2	316,295	0	0	2	2,284,890	4	2,601,185	
12. Ind Total	4	402,880	0	0	5	2,376,160	9	2,779,040	90,885
% of Ind Total	44.44	14.50	0.00	0.00	55.56	85.50	0.16	0.26	1.62
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,966	82,903,554	0	0	148	3,574,195	2,114	86,477,749	2,370,000
% of Res & Rec Total	93.00	95.87	0.00	0.00	7.00	4.13	37.67	8.00	42.32
Com & Ind Total	328	35,133,870	0	0	35	23,990,855	363	59,124,725	491,175
% of Com & Ind Total	90.36	59.42	0.00	0.00	9.64	40.58	6.47	5.47	8.77
17. Taxable Total	2,294	118,037,424	0	0	183	27,565,050	2,477	145,602,474	2,861,175
% of Taxable Total	92.61	81.07	0.00	0.00	7.39	18.93	44.14	13.48	51.09

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	649,640	12,618,765	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	649,640	12,618,765
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	649,640	12,618,765

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	267	0	636	903

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	79	1,174,755	0	0	2,039	607,968,710	2,118	609,143,465
28. Ag-Improved Land	16	686,950	0	0	926	243,593,925	942	244,280,875
29. Ag Improvements	16	1,634,030	0	0	1,001	79,779,105	1,017	81,413,135

30. Ag Total					3,135	934,837,475
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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	1	1.00	10,000	0	0.00	0	
33. HomeSite Improvements	2	0.00	25,730	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.81	955	0	0.00	0	
36. FarmSite Improv Land	7	9.00	12,905	0	0.00	0	
37. FarmSite Improvements	16	0.00	1,608,300	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	4.18	0	0	0.00	0	
40. Other- Non Ag Use	1	0.00	1,935	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	52	51.46	514,560	52	51.46	514,560	
32. HomeSite Improv Land	572	575.62	5,756,280	573	576.62	5,766,280	
33. HomeSite Improvements	601	0.00	47,662,360	603	0.00	47,688,090	1,989,960
34. HomeSite Total				655	628.08	53,968,930	
35. FarmSite UnImp Land	142	335.72	280,870	143	339.53	281,825	
36. FarmSite Improv Land	783	2,722.84	2,661,815	790	2,731.84	2,674,720	
37. FarmSite Improvements	961	0.00	32,116,745	977	0.00	33,725,045	748,885
38. FarmSite Total				1,120	3,071.37	36,681,590	
39. Road & Ditches	2,353	6,893.78	0	2,355	6,897.96	0	
40. Other- Non Ag Use	13	171.45	79,350	14	171.45	81,285	
41. Total Section VI				1,775	10,768.86	90,731,805	2,738,845

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	2	118.56	348,285	2	118.56	348,285

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	22,373.04	30.46%	116,339,820	32.81%	5,200.00
46. 1A	8,059.89	10.97%	41,911,405	11.82%	5,200.00
47. 2A1	25,069.92	34.13%	116,450,050	32.84%	4,645.01
48. 2A	11,576.54	15.76%	53,773,340	15.17%	4,645.03
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	663.87	0.90%	2,848,030	0.80%	4,290.04
51. 4A1	2,014.36	2.74%	8,208,725	2.32%	4,075.10
52. 4A	3,694.00	5.03%	15,053,320	4.25%	4,075.07
53. Total	73,451.62	100.00%	354,584,690	100.00%	4,827.46
Dry					
54. 1D1	22,712.71	14.26%	52,807,655	15.10%	2,325.03
55. 1D	32,788.64	20.58%	76,235,185	21.80%	2,325.05
56. 2D1	43,492.06	27.30%	98,291,890	28.11%	2,260.00
57. 2D	40,887.87	25.67%	83,617,295	23.92%	2,045.04
58. 3D1	1,071.80	0.67%	2,191,890	0.63%	2,045.06
59. 3D	21.68	0.01%	44,340	0.01%	2,045.20
60. 4D1	11,113.43	6.98%	22,115,810	6.33%	1,990.01
61. 4D	7,200.11	4.52%	14,328,290	4.10%	1,990.01
62. Total	159,288.30	100.00%	349,632,355	100.00%	2,194.97
Grass					
63. 1G1	29,561.55	25.71%	32,232,450	23.08%	1,090.35
64. 1G	1,854.43	1.61%	2,087,750	1.49%	1,125.82
65. 2G1	82,110.07	71.40%	103,938,815	74.43%	1,265.85
66. 2G	412.82	0.36%	424,380	0.30%	1,028.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	50.50	0.04%	64,895	0.05%	1,285.05
69. 4G1	1.07	0.00%	1,375	0.00%	1,285.05
70. 4G	1,007.24	0.88%	905,275	0.65%	898.77
71. Total	114,997.68	100.00%	139,654,940	100.00%	1,214.42
Irrigated Total					
Irrigated Total	73,451.62	21.07%	354,584,690	42.01%	4,827.46
Dry Total					
Dry Total	159,288.30	45.69%	349,632,355	41.42%	2,194.97
Grass Total					
Grass Total	114,997.68	32.99%	139,654,940	16.54%	1,214.42
72. Waste	714.45	0.20%	85,730	0.01%	119.99
73. Other	148.53	0.04%	147,955	0.02%	996.13
74. Exempt	1,456.68	0.42%	0	0.00%	0.00
75. Market Area Total	348,600.58	100.00%	844,105,670	100.00%	2,421.41

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	152.28	745,740	0.00	0	73,299.34	353,838,950	73,451.62	354,584,690
77. Dry Land	321.19	709,905	0.00	0	158,967.11	348,922,450	159,288.30	349,632,355
78. Grass	303.15	378,820	0.00	0	114,694.53	139,276,120	114,997.68	139,654,940
79. Waste	12.03	1,445	0.00	0	702.42	84,285	714.45	85,730
80. Other	0.00	0	0.00	0	148.53	147,955	148.53	147,955
81. Exempt	54.89	0	0.00	0	1,401.79	0	1,456.68	0
82. Total	788.65	1,835,910	0.00	0	347,811.93	842,269,760	348,600.58	844,105,670

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	73,451.62	21.07%	354,584,690	42.01%	4,827.46
Dry Land	159,288.30	45.69%	349,632,355	41.42%	2,194.97
Grass	114,997.68	32.99%	139,654,940	16.54%	1,214.42
Waste	714.45	0.20%	85,730	0.01%	119.99
Other	148.53	0.04%	147,955	0.02%	996.13
Exempt	1,456.68	0.42%	0	0.00%	0.00
Total	348,600.58	100.00%	844,105,670	100.00%	2,421.41

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 Hardy	42	72,650	75	22,470	78	967,480	120	1,062,600	0
83.2 Lawrence	23	40,555	172	165,420	172	8,198,355	195	8,404,330	247,605
83.3 Nelson	60	36,555	289	272,565	290	10,200,600	350	10,509,720	105,220
83.4 Nora	18	16,070	14	4,505	15	469,590	33	490,165	0
83.5 Oak	18	6,220	39	11,975	39	909,515	57	927,710	140,000
83.6 Rural	8	5,160	8	2,410	9	160,375	17	167,945	93,280
83.7 Rural Acg	88	93,695	40	254,265	40	3,049,320	128	3,397,280	0
83.8 Ruskin	35	36,165	81	49,165	83	3,686,880	118	3,772,210	490,970
83.9 Superior	129	695,247	960	5,247,989	967	51,802,553	1,096	57,745,789	1,292,925
84 Residential Total	421	1,002,317	1,678	6,030,764	1,693	79,444,668	2,114	86,477,749	2,370,000

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hardy	9	7,270	18	24,480	19	2,027,920	28	2,059,670	0
85.2	Lawrence	6	15,980	24	16,660	25	952,985	31	985,625	0
85.3	Nelson	7	2,310	40	33,620	41	1,555,810	48	1,591,740	0
85.4	Nora	1	865	0	0	0	0	1	865	0
85.5	Oak	2	690	5	1,710	5	35,210	7	37,610	0
85.6	Rural	3	84,390	13	1,282,210	18	20,986,680	21	22,353,280	90,885
85.7	Rural Acg	7	81,830	10	266,125	13	3,387,710	20	3,735,665	0
85.8	Ruskin	5	9,630	17	38,855	18	2,717,865	23	2,766,350	0
85.9	Superior	29	237,915	153	1,472,640	155	23,883,365	184	25,593,920	400,290
86	Commercial Total	69	440,880	280	3,136,300	294	55,547,545	363	59,124,725	491,175

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	24,455.55	22.76%	31,427,040	22.76%	1,285.07
88. 1G	1,581.54	1.47%	2,032,360	1.47%	1,285.05
89. 2G1	80,387.81	74.80%	103,302,155	74.80%	1,285.05
90. 2G	321.73	0.30%	413,455	0.30%	1,285.10
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	50.50	0.05%	64,895	0.05%	1,285.05
93. 4G1	1.07	0.00%	1,375	0.00%	1,285.05
94. 4G	673.27	0.63%	865,195	0.63%	1,285.06
95. Total	107,471.47	100.00%	138,106,475	100.00%	1,285.05
CRP					
96. 1C1	165.40	29.86%	212,550	29.86%	1,285.07
97. 1C	19.43	3.51%	24,970	3.51%	1,285.13
98. 2C1	369.08	66.63%	474,290	66.63%	1,285.06
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	553.91	100.00%	711,810	100.00%	1,285.06
Timber					
105. 1T1	4,940.60	70.86%	592,860	70.86%	120.00
106. 1T	253.46	3.64%	30,420	3.64%	120.02
107. 2T1	1,353.18	19.41%	162,370	19.41%	119.99
108. 2T	91.09	1.31%	10,925	1.31%	119.94
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	333.97	4.79%	40,080	4.79%	120.01
113. Total	6,972.30	100.00%	836,655	100.00%	120.00
<hr/>					
Grass Total	107,471.47	93.46%	138,106,475	98.89%	1,285.05
CRP Total	553.91	0.48%	711,810	0.51%	1,285.06
Timber Total	6,972.30	6.06%	836,655	0.60%	120.00
<hr/>					
114. Market Area Total	114,997.68	100.00%	139,654,940	100.00%	1,214.42

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

65 Nuckolls

	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	73,990,685	86,477,749	12,487,064	16.88%	2,370,000	13.67%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	50,373,375	53,968,930	3,595,555	7.14%	1,989,960	3.19%
04. Total Residential (sum lines 1-3)	124,364,060	140,446,679	16,082,619	12.93%	4,359,960	9.43%
05. Commercial	55,625,065	56,345,685	720,620	1.30%	400,290	0.58%
06. Industrial	2,081,985	2,779,040	697,055	33.48%	90,885	29.12%
07. Total Commercial (sum lines 5-6)	57,707,050	59,124,725	1,417,675	2.46%	491,175	1.61%
08. Ag-Farmsite Land, Outbuildings	35,265,365	36,681,590	1,416,225	4.02%	748,885	1.89%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	71,890	81,285	9,395	13.07%		
11. Total Non-Agland (sum lines 8-10)	35,337,255	36,762,875	1,425,620	4.03%	748,885	1.92%
12. Irrigated	346,210,930	354,584,690	8,373,760	2.42%		
13. Dryland	342,293,885	349,632,355	7,338,470	2.14%		
14. Grassland	138,363,000	139,654,940	1,291,940	0.93%		
15. Wasteland	82,450	85,730	3,280	3.98%		
16. Other Agland	126,825	147,955	21,130	16.66%		
17. Total Agricultural Land	827,077,090	844,105,670	17,028,580	2.06%		
18. Total Value of all Real Property (Locally Assessed)	1,044,485,455	1,080,439,949	35,954,494	3.44%	5,600,020	2.91%

2023 Assessment Survey for Nuckolls County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$246,039.92
7.	Adopted budget, or granted budget if different from above:
	\$246,039.92
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$18,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$50,000.00
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Amount of last year's assessor's budget not used:
	\$23,774.68

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Office Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://nuckolls.gworks.com
8.	Who maintains the GIS software and maps?
	Office Staff maintains the maps and gWorks assists with the software
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks (but only to measure ag-land changes, identify newly added improvements.
10.	When was the aerial imagery last updated?
	Waiting on 2022 imagery from gWorks.

C. Zoning Information

1.	Does the county have zoning?
	Yes, but limited (Only cities of Superior and Nelson)
2.	If so, is the zoning countywide?
	No

3.	What municipalities in the county are zoned?
	Superior and Nelson are both zoned.
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Stanard Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be licensed and approved by State Appraisal Board
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The County Assessor reviews all work performed by all appraisers and listers and works hand-in-hand with them on establishing the values that are set in place.

2023 Residential Assessment Survey for Nuckolls County

1.	Valuation data collection done by:																
	County Assessor, staff & Stanard Appraisal.																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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>Nelson (2013 population – 477). County seat located on Hwy 14. Nelson plays host to one of the two high schools within the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Small villages located throughout the counties. These include: Hardy, Nora, Oak and Ruskin. There are no schools.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lawrence (2013 population-300). Located on Hwy 4 in the northwestern part of the county. The town plays host to one of the two elementary schools in the county.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Superior (2015 population – 1884). Located on the southern border of the county where Hwy 14 and Hwy 8 intersect. This is the largest town in the county. It plays host to a K-12 school all housed under one roof.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Rural Acreages. Parcels located throughout the county with 20 acres or less.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Nelson (2013 population – 477). County seat located on Hwy 14. Nelson plays host to one of the two high schools within the county.	2	Small villages located throughout the counties. These include: Hardy, Nora, Oak and Ruskin. There are no schools.	3	Lawrence (2013 population-300). Located on Hwy 4 in the northwestern part of the county. The town plays host to one of the two elementary schools in the county.	7	Superior (2015 population – 1884). Located on the southern border of the county where Hwy 14 and Hwy 8 intersect. This is the largest town in the county. It plays host to a K-12 school all housed under one roof.	8	Rural Acreages. Parcels located throughout the county with 20 acres or less.	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
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AG OB	Agricultural Outbuildings																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Cost Approach - entered into the CAMA system; depreciation tables are developed. Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified.																
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																
	Nuckolls County develops tables with the assistance of appraiser for depreciation studies.																
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																
	Yes, as revaluations for each group are completed																
6.	Describe the methodology used to determine the residential lot values?																
	Square foot value upon completing a revaluation for said area.																
7.	How are rural residential site values developed?																

	Rural residential spread countywide with no real special influences. We identify rural residential on five acres or less without being contiguous with farming or livestock operator as we determine what acres are used for.																																												
8.	Are there form 191 applications on file?																																												
	N/A																																												
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																												
	At this time, we are unaware of any vacant lots that are being held for sale or resale. When revaluations of different areas are performed, we send questionnaires to gather information on all lots and lands in that specific category.																																												
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2023 Commercial Assessment Survey for Nuckolls County

1.	Valuation data collection done by:												
	County Assessor, staff and Stanard Appraisal												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:												
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8	Rural Acreages. Parcels located throughout the county.												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	<p>Cost Approach - entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis - Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified</p> <p>Income Approach - the county assessor and contract appraiser gather as much information for the income approach as possible. People are usually very reluctant to give out much information to be able to use this a reliable approach.</p> <p>Nuckolls County has limited qualifying commercial sales each year and has a wide spread of usability codes.</p>												
3a.	Describe the process used to determine the value of unique commercial properties.												
	Gather information to determine the best approach for each property with the contract appraiser												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?												
	The County develops their depreciation tables with the aid of the contract appraiser.												
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.												
	For the commercial properties they are looked at as a whole countywide.												
6.	Describe the methodology used to determine the commercial lot values.												

Lot values are determined using square footage and also by using any vacant sales that may occur for analysis purposes.

7.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2021	2019	2022	2021
2	2021	2019	2022	2021
3	2021	2019	2022	2021
7	2021	2019	2022	2021
8	2021	2019	2022	2021

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. Thinking of combining Lawrence and Nelson at a later time.

2023 Agricultural Assessment Survey for Nuckolls County

1.	Valuation data collection done by:							
	County Assessor, staff & Stanard Appraisal.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; 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>Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Nuckolls County has one ag market area - no substantial countywide economic differences have been determined that affect the selling prices of the agricultural parcels	2019						
	We have been completely across the county reviewing ag-land uses and has updated the soil codes to reflect the latest State NRCS soil coding changes. The county continues to review all sales that may occur. The county will begin a complete review of the ag-lands when the new imagery from GIS Workshop has been received.							
3.	Describe the process used to determine and monitor market areas.							
	Sales are plotted annually; NRD restrictions are reviewed, and all sales are reviewed.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	No differences have been determined in Nuckolls. Reviews land usage annually; reviews hunting leases if available.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	They carry the same value. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	The county is currently working on identifying and properly classifying intensive use. There are limited sales so it is an ongoing process of looking for sales in contiguous counties.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	We have not had any sales with acres enrolled in the Wetland Reserve Program so we assess them based on ag-land use valuations.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	N/A.							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many parcels have a special valuation application on file?							

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

3 Year Plan of Assessment for 2022
(For Assessment years 2023, 2024 and 2025)
Nuckolls County
Date: June 14, 2022

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a Plan of Assessment, (herein after referred to as the “Plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The Plan shall contain information as to what actions and functions the County Assessor will be performing which includes: the classes and subclasses of real property that will be examined during the years contained in the Plan. It shall also outline the assessment actions necessary to achieve the level of values and quality of assessment practices as required by law. As per Nebraska State Statute 77-1311.02, the plan shall be presented to the County Board of Equalization on or before July 31 each year and the Department of Property Assessment and Taxation on or before October 31 each year. The plan may be amended to reflect any changes that may be necessary after the original plan was created.

Real Property Assessment Requirements

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes in actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Assessment levels required by the Statute for real property are as follows:

- 1) 92% to 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 69% to 75% of actual value for agricultural and horticultural land

Level of Value, Quality and Uniformity for Assessment Year 2022 are as follows:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98.0	14.53	105.49
Commercial	100.0	10.88	94.58
Agricultural land	71.0	20.93	100.73

Nuckolls County population base has been declining since the 2000 Census numbers which indicated a population of 5,057. The 2010 Census number was 4,500 and then another decline for the 2020 Census to 4,095.

The Assessor's Office staff consists of the assessor, deputy assessor and a full-time office clerk. All the staff works in every area; including but not limited to, real estate, personal property, homesteads exemptions, permissive exemptions and GIS mapping. The assessor and deputy assessor attend continuing education classes in order to remain certified. The office clerk sits in on all webinars (as time permits) and on occasion will attend remote meetings with the assessor and deputy assessor. Current statutes and regulations are followed to the best of our ability. All staff is kept up-to-date with any changes that may be made to the statutes and regulations.

The assessor is responsible for filing the reports as follows:

- Aircraft Report-due on or before March 1
 - Abstract- due on or before March 19
 - Notice of Valuation Change - prior to June 1
 - Personal Property Abstract – No longer required
 - Certification of Values - due on or before August 20
 - School District Taxable Value Report - due on or before August 20
 - Three-year Plan of Assessment – Drafted prior to June 15, filed with County Board of Equalization by July 31 and sent to Property Assessment Division by October 31
 - Submit Permissive Exemptions electronic list and proof of publication on or before November 1
 - Generate Tax Roll and deliver to Treasurer on or before November 22
 - Certificate of Taxes Levied - due on or before December 1
 - Tax list corrections – with reasons to correct errors
- The Assessor's Office staff maintains the Cadastral and GIS maps as needed due to any recorded property splits, etc. They are in good condition, kept current with ownership changes and descriptions. The property record cards are in good condition and include the required legal, ownership, classification codes, and valuation by year as required by regulation.

The assessor enters sales into the State Sales File on a monthly basis. Office procedure is to change name/ownership on property record cards, lots and lands books for both the assessor's office and the treasurer's office, computer generated records, sales files and to the Department of Property Assessment and Taxation. The NRD's serving Nuckolls County requested updates as changes are made. The assessor and/or contract appraiser verifies sales by telephone, in person visits and/or questionnaires.

Office computers and software

- Computers- 3-Dell Precision Tower 3440
- Current programming used-MIPS PC Administration System/CAMA/gWorks Arcview Software vendors-Mips/County Solutions LLC, gWorks and ESRI

Assessment Action Years

2023 - 2025

- CAMA system data has been entered on all improvements.
- Digital pictures are being taken as a review is done and added to the CAMA system.

The assessor, staff and contract appraiser(s) do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before the March 19th deadline. The City of Nelson submits building permits to the Assessor's Office on a regular basis. The City of Superior has not been forthcoming with their building permits, even with repeated requests for them. I have visited with my liaison about this and the course of action for this is to have the County Attorney persuade the City of Superior to be more forthcoming as he is also the Attorney for the City. This office strives to use good assessment practices to insure acceptable levels of value, quality and uniformity county-wide in all classes and subclasses of property. Nuckolls County has a maintenance contract with Darrel Stanard of Stanard Appraisal Services Inc. gWorks developed a web-site for Nuckolls County, and the data is updated on a daily basis by gWorks. MIPS has also added our information to the Nebraska Assessors Online website, so that our information can be viewed there as well.

- Aerial imagery for Nuckolls County rural parcels was completed in 2020. New soil codes are completed and reviewed in an ongoing

- manner to keep our ag-land uses current. In-depth revaluations were completed for all commercial parcels located across Nuckolls County for Tax Year 2022.

Residential

- The Nuckolls County Assessor and staff and Stanard Appraisal Services Inc., completes all pick-up work in a timely manner.
- The Assessor and Darrel Stanard of Stanard Appraisal Services Inc work on the verification of all residential sales.
- Continue monitoring any changes that may affect the values or have an influence on the market in these parcels and if necessary, perform reappraisals before the end of the 6-year cycle and adjust values as necessary.
- A complete revaluation of the rural residential properties within the townships of Alban, Beaver, Bostwick, Highland, Liberty, Nelson, St. Stephens & Victor was completed for Tax Year 2021 and the Marshall and Swift Costing Manual, within the MIPS programming was used for the costing and depreciation table to those residential parcels (June, 2019 is the date of the current costing tables).
- All of the residential properties for the City of Superior will be re-evaluated for Tax Year 2023 and the newest costing tables will be used as a part of this process. A lot study will be completed and the County will be converting from a front foot value to a per square foot value for the lots.

Commercial

- Nuckolls County Assessor, Stanard Appraisal Services Inc and staff assessed, priced and entered any and all changes to commercial properties.
- Reappraisal of all Commercial property was completed in tax year 2022.
- A lot study was performed and the County moved to pricing all commercial lots on a per square foot method. The costing manual used is 07-2019.

MIPS CAMA Commercial software data has been entered by Nuckolls County staff and Stanard Appraisal. Stanard Appraisal Services, Inc and the Assessor are in the continuing process of verifying all the sales. With very limited sales on commercial properties with similar characteristics, it is more

and more challenging to set values without looking outside of the county for comparable sales.

Agricultural

The Nuckolls County Assessor and staff is continually reviewing rural parcels, listing any new construction or changes to ag-land usage.

- All pick-up work was completed in a timely manner.
- After spreadsheet analysis and plotting sales on a map, no separate market areas have identified. After market analysis all irrigated and dryland remained unchanged in valuation. Grassland values took a 3% increase.
- Continuous updates are being made to the rural property record cards.
- We continue to use good assessment practices to insure acceptable level of value, quality and uniformity countywide.
- Reviewing the land use is an ongoing process; with changes made when either found on a review or reported to us by the landowners.
- The aerial photography is done by gWorks.
- The newest soil conversion was completed in December, 2019.
- All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

The Assessor's Office is continuing to budget for a maintenance contract with an appraisal company. I have continued to have conversation with the County Board about the laws in place that my office has to abide by, to ensure that all properties are reappraised within the required six-year cycle.

- The Assessor's Office will continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- The County General Budget has a line item allocated for GIS. The Treasurer and Assessor were the only offices to utilize the GIS programming until 2021 when the Clerk started utilizing a tab in the system. GIS data is being utilized by the Assessor's Office to ensure appropriate land use and is recorded for our property record cards. Aerial photography is completed in a timely manner. The Assessor's Office had requested the oblique photos to be flown by gWorks during the summer of 2019. The request was denied by the County Board. As of this date they do not feel it is necessary to have current obliques so the contract to preform this operation continues to not be approved by the Board.

- An analysis will be completed; based on the RCN and sales, to determine the valuation of residential properties.
- We will continue to utilize the CAMA system and the State Sales File for sales analysis. We strive to stay current with all updates to all programs utilized by this office.
- Review of all sales and an analysis for acceptable levels of quality and uniformity will be performed each year as we continue to correlate information for sales comparison of all properties.
- Utilize GIS deeded acres for current and future use.
- Utilize FSA (if provided to us by the owners) and the Natural Resources District's information.
- Complete all pick-up work so it can be implemented by March 19, deadline.
- New photos are taken of improvements and listing is performed when a review of a property is warranted.
- Continue to do an analysis of the RCN and any sales to determine the valuations and if any need for location factors to be applied.
- Continue with the review and pick-up work.
- Continue work on GIS mapping.
- Conduct an analysis of the ag-land sales. Ensure all sales have been reviewed and any changes made in a timely manner.
- We will be performing a complete in-depth revaluation of all commercial properties in Nuckolls County for Tax Year 2022. We will request assistance from a contract appraiser with the larger commercial properties.

2023-2025

The Assessor's Office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service.

- We will continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property.
- Complete all pick-up work and data entry in timely manner.
- We will continue to request to add to funds for GIS maintenance.
- All properties will continue to be reviewed as required by statute. The revaluation of all properties within the county is an on-going process.
- When working with new sales we strive to ensure all sales get entered into the State Sales file in a timely manner. Currently we are a month ahead of the State's required submission schedule.

- We send questionnaires out on all new sales and reviewed comparable properties.
- Our primary focus for review for Tax Year 2023 is all Residential properties located in the City of Superior.
- The Nuckolls Assessor and staff will be conducting a complete revaluation of all residential the City of Superior. This will entail a physical on-sight review of each parcel along with updated photos, measurements and information being gathered from the questionnaires, phone and in person interviews, to ensure fair and equalized valuation of each property within the Superior.
- We will be using the newest costing manual, so that it may aid in setting the newest and best pricing in accordance with six-year inspection cycle. A lot study is being performed to determine where to set the lot values. We will be transitioning from valuing the lots in Superior from front foot to a per square foot values.
- We will be looking ahead to Tax Year 2024 when we will be doing a revaluation of the residential parcels in the Villages of Hardy, Ruskin, Nora and Oak.
- Along with the revaluation of those villages, we will perform a lot study and be converting away from valuing lots as a front-foot to a square foot value.
- For Tax Year 2025 a revaluation of the Cities of Nelson and Lawrence residential parcels will performed.
- A lot study will be done at the time of the revaluation and we will be transitioning from the current front-foot value to a square foot value.

The assessor's office will continue to request sufficient funding to budget for a maintenance contract with a contract appraisal service. We strive to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. This office serves the citizens of Nuckolls County and it is our policy to be respectful, courteous and professional.

Nuckolls County Assessor
Susan M Rogers

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Nuckolls County Assessor
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**Re: METHODOLOGY REPORT OF SPECIAL VALUATION FOR
NUCKOLLS COUNTY**

A review of all parcels is completed each year while setting values to determine if any qualify for Special Valuation in Nuckolls County.

We currently do not have any parcels within the county that would qualify for the Special Valuation.

We will continue to review and identify any such parcels that may qualify in future years.

If any such property is identified it will be determined at that time what approach would be used to value the property fairly and equitably.

Respectfully submitted:

Susan M Rogers
Nuckolls County Assessor