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

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**SIoux 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 Sioux 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 Sioux County.

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

For the Tax Commissioner

Sincerely,

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

cc: Michelle Zimmerman, Sioux County Assessor

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## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **Analysis of Assessment Practices:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

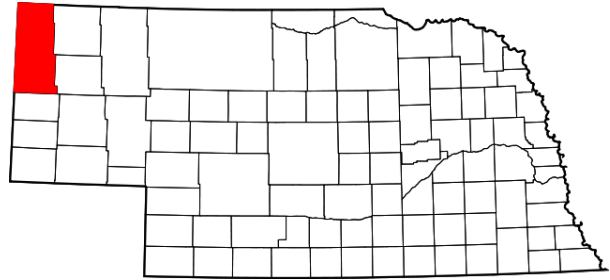
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

*\*Further information may be found in Exhibit 94*

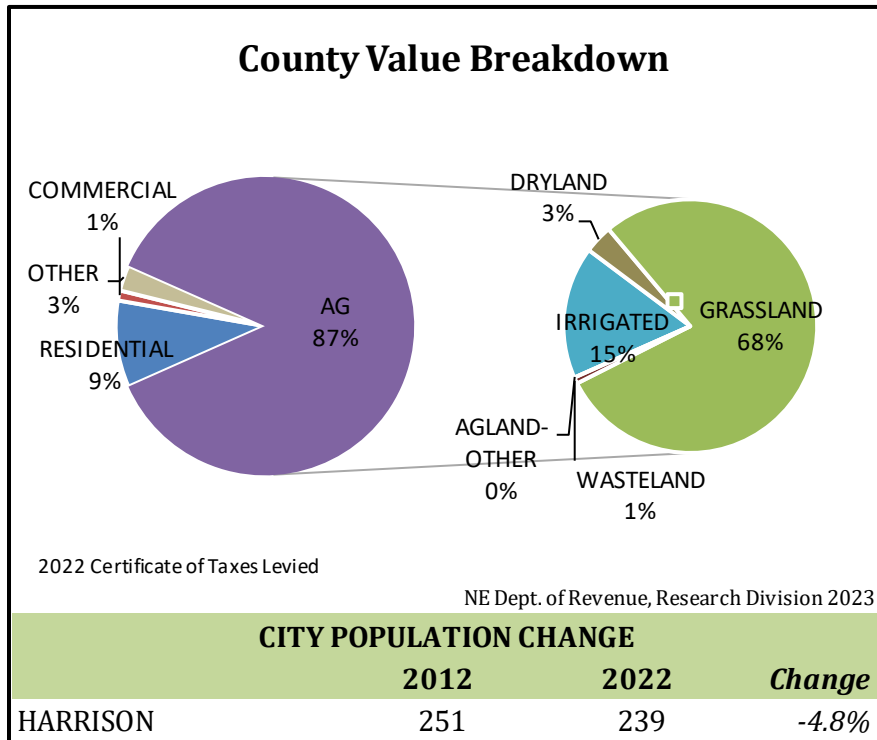


## County Overview

With a total area of 2,067 square miles, Sioux County has 1,143 residents, per the Census Bureau Quick Facts for 2021, reflecting an 1% population increase from the 2020 US Census. Reports indicate that 67% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$68,311 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Sioux County are evenly disbursed around the county. According to the latest information available from the U.S. Census Bureau, there are 15 employer establishments with total employment of 34, for an 6% increase in total employment.



Agricultural land is the largest contributing factor to the valuation base of the county by an overwhelming majority. Grassland makes up the majority of the land in the county. Sioux is included in both the Upper Niobrara White and North Platte Natural Resource Districts (NRD).

## 2023 Residential Correlation for Sioux County

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### *Assessment Actions*

Assessment actions taken to address the residential property class for assessment year 2023 consisted of only routine appraisal maintenance.

### *Assessment Practice Review*

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

The process for residential sales qualification and verification begins with a questionnaire mailed to the buyers involved in the sales transaction. If no response is received, the seller is then sent a questionnaire. The county assessor also utilizes knowledge of the county to supplement the qualification process. Sale usability is lower than the statewide average. Upon further review of sales that were deemed non-qualified, each had compelling reasons for disqualification. All arm's-length residential sales were available for current measurement purposes.

Two valuation groups have been established for the residential property class. These are based solely on assessor location. Valuation Group 10 is Harrison, and Valuation Group 80 encompasses the remainder of the county.

The Sioux County Assessor is in compliance with the required six-year inspection and review cycle. The inspection of improvements starts with a comparison of the latest aerial oblique imagery to the property record. An on-site inspection follows if questions arise. The inspection is completed on a township-by-township basis.

The last residential lot study for the village of Harrison was conducted in 2021. The rural home sites were studied in 2022. The cost approach is used exclusively to value residential improvements, and the date of both the cost index and depreciation tables is 2014. Since the residential market in the county is truly not competitive or viable, the county assessor has been able to maintain current values by retaining the older cost and depreciation tables.

The county assessor submitted a valuation methodology in 2020, that is still applicable to the current assessed value.

## 2023 Residential Correlation for Sioux County

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### *Description of Analysis*

Two valuation groups are used in the residential class.

Valuation Group	Description
10	Harrison
80	Rural residential

Analysis of the statistical profile for the residential property class reveals 13 qualified sales that occurred during the sales study period. Two of the three measures of central tendency are within acceptable range. The mean is high and is skewed by one extreme outlier. Its hypothetical removal would bring the mean within acceptable range and reduce the PRD to 104%. The sample is small but, the COD provides support for the median.

A review of sales by valuation group shows 11 sales occurred in Valuation Group 10, and both the median and weighted mean are within acceptable range. Two sales occurred in Valuation Group 80 and are statistically insignificant.

Changes in the sales were found to be less than 1%. Likewise, the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reveals a similar residential percent change (excluding growth). This matches the assessment actions taken by the county assessor to address the residential property class.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	11	99.68	104.63	94.14	24.31	111.14
80	2	100.13	100.13	99.58	00.90	100.55
____ALL____	13	99.68	103.94	96.35	20.71	107.88

### *Level of Value*

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

## 2023 Commercial Correlation for Sioux County

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### *Assessment Actions*

The second acre of commercial feedlots was increased from \$1,000 per acre to \$3,000 per acre. Also, routine appraisal maintenance was conducted to address commercial property.

### *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.

Review of the sales qualification and verification of commercial property found that there were no non-qualified commercial sales. All commercial sales occurring during the timeframe of the sales study were utilized.

A commercial lot study in Harrison was last conducted in 2010. There is a stagnant commercial market within the village therefore no lot value changes were deemed to be warranted. A rural commercial site study was completed in 2018. Cost and depreciation tables are dated 2014. Since there is not an active or viable commercial market in the county, the county assessor has been able to maintain current values by retaining the older cost and depreciation tables. However, the tables should be updated in the next assessment year.

Commercial property is designated by two valuation groups, Harrison and all remaining commercial property.

The last commercial review for Harrison was in 2015 and is not in compliance with the required six-year inspection and review. A complete commercial review must be conducted to ensure compliance.

### *Description of Analysis*

Analysis of the commercial statistical profile indicates that only two qualified commercial sales occurred during the sales study period. Two sales are an insignificant sample to represent the commercial property in Sioux County. Assessment practices and valuation analysis over time will be utilized to determine commercial equity and uniformity.

A comparison of the Real Property & Growth Valuations Cumulative % Change Chart 2, indicates that 10-year cumulative rate of change for the commercial property is comparable to that of the 10-year residential rate of change, supporting that commercial parcels have been valued at an acceptable market level.

## **2023 Commercial Correlation for Sioux County**

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Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reveals a 7% change to the commercial base excluding growth. This reflects the assessment actions for the current year.

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

As noted in the Assessment Practice Review section, the cost, depreciation and inspections are outdated and need to be reviewed and revalued, there is evidence that values have been adjusted to reflect the local market and therefore the assessment of commercial property in Commercial assessments in Sioux County comply with generally accepted mass appraisal techniques.

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

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

## 2023 Agricultural Correlation for Sioux County

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### *Assessment Actions*

Assessment actions taken to address the agricultural land class included a review of land use and improvements in Ranges 30 through 35. Aerial obliques were reviewed.

Several increases in land classifications were made after a review of the sales during the study period and a review of market activity. In agricultural Market Area 2, the irrigated land class was raised about 6% overall to closer match the market. Grass was increased between 8-12% based on Land Capability Group (LCG).

The county assessor increased the farm site acre from \$1,000 to \$3,000 per acre to closer match the market and surrounding counties.

### *Assessment Practice Review*

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

Sale usability for agricultural land in Sioux County is significantly above the statewide average. For those agricultural sales deemed non-qualified a review indicates that these have adequate information to justify their disqualification. All arm's-length agricultural sales were made available for current measurement purposes.

With the completion of the review of Townships 30 through 35 for the current assessment year, the land use review is current. Improvements on agricultural land are valued using the same cost and depreciation tables from the county assessor's Computer-Assisted Mass Appraisal (CAMA) system as all rural residential improvements. The date of the cost index and depreciation tables are 2014. Since the residential market in the county is relatively inactive, the county assessor has been able to maintain current values by retaining the older cost and depreciation tables.

Two agricultural market areas have been designated to define the unique sale characteristics of agricultural land in Sioux County. The largest portion of the county is designated as agricultural Market Area 1, and it consists primarily of ranching operations. It is comprised of approximately 91% grassland. Agricultural Market Area 2 is in the southwest corner of the county and is comprised of approximately 33% irrigated land and about 59% grassland. The county assessor has not identified any non-agricultural influence in the county, and therefore no special value area has been established.

The last inspection of improvements on agricultural land was conducted in 2020, using 2019 aerial imagery, thus the county assessor is in compliance with the required six-year inspection and review cycle.

## 2023 Agricultural Correlation for Sioux County

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Intensive use land has been identified in Sioux County and is valued at 75% of market value based on a review by a contracted appraisal firm in 2017.

### *Description of Analysis*

Analysis of the agricultural statistical profile indicates 35 qualified sales occurred during the three-year sales study period. The statistical profile indicates two of the three overall measures of central tendency are within acceptable range. The weighted mean is four percentage points below the acceptable range. The COD supports the overall median measure.

Examination of the sales by market area reveals 25 sales in Market Area 1, with both the median and mean measures of central tendency within acceptable range. Ten sales are shown in agricultural Market Area 2 and only the mean is within the acceptable range.

Further breakdown of the sales by 80% Majority Land Use (MLU) by market area indicates both irrigated and grass are in the acceptable range, where sales exist.

Finally, an examination of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflects the stated actions of the county assessor.

### *Equalization and Quality of Assessment*

Improvements on agricultural land are valued using the same cost index and depreciation tables as those used for all rural properties. Agricultural home sites have the same value as rural residential home sites. The quality of assessment of agricultural land in Sioux County is in compliance with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	7	75.01	75.12	75.22	10.25	99.87
2	7	75.01	75.12	75.22	10.25	99.87
<u>Grass</u>						
County	20	73.30	75.12	68.05	16.63	110.39
1	20	73.30	75.12	68.05	16.63	110.39
<u>ALL</u>	35	72.06	70.68	64.84	17.47	109.01

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Sioux County is 72%.

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2023 Commission Summary for Sioux County

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### Residential Real Property - Current

Number of Sales	13	Median	99.68
Total Sales Price	\$745,750	Mean	103.94
Total Adj. Sales Price	\$745,750	Wgt. Mean	96.35
Total Assessed Value	\$718,506	Average Assessed Value of the Base	\$42,828
Avg. Adj. Sales Price	\$57,365	Avg. Assessed Value	\$55,270

### Confidence Interval - Current

95% Median C.I	84.06 to 131.64
95% Wgt. Mean C.I	84.72 to 107.97
95% Mean C.I	87.03 to 120.85
% of Value of the Class of all Real Property Value in the County	3.27
% of Records Sold in the Study Period	2.87
% of Value Sold in the Study Period	3.70

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	11	100	98.20
2021	12	100	101.57
2020	18	96	96.21
2019	14	100	98.52

## 2023 Commission Summary for Sioux County

### Commercial Real Property - Current

Number of Sales	2	Median	51.02
Total Sales Price	\$340,000	Mean	51.02
Total Adj. Sales Price	\$340,000	Wgt. Mean	42.77
Total Assessed Value	\$145,416	Average Assessed Value of the Base	\$79,921
Avg. Adj. Sales Price	\$170,000	Avg. Assessed Value	\$72,708

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-147.09 to 249.13
% of Value of the Class of all Real Property Value in the County	1.12
% of Records Sold in the Study Period	2.41
% of Value Sold in the Study Period	2.19

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	2	100	91.02
2021	4	100	91.74
2020	3	100	120.64
2019	3	100	102.40

**83 Sioux**  
**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 : 13  
Total Sales Price : 745,750  
Total Adj. Sales Price : 745,750  
Total Assessed Value : 718,506  
Avg. Adj. Sales Price : 57,365  
Avg. Assessed Value : 55,270

MEDIAN : 100  
WGT. MEAN : 96  
MEAN : 104  
COD : 20.71  
PRD : 107.88

COV : 26.92  
STD : 27.98  
Avg. Abs. Dev : 20.64  
MAX Sales Ratio : 152.91  
MIN Sales Ratio : 54.19

95% Median C.I. : 84.06 to 131.64  
95% Wgt. Mean C.I. : 84.72 to 107.97  
95% Mean C.I. : 87.03 to 120.85

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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											
01-JAN-21 To 31-MAR-21	2	142.28	142.28	137.44	07.48	103.52	131.64	152.91	N/A	27,500	37,795
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	2	99.46	99.46	99.31	00.23	100.15	99.23	99.68	N/A	148,625	147,602
01-OCT-21 To 31-DEC-21	2	115.29	115.29	114.02	07.02	101.11	107.20	123.38	N/A	30,250	34,491
01-JAN-22 To 31-MAR-22	2	69.69	69.69	69.69	22.24	100.00	54.19	85.18	N/A	65,000	45,296
01-APR-22 To 30-JUN-22	3	101.02	113.29	107.66	16.07	105.23	95.08	143.78	N/A	32,667	35,170
01-JUL-22 To 30-SEP-22	2	78.94	78.94	78.70	06.49	100.30	73.82	84.06	N/A	52,500	41,315
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	4	115.66	120.87	105.26	18.51	114.83	99.23	152.91	N/A	88,063	92,699
01-OCT-21 To 30-SEP-22	9	95.08	96.41	88.36	20.81	109.11	54.19	143.78	73.82 to 123.38	43,722	38,635
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	6	115.29	119.01	106.55	14.72	111.69	99.23	152.91	99.23 to 152.91	68,792	73,296
<u>ALL</u>	13	99.68	103.94	96.35	20.71	107.88	54.19	152.91	84.06 to 131.64	57,365	55,270

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	11	99.68	104.63	94.14	24.31	111.14	54.19	152.91	73.82 to 143.78	40,318	37,956
80	2	100.13	100.13	99.58	00.90	100.55	99.23	101.02	N/A	151,125	150,496
<u>ALL</u>	13	99.68	103.94	96.35	20.71	107.88	54.19	152.91	84.06 to 131.64	57,365	55,270

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	13	99.68	103.94	96.35	20.71	107.88	54.19	152.91	84.06 to 131.64	57,365	55,270
06											
07											
<u>ALL</u>	13	99.68	103.94	96.35	20.71	107.88	54.19	152.91	84.06 to 131.64	57,365	55,270

**83 Sioux**  
**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 : 13  
 Total Sales Price : 745,750  
 Total Adj. Sales Price : 745,750  
 Total Assessed Value : 718,506  
 Avg. Adj. Sales Price : 57,365  
 Avg. Assessed Value : 55,270

MEDIAN : 100  
 WGT. MEAN : 96  
 MEAN : 104  
 COD : 20.71  
 PRD : 107.88

COV : 26.92  
 STD : 27.98  
 Avg. Abs. Dev : 20.64  
 MAX Sales Ratio : 152.91  
 MIN Sales Ratio : 54.19

95% Median C.I. : 84.06 to 131.64  
 95% Wgt. Mean C.I. : 84.72 to 107.97  
 95% Mean C.I. : 87.03 to 120.85

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	133.58	128.79	126.49	14.64	101.82	95.08	152.91	N/A	19,625	24,823
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	13	99.68	103.94	96.35	20.71	107.88	54.19	152.91	84.06 to 131.64	57,365	55,270
Greater Than 14,999	13	99.68	103.94	96.35	20.71	107.88	54.19	152.91	84.06 to 131.64	57,365	55,270
Greater Than 29,999	9	99.23	92.89	92.80	15.93	100.10	54.19	131.64	73.82 to 107.20	74,139	68,801
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	133.58	128.79	126.49	14.64	101.82	95.08	152.91	N/A	19,625	24,823
30,000 TO 59,999	5	99.68	99.28	96.86	16.24	102.50	73.82	131.64	N/A	47,000	45,526
60,000 TO 99,999	3	85.18	80.13	79.58	18.33	100.69	54.19	101.02	N/A	63,333	50,402
100,000 TO 149,999											
150,000 TO 249,999	1	99.23	99.23	99.23	00.00	100.00	99.23	99.23	N/A	242,250	240,378
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	13	99.68	103.94	96.35	20.71	107.88	54.19	152.91	84.06 to 131.64	57,365	55,270

**83 Sioux**  
**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 : 2  
Total Sales Price : 340,000  
Total Adj. Sales Price : 340,000  
Total Assessed Value : 145,416  
Avg. Adj. Sales Price : 170,000  
Avg. Assessed Value : 72,708

MEDIAN : 51  
WGT. MEAN : 43  
MEAN : 51  
COD : 30.56  
PRD : 119.29

COV : 43.22  
STD : 22.05  
Avg. Abs. Dev : 15.59  
MAX Sales Ratio : 66.61  
MIN Sales Ratio : 35.43

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -147.09 to 249.13

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
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											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22	1	66.61	66.61	66.61	00.00	100.00	66.61	66.61	N/A	80,000	53,287
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	35.43	35.43	35.43	00.00	100.00	35.43	35.43	N/A	260,000	92,129
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20											
01-OCT-20 To 30-SEP-21											
01-OCT-21 To 30-SEP-22	2	51.02	51.02	42.77	30.56	119.29	35.43	66.61	N/A	170,000	72,708
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20											
01-JAN-21 To 31-DEC-21											
<u>ALL</u>	2	51.02	51.02	42.77	30.56	119.29	35.43	66.61	N/A	170,000	72,708

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	2	51.02	51.02	42.77	30.56	119.29	35.43	66.61	N/A	170,000	72,708
<u>ALL</u>	2	51.02	51.02	42.77	30.56	119.29	35.43	66.61	N/A	170,000	72,708

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	2	51.02	51.02	42.77	30.56	119.29	35.43	66.61	N/A	170,000	72,708
04											
<u>ALL</u>	2	51.02	51.02	42.77	30.56	119.29	35.43	66.61	N/A	170,000	72,708

**83 Sioux**  
**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 : 2  
 Total Sales Price : 340,000  
 Total Adj. Sales Price : 340,000  
 Total Assessed Value : 145,416  
 Avg. Adj. Sales Price : 170,000  
 Avg. Assessed Value : 72,708

MEDIAN : 51  
 WGT. MEAN : 43  
 MEAN : 51  
 COD : 30.56  
 PRD : 119.29

COV : 43.22  
 STD : 22.05  
 Avg. Abs. Dev : 15.59  
 MAX Sales Ratio : 66.61  
 MIN Sales Ratio : 35.43

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : -147.09 to 249.13

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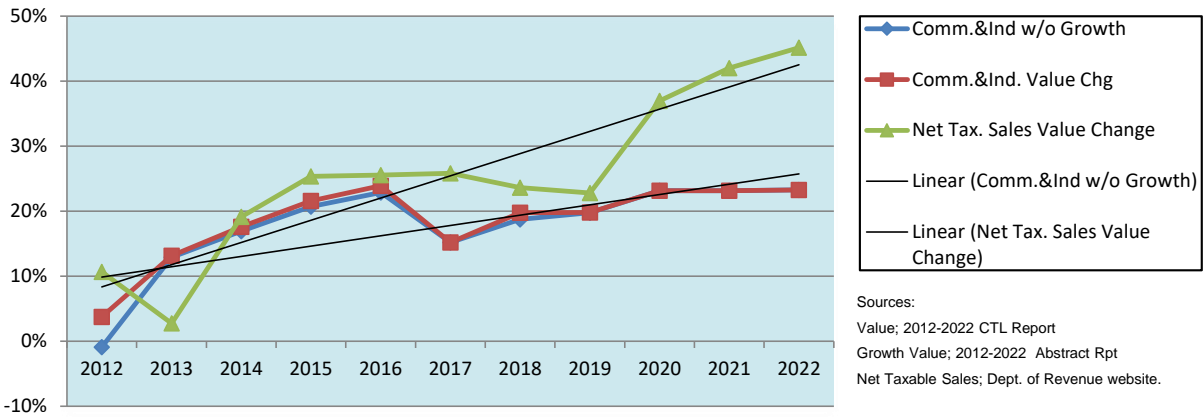
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	2	51.02	51.02	42.77	30.56	119.29	35.43	66.61	N/A	170,000	72,708
Greater Than 14,999	2	51.02	51.02	42.77	30.56	119.29	35.43	66.61	N/A	170,000	72,708
Greater Than 29,999	2	51.02	51.02	42.77	30.56	119.29	35.43	66.61	N/A	170,000	72,708
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	66.61	66.61	66.61	00.00	100.00	66.61	66.61	N/A	80,000	53,287
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	35.43	35.43	35.43	00.00	100.00	35.43	35.43	N/A	260,000	92,129
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 +											
<b>ALL</b>	<b>2</b>	<b>51.02</b>	<b>51.02</b>	<b>42.77</b>	<b>30.56</b>	<b>119.29</b>	<b>35.43</b>	<b>66.61</b>	<b>N/A</b>	<b>170,000</b>	<b>72,708</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
406	1	35.43	35.43	35.43	00.00	100.00	35.43	35.43	N/A	260,000	92,129
539	1	66.61	66.61	66.61	00.00	100.00	66.61	66.61	N/A	80,000	53,287
<b>ALL</b>	<b>2</b>	<b>51.02</b>	<b>51.02</b>	<b>42.77</b>	<b>30.56</b>	<b>119.29</b>	<b>35.43</b>	<b>66.61</b>	<b>N/A</b>	<b>170,000</b>	<b>72,708</b>

### 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	\$ 5,042,626	\$ -	0.00%	\$ 5,042,626		\$ 3,038,079	
2012	\$ 5,231,969	\$ 234,484	4.48%	\$ 4,997,485	-0.90%	\$ 3,362,001	10.66%
2013	\$ 5,706,573	\$ 12,965	0.23%	\$ 5,693,608	8.82%	\$ 3,121,406	-7.16%
2014	\$ 5,929,228	\$ 32,097	0.54%	\$ 5,897,131	3.34%	\$ 3,619,765	15.97%
2015	\$ 6,131,210	\$ 45,141	0.74%	\$ 6,086,069	2.65%	\$ 3,808,756	5.22%
2016	\$ 6,248,667	\$ 52,180	0.84%	\$ 6,196,487	1.06%	\$ 3,814,213	0.14%
2017	\$ 5,808,190	\$ -	0.00%	\$ 5,808,190	-7.05%	\$ 3,822,764	0.22%
2018	\$ 6,039,020	\$ 51,571	0.85%	\$ 5,987,449	3.09%	\$ 3,755,886	-1.75%
2019	\$ 6,040,596	\$ 2,112	0.03%	\$ 6,038,484	-0.01%	\$ 3,730,641	-0.67%
2020	\$ 6,210,828	\$ -	0.00%	\$ 6,210,828	2.82%	\$ 4,160,811	11.53%
2021	\$ 6,210,828	\$ -	0.00%	\$ 6,210,828	0.00%	\$ 4,314,404	3.69%
2022	\$ 6,216,733	\$ -	0.00%	\$ 6,216,733	0.10%	\$ 4,409,705	2.21%
<b>Ann %chg</b>	<b>1.74%</b>			<b>Average</b>	<b>1.27%</b>	2.75%	<b>3.64%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.90%	3.75%	10.66%
2013	12.91%	13.17%	2.74%
2014	16.95%	17.58%	19.15%
2015	20.69%	21.59%	25.37%
2016	22.88%	23.92%	25.55%
2017	15.18%	15.18%	25.83%
2018	18.74%	19.76%	23.63%
2019	19.75%	19.79%	22.80%
2020	23.17%	23.17%	36.96%
2021	23.17%	23.17%	42.01%
2022	23.28%	23.28%	45.15%

County Number	83
County Name	Sioux



**83 Sioux**  
**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 : 35  
 Total Sales Price : 26,926,454  
 Total Adj. Sales Price : 26,926,454  
 Total Assessed Value : 17,458,188  
 Avg. Adj. Sales Price : 769,327  
 Avg. Assessed Value : 498,805

MEDIAN : 72  
 WGT. MEAN : 65  
 MEAN : 71  
 COD : 17.47  
 PRD : 109.01

COV : 23.26  
 STD : 16.44  
 Avg. Abs. Dev : 12.59  
 MAX Sales Ratio : 120.58  
 MIN Sales Ratio : 44.49

95% Median C.I. : 60.66 to 75.64  
 95% Wgt. Mean C.I. : 57.17 to 72.50  
 95% Mean C.I. : 65.23 to 76.13

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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	2	72.94	72.94	71.89	01.82	101.46	71.61	74.26	N/A	1,176,480	845,786
01-JAN-20 To 31-MAR-20	1	59.77	59.77	59.77	00.00	100.00	59.77	59.77	N/A	71,220	42,569
01-APR-20 To 30-JUN-20	1	72.34	72.34	72.34	00.00	100.00	72.34	72.34	N/A	672,000	486,097
01-JUL-20 To 30-SEP-20	4	84.32	83.96	86.74	07.19	96.80	76.30	90.89	N/A	939,534	814,938
01-OCT-20 To 31-DEC-20	2	62.48	62.48	52.16	26.23	119.79	46.09	78.86	N/A	202,500	105,614
01-JAN-21 To 31-MAR-21	6	83.35	79.27	81.11	17.25	97.73	51.62	95.68	51.62 to 95.68	466,651	378,514
01-APR-21 To 30-JUN-21	2	63.05	63.05	62.85	03.79	100.32	60.66	65.44	N/A	294,300	184,975
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	5	58.40	65.15	59.13	15.63	110.18	55.33	84.19	N/A	1,069,321	632,312
01-JAN-22 To 31-MAR-22	5	75.01	79.18	54.71	19.82	144.73	48.99	120.58	N/A	769,826	421,182
01-APR-22 To 30-JUN-22	5	54.86	54.58	53.14	10.37	102.71	44.49	66.30	N/A	1,300,747	691,193
01-JUL-22 To 30-SEP-22	2	69.41	69.41	69.50	03.82	99.87	66.76	72.06	N/A	289,580	201,251
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	8	75.28	76.73	79.95	09.60	95.97	59.77	90.89	59.77 to 90.89	856,790	684,999
01-OCT-20 To 30-SEP-21	10	71.53	72.66	75.19	20.16	96.64	46.09	95.68	51.62 to 94.19	379,351	285,226
01-OCT-21 To 30-SEP-22	17	66.30	66.67	56.06	19.29	118.93	44.49	120.58	54.86 to 75.01	957,567	536,820
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	8	77.58	74.11	81.52	13.52	90.91	46.09	90.89	46.09 to 90.89	613,295	499,956
01-JAN-21 To 31-DEC-21	13	67.41	71.34	66.43	18.96	107.39	51.62	95.68	55.53 to 91.05	671,932	446,353
<u>ALL</u>	35	72.06	70.68	64.84	17.47	109.01	44.49	120.58	60.66 to 75.64	769,327	498,805

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	25	72.32	71.16	64.27	18.61	110.72	44.49	120.58	58.40 to 76.30	914,520	587,803
2	10	67.09	69.48	68.00	14.10	102.18	46.09	91.05	55.53 to 84.19	406,346	276,310
<u>ALL</u>	35	72.06	70.68	64.84	17.47	109.01	44.49	120.58	60.66 to 75.64	769,327	498,805

**83 Sioux**  
**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 : 35  
 Total Sales Price : 26,926,454  
 Total Adj. Sales Price : 26,926,454  
 Total Assessed Value : 17,458,188  
 Avg. Adj. Sales Price : 769,327  
 Avg. Assessed Value : 498,805

MEDIAN : 72  
 WGT. MEAN : 65  
 MEAN : 71  
 COD : 17.47  
 PRD : 109.01

COV : 23.26  
 STD : 16.44  
 Avg. Abs. Dev : 12.59  
 MAX Sales Ratio : 120.58  
 MIN Sales Ratio : 44.49

95% Median C.I. : 60.66 to 75.64  
 95% Wgt. Mean C.I. : 57.17 to 72.50  
 95% Mean C.I. : 65.23 to 76.13

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	6	70.89	72.46	71.23	08.87	101.73	65.44	84.19	65.44 to 84.19	308,333	219,619
2	6	70.89	72.46	71.23	08.87	101.73	65.44	84.19	65.44 to 84.19	308,333	219,619
<b>Grass</b>											
County	18	73.30	74.83	67.16	15.76	111.42	50.31	120.58	60.66 to 79.50	940,582	631,702
1	18	73.30	74.83	67.16	15.76	111.42	50.31	120.58	60.66 to 79.50	940,582	631,702
<b>ALL</b>	<b>35</b>	<b>72.06</b>	<b>70.68</b>	<b>64.84</b>	<b>17.47</b>	<b>109.01</b>	<b>44.49</b>	<b>120.58</b>	<b>60.66 to 75.64</b>	<b>769,327</b>	<b>498,805</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	7	75.01	75.12	75.22	10.25	99.87	65.44	91.05	65.44 to 91.05	331,000	248,987
2	7	75.01	75.12	75.22	10.25	99.87	65.44	91.05	65.44 to 91.05	331,000	248,987
<b>Grass</b>											
County	20	73.30	75.12	68.05	16.63	110.39	50.31	120.58	60.66 to 79.50	878,323	597,678
1	20	73.30	75.12	68.05	16.63	110.39	50.31	120.58	60.66 to 79.50	878,323	597,678
<b>ALL</b>	<b>35</b>	<b>72.06</b>	<b>70.68</b>	<b>64.84</b>	<b>17.47</b>	<b>109.01</b>	<b>44.49</b>	<b>120.58</b>	<b>60.66 to 75.64</b>	<b>769,327</b>	<b>498,805</b>

## Sioux County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Sioux	1	1,350	1,350	1,270	1,270	1,220	1,221	1,180	1,180	1,259
Dawes	1	1,365	1,365	1,260	1,260	1,208	1,208	1,181	1,181	1,247
Dawes	4	2,016	2,016	1,792	1,792	1,568	1,568	1,344	1,344	1,734
Box Butte	3	2,012	1,953	1,981	1,932	1,775	1,784	1,744	1,797	1,952
Box Butte	2	2,237	2,208	2,251	2,215	2,055	2,067	2,039	2,065	2,197
Box Butte	1	2,682	2,759	2,762	2,756	2,775	2,764	2,777	2,764	2,762
ScottsBluff	3	2,400	2,400	2,100	1,900	1,820	1,650	1,650	1,650	2,198
Sioux	2	n/a	2,400	n/a	2,350	2,350	2,350	2,300	2,300	2,358

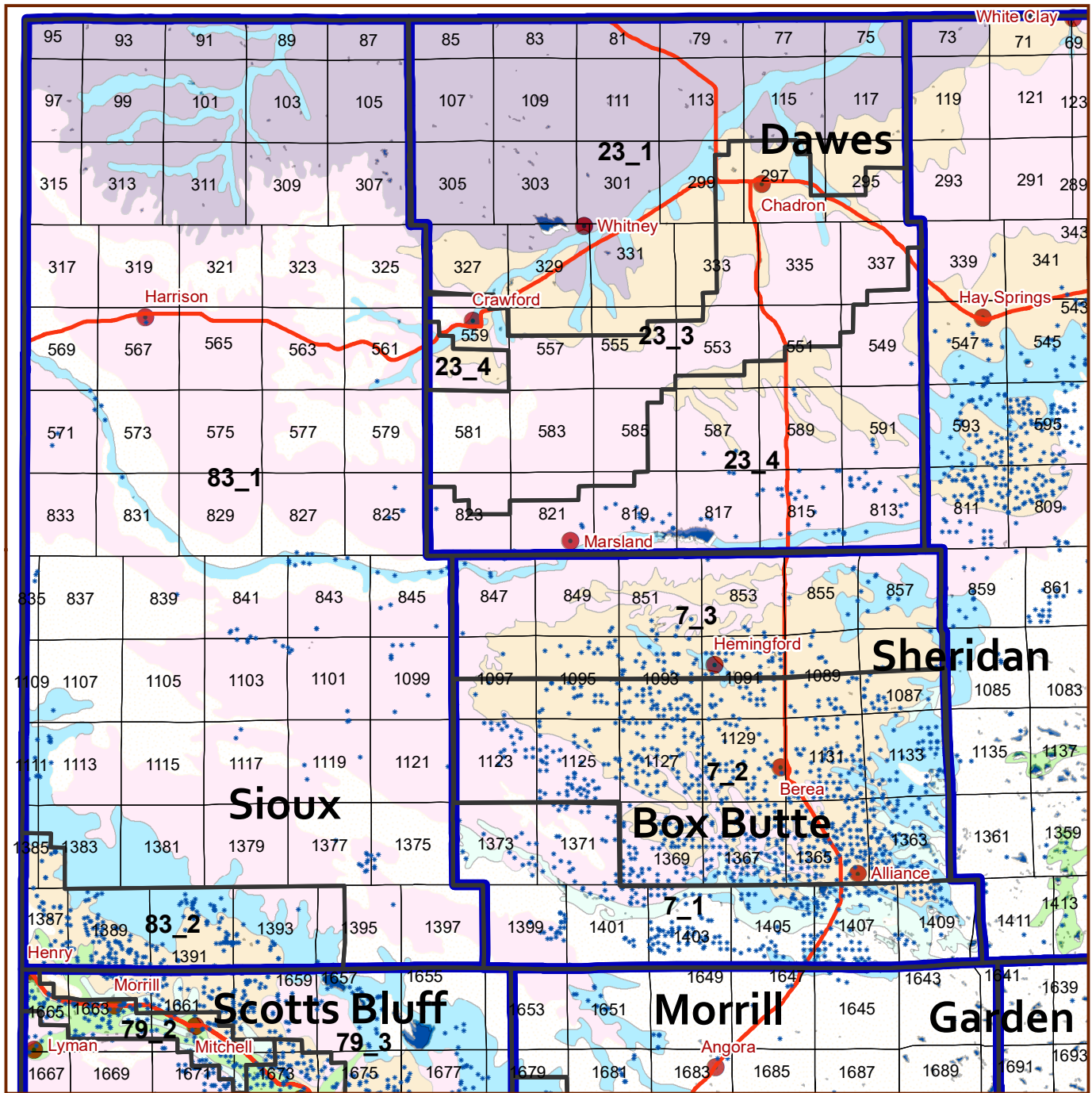
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Sioux	1	n/a	600	495	450	435	435	430	410	476
Dawes	1	n/a	658	618	618	574	574	523	523	597
Dawes	4	n/a	750	699	700	650	650	600	600	696
Box Butte	3	n/a	570	570	570	550	550	550	550	568
Box Butte	2	n/a	560	560	560	535	n/a	535	535	556
Box Butte	1	n/a	520	520	520	520	n/a	520	520	520
ScottsBluff	3	n/a	500	500	500	470	470	470	470	492
Sioux	2	n/a	n/a	495	450	435	n/a	430	410	441

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Sioux	1	420	420	n/a	400	400	400	380	360	375
Dawes	1	490	n/a	465	465	435	435	405	405	411
Dawes	4	560	n/a	530	n/a	510	510	480	480	494
Box Butte	3	425	425	n/a	425	n/a	425	425	425	425
Box Butte	2	370	370	n/a	370	360	360	360	360	360
Box Butte	1	300	300	n/a	300	300	300	300	300	300
ScottsBluff	3	450	n/a	n/a	450	450	450	450	450	450
Sioux	2	450	n/a	n/a	430	430	430	420	420	421

County	Mkt Area	CRP	TIMBER	WASTE
Sioux	1	n/a	371	82
Dawes	1	n/a	n/a	100
Dawes	4	n/a	n/a	100
Box Butte	3	405	n/a	100
Box Butte	2	495	n/a	100
Box Butte	1	351	n/a	100
ScottsBluff	3	470	n/a	125
Sioux	2	n/a	n/a	77

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.

# SIoux COUNTY



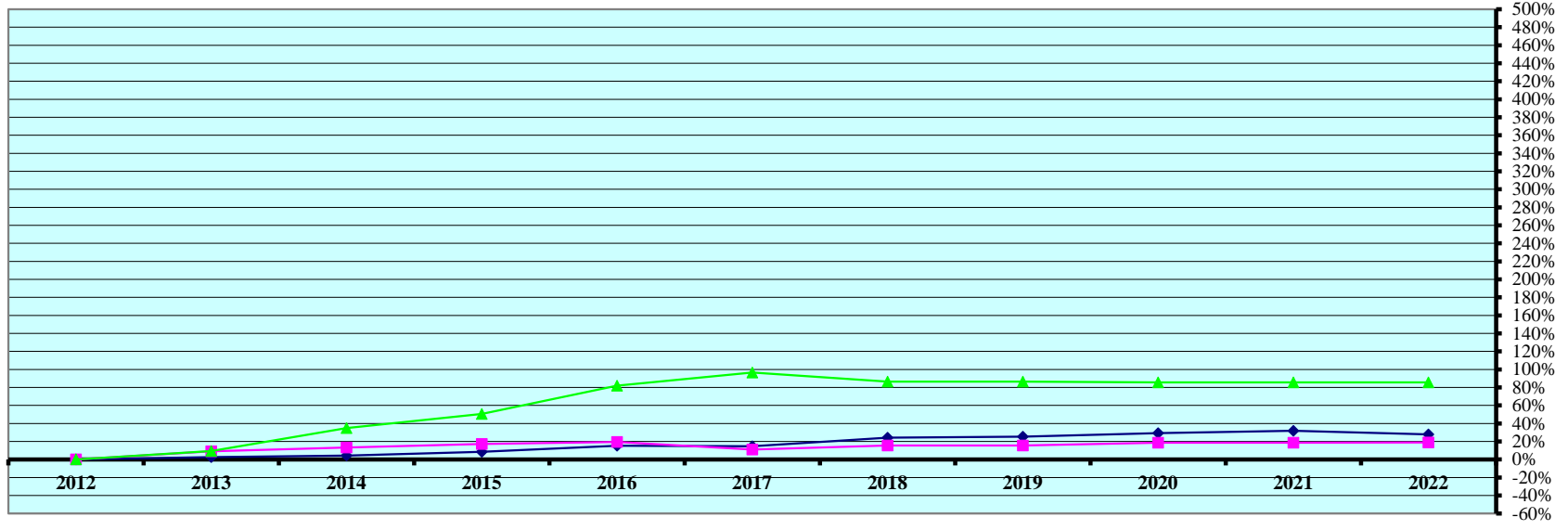
**Legend**

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

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	14,648,135	-	-	-	5,231,969	-	-	-	267,318,298	-	-	-
2013	15,028,479	380,344	2.60%	2.60%	5,706,573	474,604	9.07%	9.07%	292,653,417	25,335,119	9.48%	9.48%
2014	15,285,692	257,213	1.71%	4.35%	5,929,228	222,655	3.90%	13.33%	360,346,330	67,692,913	23.13%	34.80%
2015	15,880,776	595,084	3.89%	8.42%	6,131,210	201,982	3.41%	17.19%	402,591,255	42,244,925	11.72%	50.60%
2016	16,873,005	992,229	6.25%	15.19%	6,248,667	117,457	1.92%	19.43%	486,123,671	83,532,416	20.75%	81.85%
2017	16,793,580	-79,425	-0.47%	14.65%	5,808,190	-440,477	-7.05%	11.01%	525,474,620	39,350,949	8.09%	96.57%
2018	18,184,217	1,390,637	8.28%	24.14%	6,039,020	230,830	3.97%	15.43%	498,332,164	-27,142,456	-5.17%	86.42%
2019	18,341,942	157,725	0.87%	25.22%	6,040,596	1,576	0.03%	15.46%	498,070,525	-261,639	-0.05%	86.32%
2020	18,944,177	602,235	3.28%	29.33%	6,210,828	170,232	2.82%	18.71%	496,178,040	-1,892,485	-0.38%	85.61%
2021	19,317,723	373,546	1.97%	31.88%	6,210,828	0	0.00%	18.71%	496,235,288	57,248	0.01%	85.63%
2022	18,724,034	-593,689	-3.07%	27.83%	6,216,733	5,905	0.10%	18.82%	495,837,696	-397,592	-0.08%	85.49%

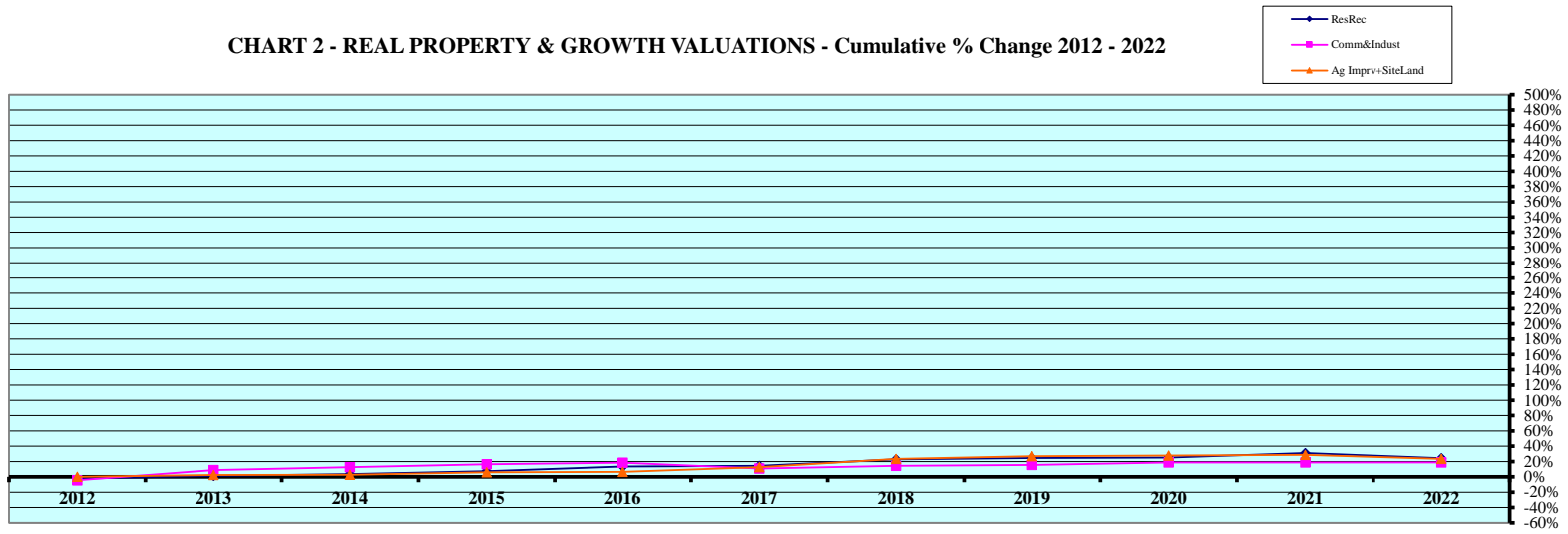
Rate Annual %chg: Residential & Recreational **2.49%** Commercial & Industrial **1.74%** Agricultural Land **6.37%**

Cnty# **83**  
County **SIOUX**

**CHART 1**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2012	14,648,135	337,376	2.30%	14,310,759	-	-2.30%	5,231,969	234,484	4.48%	4,997,485	-	-4.48%	
2013	15,028,479	207,004	1.38%	14,821,475	1.18%	1.18%	5,706,573	12,965	0.23%	5,693,608	8.82%	8.82%	
2014	15,285,692	96,952	0.63%	15,188,740	1.07%	3.69%	5,929,228	32,097	0.54%	5,897,131	3.34%	12.71%	
2015	15,880,776	134,572	0.85%	15,746,204	3.01%	7.50%	6,131,210	45,141	0.74%	6,086,069	2.65%	16.32%	
2016	16,873,005	251,571	1.49%	16,621,434	4.66%	13.47%	6,248,667	52,180	0.84%	6,196,487	1.06%	18.44%	
2017	16,793,580	28,257	0.17%	16,765,323	-0.64%	14.45%	5,808,190	0	0.00%	5,808,190	-7.05%	11.01%	
2018	18,184,217	208,929	1.15%	17,975,288	7.04%	22.71%	6,039,020	51,571	0.85%	5,987,449	3.09%	14.44%	
2019	18,341,942	72,497	0.40%	18,269,445	0.47%	24.72%	6,040,596	2,112	0.03%	6,038,484	-0.01%	15.42%	
2020	18,944,177	608,654	3.21%	18,335,523	-0.03%	25.17%	6,210,828	0	0.00%	6,210,828	2.82%	18.71%	
2021	19,317,723	116,768	0.60%	19,200,955	1.36%	31.08%	6,210,828	0	0.00%	6,210,828	0.00%	18.71%	
2022	18,724,034	518,933	2.77%	18,205,101	-5.76%	24.28%	6,216,733	0	0.00%	6,216,733	0.10%	18.82%	
Rate Ann%chg	2.49%			Resid & Recreat w/o growth			1.74%			C & I w/o growth			1.48%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	28,185,010	11,501,626	39,686,636	1,403,287	3.54%	38,283,349	-	-
2013	28,949,564	11,819,575	40,769,139	129,949	0.32%	40,639,190	2.40%	2.40%
2014	29,225,482	12,635,230	41,860,712	1,077,271	2.57%	40,783,441	0.04%	2.76%
2015	29,515,591	12,869,523	42,385,114	340,114	0.80%	42,045,000	0.44%	5.94%
2016	30,537,281	13,532,439	44,069,720	1,849,388	4.20%	42,220,332	-0.39%	6.38%
2017	30,991,017	13,813,260	44,804,277	135,955	0.30%	44,668,322	1.36%	12.55%
2018	34,507,690	15,879,427	50,387,117	1,444,172	2.87%	48,942,945	9.24%	23.32%
2019	34,662,349	16,065,199	50,727,548	382,411	0.75%	50,345,137	-0.08%	26.86%
2020	34,963,519	16,453,165	51,416,684	744,311	1.45%	50,672,373	-0.11%	27.68%
2021	34,879,712	16,486,307	51,366,019	284,102	0.55%	51,081,917	-0.65%	28.71%
2022	35,083,299	16,007,213	51,090,512	2,156,688	4.22%	48,933,824	-4.74%	23.30%
Rate Ann%chg	2.21%	3.36%	2.56%	Ag Imprv+Site w/o growth			0.75%	

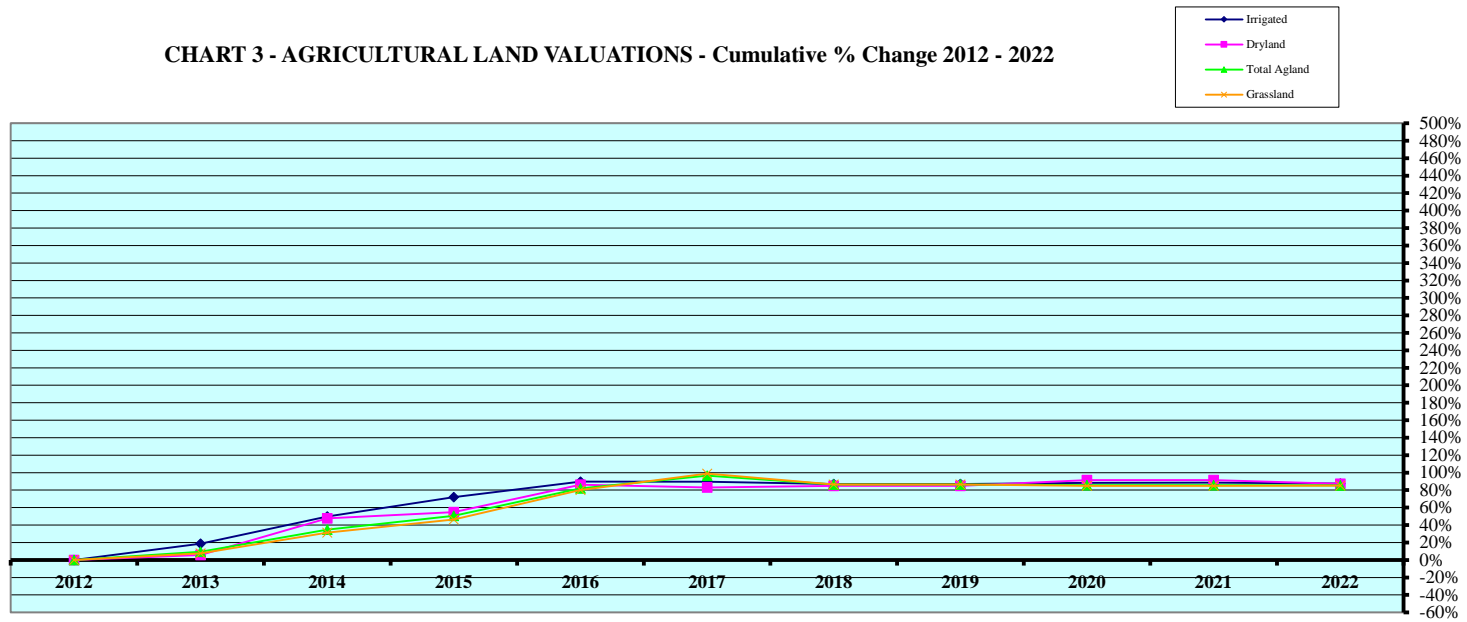
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 83  
County SIOUX

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	44,663,087	-	-	-	9,587,483	-	-	-	210,898,787	-	-	-
2013	52,990,864	8,327,777	18.65%	18.65%	10,145,131	557,648	5.82%	5.82%	226,971,069	16,072,282	7.62%	7.62%
2014	66,842,294	13,851,430	26.14%	49.66%	14,150,141	4,005,010	39.48%	47.59%	276,818,442	49,847,373	21.96%	31.26%
2015	76,801,879	9,959,585	14.90%	71.96%	14,837,552	687,411	4.86%	54.76%	308,424,082	31,605,640	11.42%	46.24%
2016	84,741,751	7,939,872	10.34%	89.74%	17,854,651	3,017,099	20.33%	86.23%	379,871,815	71,447,733	23.17%	80.12%
2017	84,725,042	-16,709	-0.02%	89.70%	17,559,587	-295,064	-1.65%	83.15%	419,536,490	39,664,675	10.44%	98.93%
2018	83,542,134	-1,182,908	-1.40%	87.05%	17,729,168	169,581	0.97%	84.92%	393,407,687	-26,128,803	-6.23%	86.54%
2019	83,538,674	-3,460	0.00%	87.04%	17,721,533	-7,635	-0.04%	84.84%	393,157,546	-250,141	-0.06%	86.42%
2020	84,136,351	597,677	0.72%	88.38%	18,354,171	632,638	3.57%	91.44%	389,700,531	-3,457,015	-0.88%	84.78%
2021	84,163,314	26,963	0.03%	88.44%	18,348,089	-6,082	-0.03%	91.38%	389,744,691	44,160	0.01%	84.80%
2022	83,718,471	-444,843	-0.53%	87.44%	17,944,102	-403,987	-2.20%	87.16%	390,195,408	450,717	0.12%	85.02%

Rate Ann.%chg: Irrigated **6.48%** Dryland **6.47%** Grassland **6.35%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	2,168,941	-	-	-	0	-	-	-	267,318,298	-	-	-
2013	2,546,353	377,412	17.40%	17.40%	0	0	-	-	292,653,417	25,335,119	9.48%	9.48%
2014	2,535,453	-10,900	-0.43%	16.90%	0	0	-	-	360,346,330	67,692,913	23.13%	34.80%
2015	2,527,742	-7,711	-0.30%	16.54%	0	0	-	-	402,591,255	42,244,925	11.72%	50.60%
2016	3,655,454	1,127,712	44.61%	68.54%	0	0	-	-	486,123,671	83,532,416	20.75%	81.85%
2017	3,653,501	-1,953	-0.05%	68.45%	0	0	-	-	525,474,620	39,350,949	8.09%	96.57%
2018	3,653,175	-326	-0.01%	68.43%	0	0	-	-	498,332,164	-27,142,456	-5.17%	86.42%
2019	3,652,772	-403	-0.01%	68.41%	0	0	-	-	498,070,525	-261,639	-0.05%	86.32%
2020	3,986,987	334,215	9.15%	83.82%	0	0	-	-	496,178,040	-1,892,485	-0.38%	85.61%
2021	3,979,194	-7,793	-0.20%	83.46%	0	0	-	-	496,235,288	57,248	0.01%	85.63%
2022	3,979,715	521	0.01%	83.49%	0	0	-	-	495,837,696	-397,592	-0.08%	85.49%

Cnty# **83**  
County **SIoux**

Rate Ann.%chg: Total Agric Land **6.37%**

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	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2012	44,681,885	43,797	1,020			9,522,245	36,559	260			210,561,611	1,066,062	198		
2013	53,072,995	45,330	1,171	14.76%	14.76%	10,415,273	38,943	267	2.68%	2.68%	226,856,279	1,062,734	213	8.08%	8.08%
2014	66,667,095	45,772	1,457	24.40%	42.77%	14,235,353	37,892	376	40.47%	44.24%	276,809,068	1,063,045	260	21.98%	31.84%
2015	76,655,080	45,606	1,681	15.40%	64.75%	14,812,916	38,829	381	1.55%	46.47%	308,455,371	1,062,413	290	11.50%	46.99%
2016	84,849,538	45,679	1,858	10.51%	82.07%	17,817,022	39,065	456	19.55%	75.11%	379,915,012	1,066,397	356	22.71%	80.37%
2017	84,789,235	45,651	1,857	-0.01%	82.06%	17,684,380	38,803	456	-0.08%	74.98%	419,392,871	1,066,595	393	10.37%	99.08%
2018	83,513,318	44,723	1,867	0.54%	83.04%	17,767,175	38,998	456	-0.03%	74.92%	393,388,936	1,067,477	369	-6.28%	86.58%
2019	83,538,674	44,757	1,866	-0.05%	82.95%	17,722,366	38,897	456	0.01%	74.93%	393,416,019	1,067,549	369	0.00%	86.58%
2020	84,136,327	44,757	1,880	0.72%	84.26%	18,354,171	38,895	472	3.57%	81.18%	389,700,531	1,062,111	367	-0.44%	85.77%
2021	84,136,570	44,757	1,880	0.00%	84.26%	18,354,171	38,895	472	0.00%	81.18%	389,701,005	1,062,112	367	0.00%	85.77%
2022	83,700,156	44,416	1,884	0.24%	84.71%	17,944,102	37,959	473	0.18%	81.50%	390,207,874	1,063,493	367	0.00%	85.77%

Rate Annual %chg Average Value/Acre: 6.33%

6.14%

6.39%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2012	2,175,103	46,140	47			0	0				266,940,844	1,192,558	224		
2013	2,547,053	46,337	55	16.60%	16.60%	0	0				292,891,600	1,193,344	245	9.65%	9.65%
2014	2,535,595	46,072	55	0.12%	16.74%	0	0				360,247,111	1,192,781	302	23.05%	34.93%
2015	2,529,928	46,075	55	-0.23%	16.48%	0	0				402,453,295	1,192,923	337	11.70%	50.72%
2016	3,652,928	45,990	79	44.66%	68.49%	0	0				486,234,500	1,197,130	406	20.39%	81.46%
2017	3,653,298	45,993	79	0.00%	68.50%	0	0				525,519,784	1,197,042	439	8.09%	96.13%
2018	3,653,483	45,996	79	0.00%	68.49%	0	0				498,322,912	1,197,194	416	-5.19%	85.96%
2019	3,652,893	45,987	79	0.00%	68.50%	0	0				498,329,952	1,197,189	416	0.00%	85.96%
2020	3,986,987	49,173	81	2.07%	71.99%	0	0				496,178,016	1,194,936	415	-0.24%	85.51%
2021	3,987,009	49,174	81	0.00%	71.99%	0	0				496,178,755	1,194,938	415	0.00%	85.51%
2022	3,979,507	49,057	81	0.05%	72.08%	0	0				495,831,639	1,194,925	415	-0.07%	85.38%

83  
**SIoux**

Rate Annual %chg Average Value/Acre: 6.37%

(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
1,135	<b>SIoux</b>	<b>18,668,424</b>	<b>14,931,919</b>	<b>60,660,599</b>	<b>18,144,086</b>	<b>6,216,733</b>	<b>0</b>	<b>579,948</b>	<b>495,837,696</b>	<b>35,083,299</b>	<b>16,007,213</b>	<b>10,970</b>	<b>666,140,887</b>
cnty sectorvalue % of total value:		2.80%	2.24%	9.11%	2.72%	0.93%		0.09%	74.43%	5.27%	2.40%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
251	<b>HARRISON</b>	<b>316,658</b>	<b>135,026</b>	<b>66,544</b>	<b>7,789,737</b>	<b>1,650,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,958,494</b>
22.11%	%sector of county sector	1.70%	0.90%	0.11%	42.93%	26.55%							1.49%
	%sector of municipality	3.18%	1.36%	0.67%	78.22%	16.57%							100.00%
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
251	<b>Total Municipalities</b>	<b>316,658</b>	<b>135,026</b>	<b>66,544</b>	<b>7,789,738</b>	<b>1,650,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,958,495</b>
22.13%	%all municip.sectors of cnty	1.70%	0.90%	0.11%	42.93%	26.55%							1.49%

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,500</b>	<b>Value : 593,966,130</b>	<b>Growth 2,265,141</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	27	66,351	98	690,179	24	141,881	149	898,411	
<b>02. Res Improve Land</b>	189	728,795	77	1,052,400	16	198,360	282	1,979,555	
<b>03. Res Improvements</b>	190	6,994,591	83	6,996,223	24	1,932,232	297	15,923,046	
<b>04. Res Total</b>	217	7,789,737	181	8,738,802	48	2,272,473	446	18,801,012	640,951
<b>% of Res Total</b>	48.65	41.43	40.58	46.48	10.76	12.09	9.91	3.17	28.30
<b>05. Com UnImp Land</b>	19	64,249	2	12,061	10	362,405	31	438,715	
<b>06. Com Improve Land</b>	32	175,540	3	62,565	7	1,362,775	42	1,600,880	
<b>07. Com Improvements</b>	36	1,425,440	3	457,456	13	2,710,951	52	4,593,847	
<b>08. Com Total</b>	55	1,665,229	5	532,082	23	4,436,131	83	6,633,442	6,357
<b>% of Com Total</b>	66.27	25.10	6.02	8.02	27.71	66.88	1.84	1.12	0.28
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	3	91,297	3	91,297	
<b>14. Rec Improve Land</b>	0	0	3	99,215	1	143,350	4	242,565	
<b>15. Rec Improvements</b>	0	0	3	176,910	1	89,236	4	266,146	
<b>16. Rec Total</b>	0	0	3	276,125	4	323,883	7	600,008	0
<b>% of Rec Total</b>	0.00	0.00	42.86	46.02	57.14	53.98	0.16	0.10	0.00
<b>Res &amp; Rec Total</b>	217	7,789,737	184	9,014,927	52	2,596,356	453	19,401,020	640,951
<b>% of Res &amp; Rec Total</b>	47.90	40.15	40.62	46.47	11.48	13.38	10.07	3.27	28.30
<b>Com &amp; Ind Total</b>	55	1,665,229	5	532,082	23	4,436,131	83	6,633,442	6,357
<b>% of Com &amp; Ind Total</b>	66.27	25.10	6.02	8.02	27.71	66.88	1.84	1.12	0.28
<b>17. Taxable Total</b>	272	9,454,966	189	9,547,009	75	7,032,487	536	26,034,462	647,308
<b>% of Taxable Total</b>	50.75	36.32	35.26	36.67	13.99	27.01	11.91	4.38	28.58

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	0	0	0	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	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	2	29,040	2	29,040	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	2	29,040	2	29,040	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	24	2	279	305

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	28	519,290	3,267	412,302,174	3,295	412,821,464
28. Ag-Improved Land	0	0	32	1,031,287	604	108,696,665	636	109,727,952
29. Ag Improvements	0	0	32	2,224,214	635	43,128,998	667	45,353,212

30. Ag Total					3,962	567,902,628
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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	3	2.95	35,400	
32. HomeSite Improv Land	0	0.00	0	23	23.51	282,120	
33. HomeSite Improvements	0	0.00	0	25	0.00	1,630,914	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	10	27.17	81,510	
36. FarmSite Improv Land	0	0.00	0	21	132.58	329,381	
37. FarmSite Improvements	0	0.00	0	28	0.00	593,300	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	29	31.92	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	28	25.86	310,320	31	28.81	345,720	
32. HomeSite Improv Land	400	422.29	5,067,504	423	445.80	5,349,624	
33. HomeSite Improvements	438	0.00	28,979,201	463	0.00	30,610,115	914,069
34. HomeSite Total				<b>494</b>	<b>474.61</b>	<b>36,305,459</b>	
35. FarmSite UnImp Land	41	136.24	408,711	51	163.41	490,221	
36. FarmSite Improv Land	512	1,356.23	4,068,648	533	1,488.81	4,398,029	
37. FarmSite Improvements	593	0.00	14,149,797	621	0.00	14,743,097	703,764
38. FarmSite Total				<b>672</b>	<b>1,652.22</b>	<b>19,631,347</b>	
39. Road & Ditches	1,490	5,458.17	0	1,519	5,490.09	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,166</b>	<b>7,616.92</b>	<b>55,936,806</b>	<b>1,617,833</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	13	2,292.67	1,891,291	13	2,292.67	1,891,291

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	153.76	1.06%	207,577	1.14%	1,350.01
46. 1A	2,775.19	19.21%	3,746,522	20.60%	1,350.01
47. 2A1	288.70	2.00%	366,651	2.02%	1,270.01
48. 2A	6,591.50	45.62%	8,371,214	46.02%	1,270.00
49. 3A1	569.33	3.94%	694,581	3.82%	1,220.00
50. 3A	0.34	0.00%	415	0.00%	1,220.59
51. 4A1	1,818.20	12.58%	2,145,476	11.79%	1,180.00
52. 4A	2,252.61	15.59%	2,658,076	14.61%	1,180.00
<b>53. Total</b>	<b>14,449.63</b>	<b>100.00%</b>	<b>18,190,512</b>	<b>100.00%</b>	<b>1,258.89</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,351.85	25.36%	5,611,107	31.98%	600.00
56. 2D1	592.53	1.61%	293,305	1.67%	495.00
57. 2D	7,863.59	21.33%	3,538,710	20.17%	450.01
58. 3D1	4,197.35	11.38%	1,825,853	10.41%	435.00
59. 3D	7.56	0.02%	3,288	0.02%	434.92
60. 4D1	8,950.36	24.27%	3,848,687	21.94%	430.00
61. 4D	5,911.61	16.03%	2,423,797	13.81%	410.01
<b>62. Total</b>	<b>36,874.85</b>	<b>100.00%</b>	<b>17,544,747</b>	<b>100.00%</b>	<b>475.79</b>
<b>Grass</b>					
63. 1G1	3,543.89	0.35%	1,488,432	0.39%	420.00
64. 1G	2,199.37	0.22%	923,736	0.24%	420.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2,124.21	0.21%	849,684	0.22%	400.00
67. 3G1	25,969.59	2.57%	10,387,833	2.75%	400.00
68. 3G	51,053.44	5.06%	20,421,379	5.40%	400.00
69. 4G1	521,530.42	51.66%	198,181,576	52.42%	380.00
70. 4G	403,099.49	39.93%	145,777,954	38.56%	361.64
<b>71. Total</b>	<b>1,009,520.41</b>	<b>100.00%</b>	<b>378,030,594</b>	<b>100.00%</b>	<b>374.47</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>14,449.63</b>	<b>1.31%</b>	<b>18,190,512</b>	<b>4.36%</b>	<b>1,258.89</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>36,874.85</b>	<b>3.34%</b>	<b>17,544,747</b>	<b>4.20%</b>	<b>475.79</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>1,009,520.41</b>	<b>91.41%</b>	<b>378,030,594</b>	<b>90.58%</b>	<b>374.47</b>
72. Waste	43,526.13	3.94%	3,589,066	0.86%	82.46
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	3,234.74	0.29%	1,182,917	0.28%	365.69
<b>75. Market Area Total</b>	<b>1,104,371.02</b>	<b>100.00%</b>	<b>417,354,919</b>	<b>100.00%</b>	<b>377.91</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	10,258.61	34.06%	24,620,623	34.66%	2,400.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	5,446.65	18.08%	12,799,651	18.02%	2,350.00
49. 3A1	8,788.36	29.18%	20,652,736	29.07%	2,350.01
50. 3A	380.18	1.26%	893,431	1.26%	2,350.02
51. 4A1	3,832.07	12.72%	8,813,790	12.41%	2,300.01
52. 4A	1,415.32	4.70%	3,255,259	4.58%	2,300.02
<b>53. Total</b>	<b>30,121.19</b>	<b>100.00%</b>	<b>71,035,490</b>	<b>100.00%</b>	<b>2,358.32</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	93.90	8.11%	46,480	9.10%	494.99
57. 2D	382.35	33.01%	172,060	33.70%	450.01
58. 3D1	448.62	38.74%	195,150	38.23%	435.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	59.70	5.15%	25,671	5.03%	430.00
61. 4D	173.56	14.99%	71,161	13.94%	410.01
<b>62. Total</b>	<b>1,158.13</b>	<b>100.00%</b>	<b>510,522</b>	<b>100.00%</b>	<b>440.82</b>
<b>Grass</b>					
63. 1G1	1,392.62	2.59%	626,706	2.77%	450.02
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	739.97	1.38%	318,194	1.41%	430.01
67. 3G1	653.90	1.22%	281,177	1.24%	430.00
68. 3G	844.18	1.57%	362,998	1.60%	430.00
69. 4G1	30,355.48	56.47%	12,749,305	56.31%	420.00
70. 4G	19,768.25	36.78%	8,302,668	36.67%	420.00
<b>71. Total</b>	<b>53,754.40</b>	<b>100.00%</b>	<b>22,641,048</b>	<b>100.00%</b>	<b>421.19</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>30,121.19</b>	<b>33.27%</b>	<b>71,035,490</b>	<b>75.08%</b>	<b>2,358.32</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>1,158.13</b>	<b>1.28%</b>	<b>510,522</b>	<b>0.54%</b>	<b>440.82</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>53,754.40</b>	<b>59.38%</b>	<b>22,641,048</b>	<b>23.93%</b>	<b>421.19</b>
72. Waste	5,496.55	6.07%	423,843	0.45%	77.11
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	876.02	0.97%	361,512	0.38%	412.68
<b>75. Market Area Total</b>	<b>90,530.27</b>	<b>100.00%</b>	<b>94,610,903</b>	<b>100.00%</b>	<b>1,045.07</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	256.46	603,988	44,314.36	88,622,014	44,570.82	89,226,002
<b>77. Dry Land</b>	0.00	0	25.68	11,382	38,007.30	18,043,887	38,032.98	18,055,269
<b>78. Grass</b>	0.00	0	503.34	200,872	1,062,771.47	400,470,770	1,063,274.81	400,671,642
<b>79. Waste</b>	0.00	0	72.26	5,924	48,950.42	4,006,985	49,022.68	4,012,909
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	3.13	1,189	1.46	2,534	4,106.17	1,540,706	4,110.76	1,544,429
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>857.74</b>	<b>822,166</b>	<b>1,194,043.55</b>	<b>511,143,656</b>	<b>1,194,901.29</b>	<b>511,965,822</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	44,570.82	3.73%	89,226,002	17.43%	2,001.89
<b>Dry Land</b>	38,032.98	3.18%	18,055,269	3.53%	474.73
<b>Grass</b>	1,063,274.81	88.98%	400,671,642	78.26%	376.83
<b>Waste</b>	49,022.68	4.10%	4,012,909	0.78%	81.86
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	4,110.76	0.34%	1,544,429	0.30%	375.70
<b>Total</b>	<b>1,194,901.29</b>	<b>100.00%</b>	<b>511,965,822</b>	<b>100.00%</b>	<b>428.46</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Harrison	27	66,351	189	728,795	190	6,994,591	217	7,789,737	0
83.2 Rural	125	923,357	97	1,493,325	111	9,194,601	236	11,611,283	640,951
84 Residential Total	152	989,708	286	2,222,120	301	16,189,192	453	19,401,020	640,951

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 N/a Or Error	0	0	0	0	4	11,718	4	11,718	0
85.2 Commercial	16	58,470	30	164,751	30	1,358,091	46	1,581,312	6,357
85.3 Harrison	3	5,779	2	10,789	2	55,631	5	72,199	0
85.4 Rural	12	374,466	10	1,425,340	16	3,168,407	28	4,968,213	0
86 Commercial Total	31	438,715	42	1,600,880	52	4,593,847	83	6,633,442	6,357

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	3,543.89	0.37%	1,488,432	0.42%	420.00
88. 1G	2,199.37	0.23%	923,736	0.26%	420.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	2,124.21	0.22%	849,684	0.24%	400.00
91. 3G1	25,969.59	2.74%	10,387,833	2.93%	400.00
92. 3G	51,053.44	5.39%	20,421,379	5.76%	400.00
93. 4G1	521,530.42	55.09%	198,181,576	55.87%	380.00
94. 4G	340,220.34	35.94%	122,479,319	34.53%	360.00
95. Total	946,641.26	100.00%	354,731,959	100.00%	374.73
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	62,879.15	100.00%	23,298,635	100.00%	370.53
113. Total	62,879.15	100.00%	23,298,635	100.00%	370.53
<hr/>					
Grass Total	946,641.26	93.77%	354,731,959	93.84%	374.73
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	62,879.15	6.23%	23,298,635	6.16%	370.53
<hr/>					
114. Market Area Total	1,009,520.41	100.00%	378,030,594	100.00%	374.47

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,392.62	2.59%	626,706	2.77%	450.02
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	739.97	1.38%	318,194	1.41%	430.01
91. 3G1	653.90	1.22%	281,177	1.24%	430.00
92. 3G	844.18	1.57%	362,998	1.60%	430.00
93. 4G1	30,355.48	56.47%	12,749,305	56.31%	420.00
94. 4G	19,768.25	36.78%	8,302,668	36.67%	420.00
95. Total	53,754.40	100.00%	22,641,048	100.00%	421.19
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	53,754.40	100.00%	22,641,048	100.00%	421.19
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	53,754.40	100.00%	22,641,048	100.00%	421.19

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

83 Sioux

	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	18,144,086	18,801,012	656,926	3.62%	640,951	0.09%
02. Recreational	579,948	600,008	20,060	3.46%	0	3.46%
03. Ag-Homesite Land, Ag-Res Dwelling	35,083,299	36,305,459	1,222,160	3.48%	914,069	0.88%
<b>04. Total Residential (sum lines 1-3)</b>	<b>53,807,333</b>	<b>55,706,479</b>	<b>1,899,146</b>	<b>3.53%</b>	<b>1,555,020</b>	<b>0.64%</b>
05. Commercial	6,216,733	6,633,442	416,709	6.70%	6,357	6.60%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>6,216,733</b>	<b>6,633,442</b>	<b>416,709</b>	<b>6.70%</b>	<b>6,357</b>	<b>6.60%</b>
08. Ag-Farmsite Land, Outbuildings	16,007,213	19,631,347	3,624,134	22.64%	703,764	18.24%
09. Minerals	10,970	29,040	18,070	164.72	0	164.72%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>16,018,183</b>	<b>19,660,387</b>	<b>3,642,204</b>	<b>22.74%</b>	<b>703,764</b>	<b>18.34%</b>
12. Irrigated	83,718,471	89,226,002	5,507,531	6.58%		
13. Dryland	17,944,102	18,055,269	111,167	0.62%		
14. Grassland	390,195,408	400,671,642	10,476,234	2.68%		
15. Wasteland	3,979,715	4,012,909	33,194	0.83%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>495,837,696</b>	<b>511,965,822</b>	<b>16,128,126</b>	<b>3.25%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>571,879,945</b>	<b>593,966,130</b>	<b>22,086,185</b>	<b>3.86%</b>	<b>2,265,141</b>	<b>3.47%</b>

## 2023 Assessment Survey for Sioux County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	One
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$167,545
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$30,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$12,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,800
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$66,758

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The Register of Deeds
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. The web address is <a href="https://sioux.gworks.com">https://sioux.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	The village of Harrison.
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

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

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott for mineral interests.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS for administrative, CAMA and personal property software.

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Pritchard & Abbott.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Certification and expertise in the appraisal of mineral interests.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, for producing mineral interests.



## 2023 Residential Assessment Survey for Sioux County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	The county assessor.										
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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;">10</td> <td>Harrison—the residential parcels within Harrison and its immediate surroundings.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural—all remaining residential parcels that are not within the village of Harrison.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings associated with agricultural land.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Dwellings associated with agricultural land.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Harrison—the residential parcels within Harrison and its immediate surroundings.	80	Rural—all remaining residential parcels that are not within the village of Harrison.	AG OB	Outbuildings associated with agricultural land.	AG DW	Dwellings associated with agricultural land.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
10	Harrison—the residential parcels within Harrison and its immediate surroundings.										
80	Rural—all remaining residential parcels that are not within the village of Harrison.										
AG OB	Outbuildings associated with agricultural land.										
AG DW	Dwellings associated with agricultural land.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	The cost approach is used exclusively.										
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>										
	The depreciation tables provided by the CAMA vendor.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>										
	No.										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	The abstraction method for determining lot values was reviewed for 2021, but results indicated that it was probably not applicable to residential lots in the village of Harrison. The assessor then retained the value per square foot.										
<b>7.</b>	<b>How are rural residential site values developed?</b>										
	The county assessor researched the cost of a well, septic and electric service to improve a site. From there, she developed the value of a home site at \$12,000, the farm site/second acre at \$3,000 and additional acres (15-40) at \$500/acre.										
<b>8.</b>	<b>Are there form 191 applications on file?</b>										
	No.										
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>										

N/A

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2014	2014	2021	2022
80	2014	2014	2012	2020
AG OB	2014	2014	2022	2020
AG DW	2014	2014	2022	2020

## 2023 Commercial Assessment Survey for Sioux County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	The county assessor.																		
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Harrison: all commercial properties within the village of Harrison.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: all remaining commercial parcels that are not within the village of Harrison.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Harrison: all commercial properties within the village of Harrison.	80	Rural: all remaining commercial parcels that are not within the village of Harrison.									
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
10	Harrison: all commercial properties within the village of Harrison.																		
80	Rural: all remaining commercial parcels that are not within the village of Harrison.																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	The cost approach is used.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	There are currently no unique commercial properties in Sioux County.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	The county uses the tables provided by the CAMA vendor.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																		
	No.																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	When the last appraisal of commercial property was done by the contracted appraiser, the market approach utilizing comparable sales, if any were available was utilized. The market for commercial property in Sioux County is minimal at best.																		
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2014	2014	2010	2015	80	2014	2014	2018	2018
<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>															
10	2014	2014	2010	2015															
80	2014	2014	2018	2018															
	Admittedly, the commercial lot value study for the Village of Harrison is past the six-year cycle. It should be noted that the market for commercial property in the village of Harrison is virtually non-existent.																		

## 2023 Agricultural Assessment Survey for Sioux County

<b>1.</b>	<b>Valuation data collection done by:</b>									
	The county assessor.									
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This agricultural market area consists of the largest portion of the County and is comprised mostly of ranching operations.</td> <td style="text-align: center;">2022</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This market area is located geographically in the extreme southwest corner of Sioux County and primarily consists of about 34% irrigated or crop-producing parcels and about 64% grass land.</td> <td style="text-align: center;">2022</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This agricultural market area consists of the largest portion of the County and is comprised mostly of ranching operations.	2022	2	This market area is located geographically in the extreme southwest corner of Sioux County and primarily consists of about 34% irrigated or crop-producing parcels and about 64% grass land.	2022
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
1	This agricultural market area consists of the largest portion of the County and is comprised mostly of ranching operations.	2022								
2	This market area is located geographically in the extreme southwest corner of Sioux County and primarily consists of about 34% irrigated or crop-producing parcels and about 64% grass land.	2022								
	The county monitors pivot irrigation in Market Area 2 on a yearly basis. Also, a comparison of the obliques with the current property record is utilized for improvements on agricultural land is completed by range.									
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>									
	The County Assessor monitors land use in each market area via gWorks maps and physical inspection, and determines the agricultural market boundaries based on use and market data.									
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>									
	Primary use of the land is the major consideration that determines the identity and valuation of both rural residential and recreational land distinct from agricultural land within Sioux County. Recreational value is applied by the County to accessory land in parcels where a hunting lodge or cabin is located and/or parcels of land in which the primary purpose of ownership is to provide recreational opportunities.									
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>									
	Yes.									
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>									
	Stanard Appraisal contracted in 2017 to re-value the commercial feedlots in Sioux County. Market analysis of feedlot sales in the Panhandle were used to develop a value based on the head capacity, (at about \$1000/head) and this included pens, feedbunks, aprons, etc. Land associated with the office and med buildings were valued separately.									
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>									
	There are currently no parcels enrolled in the Wetland Reserve Program.									
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>									
	The county has a timber subclass of grass land.									

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

2022 Plan of Assessment for Sioux County Nebraska  
Assessment years 2023, 2024 and 2025  
June 15, 2022

To: Sioux County Board of Equalization  
Ruth Sorensen, Nebraska Property Tax Administrator

FROM: Michelle Zimmerman, Sioux County Clerk/Ex-Officio Assessor

Pursuant to Neb. Laws 2005, LB 263, Section 9, Sioux County Assessor Michelle Zimmerman hereby presents a Three-year Assessment Plan as follows:

Assessment levels for 2022 are: Agricultural – 71%, Residential – 100% and Commercial – 100%.

For the 2022 County Abstract, Sioux County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	443	10	3
Commercial	82	2	1
Recreational	7	.001	.004
Agricultural	3938	88	96
Mineral	2	.004	
TOTAL	4472		

Nearly 90% of Sioux County is agricultural land. There are 302 tax exempt parcels. Sioux County had 331 personal property schedules filed on June 1, 2022. There were 44 Homestead exemption applications filed for 2022. For the year 2021, 7 building permits were approved and homes built in the county and added to the Sioux County valuation. For more information see 2022 Reports & Opinions, Abstract and Assessor Survey.

I and two staff members handle all of the personal property returns, we require depreciation schedules be filed with every return and also mailed notices to new property owners in the event that they were not aware of the personal property filing requirement. Staffing has remained the same for 2022, with a full-time deputy and one full-time employee. As Sioux County Clerk/Ex-Officio Assessor, Ex-Officio Clerk of District Court, Election Commissioner, and Zoning Coordinator I cross-train employees to perform other duties that I am also responsible for.

The budget for FY 2021-2022 for Sioux County Assessor was \$162,839.37. Of this budget, \$30,000 was included for contract for reappraisal.

I have completed IAAO Courses 300 and 101, as required by statute. I attend as many Panhandle District Assessor's meetings as possible, as I believe that the networking with other assessors in the area is invaluable. I also have been able to attend the summer workshops offered by NACO in order to gain knowledge and education credits. As

stated previously, I do have a deputy assessor on staff. I will continue to take courses offered through IAAO, NACO and PAD.

Sioux County contracts with GWorks for a web based GIS system. 2019 oblique photos are being used for assessment purposes for review in 2020. We also maintain a cadastral plat map showing ownership. MIPS CAMA programs are used for assessment purposes. Property record cards are maintained by me and my staff. The record owner name and mailing addresses are updated from 521's. Pictures are taken when properties are updated and electronically attached to parcels. Current sketches are also attached electronically.

Ownership on all parcels is updated upon review of 521's filed. Sales data questionnaires are mailed to all purchasers of property listed on 521's on a quarterly basis. I utilize data collected, and am also able to use my personal knowledge on sold properties. Sioux County has county-wide zoning in place and requires building permits for residential construction and improvement information forms for ag construction. The Village of Harrison also requires building permits and I receive a copy of those from the Harrison Village Clerk annually. Property inspections and listing are done by the assessor and staff. I also work very closely with Mark Loose, Field Liaison to prepare and review sales ratio studies.

Market approach to value is used on all properties. Sales comparisons are used to compare similar properties.

Cost approach to value is used on residential and commercial properties. Beginning in 2018, Marshall & Swift costing was updated to 2014 for RCN.

Sioux County contracted with Stanard Appraisals to reappraise all feedlots in the county in 2018. A total of seven feedlots were reappraised by Stanard.

"Notice of Valuation Changes" are sent out prior to June 1. Levels of Value are published in the local newspaper and in the office.

**Level of Value, Quality and Uniformity for assessment year 2020:**

	Median	COD	PRD
Residential	100	15.76	104.98
Commercial	100	32.55	140.77
Agricultural	71	21.93	101.67

**Assessment actions planned for assessment year 2023:**

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue comparison of oblique images of rural improvements. Continue to monitor irrigation pivots in Market Area 2.  
Comparison of oblique images of rural improvements-Ranges 30, 31, 32, 33, 34 and 35.

**Assessment actions planned for assessment year 2024:**

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue comparison of oblique images of rural improvements. Continue to monitor irrigation pivots in Market Area2.

Comparison of oblique images of rural improvements-Ranges 24, 25, 26, 27, 28 and 29.

**Assessment actions planned for assessment year 2025:**

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue comparison of oblique images of rural improvements. Continue to monitor irrigation pivots in Market Area2.

Comparison of oblique images of rural improvements-Ranges 24, 25, 26, 27, 28 and 29.

I, as Sioux County Assessor, will continue to maintain acceptable levels and quality of assessment throughout the county.