

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**CUSTER COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Custer County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Custer County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Lana Lymber, Custer County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

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

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

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

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

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

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

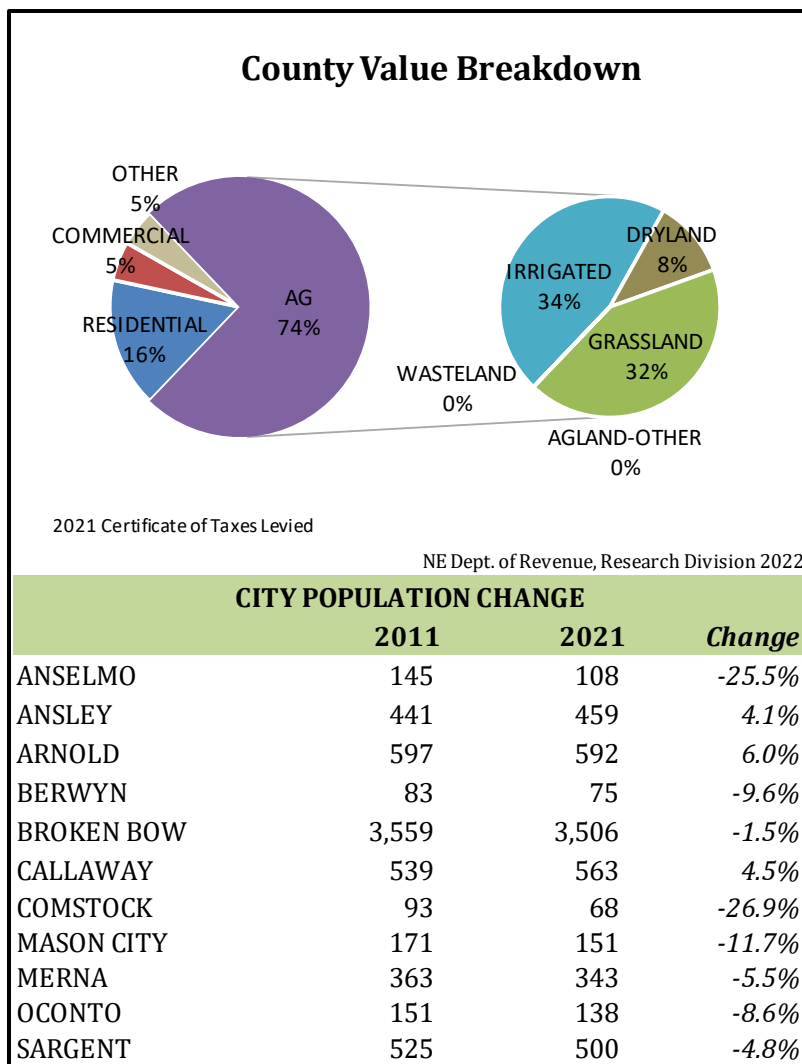
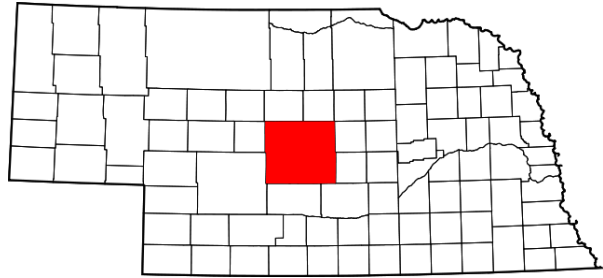
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 2,576 square miles, Custer County has 10,545 residents, per the Census Bureau Quick Facts for 2020, a 4% population decline from the 2010 U.S. Census. Reports indicate that 70% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$97,255 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Custer County are located in and around Broken Bow, the county seat. According to the latest information available from the U.S. Census Bureau, there are 372 employer establishments with total employment of 3,127, no real change.

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

# 2022 Residential Correlation for Custer County

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## *Assessment Actions*

For the residential class, an inspection and review of agricultural land, residential properties, and outbuildings in the Townships of Milburn, West Union, Lillian and Corner and Sargent were completed using Marshall & Swift 2017 cost tables. Routine maintenance and pick-up work were also done.

## *Assessment Practice Review*

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

The sales qualification and verification processes were reviewed. The usability rate for the residential class is typical when compared to the statewide average. This, along with review of the sales, support that all arm's-length transactions have been made available for measurement purposes.

Valuation groups within the county were reviewed to ensure that similar economic influences are recognized. Currently, the Custer County assessor has identified six valuation groups. Valuation Group 1 and 2 are within the City of North Platte. The north side of North Platte is Valuation Group 1, while the south side of North Platte is Valuation Group 2. Valuation Groups 3, 4, and 12 are comprised of portions of the county outside of city limits. Valuation Group 5 represents the recreational influences around Lake Maloney and Lake Jeffery. The demand is very strong for this valuation group making it distinctly unique from other valuation groups. Valuation Group 6 is a combination of smaller towns within the county.

The county assessor meets the six-year inspection and review requirement.

## *Description of Analysis*

Residential parcels are analyzed utilizing six valuation groups that are based on assessor locations in the county.

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

## 2022 Residential Correlation for Custer County

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For the residential property class, there were 274 qualified sales representing all valuation groups. Review of the overall statistical sample demonstrates that all three measures of central tendency fall within the acceptable range. The COD and PRD are both within the IAAO recommended parameters. All valuation groups have a median within the acceptable range.

Comparison of the valuation changes of the sold parcels versus the residential population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	151	91.97	91.89	90.75	13.11	101.28
2	51	92.08	92.14	90.29	12.96	102.05
3	24	98.41	100.41	96.56	16.63	103.99
4	9	97.46	102.86	99.29	18.23	103.60
5	7	96.16	93.52	93.54	14.67	99.98
6	32	97.08	96.36	94.32	13.02	102.16
<u>    </u> ALL <u>    </u>	274	93.16	93.60	91.68	13.88	102.09

### *Level of Value*

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

# 2022 Commercial Correlation for Custer County

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## *Assessment Actions*

For the 2022 assessment year, Central Plains Valuation, LLC did a complete reappraisal of all commercial properties. Costing tables were updated to 2021. Pick-up work and routine maintenance were completed.

## *Assessment Practice Review*

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

Review of the sales qualification and verification usability rate shows that the commercial class of Custer County is within the statewide average. Further review indicates that all arm's-length transactions were made available for measurement purposes.

Valuation Groups were also reviewed to ensure unique commercial influences that would affect market values. The Custer County Assessor has recognized five valuation groups. Valuation Group 1 is the town of Broken Bow which is the county seat, and the commercial market is more stable here than the rest of the county. Valuation Groups 2 through 5 represent the smaller villages grouped by differing economic factors. Generally, the stratification adequately represents each commercial market.

The county assessor complies with the six-year inspection and review cycle.

## *Description of Analysis*

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

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

There were 41 qualified sales within Custer County. Analysis of the overall sample shows the overall statistics and four of the six valuation groups are within range. Valuation Group 1 had the most sales while the remaining valuation groups had minimal sales. The COD is within the recommended IAAO range while the PRD is elevated; a single sale over \$1 million is significantly impacting the PRD. Its removal reduces the PRD to 101% without significantly changing the other calculated statistics.

## 2022 Commercial Correlation for Custer County

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The 2022 County Abstract of Assessment as Compared to the 2021 Certificate of Taxes Levied Report (CTL) compared to the sales file shows a difference between the sales file and the abstract, there was some reclassification of high dollar intensive use properties, the Property Assessment Division, (Division) will review through the assessment practices review to ensure that commercial property values are uniformly assessed. Based on all available information, the level of value of commercial property in Custer County is determined to be in the acceptable range.

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	20	98.25	96.62	87.94	06.68	109.87
2	6	98.99	95.46	95.43	07.96	100.03
3	6	98.63	99.08	100.31	04.73	98.77
4	6	98.78	101.07	94.99	10.31	106.40
5	1	102.74	102.74	102.74	00.00	100.00
6	2	110.69	110.69	104.14	08.71	106.29
____ALL____	41	98.71	98.29	91.01	07.32	108.00

### *Level of Value*

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

# 2022 Agricultural Correlation for Custer County

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## *Assessment Actions*

Routine maintenance and pick-up work were completed in Custer County for the 2022 assessment year. No agricultural land values were changed for 2022.

## *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 practices for sales qualification and verification are the same across all three property classes. The usability rate for the agricultural land class is within the statewide average. All arm's-length transactions are believed to have been made available for measurement.

Market areas were also examined to ensure that topographical or geographical differences that could affect market value have been recognized. Currently, the Custer County Assessor recognizes five market areas. Custer County is comprised mostly of two unique ecosystems. Market Area 1 is the largest market area, encompassing most of the county. It is comprised of loamy rolling hills. Market Area 2 is in the northwestern corner and is part of the Sandhills Region. The land here is sandy and best suited for grazing. Market Area 3 is a transitional region between Market Areas 1 and 2. Market Areas 4 and 5 are the southwestern corner of the county. The terrain here is more rugged than in Market Area 1 and is characterized by canyon-like terrain.

The county assessor adheres to the six-year inspection and review requirement. Being a larger county, the rural townships are inspected in conjunction with the residential inspection cycle. Custer County is up to date with physical review work and complies with the six-year inspection and review requirements. Agricultural homes and outbuildings are valued using the same appraisal models as the rural residential subclass.

## *Description of Analysis*

The overall statistics are within the acceptable range, the measures of central tendency correlate closely, and the COD supports the use of the median as an indicator of the level of value. Review of the statistics by market area shows that Market Areas 1 and 4 are within the acceptable range; Market Areas 2 and 3 have unreliaibly small samples; Market Area 2 has grassland values comparable to Thomas County, and slightly lower than Logan and Blaine, this area may need to be adjusted in the next assessment year, but the measures of central tendency show too much dispersion to rely on this small sample as a point estimate of the level of value. Market Area 5 is slightly above the acceptable range; however, Market Areas 4 and 5 are valued using the same schedule of values, when the sales are analyzed together, the statistics for the combined sample are within the acceptable range. A substat of Market Area 4 and 5 combined can be found in the appendix of this report.

## 2022 Agricultural Correlation for Custer County

Review of 80% Majority Land Use (MLU) shows an adequate number of sales for the irrigated and grassland subclasses. Both have a median within the acceptable range with only Market Area 1 having enough sales to analyze further, revealing the subclasses of irrigated land and grassland remain at acceptable levels of value. The five sales for the dryland 80% MLU is considered an insufficient sample size for measurement purposes. Rarely are there enough dryland sales, therefore the county assessor generally moves the dryland class with the irrigated class. When compared to surrounding county values, it appears that the dryland subclass has obtained an acceptable level of value.

Review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) supports the stated actions of the county assessor, that no agricultural land values were changed, other than routine maintenance changes.

Custer County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the appendix of this report; the statistic contains 10 sales and reflects a median within the acceptable range; however, the measures of central tendency do not correlate; based on a review of the county's data the statutory level of value has been achieved.

### *Equalization and Quality of Assessment*

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	24	73.79	79.80	72.03	18.51	110.79
1	21	75.17	81.05	72.21	20.09	112.24
4	2	69.44	69.44	70.05	02.03	99.13
5	1	74.30	74.30	74.30	00.00	100.00
<u>Dry</u>						
County	5	68.17	70.58	70.02	13.92	100.80
1	2	59.32	59.32	60.09	09.90	98.72
4	2	79.17	79.17	81.38	13.89	97.28
5	1	75.93	75.93	75.93	00.00	100.00
<u>Grass</u>						
County	63	72.26	70.83	71.97	16.45	98.42
1	44	73.14	72.46	73.71	14.29	98.30
2	3	65.86	58.32	64.04	18.77	91.07
3	4	60.37	63.22	57.73	42.50	109.51
4	3	69.17	64.80	64.69	08.49	100.17
5	9	75.41	72.40	75.79	17.13	95.53
<u>ALL</u>	118	73.19	73.91	72.96	17.00	101.30

## 2022 Agricultural Correlation for Custer County

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### *Level of Value*

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

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

A review of agricultural land value in Custer County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Custer County is 50%.



## 2022 Opinions of the Property Tax Administrator for Custer County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	99	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary for Custer County

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### Residential Real Property - Current

Number of Sales	274	Median	93.16
Total Sales Price	\$32,843,177	Mean	93.60
Total Adj. Sales Price	\$32,843,177	Wgt. Mean	91.68
Total Assessed Value	\$30,110,741	Average Assessed Value of the Base	\$78,291
Avg. Adj. Sales Price	\$119,866	Avg. Assessed Value	\$109,893

### Confidence Interval - Current

95% Median C.I	91.16 to 95.09
95% Wgt. Mean C.I	89.79 to 93.57
95% Mean C.I	91.54 to 95.66
% of Value of the Class of all Real Property Value in the County	11.67
% of Records Sold in the Study Period	5.77
% of Value Sold in the Study Period	8.11

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	265	94	94.39
2020	289	96	96.19
2019	274	96	96.46
2018	293	97	97.39

## 2022 Commission Summary for Custer County

### Commercial Real Property - Current

Number of Sales	41	Median	98.71
Total Sales Price	\$6,401,469	Mean	98.29
Total Adj. Sales Price	\$6,401,469	Wgt. Mean	91.01
Total Assessed Value	\$5,825,913	Average Assessed Value of the Base	\$195,050
Avg. Adj. Sales Price	\$156,133	Avg. Assessed Value	\$142,095

### Confidence Interval - Current

95% Median C.I	97.24 to 99.81
95% Wgt. Mean C.I	78.71 to 103.30
95% Mean C.I	94.71 to 101.87
% of Value of the Class of all Real Property Value in the County	4.86
% of Records Sold in the Study Period	5.17
% of Value Sold in the Study Period	3.77

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	48	93	92.77
2020	45	94	93.62
2019	50	0	95.09
2018	54	98	98.03

**21 Custer  
RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

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

Number of Sales : 274  
 Total Sales Price : 32,843,177  
 Total Adj. Sales Price : 32,843,177  
 Total Assessed Value : 30,110,741  
 Avg. Adj. Sales Price : 119,866  
 Avg. Assessed Value : 109,893

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 94  
 COD : 13.88  
 PRD : 102.09

COV : 18.56  
 STD : 17.37  
 Avg. Abs. Dev : 12.93  
 MAX Sales Ratio : 164.07  
 MIN Sales Ratio : 36.47

95% Median C.I. : 91.16 to 95.09  
 95% Wgt. Mean C.I. : 89.79 to 93.57  
 95% Mean C.I. : 91.54 to 95.66

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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	29	97.59	100.33	100.43	09.72	99.90	76.00	141.48	94.67 to 103.13	117,439	117,949	
01-JAN-20 To 31-MAR-20	24	98.35	101.93	101.19	12.14	100.73	66.43	145.59	91.97 to 110.03	105,392	106,642	
01-APR-20 To 30-JUN-20	33	90.88	91.80	90.82	11.36	101.08	68.53	122.22	86.03 to 94.02	108,920	98,925	
01-JUL-20 To 30-SEP-20	41	92.15	94.01	92.84	09.54	101.26	59.86	130.26	89.96 to 95.50	143,347	133,085	
01-OCT-20 To 31-DEC-20	31	97.14	96.75	92.48	13.95	104.62	64.98	164.07	86.26 to 103.08	116,207	107,472	
01-JAN-21 To 31-MAR-21	40	96.32	93.33	92.52	16.90	100.88	56.90	137.59	82.63 to 103.48	93,793	86,780	
01-APR-21 To 30-JUN-21	38	87.92	91.97	86.87	16.87	105.87	61.37	124.85	81.24 to 99.03	122,418	106,345	
01-JUL-21 To 30-SEP-21	38	87.71	83.71	84.08	14.38	99.56	36.47	107.74	78.37 to 93.29	142,905	120,155	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	127	94.02	96.37	95.42	11.13	101.00	59.86	145.59	92.00 to 96.58	121,313	115,755	
01-OCT-20 To 30-SEP-21	147	91.49	91.21	88.38	16.40	103.20	36.47	164.07	87.01 to 95.57	118,615	104,829	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	129	93.67	95.58	93.65	12.10	102.06	59.86	164.07	91.75 to 96.58	120,957	113,272	
<u>ALL</u>	274	93.16	93.60	91.68	13.88	102.09	36.47	164.07	91.16 to 95.09	119,866	109,893	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	151	91.97	91.89	90.75	13.11	101.26	52.82	145.59	89.27 to 94.74	129,303	117,342	
2	51	92.08	92.14	90.29	12.96	102.05	55.44	141.33	88.10 to 95.46	106,280	95,962	
3	24	98.41	100.41	96.56	16.63	103.99	64.98	164.07	86.48 to 107.85	53,258	51,429	
4	9	97.46	102.86	99.29	18.23	103.60	65.13	137.59	78.37 to 130.26	52,500	52,129	
5	7	96.16	93.52	93.54	14.67	99.98	57.22	122.22	57.22 to 122.22	64,286	60,132	
6	32	97.08	96.36	94.32	13.02	102.16	36.47	141.48	88.91 to 101.94	178,047	167,928	
<u>ALL</u>	274	93.16	93.60	91.68	13.88	102.09	36.47	164.07	91.16 to 95.09	119,866	109,893	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	270	92.97	93.27	91.55	13.71	101.88	36.47	145.59	91.02 to 95.09	119,938	109,798	
06												
07	4	105.63	116.24	101.13	18.46	114.94	89.62	164.07	N/A	115,000	116,303	
<u>ALL</u>	274	93.16	93.60	91.68	13.88	102.09	36.47	164.07	91.16 to 95.09	119,866	109,893	

**21 Custer  
RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

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

Number of Sales : 274  
 Total Sales Price : 32,843,177  
 Total Adj. Sales Price : 32,843,177  
 Total Assessed Value : 30,110,741  
 Avg. Adj. Sales Price : 119,866  
 Avg. Assessed Value : 109,893

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 94  
 COD : 13.88  
 PRD : 102.09

COV : 18.56  
 STD : 17.37  
 Avg. Abs. Dev : 12.93  
 MAX Sales Ratio : 164.07  
 MIN Sales Ratio : 36.47

95% Median C.I. : 91.16 to 95.09  
 95% Wgt. Mean C.I. : 89.79 to 93.57  
 95% Mean C.I. : 91.54 to 95.66

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	164.07	164.07	164.07	00.00	100.00	164.07	164.07	N/A	10,000	16,407
Less Than 30,000	15	96.16	105.76	101.72	21.94	103.97	61.45	164.07	88.09 to 122.22	21,933	22,310
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	274	93.16	93.60	91.68	13.88	102.09	36.47	164.07	91.16 to 95.09	119,866	109,893
Greater Than 14,999	273	93.03	93.35	91.66	13.67	101.84	36.47	145.59	91.02 to 95.09	120,268	110,236
Greater Than 29,999	259	92.87	92.90	91.58	13.35	101.44	36.47	145.59	90.88 to 94.85	125,537	114,966
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	164.07	164.07	164.07	00.00	100.00	164.07	164.07	N/A	10,000	16,407
15,000 TO 29,999	14	95.87	101.60	99.76	18.51	101.84	61.45	138.16	80.89 to 122.22	22,786	22,732
30,000 TO 59,999	45	94.65	96.80	96.74	16.39	100.06	56.90	141.33	89.16 to 103.48	45,826	44,331
60,000 TO 99,999	68	92.84	94.14	94.09	13.49	100.05	57.22	145.59	89.15 to 98.21	78,183	73,562
100,000 TO 149,999	66	94.76	92.57	92.09	14.12	100.52	55.44	141.48	90.44 to 98.45	124,495	114,650
150,000 TO 249,999	64	91.02	90.25	90.35	10.39	99.89	36.47	120.64	88.10 to 94.02	190,626	172,226
250,000 TO 499,999	16	88.67	88.60	88.79	09.97	99.79	74.96	103.08	78.28 to 100.21	294,928	261,852
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>274</b>	<b>93.16</b>	<b>93.60</b>	<b>91.68</b>	<b>13.88</b>	<b>102.09</b>	<b>36.47</b>	<b>164.07</b>	<b>91.16 to 95.09</b>	<b>119,866</b>	<b>109,893</b>

**21 Custer**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

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

Number of Sales : 41  
Total Sales Price : 6,401,469  
Total Adj. Sales Price : 6,401,469  
Total Assessed Value : 5,825,913  
Avg. Adj. Sales Price : 156,133  
Avg. Assessed Value : 142,095

MEDIAN : 99  
WGT. MEAN : 91  
MEAN : 98  
COD : 07.32  
PRD : 108.00

COV : 11.89  
STD : 11.69  
Avg. Abs. Dev : 07.23  
MAX Sales Ratio : 130.00  
MIN Sales Ratio : 63.25

95% Median C.I. : 97.24 to 99.81  
95% Wgt. Mean C.I. : 78.71 to 103.30  
95% Mean C.I. : 94.71 to 101.87

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	5	98.70	99.14	93.99	12.35	105.48	77.27	130.00	N/A	23,200	21,805
01-JAN-19 To 31-MAR-19	6	98.77	99.30	100.06	00.96	99.24	97.75	101.05	97.75 to 101.05	149,650	149,733
01-APR-19 To 30-JUN-19	2	104.87	104.87	105.88	03.28	99.05	101.43	108.31	N/A	42,500	45,000
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	4	96.19	92.11	66.95	17.34	137.58	63.25	112.80	N/A	365,392	244,635
01-JAN-20 To 31-MAR-20	5	98.90	99.26	98.67	01.31	100.60	97.24	102.74	N/A	117,700	116,131
01-APR-20 To 30-JUN-20	3	87.70	90.74	97.30	14.47	93.26	73.22	111.30	N/A	291,000	283,144
01-JUL-20 To 30-SEP-20	1	96.81	96.81	96.81	00.00	100.00	96.81	96.81	N/A	30,000	29,044
01-OCT-20 To 31-DEC-20	5	99.73	105.01	103.04	06.83	101.91	97.08	120.32	N/A	108,100	111,387
01-JAN-21 To 31-MAR-21	3	99.81	95.43	89.58	10.36	106.53	77.74	108.75	N/A	221,667	198,578
01-APR-21 To 30-JUN-21	3	98.75	99.47	100.25	05.51	99.22	91.67	107.98	N/A	308,333	309,115
01-JUL-21 To 30-SEP-21	4	96.26	96.32	96.26	01.13	100.06	94.49	98.28	N/A	54,750	52,703
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	13	98.83	100.10	99.87	06.14	100.23	77.27	130.00	97.75 to 101.43	84,531	84,417
01-OCT-19 To 30-SEP-20	13	98.21	94.91	82.55	09.70	114.97	63.25	112.80	87.61 to 104.77	227,159	187,513
01-OCT-20 To 30-SEP-21	15	98.55	99.67	97.50	06.29	102.23	77.74	120.32	95.98 to 107.98	156,633	152,722
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	12	99.86	97.83	80.46	07.05	121.59	63.25	112.80	97.75 to 104.77	203,706	163,911
01-JAN-20 To 31-DEC-20	14	98.73	99.31	99.22	06.72	100.09	73.22	120.32	96.81 to 109.36	145,143	144,005
<u>ALL</u>	41	98.71	98.29	91.01	07.32	108.00	63.25	130.00	97.24 to 99.81	156,133	142,095

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	20	98.25	96.62	87.94	06.68	109.87	63.25	111.30	95.98 to 99.81	236,928	208,349
2	6	98.99	95.46	95.43	07.96	100.03	73.22	109.36	73.22 to 109.36	78,167	74,593
3	6	98.63	99.08	100.31	04.73	98.77	87.61	112.80	87.61 to 112.80	103,417	103,739
4	6	98.78	101.07	94.99	10.31	106.40	77.27	130.00	77.27 to 130.00	14,750	14,010
5	1	102.74	102.74	102.74	00.00	100.00	102.74	102.74	N/A	8,500	8,733
6	2	110.69	110.69	104.14	08.71	106.29	101.05	120.32	N/A	238,200	248,069
<u>ALL</u>	41	98.71	98.29	91.01	07.32	108.00	63.25	130.00	97.24 to 99.81	156,133	142,095

**21 Custer  
COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

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

Number of Sales : 41  
 Total Sales Price : 6,401,469  
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 Avg. Adj. Sales Price : 156,133  
 Avg. Assessed Value : 142,095

MEDIAN : 99  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 07.32  
 PRD : 108.00

COV : 11.89  
 STD : 11.69  
 Avg. Abs. Dev : 07.23  
 MAX Sales Ratio : 130.00  
 MIN Sales Ratio : 63.25

95% Median C.I. : 97.24 to 99.81  
 95% Wgt. Mean C.I. : 78.71 to 103.30  
 95% Mean C.I. : 94.71 to 101.87

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	98.21	98.21	98.21	00.00	100.00	98.21	98.21	N/A	185,000	181,687
03	40	98.73	98.30	90.79	07.50	108.27	63.25	130.00	97.24 to 99.81	155,412	141,106
04											
<u>ALL</u>	<u>41</u>	<u>98.71</u>	<u>98.29</u>	<u>91.01</u>	<u>07.32</u>	<u>108.00</u>	<u>63.25</u>	<u>130.00</u>	<u>97.24 to 99.81</u>	<u>156,133</u>	<u>142,095</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	98.97	98.97	98.97	00.00	100.00	98.97	98.97	N/A	3,500	3,464
Less Than 15,000	4	103.76	109.12	108.18	07.97	100.87	98.97	130.00	N/A	6,500	7,032
Less Than 30,000	7	98.97	100.44	93.86	10.24	107.01	77.27	130.00	77.27 to 130.00	13,571	12,738
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	40	98.71	98.28	91.00	07.51	108.00	63.25	130.00	97.24 to 99.81	159,949	145,561
Greater Than 14,999	37	98.59	97.12	90.94	06.98	106.80	63.25	120.32	97.08 to 99.22	172,310	156,697
Greater Than 29,999	34	98.71	97.85	90.97	06.72	107.56	63.25	120.32	97.08 to 99.81	185,484	168,728
<u>Incremental Ranges</u>											
0 TO 4,999	1	98.97	98.97	98.97	00.00	100.00	98.97	98.97	N/A	3,500	3,464
5,000 TO 14,999	3	104.77	112.50	109.61	08.68	102.64	102.74	130.00	N/A	7,500	8,221
15,000 TO 29,999	3	90.77	88.88	88.46	07.83	100.47	77.27	98.59	N/A	23,000	20,347
30,000 TO 59,999	11	98.28	99.08	99.25	03.80	99.83	87.61	109.36	96.53 to 108.31	42,727	42,406
60,000 TO 99,999	8	98.23	99.14	99.64	08.94	99.50	73.22	120.32	73.22 to 120.32	74,250	73,983
100,000 TO 149,999	1	99.22	99.22	99.22	00.00	100.00	99.22	99.22	N/A	100,000	99,215
150,000 TO 249,999	5	98.83	101.08	101.12	02.56	99.96	98.21	108.75	N/A	180,400	182,422
250,000 TO 499,999	8	99.32	97.01	97.10	08.06	99.91	77.74	111.30	77.74 to 111.30	363,738	353,190
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	63.25	63.25	63.25	00.00	100.00	63.25	63.25	N/A	1,330,569	841,571
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>41</u>	<u>98.71</u>	<u>98.29</u>	<u>91.01</u>	<u>07.32</u>	<u>108.00</u>	<u>63.25</u>	<u>130.00</u>	<u>97.24 to 99.81</u>	<u>156,133</u>	<u>142,095</u>



**21 Custer**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

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

Number of Sales : 41  
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 Avg. Adj. Sales Price : 156,133  
 Avg. Assessed Value : 142,095

MEDIAN : 99  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 07.32  
 PRD : 108.00

COV : 11.89  
 STD : 11.69  
 Avg. Abs. Dev : 07.23  
 MAX Sales Ratio : 130.00  
 MIN Sales Ratio : 63.25

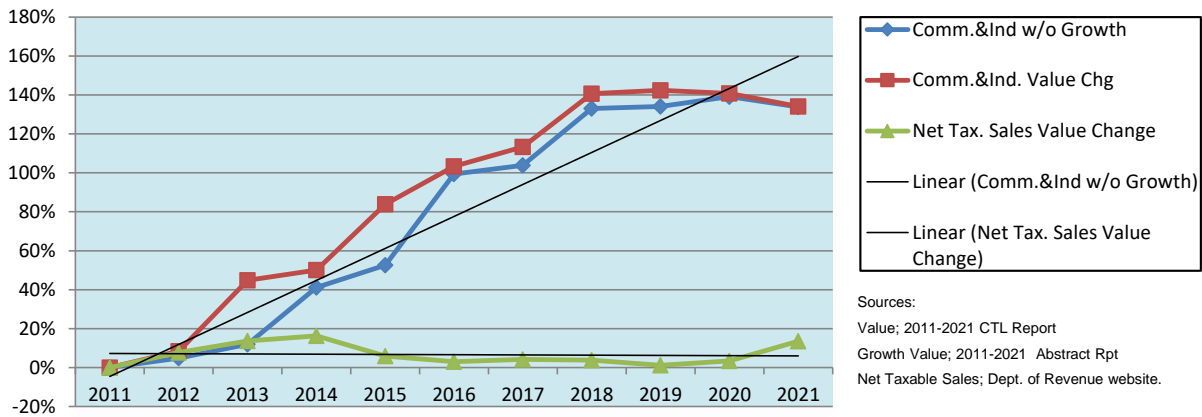
95% Median C.I. : 97.24 to 99.81  
 95% Wgt. Mean C.I. : 78.71 to 103.30  
 95% Mean C.I. : 94.71 to 101.87

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	1	107.98	107.98	107.98	00.00	100.00	107.98	107.98	N/A	400,000	431,918
306	1	91.67	91.67	91.67	00.00	100.00	91.67	91.67	N/A	325,000	297,934
326	1	97.75	97.75	97.75	00.00	100.00	97.75	97.75	N/A	80,000	78,197
343	2	99.50	99.50	99.50	11.86	100.00	87.70	111.30	N/A	400,000	397,993
344	5	98.97	101.93	105.50	04.74	96.62	96.53	108.75	N/A	66,900	70,582
350	1	98.71	98.71	98.71	00.00	100.00	98.71	98.71	N/A	72,500	71,565
351	1	87.61	87.61	87.61	00.00	100.00	87.61	87.61	N/A	40,000	35,042
352	1	98.21	98.21	98.21	00.00	100.00	98.21	98.21	N/A	185,000	181,687
353	10	98.42	96.56	73.53	10.71	131.32	63.25	130.00	77.27 to 109.36	188,207	138,384
381	1	99.22	99.22	99.22	00.00	100.00	99.22	99.22	N/A	100,000	99,215
384	2	96.61	96.61	96.52	00.65	100.09	95.98	97.24	N/A	52,500	50,674
386	1	77.74	77.74	77.74	00.00	100.00	77.74	77.74	N/A	385,000	299,280
406	6	99.86	98.81	100.11	02.75	98.70	90.77	102.74	90.77 to 102.74	130,317	130,464
419	1	73.22	73.22	73.22	00.00	100.00	73.22	73.22	N/A	73,000	53,447
470	2	110.07	110.07	109.23	09.32	100.77	99.81	120.32	N/A	83,250	90,935
483	1	101.43	101.43	101.43	00.00	100.00	101.43	101.43	N/A	30,000	30,428
528	3	104.77	105.44	102.89	04.47	102.48	98.75	112.80	N/A	97,000	99,807
531	1	99.73	99.73	99.73	00.00	100.00	99.73	99.73	N/A	350,000	349,052
<u>ALL</u>	41	98.71	98.29	91.01	07.32	108.00	63.25	130.00	97.24 to 99.81	156,133	142,095

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 65,894,597	\$ 2,817,027	4.28%	\$ 63,077,570		\$ 93,422,072	
2012	\$ 71,455,590	\$ 2,392,367	3.35%	\$ 69,063,223	4.81%	\$ 100,655,831	7.74%
2013	\$ 95,472,318	\$ 21,698,853	22.73%	\$ 73,773,465	3.24%	\$ 106,188,797	5.50%
2014	\$ 98,892,429	\$ 5,917,537	5.98%	\$ 92,974,892	-2.62%	\$ 108,634,566	2.30%
2015	\$ 121,121,620	\$ 20,596,128	17.00%	\$ 100,525,492	1.65%	\$ 98,875,022	-8.98%
2016	\$ 133,964,781	\$ 2,567,352	1.92%	\$ 131,397,429	8.48%	\$ 96,227,974	-2.68%
2017	\$ 140,550,666	\$ 6,201,846	4.41%	\$ 134,348,820	0.29%	\$ 97,368,869	1.19%
2018	\$ 158,555,742	\$ 4,996,535	3.15%	\$ 153,559,207	9.26%	\$ 96,977,333	-0.40%
2019	\$ 159,733,235	\$ 5,499,591	3.44%	\$ 154,233,644	-2.73%	\$ 94,549,841	-2.50%
2020	\$ 158,638,692	\$ 1,047,021	0.66%	\$ 157,591,671	-1.34%	\$ 96,648,259	2.22%
2021	\$ 154,233,410	\$ 181,280	0.12%	\$ 154,052,130	-2.89%	\$ 106,012,244	9.69%
<b>Ann %chg</b>	<b>8.88%</b>			<b>Average</b>	<b>1.82%</b>	1.27%	<b>1.41%</b>

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

County Number	21
County Name	Custer

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

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

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

Number of Sales : 118  
 Total Sales Price : 73,422,332  
 Total Adj. Sales Price : 73,422,332  
 Total Assessed Value : 53,567,528  
 Avg. Adj. Sales Price : 622,223  
 Avg. Assessed Value : 453,962

MEDIAN : 73  
 WGT. MEAN : 73  
 MEAN : 74  
 COD : 17.00  
 PRD : 101.30

COV : 24.79  
 STD : 18.32  
 Avg. Abs. Dev : 12.44  
 MAX Sales Ratio : 175.30  
 MIN Sales Ratio : 31.01

95% Median C.I. : 70.84 to 75.93  
 95% Wgt. Mean C.I. : 68.82 to 77.09  
 95% Mean C.I. : 70.60 to 77.22

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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
<b>Qrtrs</b>											
01-OCT-18 To 31-DEC-18	21	68.29	70.83	69.93	23.75	101.29	36.02	175.30	59.31 to 76.99	454,942	318,137
01-JAN-19 To 31-MAR-19	15	68.55	61.89	57.75	20.39	107.17	31.01	95.02	49.78 to 73.30	503,838	290,957
01-APR-19 To 30-JUN-19	12	73.82	79.84	79.48	17.38	100.45	55.88	111.96	68.03 to 95.00	1,092,622	868,393
01-JUL-19 To 30-SEP-19	2	64.50	64.50	62.31	06.08	103.51	60.58	68.42	N/A	320,961	200,001
01-OCT-19 To 31-DEC-19	7	86.31	89.84	90.06	11.41	99.76	75.93	113.12	75.93 to 113.12	548,906	494,349
01-JAN-20 To 31-MAR-20	13	77.90	77.06	68.08	15.29	113.19	49.24	105.58	63.50 to 89.56	671,579	457,197
01-APR-20 To 30-JUN-20	10	75.43	76.03	77.37	10.69	98.27	61.00	88.00	61.14 to 87.66	703,880	544,589
01-JUL-20 To 30-SEP-20	4	73.95	77.67	77.21	12.54	100.60	65.86	96.91	N/A	473,212	365,355
01-OCT-20 To 31-DEC-20	5	69.17	71.44	67.85	05.90	105.29	65.65	77.50	N/A	733,990	498,005
01-JAN-21 To 31-MAR-21	20	72.62	72.33	72.95	12.17	99.15	44.11	90.17	68.84 to 80.41	664,116	484,449
01-APR-21 To 30-JUN-21	6	72.75	77.19	79.01	15.40	97.70	61.54	102.93	61.54 to 102.93	496,801	392,533
01-JUL-21 To 30-SEP-21	3	77.79	83.24	76.43	12.46	108.91	71.43	100.49	N/A	373,333	285,356
<b>Study Yrs</b>											
01-OCT-18 To 30-SEP-19	50	69.52	70.06	70.84	21.23	98.90	31.01	175.30	65.18 to 73.28	617,295	437,319
01-OCT-19 To 30-SEP-20	34	78.42	79.46	75.85	13.75	104.76	49.24	113.12	74.67 to 87.00	632,486	479,745
01-OCT-20 To 30-SEP-21	34	72.62	74.02	73.10	12.24	101.26	44.11	102.93	69.17 to 77.50	619,208	452,655
<b>Calendar Yrs</b>											
01-JAN-19 To 31-DEC-19	36	73.19	73.45	74.13	19.72	99.08	31.01	113.12	68.42 to 78.94	698,703	517,931
01-JAN-20 To 31-DEC-20	32	75.43	75.94	71.91	12.50	105.60	49.24	105.58	68.51 to 82.13	666,629	479,403
<b>ALL</b>	118	73.19	73.91	72.96	17.00	101.30	31.01	175.30	70.84 to 75.93	622,223	453,962

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	83	73.28	74.95	73.62	16.40	101.81	33.30	175.30	70.85 to 76.69	639,468	470,793
2	3	65.86	58.32	64.04	18.77	91.07	36.02	73.09	N/A	502,966	322,098
3	4	60.37	63.22	57.73	42.50	109.51	31.01	101.13	N/A	597,953	345,198
4	13	70.84	72.01	69.73	12.52	103.27	46.99	90.17	68.03 to 83.67	634,082	442,115
5	15	75.93	75.78	77.99	16.88	97.17	37.85	105.58	67.81 to 87.57	546,848	426,476
<b>ALL</b>	118	73.19	73.91	72.96	17.00	101.30	31.01	175.30	70.84 to 75.93	622,223	453,962

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

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

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

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COV : 24.79  
 STD : 18.32  
 Avg. Abs. Dev : 12.44  
 MAX Sales Ratio : 175.30  
 MIN Sales Ratio : 31.01

95% Median C.I. : 70.84 to 75.93  
 95% Wgt. Mean C.I. : 68.82 to 77.09  
 95% Mean C.I. : 70.60 to 77.22

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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	9	76.69	79.81	80.07	09.82	99.68	68.03	95.00	70.80 to 89.56	743,457	595,263
1	8	79.41	81.28	81.41	09.31	99.84	70.80	95.00	70.80 to 95.00	752,639	612,696
4	1	68.03	68.03	68.03	00.00	100.00	68.03	68.03	N/A	670,000	455,803
<b>_____Dry_____</b>											
County	2	60.81	60.81	58.65	12.10	103.68	53.45	68.17	N/A	238,050	139,608
1	1	53.45	53.45	53.45	00.00	100.00	53.45	53.45	N/A	308,100	164,686
4	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	168,000	114,530
<b>_____Grass_____</b>											
County	49	71.46	68.97	66.99	16.79	102.96	31.01	101.13	65.86 to 74.79	429,139	287,483
1	34	71.86	69.71	67.38	14.49	103.46	33.30	100.49	65.57 to 75.21	369,145	248,718
2	3	65.86	58.32	64.04	18.77	91.07	36.02	73.09	N/A	502,966	322,098
3	4	60.37	63.22	57.73	42.50	109.51	31.01	101.13	N/A	597,953	345,198
4	2	61.49	61.49	60.40	12.49	101.80	53.81	69.17	N/A	411,500	248,527
5	6	79.09	76.49	74.23	12.80	103.04	55.88	89.50	55.88 to 89.50	625,527	464,356
<b>_____ALL_____</b>	<b>118</b>	<b>73.19</b>	<b>73.91</b>	<b>72.96</b>	<b>17.00</b>	<b>101.30</b>	<b>31.01</b>	<b>175.30</b>	<b>70.84 to 75.93</b>	<b>622,223</b>	<b>453,962</b>

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

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

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

Number of Sales : 118  
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MEDIAN : 73  
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 PRD : 101.30

COV : 24.79  
 STD : 18.32  
 Avg. Abs. Dev : 12.44  
 MAX Sales Ratio : 175.30  
 MIN Sales Ratio : 31.01

95% Median C.I. : 70.84 to 75.93  
 95% Wgt. Mean C.I. : 68.82 to 77.09  
 95% Mean C.I. : 70.60 to 77.22

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	24	73.79	79.80	72.03	18.51	110.79	49.24	175.30	70.80 to 82.13	852,383	613,977
1	21	75.17	81.05	72.21	20.09	112.24	49.24	175.30	70.80 to 88.00	827,581	597,626
4	2	69.44	69.44	70.05	02.03	99.13	68.03	70.84	N/A	1,196,500	838,175
5	1	74.30	74.30	74.30	00.00	100.00	74.30	74.30	N/A	685,000	508,966
<b>Dry</b>											
County	5	68.17	70.58	70.02	13.92	100.80	53.45	90.17	N/A	303,335	212,401
1	2	59.32	59.32	60.09	09.90	98.72	53.45	65.18	N/A	355,150	213,427
4	2	79.17	79.17	81.38	13.89	97.28	68.17	90.17	N/A	210,160	171,018
5	1	75.93	75.93	75.93	00.00	100.00	75.93	75.93	N/A	386,053	293,117
<b>Grass</b>											
County	63	72.26	70.83	71.97	16.45	98.42	31.01	111.96	69.17 to 75.41	498,121	358,520
1	44	73.14	72.46	73.71	14.29	98.30	33.30	111.96	69.42 to 77.50	478,960	353,037
2	3	65.86	58.32	64.04	18.77	91.07	36.02	73.09	N/A	502,966	322,098
3	4	60.37	63.22	57.73	42.50	109.51	31.01	101.13	N/A	597,953	345,198
4	3	69.17	64.80	64.69	08.49	100.17	53.81	71.43	N/A	449,333	290,695
5	9	75.41	72.40	75.79	17.13	95.53	37.85	89.50	55.88 to 87.57	562,074	425,994
<b>ALL</b>	<b>118</b>	<b>73.19</b>	<b>73.91</b>	<b>72.96</b>	<b>17.00</b>	<b>101.30</b>	<b>31.01</b>	<b>175.30</b>	<b>70.84 to 75.93</b>	<b>622,223</b>	<b>453,962</b>

## Custer County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Custer	1	4,375	4,375	4,000	3,900	3,649	3,650	3,600	3,600	4,046
Valley	1	3,635	3,635	3,635	3,125	2,955	2,955	2,600	2,600	3,291
Sherman	1	3,670	3,670	3,540	3,540	3,415	3,415	3,340	3,337	3,472
Buffalo	1	4,825	4,816	4,657	4,544	3,611	4,244	3,949	3,948	4,458
Custer	2	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Blaine	1	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Logan	1	3,820	3,820	3,600	3,600	3,055	3,055	2,700	2,700	3,297
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
Custer	3	3,700	3,700	3,692	3,450	3,225	3,225	2,450	2,450	3,159
Loup	1	3,045	3,045	3,045	3,045	2,685	2,685	2,685	1,790	2,816
Garfield	1	3,400	3,400	3,400	2,900	2,900	2,575	2,575	2,200	2,958
Custer	4	3,700	3,710	3,700	3,400	3,000	3,000	2,800	2,625	3,402
Custer	5	3,710	3,710	3,700	3,400	3,000	3,000	2,700	2,625	3,443
Dawson	1	4,415	4,416	4,102	3,873	3,595	3,449	3,295	3,135	4,196
Lincoln	1	4,093	4,088	3,927	3,901	3,903	3,777	3,894	3,786	3,984

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Custer	1	n/a	2,150	2,025	1,950	1,900	1,725	1,700	1,700	1,930
Valley	1	n/a	1,740	1,740	1,740	1,705	1,705	1,705	1,595	1,694
Sherman	1	n/a	1,910	1,810	1,810	1,710	1,710	1,615	1,615	1,711
Buffalo	1	2,260	2,259	2,105	2,105	1,960	1,950	1,830	1,830	2,012
Custer	2	n/a	540	n/a	530	530	n/a	n/a	530	533
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	n/a	590	590
Logan	1	n/a	1,440	1,440	1,440	1,350	1,350	1,210	1,210	1,363
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Custer	3	n/a	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375
Loup	1	n/a	830	830	830	775	700	700	700	769
Garfield	1	n/a	1,450	1,450	1,270	1,270	1,060	1,050	995	1,231
Custer	4	n/a	1,600	1,550	1,300	1,300	1,200	1,130	1,130	1,380
Custer	5	n/a	1,600	1,500	1,300	1,300	1,200	1,130	1,130	1,376
Dawson	1	n/a	2,201	2,211	2,005	1,994	1,800	1,555	1,540	1,957
Lincoln	1	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Custer	1	891	1,100	1,046	755	1,029	890	n/a	1,510	995
Valley	1	1,100	1,100	1,000	996	1,000	997	635	665	991
Sherman	1	1,395	1,395	1,345	1,345	1,220	n/a	n/a	1,061	1,337
Buffalo	1	1,300	1,299	1,270	1,255	1,234	1,210	1,180	n/a	1,257
Custer	2	531	530	531	530	539	531	n/a	n/a	531
Blaine	1	620	620	620	620	590	590	590	590	595
Logan	1	612	610	610	610	606	610	610	n/a	610
Thomas	1	535	535	535	535	535	535	535	535	535
Custer	3	848	961	800	752	796	632	n/a	1,281	757
Loup	1	630	n/a	630	630	630	630	630	630	630
Garfield	1	800	n/a	761	800	700	700	790	701	727
Custer	4	792	826	822	750	819	621	n/a	516	763
Custer	5	745	831	815	750	811	797	750	1,201	801
Dawson	1	1,072	1,075	1,065	1,020	985	978	950	940	1,050
Lincoln	1	1,060	1,060	1,060	1,060	1,025	1,025	1,025	1,025	1,053

County	Mkt Area	CRP	TIMBER	WASTE
Custer	1	1,544	n/a	50
Valley	1	1,010	n/a	250
Sherman	1	1,430	n/a	90
Buffalo	1	1,203	0	490
Custer	2	n/a	n/a	40
Blaine	1	n/a	n/a	25
Logan	1	610	n/a	15
Thomas	1	n/a	n/a	150
Custer	3	1,115	n/a	50
Loup	1	787	n/a	100
Garfield	1	778	n/a	191
Custer	4	n/a	n/a	50
Custer	5	1,160	n/a	50
Dawson	1	n/a	n/a	50
Lincoln	1	n/a	n/a	589

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL

Type : Qualified

Number of Sales :	28	Median :	74	COV :	20.42	95% Median C.I. :	68.39 to 83.66
Total Sales Price :	16,445,785	Wgt. Mean :	74	STD :	15.12	95% Wgt. Mean C.I. :	67.29 to 80.41
Total Adj. Sales Price :	16,445,785	Mean :	74	Avg. Abs. Dev :	11.45	95% Mean C.I. :	68.17 to 79.89
Total Assessed Value :	12,144,632						
Avg. Adj. Sales Price :	587,349	COD :	15.40	MAX Sales Ratio :	105.58		
Avg. Assessed Value :	433,737	PRD :	100.24	MIN Sales Ratio :	37.85		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	4	76.81	70.24	73.46	20.70	95.62	37.85	89.50	N/A	599,084	440,078
01/01/2019 To 03/31/2019	1	54.63	54.63	54.63		100.00	54.63	54.63	N/A	461,000	251,848
04/01/2019 To 06/30/2019	3	68.03	66.09	66.49	09.05	99.40	55.88	74.36	N/A	894,475	594,752
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019	1	75.93	75.93	75.93		100.00	75.93	75.93	N/A	386,053	293,117
01/01/2020 To 03/31/2020	3	74.30	77.90	78.34	23.23	99.44	53.81	105.58	N/A	560,000	438,720
04/01/2020 To 06/30/2020	2	77.41	77.41	80.57	12.40	96.08	67.81	87.00	N/A	612,075	493,128
07/01/2020 To 09/30/2020	1	96.91	96.91	96.91		100.00	96.91	96.91	N/A	572,000	554,310
10/01/2020 To 12/31/2020	2	68.67	68.67	68.85	00.73	99.74	68.17	69.17	N/A	260,500	179,350
01/01/2021 To 03/31/2021	8	79.54	75.44	71.67	13.25	105.26	46.99	90.17	46.99 to 90.17	578,978	414,954
04/01/2021 To 06/30/2021	1	87.57	87.57	87.57		100.00	87.57	87.57	N/A	850,000	744,370
07/01/2021 To 09/30/2021	2	74.61	74.61	74.58	04.26	100.04	71.43	77.79	N/A	520,000	387,837
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	8	69.44	66.73	68.52	18.20	97.39	37.85	89.50	37.85 to 89.50	692,595	474,552
10/01/2019 To 09/30/2020	7	75.93	80.19	81.56	17.61	98.32	53.81	105.58	53.81 to 105.58	551,743	449,977
10/01/2020 To 09/30/2021	13	75.41	75.21	73.81	11.86	101.90	46.99	90.17	68.39 to 86.41	541,755	399,875
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	5	68.03	65.77	65.97	11.70	99.70	54.63	75.93	N/A	706,096	465,844
01/01/2020 To 12/31/2020	8	71.74	77.84	80.44	18.26	96.77	53.81	105.58	53.81 to 105.58	499,644	401,928



AGRICULTURAL

Type : Qualified

Number of Sales :	28	Median :	74	COV :	20.42	95% Median C.I. :	68.39 to 83.66
Total Sales Price :	16,445,785	Wgt. Mean :	74	STD :	15.12	95% Wgt. Mean C.I. :	67.29 to 80.41
Total Adj. Sales Price :	16,445,785	Mean :	74	Avg. Abs. Dev :	11.45	95% Mean C.I. :	68.17 to 79.89
Total Assessed Value :	12,144,632						
Avg. Adj. Sales Price :	587,349	COD :	15.40	MAX Sales Ratio :	105.58		
Avg. Assessed Value :	433,737	PRD :	100.24	MIN Sales Ratio :	37.85		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	13	70.84	72.01	69.73	12.52	103.27	46.99	90.17	68.03 to 83.67	634,082	442,115
5	15	75.93	75.78	77.99	16.88	97.17	37.85	105.58	67.81 to 87.57	546,848	426,476

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 Value
<u>Irrigated</u>											
County	1	68.03	68.03	68.03		100.00	68.03	68.03	N/A	670,000	455,803
4	1	68.03	68.03	68.03		100.00	68.03	68.03	N/A	670,000	455,803
<u>Dry</u>											
County	1	68.17	68.17	68.17		100.00	68.17	68.17	N/A	168,000	114,530
4	1	68.17	68.17	68.17		100.00	68.17	68.17	N/A	168,000	114,530
<u>Grass</u>											
County	8	72.29	72.74	71.75	15.31	101.38	53.81	89.50	53.81 to 89.50	572,020	410,399
4	2	61.49	61.49	60.40	12.49	101.80	53.81	69.17	N/A	411,500	248,527
5	6	79.09	76.49	74.23	12.80	103.04	55.88	89.50	55.88 to 89.50	625,527	464,356
<u>ALL</u>											
10/01/2018 To 09/30/2021	28	74.33	74.03	73.85	15.40	100.24	37.85	105.58	68.39 to 83.66	587,349	433,737

AGRICULTURAL

Type : Qualified

Number of Sales :	28	Median :	74	COV :	20.42	95% Median C.I. :	68.39 to 83.66
Total Sales Price :	16,445,785	Wgt. Mean :	74	STD :	15.12	95% Wgt. Mean C.I. :	67.29 to 80.41
Total Adj. Sales Price :	16,445,785	Mean :	74	Avg. Abs. Dev :	11.45	95% Mean C.I. :	68.17 to 79.89
Total Assessed Value :	12,144,632						
Avg. Adj. Sales Price :	587,349	COD :	15.40	MAX Sales Ratio :	105.58		
Avg. Assessed Value :	433,737	PRD :	100.24	MIN Sales Ratio :	37.85		

What IF

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 Value
<u>Irrigated</u>											
County	3	70.84	71.06	71.00	02.95	100.08	68.03	74.30	N/A	1,026,000	728,438
4	2	69.44	69.44	70.05	02.03	99.13	68.03	70.84	N/A	1,196,500	838,175
5	1	74.30	74.30	74.30		100.00	74.30	74.30	N/A	685,000	508,966
<u>Dry</u>											
County	3	75.93	78.09	78.77	09.65	99.14	68.17	90.17	N/A	268,791	211,718
4	2	79.17	79.17	81.38	13.89	97.28	68.17	90.17	N/A	210,160	171,018
5	1	75.93	75.93	75.93		100.00	75.93	75.93	N/A	386,053	293,117
<u>Grass</u>											
County	12	70.30	70.50	73.46	16.61	95.97	37.85	89.50	55.88 to 86.41	533,889	392,170
4	3	69.17	64.80	64.69	08.49	100.17	53.81	71.43	N/A	449,333	290,695
5	9	75.41	72.40	75.79	17.13	95.53	37.85	89.50	55.88 to 87.57	562,074	425,994
<u>ALL</u>											
10/01/2018 To 09/30/2021	28	74.33	74.03	73.85	15.40	100.24	37.85	105.58	68.39 to 83.66	587,349	433,737

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Total	Increase	0%

What IF

**PAD 2022 School Bond Valuation**

**AGRICULTURAL**

Type : Qualified

Number of Sales :	10	Median :	44	COV :	25.68	95% Median C.I. :	24.19 to 52.04
Total Sales Price :	10,251,599	Wgt. Mean :	39	STD :	10.75	95% Wgt. Mean C.I. :	18.73 to 60.05
Total Adj. Sales Price :	10,251,599	Mean :	42	Avg. Abs. Dev :	07.88	95% Mean C.I. :	34.17 to 49.55
Total Assessed Value :	4,038,497						
Avg. Adj. Sales Price :	1,025,160	COD :	17.86	MAX Sales Ratio :	52.52		
Avg. Assessed Value :	403,850	PRD :	106.27	MIN Sales Ratio :	23.79		

What IF

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2018 To 12/31/2018	2	37.47	37.47	41.89	35.44	89.45	24.19	50.74	N/A	337,399	141,347
01/01/2019 To 03/31/2019	1	23.79	23.79	23.79		100.00	23.79	23.79	N/A	1,291,060	307,199
04/01/2019 To 06/30/2019	1	49.09	49.09	49.09		100.00	49.09	49.09	N/A	793,485	389,550
07/01/2019 To 09/30/2019											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	4	47.29	45.63	38.28	14.06	119.20	35.42	52.52	N/A	1,042,564	399,071
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	1	44.30	44.30	44.30		100.00	44.30	44.30	N/A	736,000	326,034
10/01/2020 To 12/31/2020	1	43.96	43.96	43.96		100.00	43.96	43.96	N/A	2,586,000	1,136,735
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021											
<u>Study Yrs</u>											
10/01/2018 To 09/30/2019	4	36.64	36.95	35.50	35.37	104.08	23.79	50.74	N/A	689,836	244,861
10/01/2019 To 09/30/2020	5	44.30	45.36	39.18	12.01	115.77	35.42	52.52	N/A	981,251	384,464
10/01/2020 To 09/30/2021	1	43.96	43.96	43.96		100.00	43.96	43.96	N/A	2,586,000	1,136,735
<u>Calendar Yrs</u>											
01/01/2019 To 12/31/2019	2	36.44	36.44	33.42	34.71	109.04	23.79	49.09	N/A	1,042,273	348,375
01/01/2020 To 12/31/2020	6	44.13	45.13	40.83	10.17	110.53	35.42	52.52	35.42 to 52.52	1,248,709	509,842

**PAD 2022 School Bond Valuation**

**AGRICULTURAL**

Type : Qualified

Number of Sales :	10	Median :	44	COV :	25.68	95% Median C.I. :	24.19 to 52.04
Total Sales Price :	10,251,599	Wgt. Mean :	39	STD :	10.75	95% Wgt. Mean C.I. :	18.73 to 60.05
Total Adj. Sales Price :	10,251,599	Mean :	42	Avg. Abs. Dev :	07.88	95% Mean C.I. :	34.17 to 49.55
Total Assessed Value :	4,038,497						
Avg. Adj. Sales Price :	1,025,160	COD :	17.86	MAX Sales Ratio :	52.52		
Avg. Assessed Value :	403,850	PRD :	106.27	MIN Sales Ratio :	23.79		

What IF

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	7	49.09	46.61	41.89	09.72	111.27	35.42	52.52	35.42 to 52.52	1,142,820	478,697
2	2	34.25	34.25	39.59	29.37	86.51	24.19	44.30	N/A	480,399	190,210
3	1	23.79	23.79	23.79		100.00	23.79	23.79	N/A	1,291,060	307,199

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
050071											
210015	10	44.13	41.86	39.39	17.86	106.27	23.79	52.52	24.19 to 52.04	1,025,160	403,850
210025											
210044											
210084											
210089											
210180											
240011											
240020											
240101											
580025											
820015											
880005											
880021											

AGRICULTURAL

Type : Qualified

Number of Sales :	10	Median :	44	COV :	25.68	95% Median C.I. :	24.19 to 52.04
Total Sales Price :	10,251,599	Wgt. Mean :	39	STD :	10.75	95% Wgt. Mean C.I. :	18.73 to 60.05
Total Adj. Sales Price :	10,251,599	Mean :	42	Avg. Abs. Dev :	07.88	95% Mean C.I. :	34.17 to 49.55
Total Assessed Value :	4,038,497						
Avg. Adj. Sales Price :	1,025,160	COD :	17.86	MAX Sales Ratio :	52.52		
Avg. Assessed Value :	403,850	PRD :	106.27	MIN Sales Ratio :	23.79		

What IF

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	4	34.25	36.08	32.00	35.30	112.75	23.79	52.04	N/A	604,215	193,373
1	1	52.04	52.04	52.04		100.00	52.04	52.04	N/A	165,000	85,871
2	2	34.25	34.25	39.59	29.37	86.51	24.19	44.30	N/A	480,399	190,210
3	1	23.79	23.79	23.79		100.00	23.79	23.79	N/A	1,291,060	307,199
<u>ALL</u>											
10/01/2018 To 09/30/2021	10	44.13	41.86	39.39	17.86	106.27	23.79	52.52	24.19 to 52.04	1,025,160	403,850

80%MLU By Market Area

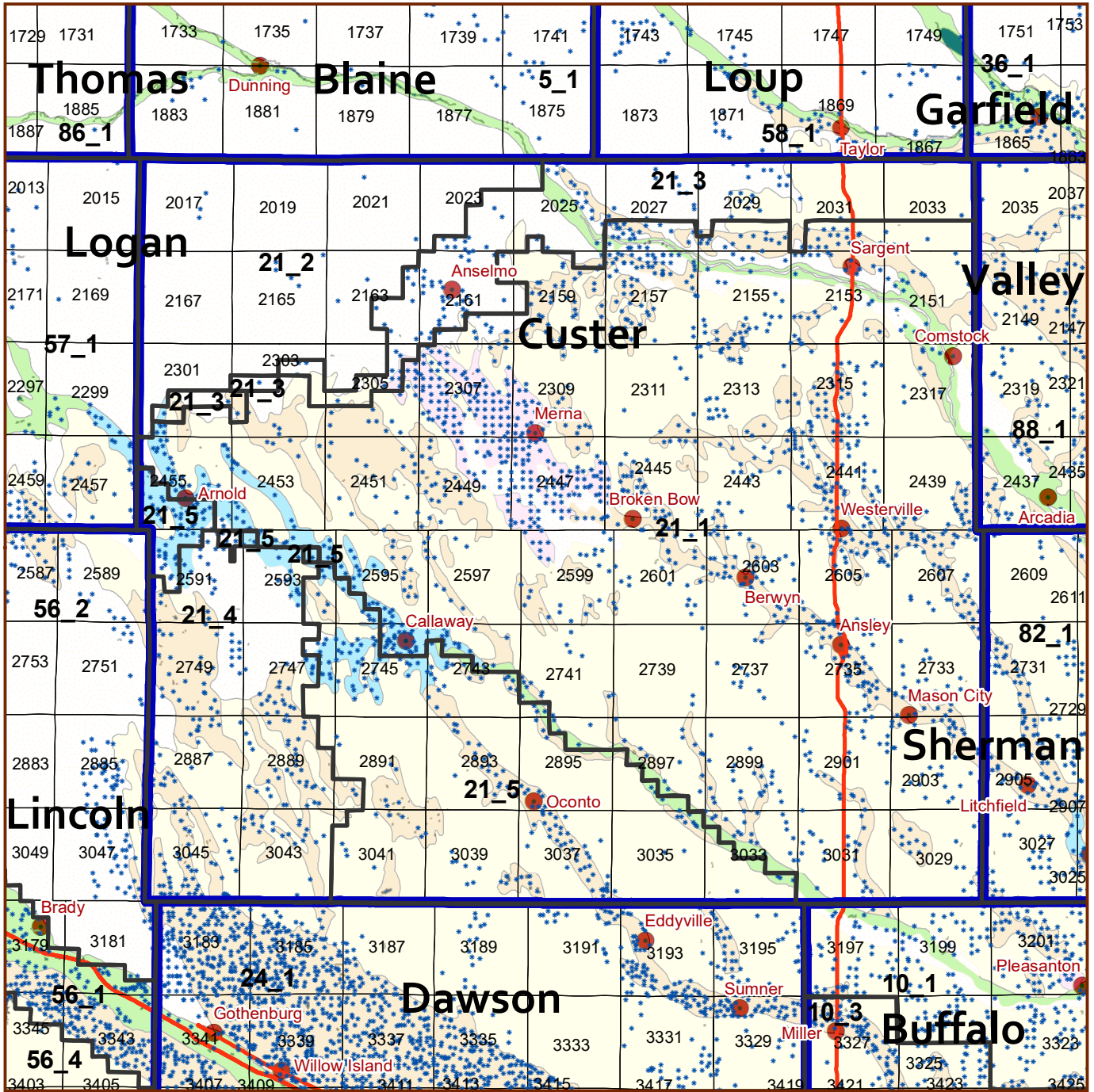
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	2	42.26	42.26	38.08	16.19	110.98	35.42	49.09	N/A	2,038,923	776,382
1	2	42.26	42.26	38.08	16.19	110.98	35.42	49.09	N/A	2,038,923	776,382
<u>Grass</u>											
County	5	44.30	39.37	34.96	25.55	112.61	23.79	52.52	N/A	564,672	197,395
1	2	52.28	52.28	52.38	00.46	99.81	52.04	52.52	N/A	285,750	149,677
2	2	34.25	34.25	39.59	29.37	86.51	24.19	44.30	N/A	480,399	190,210
3	1	23.79	23.79	23.79		100.00	23.79	23.79	N/A	1,291,060	307,199
<u>ALL</u>											
10/01/2018 To 09/30/2021	10	44.13	41.86	39.39	17.86	106.27	23.79	52.52	24.19 to 52.04	1,025,160	403,850

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
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What IF

# CUSTER COUNTY



**Legend**

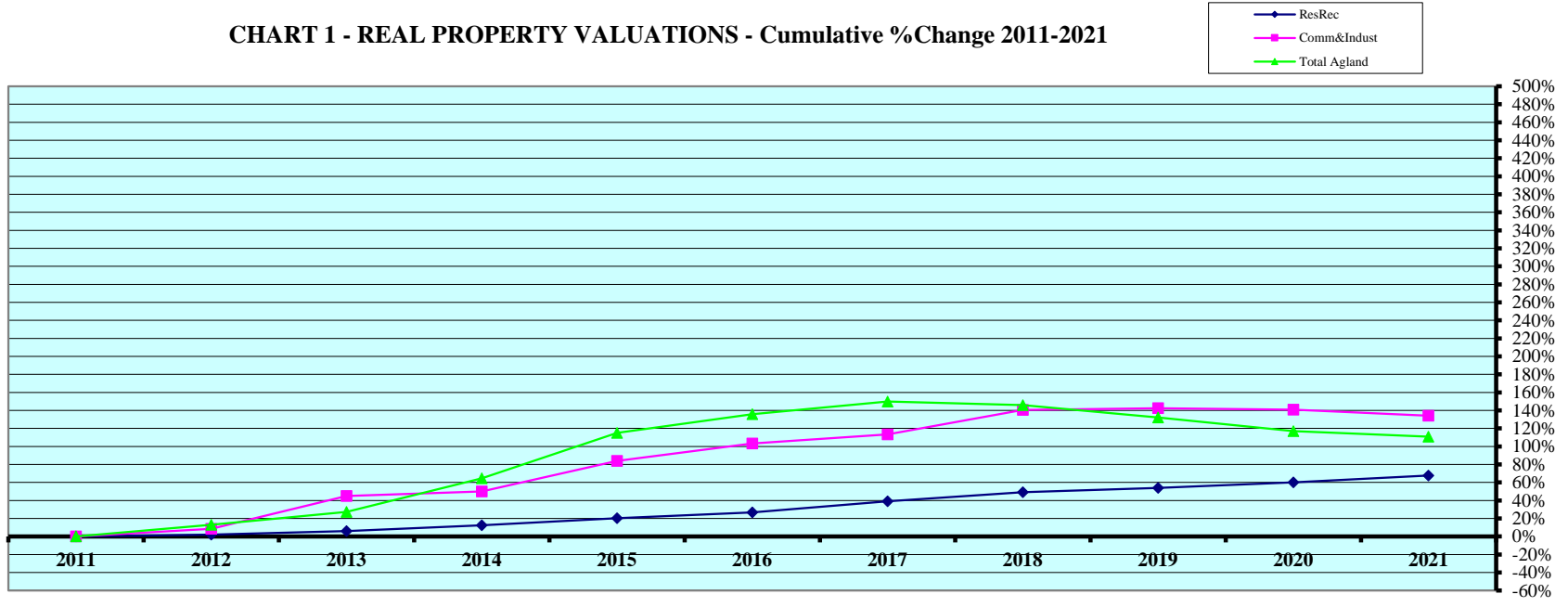
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

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



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



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
2011	215,564,008	-	-	-	65,894,597	-	-	-	1,115,974,878	-	-	-
2012	220,037,146	4,473,138	2.08%	2.08%	71,455,590	5,560,993	8.44%	8.44%	1,261,712,318	145,737,440	13.06%	13.06%
2013	228,243,419	8,206,273	3.73%	5.88%	95,472,318	24,016,728	33.61%	44.89%	1,420,070,927	158,358,609	12.55%	27.25%
2014	242,100,352	13,856,933	6.07%	12.31%	98,892,429	3,420,111	3.58%	50.08%	1,836,742,818	416,671,891	29.34%	64.59%
2015	259,107,974	17,007,622	7.03%	20.20%	121,121,620	22,229,191	22.48%	83.81%	2,398,726,828	561,984,010	30.60%	114.94%
2016	272,988,217	13,880,243	5.36%	26.64%	133,964,781	12,843,161	10.60%	103.30%	2,630,205,520	231,478,692	9.65%	135.69%
2017	299,602,321	26,614,104	9.75%	38.99%	140,550,666	6,585,885	4.92%	113.30%	2,788,830,275	158,624,755	6.03%	149.90%
2018	321,478,274	21,875,953	7.30%	49.13%	158,555,742	18,005,076	12.81%	140.62%	2,745,049,144	-43,781,131	-1.57%	145.98%
2019	331,659,238	10,180,964	3.17%	53.86%	159,733,235	1,177,493	0.74%	142.41%	2,589,557,019	-155,492,125	-5.66%	132.04%
2020	345,060,916	13,401,678	4.04%	60.07%	158,638,692	-1,094,543	-0.69%	140.75%	2,421,633,626	-167,923,393	-6.48%	117.00%
2021	361,513,012	16,452,096	4.77%	67.71%	154,233,410	-4,405,282	-2.78%	134.06%	2,354,133,510	-67,500,116	-2.79%	110.95%

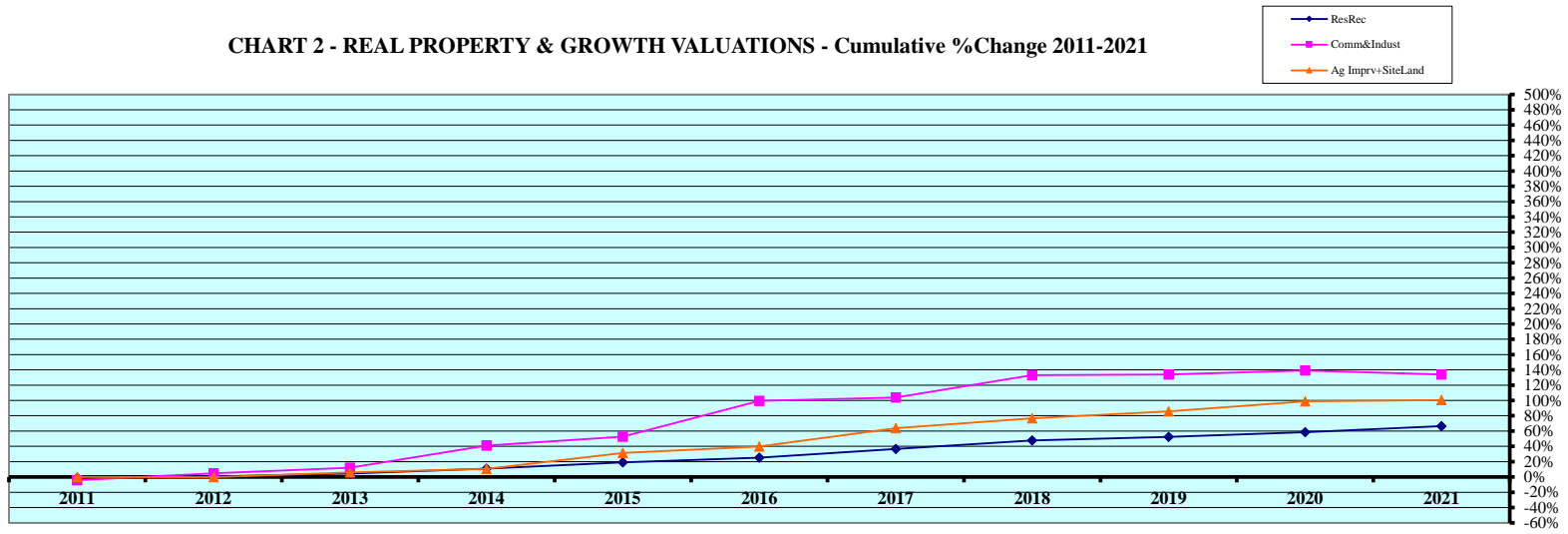
Rate Annual %chg: Residential & Recreational **5.31%** Commercial & Industrial **8.88%** Agricultural Land **7.75%**

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

**CHART 1**

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

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



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	
2011	215,564,008	2,419,110	1.12%	213,144,898	-	-1.12%	65,894,597	2,817,027	4.28%	63,077,570	-	-4.28%	
2012	220,037,146	2,782,231	1.26%	217,254,915	0.78%	0.78%	71,455,590	2,392,367	3.35%	69,063,223	4.81%	4.81%	
2013	228,243,419	3,420,351	1.50%	224,823,068	2.18%	4.30%	95,472,318	21,698,853	22.73%	73,773,465	3.24%	11.96%	
2014	242,100,352	2,790,879	1.15%	239,309,473	4.85%	11.02%	98,892,429	5,917,537	5.98%	92,974,892	-2.62%	41.10%	
2015	259,107,974	2,564,572	0.99%	256,543,402	5.97%	19.01%	121,121,620	20,596,128	17.00%	100,525,492	1.65%	52.55%	
2016	272,988,217	3,342,769	1.22%	269,645,448	4.07%	25.09%	133,964,781	2,567,352	1.92%	131,397,429	8.48%	99.41%	
2017	299,602,321	5,312,421	1.77%	294,289,900	7.80%	36.52%	140,550,666	6,201,846	4.41%	134,348,820	0.29%	103.88%	
2018	321,478,274	2,988,457	0.93%	318,489,817	6.30%	47.75%	158,555,742	4,996,535	3.15%	153,559,207	9.26%	133.04%	
2019	331,659,238	2,999,974	0.90%	328,659,264	2.23%	52.46%	159,733,235	5,499,591	3.44%	154,233,644	-2.73%	134.06%	
2020	345,060,916	3,061,069	0.89%	341,999,847	3.12%	58.65%	158,638,692	1,047,021	0.66%	157,591,671	-1.34%	139.16%	
2021	361,513,012	2,756,064	0.76%	358,756,948	3.97%	66.43%	154,233,410	181,280	0.12%	154,052,130	-2.89%	133.79%	
Rate Ann%chg	5.31%			Resid & Recreat w/o growth			8.88%			C & I w/o growth			1.82%

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
2011	90,085,744	48,821,299	138,907,043	4,101,500	2.95%	134,805,543	-	-
2012	91,006,289	50,401,672	141,407,961	2,958,714	2.09%	138,449,247	-0.33%	-0.33%
2013	96,093,917	56,735,986	152,829,903	5,838,701	3.82%	146,991,202	3.95%	5.82%
2014	98,188,616	63,180,045	161,368,661	7,658,684	4.75%	153,709,977	0.58%	10.66%
2015	107,937,571	83,812,907	191,750,478	9,366,814	4.88%	182,383,664	13.02%	31.30%
2016	111,013,136	93,617,793	204,630,929	10,573,126	5.17%	194,057,803	1.20%	39.70%
2017	119,479,445	117,510,961	236,990,406	9,563,459	4.04%	227,426,947	11.14%	63.73%
2018	131,276,555	123,879,769	255,156,324	9,972,635	3.91%	245,183,689	3.46%	76.51%
2019	134,763,307	131,903,987	266,667,294	8,870,779	3.33%	257,796,515	1.03%	85.59%
2020	143,956,388	138,809,437	282,765,825	6,504,791	2.30%	276,261,034	3.60%	98.88%
2021	144,200,847	146,552,945	290,753,792	12,277,763	4.22%	278,476,029	-1.52%	100.48%
Rate Ann%chg	4.82%	11.62%	7.67%	Ag Imprv+Site w/o growth			3.61%	

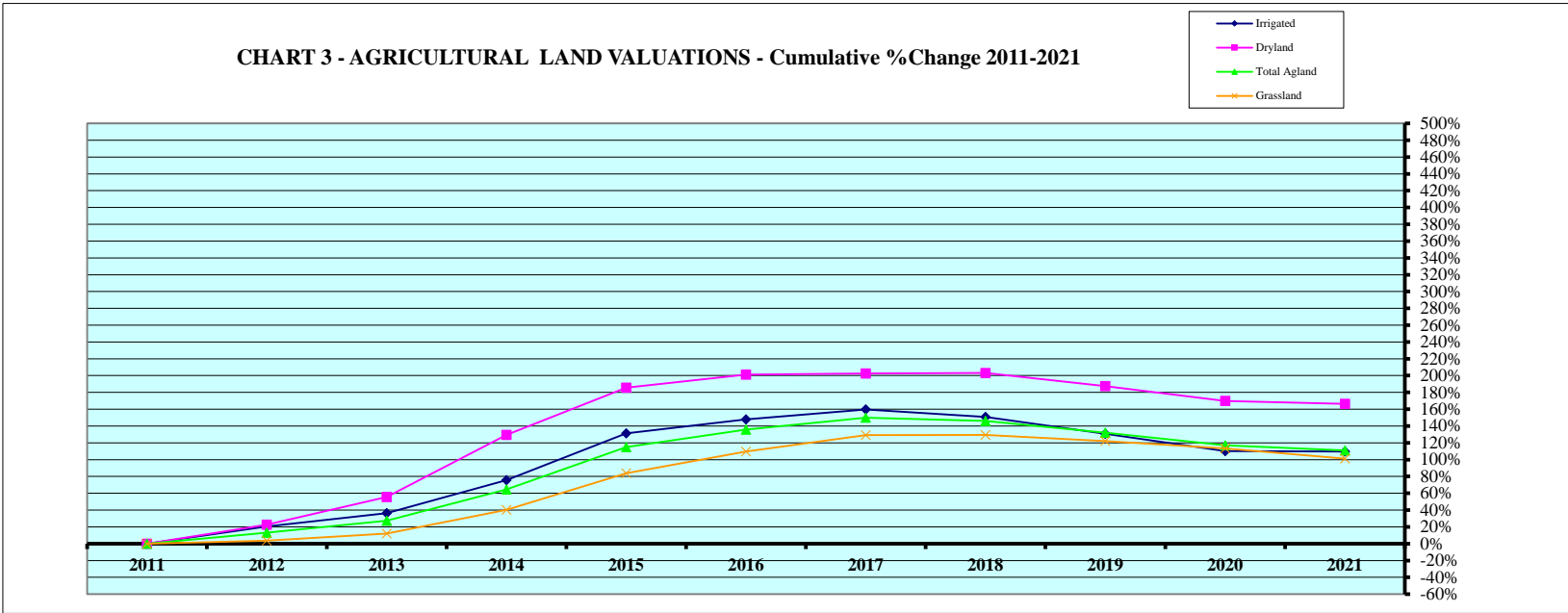
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 21  
County CUSTER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	516,330,331	-	-	-	100,823,823	-	-	-	498,687,513	-	-	-
2012	621,591,602	105,261,271	20.39%	20.39%	123,727,480	22,903,657	22.72%	22.72%	516,251,196	17,563,683	3.52%	3.52%
2013	703,820,011	82,228,409	13.23%	36.31%	156,892,448	33,164,968	26.80%	55.61%	559,208,381	42,957,185	8.32%	12.14%
2014	906,219,601	202,399,590	28.76%	75.51%	231,343,898	74,451,450	47.45%	129.45%	699,014,392	139,806,011	25.00%	40.17%
2015	1,194,149,215	287,929,614	31.77%	131.28%	288,090,133	56,746,235	24.53%	185.74%	916,335,375	217,320,983	31.09%	83.75%
2016	1,280,583,842	86,434,627	7.24%	148.02%	303,669,459	15,579,326	5.41%	201.19%	1,045,809,707	129,474,332	14.13%	109.71%
2017	1,340,748,328	60,164,486	4.70%	159.67%	304,926,691	1,257,232	0.41%	202.44%	1,143,011,655	97,201,948	9.29%	129.20%
2018	1,295,264,781	-45,483,547	-3.39%	150.86%	305,639,427	712,736	0.23%	203.14%	1,143,999,868	988,213	0.09%	129.40%
2019	1,191,303,184	-103,961,597	-8.03%	130.73%	289,884,461	-15,754,966	-5.15%	187.52%	1,107,814,252	-36,185,616	-3.16%	122.15%
2020	1,084,890,280	-106,412,904	-8.93%	110.12%	272,061,139	-17,823,322	-6.15%	169.84%	1,064,536,360	-43,277,892	-3.91%	113.47%
2021	1,082,150,357	-2,739,923	-0.25%	109.58%	268,527,817	-3,533,322	-1.30%	166.33%	1,003,304,075	-61,232,285	-5.75%	101.19%

Rate Ann.%chg: Irrigated **7.68%** Dryland **10.29%** Grassland **7.24%**

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
2011	83,531	-	-	-	49,680	-	-	-	1,115,974,878	-	-	-
2012	97,360	13,829	16.56%	16.56%	44,680	-5,000	-10.06%	-10.06%	1,261,712,318	145,737,440	13.06%	13.06%
2013	111,523	14,163	14.55%	33.51%	38,564	-6,116	-13.69%	-22.38%	1,420,070,927	158,358,609	12.55%	27.25%
2014	113,809	2,286	2.05%	36.25%	51,118	12,554	32.55%	2.89%	1,836,742,818	416,671,891	29.34%	64.59%
2015	104,737	-9,072	-7.97%	25.39%	47,368	-3,750	-7.34%	-4.65%	2,398,726,828	561,984,010	30.60%	114.94%
2016	108,066	3,329	3.18%	29.37%	34,446	-12,922	-27.28%	-30.66%	2,630,205,520	231,478,692	9.65%	135.69%
2017	109,152	1,086	1.00%	30.67%	34,449	3	0.01%	-30.66%	2,788,830,275	158,624,755	6.03%	149.90%
2018	110,252	1,100	1.01%	31.99%	34,816	367	1.07%	-29.92%	2,745,049,144	-43,781,131	-1.57%	145.98%
2019	520,132	409,880	371.77%	522.68%	34,990	174	0.50%	-29.57%	2,589,557,019	-155,492,125	-5.66%	132.04%
2020	110,857	-409,275	-78.69%	32.71%	34,990	0	0.00%	-29.57%	2,421,633,626	-167,923,393	-6.48%	117.00%
2021	150,892	40,035	36.11%	80.64%	369	-34,621	-98.95%	-99.26%	2,354,133,510	-67,500,116	-2.79%	110.95%

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

Rate Ann.%chg: Total Agric Land **7.75%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	430,085,562	278,456	1,545			92,902,824	161,040	577			81,700,995	133,333	613		
2012	515,934,505	279,399	1,847	19.56%	19.56%	101,034,812	160,133	631	9.37%	9.37%	89,688,965	135,300	663	8.18%	9.46%
2013	620,646,764	280,346	2,214	19.89%	43.33%	124,283,233	158,675	783	24.14%	35.77%	89,574,800	130,628	686	3.44%	13.24%
2014	702,434,562	281,276	2,497	12.80%	61.69%	156,894,743	157,118	999	27.49%	73.10%	97,239,960	127,646	762	11.09%	25.80%
2015	905,781,541	282,018	3,212	28.61%	107.95%	231,795,040	157,284	1,474	47.58%	155.46%	128,539,130	127,483	1,008	32.36%	66.50%
2016	1,194,956,767	282,214	4,234	31.83%	174.14%	288,647,752	156,313	1,847	25.30%	220.09%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,283,048,478	282,250	4,546	7.36%	194.31%	303,739,938	156,016	1,947	5.43%	237.47%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,341,668,533	282,142	4,755	4.61%	207.88%	305,612,212	156,457	1,953	0.33%	238.59%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,296,272,110	282,118	4,595	-3.38%	197.49%	305,399,142	156,280	1,954	0.04%	238.74%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,191,753,396	282,005	4,226	-8.03%	173.61%	289,910,164	157,009	1,846	-5.51%	220.07%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,086,302,238	282,524	3,845	-9.02%	148.94%	272,335,955	156,585	1,739	-5.81%	201.48%	1,064,424,154	1,168,554	911	-29.35%	48.65%

Rate Annual %chg Average Value/Acre: 9.55%

11.67%

4.04%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	83,310	2,394	35			678,031	2,571	264			1,003,326,901	1,611,010	623		
2012	83,863	2,410	35	0.00%	0.00%	27,770	139	200	-24.17%	-24.17%	1,115,746,610	1,611,130	693	11.20%	11.20%
2013	97,143	2,210	44	26.27%	26.27%	44,680	223	200	0.00%	-24.17%	1,261,318,133	1,611,139	783	13.05%	25.70%
2014	111,284	2,280	49	11.04%	40.21%	38,638	193	200	0.00%	-24.17%	1,261,318,133	1,611,398	881	12.48%	41.39%
2015	114,396	2,341	49	0.14%	40.41%	51,118	197	260	30.00%	-1.43%	1,836,715,837	1,611,002	1,140	29.47%	83.06%
2016	104,723	2,134	49	0.41%	40.99%	47,368	182	260	0.00%	-1.43%	2,399,832,796	1,610,894	1,490	30.67%	139.20%
2017	108,221	2,206	49	-0.01%	40.98%	34,446	132	260	0.00%	-1.43%	2,632,542,406	1,610,647	1,634	9.71%	162.44%
2018	109,101	2,223	49	0.01%	40.99%	44,449	134	333	28.06%	26.23%	2,789,989,182	1,611,057	1,732	5.95%	178.07%
2019	110,252	2,245	49	0.08%	41.10%	44,816	135	332	-0.23%	25.94%	2,745,464,492	1,610,516	1,705	-1.56%	173.72%
2020	110,601	2,252	49	0.01%	41.11%	34,990	135	260	-21.73%	-1.43%	2,590,712,220	1,610,990	1,608	-5.66%	158.22%
2021	110,857	2,257	49	0.00%	41.12%	229,992	932	247	-5.08%	-6.44%	2,423,403,196	1,610,852	1,504	-6.45%	141.56%

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**CUSTER**

Rate Annual %chg Average Value/Acre: 9.22%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
10,545	CUSTER	115,542,261	40,450,169	126,048,136	361,513,012	145,144,825	9,088,585	0	2,354,133,510	151,885,793	147,132,639	0	3,450,938,930
cnty sectorvalue % of total value:		3.35%	1.17%	3.65%	10.48%	4.21%	0.26%		68.22%	4.40%	4.26%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
145	ANSELMO	412,307	396,972	1,804,475	2,994,945	1,178,284	0	0	4,103	0	0	0	6,791,086
1.38%	%sector of county sector	0.36%	0.98%	1.43%	0.83%	0.81%			0.00%				0.20%
	%sector of municipality	6.07%	5.85%	26.57%	44.10%	17.35%			0.06%				100.00%
441	ANSLEY	901,513	1,247,182	2,650,679	12,877,283	3,359,251	0	0	8,646	0	7,914	0	21,052,468
4.18%	%sector of county sector	0.78%	3.08%	2.10%	3.56%	2.31%			0.00%		0.01%		0.61%
	%sector of municipality	4.28%	5.92%	12.59%	61.17%	15.96%			0.04%		0.04%		100.00%
597	ARNOLD	564,219	1,334,775	251,736	23,146,707	3,177,716	0	0	44,266	0	2,812	0	28,522,231
5.66%	%sector of county sector	0.49%	3.30%	0.20%	6.40%	2.19%			0.00%		0.00%		0.83%
	%sector of municipality	1.98%	4.68%	0.88%	81.15%	11.14%			0.16%		0.01%		100.00%
83	BERWYN	163,714	382,265	1,365,641	2,319,988	191,210	0	0	59,286	56,585	4,027	0	4,542,716
0.79%	%sector of county sector	0.14%	0.95%	1.08%	0.64%	0.13%			0.00%	0.04%	0.00%		0.13%
	%sector of municipality	3.60%	8.41%	30.06%	51.07%	4.21%			1.31%	1.25%	0.09%		100.00%
3,559	BROKEN BOW	5,475,241	3,827,004	5,055,518	140,410,617	60,935,355	421,669	0	61,943	0	0	0	216,187,347
33.75%	%sector of county sector	4.74%	9.46%	4.01%	38.84%	41.98%	4.64%		0.00%				6.26%
	%sector of municipality	2.53%	1.77%	2.34%	64.95%	28.19%	0.20%		0.03%				100.00%
574	CALLAWAY	1,825,813	534,201	118,567	26,601,404	7,485,358	0	0	118,497	0	2,728	0	36,686,568
5.44%	%sector of county sector	1.58%	1.32%	0.09%	7.36%	5.16%			0.01%		0.00%		1.06%
	%sector of municipality	4.98%	1.46%	0.32%	72.51%	20.40%			0.32%		0.01%		100.00%
93	COMSTOCK	2,003	175,619	9,261	2,433,468	209,421	0	0	7,828	0	0	0	2,837,600
0.88%	%sector of county sector	0.00%	0.43%	0.01%	0.67%	0.14%			0.01%				1.96%
	%sector of municipality	0.07%	6.19%	0.33%	85.76%	7.38%			0.28%				100.00%
171	MASON CITY	76,141	559,712	1,918,943	3,327,989	310,260	0	0	52,620	57,124	56,985	0	6,359,774
1.62%	%sector of county sector	0.07%	1.38%	1.52%	0.92%	0.21%			0.58%	0.63%	0.63%		69.98%
	%sector of municipality	1.20%	8.80%	30.17%	52.33%	4.88%			0.83%	0.90%	0.90%		100.00%
363	MERNA	420,960	409,523	1,511,084	12,387,602	2,774,327	0	0	323,885	0	178,228	0	18,005,609
3.44%	%sector of county sector	0.36%	1.01%	1.20%	3.43%	1.91%			0.01%		0.01%		0.76%
	%sector of municipality	2.34%	2.27%	8.39%	68.80%	15.41%			1.80%		0.99%		100.00%
151	OCONTO	121,755	321,308	65,099	3,490,647	358,197	0	0	10,354	0	44,514	0	4,411,874
1.43%	%sector of county sector	0.11%	0.79%	0.05%	0.97%	0.25%			0.00%		0.03%		0.13%
	%sector of municipality	2.76%	7.28%	1.48%	79.12%	8.12%			0.23%		1.01%		100.00%
525	SARGENT	725,353	628,731	46,440	14,444,495	6,223,745	0	0	449,412	0	0	0	22,518,176
4.98%	%sector of county sector	0.63%	1.55%	0.04%	4.00%	4.29%			0.02%				0.65%
	%sector of municipality	3.22%	2.79%	0.21%	64.15%	27.64%			2.00%				100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
6,702	Total Municipalities	10,689,019	9,817,292	14,797,443	244,435,145	86,203,124	421,669	0	1,140,840	113,709	297,208	0	367,915,449
63.56%	%all municip.sectors of cnty	9.25%	24.27%	11.74%	67.61%	59.39%	4.64%		0.05%	0.07%	0.20%		10.66%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 14,666</b>	<b>Value : 3,183,971,927</b>	<b>Growth 9,477,359</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>	578	2,760,823	154	1,863,227	68	869,490	800	5,493,540	
<b>02. Res Improve Land</b>	3,264	34,084,819	306	12,267,750	322	15,887,699	3,892	62,240,268	
<b>03. Res Improvements</b>	3,289	212,295,396	307	44,009,106	349	47,453,373	3,945	303,757,875	
<b>04. Res Total</b>	3,867	249,141,038	461	58,140,083	417	64,210,562	4,745	371,491,683	4,303,226
<b>% of Res Total</b>	81.50	67.07	9.72	15.65	8.79	17.28	32.35	11.67	45.41
<b>05. Com UnImp Land</b>	118	918,316	13	335,400	8	369,840	139	1,623,556	
<b>06. Com Improve Land</b>	571	18,316,883	44	1,806,067	17	1,290,555	632	21,413,505	
<b>07. Com Improvements</b>	575	84,251,973	49	11,274,678	26	27,067,628	650	122,594,279	
<b>08. Com Total</b>	693	103,487,172	62	13,416,145	34	28,728,023	789	145,631,340	1,545,103
<b>% of Com Total</b>	87.83	71.06	7.86	9.21	4.31	19.73	5.38	4.57	16.30
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	2	178,500	2	312,496	0	0	4	490,996	
<b>11. Ind Improvements</b>	2	244,968	2	8,306,985	0	0	4	8,551,953	
<b>12. Ind Total</b>	2	423,468	2	8,619,481	0	0	4	9,042,949	0
<b>% of Ind Total</b>	50.00	4.68	50.00	95.32	0.00	0.00	0.03	0.28	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	3,867	249,141,038	461	58,140,083	417	64,210,562	4,745	371,491,683	4,303,226
<b>% of Res &amp; Rec Total</b>	81.50	67.07	9.72	15.65	8.79	17.28	32.35	11.67	45.41
<b>Com &amp; Ind Total</b>	695	103,910,640	64	22,035,626	34	28,728,023	793	154,674,289	1,545,103
<b>% of Com &amp; Ind Total</b>	87.64	67.18	8.07	14.25	4.29	18.57	5.41	4.86	16.30
<b>17. Taxable Total</b>	4,562	353,051,678	525	80,175,709	451	92,938,585	5,538	526,165,972	5,848,329
<b>% of Taxable Total</b>	82.38	67.10	9.48	15.24	8.14	17.66	37.76	16.53	61.71

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	12	95,049	2,234,707	0	0	0
19. Commercial	22	2,162,409	16,943,276	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	12	95,049	2,234,707
19. Commercial	0	0	0	22	2,162,409	16,943,276
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				34	2,257,458	19,177,983

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	511	54	547	1,112

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	40	940,820	19	1,308,057	6,854	1,656,381,049	6,913	1,658,629,926
28. Ag-Improved Land	7	189,024	20	1,258,468	2,118	744,580,750	2,145	746,028,242
29. Ag Improvements	10	428,482	20	2,601,965	2,185	250,117,340	2,215	253,147,787

30. Ag Total				9,128	2,657,805,955
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.88	8,800	
32. HomeSite Improv Land	3	3.00	53,065	14	14.94	351,265	
33. HomeSite Improvements	3	0.00	156,800	14	0.00	2,057,564	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	28.07	53,550	
36. FarmSite Improv Land	3	3.00	26,000	17	43.33	230,697	
37. FarmSite Improvements	10	0.00	271,682	19	0.00	544,401	
38. FarmSite Total							
39. Road & Ditches	3	2.21	0	12	11.07	0	
40. Other- Non Ag Use	0	0.00	0	1	0.04	200	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	41	41.00	790,000	42	41.88	798,800	
32. HomeSite Improv Land	1,257	1,338.05	26,505,817	1,274	1,355.99	26,910,147	
33. HomeSite Improvements	1,292	0.00	125,184,228	1,309	0.00	127,398,592	732,207
34. HomeSite Total				<b>1,351</b>	<b>1,397.87</b>	<b>155,107,539</b>	
35. FarmSite UnImp Land	67	262.00	1,125,675	73	290.07	1,179,225	
36. FarmSite Improv Land	1,599	2,352.73	20,321,745	1,619	2,399.06	20,578,442	
37. FarmSite Improvements	2,074	0.00	124,933,112	2,103	0.00	125,749,195	2,896,823
38. FarmSite Total				<b>2,176</b>	<b>2,689.13</b>	<b>147,506,862</b>	
39. Road & Ditches	5,475	15,208.52	0	5,490	15,221.80	0	
40. Other- Non Ag Use	49	270.18	2,498,427	50	270.22	2,498,627	
41. Total Section VI				<b>3,527</b>	<b>19,579.02</b>	<b>305,113,028</b>	<b>3,629,030</b>



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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	829.28	771,011	6	829.28	771,011

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	56,317.48	28.52%	246,389,229	30.84%	4,375.00
46. 1A	40,045.42	20.28%	175,198,984	21.93%	4,375.01
47. 2A1	9,804.00	4.96%	39,216,000	4.91%	4,000.00
48. 2A	29,554.56	14.97%	115,262,784	14.43%	3,900.00
49. 3A1	4,042.02	2.05%	14,750,733	1.85%	3,649.35
50. 3A	8,118.85	4.11%	29,633,937	3.71%	3,650.02
51. 4A1	18,037.23	9.13%	64,934,028	8.13%	3,600.00
52. 4A	31,567.57	15.98%	113,643,252	14.22%	3,600.00
<b>53. Total</b>	<b>197,487.13</b>	<b>100.00%</b>	<b>799,028,947</b>	<b>100.00%</b>	<b>4,045.98</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,782.73	31.96%	66,197,285	35.62%	2,150.47
56. 2D1	5,092.35	5.29%	10,312,124	5.55%	2,025.02
57. 2D	23,858.47	24.77%	46,524,616	25.03%	1,950.03
58. 3D1	2,098.46	2.18%	3,987,074	2.15%	1,900.00
59. 3D	9,146.11	9.50%	15,777,367	8.49%	1,725.04
60. 4D1	9,195.18	9.55%	15,635,430	8.41%	1,700.39
61. 4D	16,129.95	16.75%	27,423,577	14.76%	1,700.17
<b>62. Total</b>	<b>96,303.25</b>	<b>100.00%</b>	<b>185,857,473</b>	<b>100.00%</b>	<b>1,929.92</b>
<b>Grass</b>					
63. 1G1	42,952.11	6.92%	38,299,066	6.20%	891.67
64. 1G	10,512.49	1.69%	11,607,232	1.88%	1,104.14
65. 2G1	380,717.49	61.36%	398,406,982	64.53%	1,046.46
66. 2G	73,714.72	11.88%	55,650,761	9.01%	754.95
67. 3G1	93,068.61	15.00%	95,785,272	15.52%	1,029.19
68. 3G	19,195.48	3.09%	17,090,519	2.77%	890.34
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	347.43	0.06%	524,627	0.08%	1,510.02
<b>71. Total</b>	<b>620,508.33</b>	<b>100.00%</b>	<b>617,364,459</b>	<b>100.00%</b>	<b>994.93</b>
<b>Irrigated Total</b>					
	197,487.13	21.56%	799,028,947	49.87%	4,045.98
<b>Dry Total</b>					
	96,303.25	10.51%	185,857,473	11.60%	1,929.92
<b>Grass Total</b>					
	620,508.33	67.74%	617,364,459	38.53%	994.93
72. Waste	1,753.05	0.19%	87,744	0.01%	50.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5,700.30	0.62%	1,504,433	0.09%	263.92
<b>75. Market Area Total</b>	<b>916,051.76</b>	<b>100.00%</b>	<b>1,602,338,623</b>	<b>100.00%</b>	<b>1,749.18</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	2.36	0.14%	4,956	0.14%	2,100.00
46. 1A	77.05	4.47%	161,805	4.47%	2,100.00
47. 2A1	4.73	0.27%	9,933	0.27%	2,100.00
48. 2A	104.62	6.07%	219,702	6.07%	2,100.00
49. 3A1	716.95	41.63%	1,505,595	41.63%	2,100.00
50. 3A	68.76	3.99%	144,396	3.99%	2,100.00
51. 4A1	102.90	5.97%	216,090	5.97%	2,100.00
52. 4A	644.93	37.45%	1,354,353	37.45%	2,100.00
53. Total	1,722.30	100.00%	3,616,830	100.00%	2,100.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	128.16	27.34%	69,207	27.71%	540.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	41.10	8.77%	21,784	8.72%	530.02
58. 3D1	73.28	15.63%	38,838	15.55%	529.99
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	226.23	48.26%	119,903	48.01%	530.00
62. Total	468.77	100.00%	249,732	100.00%	532.74
<b>Grass</b>					
63. 1G1	5,299.46	3.11%	2,813,982	3.11%	530.99
64. 1G	608.71	0.36%	322,621	0.36%	530.01
65. 2G1	5,619.91	3.29%	2,985,855	3.30%	531.30
66. 2G	21.35	0.01%	11,316	0.01%	530.02
67. 3G1	6,632.09	3.89%	3,576,692	3.95%	539.30
68. 3G	152,387.04	89.34%	80,854,511	89.28%	530.59
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	170,568.56	100.00%	90,564,977	100.00%	530.96
<b>Irrigated Total</b>					
	1,722.30	1.00%	3,616,830	3.83%	2,100.00
<b>Dry Total</b>					
	468.77	0.27%	249,732	0.26%	532.74
<b>Grass Total</b>					
	170,568.56	98.67%	90,564,977	95.90%	530.96
72. Waste	106.35	0.06%	4,251	0.00%	39.97
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	159.75	0.09%	0	0.00%	0.00
75. Market Area Total	172,865.98	100.00%	94,435,790	100.00%	546.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,451.76	13.42%	9,071,512	15.72%	3,700.00
46. 1A	3,763.41	20.60%	13,924,617	24.13%	3,700.00
47. 2A1	211.00	1.16%	779,028	1.35%	3,692.08
48. 2A	3,419.73	18.72%	11,798,117	20.44%	3,450.01
49. 3A1	1,507.56	8.25%	4,861,890	8.43%	3,225.01
50. 3A	433.96	2.38%	1,399,525	2.43%	3,225.01
51. 4A1	2,920.23	15.99%	7,154,604	12.40%	2,450.01
52. 4A	3,558.53	19.48%	8,718,449	15.11%	2,450.01
53. Total	18,266.18	100.00%	57,707,742	100.00%	3,159.27
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,123.16	21.01%	2,919,386	21.01%	1,375.02
56. 2D1	413.90	4.10%	569,116	4.10%	1,375.01
57. 2D	3,161.94	31.30%	4,347,710	31.30%	1,375.01
58. 3D1	616.74	6.10%	848,028	6.10%	1,375.02
59. 3D	412.75	4.09%	567,537	4.09%	1,375.01
60. 4D1	910.30	9.01%	1,251,674	9.01%	1,375.01
61. 4D	2,464.34	24.39%	3,388,529	24.39%	1,375.02
62. Total	10,103.13	100.00%	13,891,980	100.00%	1,375.02
<b>Grass</b>					
63. 1G1	2,675.17	2.68%	2,269,369	3.00%	848.31
64. 1G	8,187.30	8.19%	7,872,735	10.40%	961.58
65. 2G1	37,745.90	37.76%	30,209,436	39.92%	800.34
66. 2G	13,804.60	13.81%	10,377,743	13.71%	751.76
67. 3G1	7,226.95	7.23%	5,759,544	7.61%	796.95
68. 3G	30,305.56	30.32%	19,165,037	25.33%	632.39
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	14.01	0.01%	17,944	0.02%	1,280.80
71. Total	99,959.49	100.00%	75,671,808	100.00%	757.02
<b>Irrigated Total</b>					
	18,266.18	14.22%	57,707,742	39.18%	3,159.27
<b>Dry Total</b>					
	10,103.13	7.87%	13,891,980	9.43%	1,375.02
<b>Grass Total</b>					
	99,959.49	77.84%	75,671,808	51.38%	757.02
72. Waste	88.98	0.07%	4,457	0.00%	50.09
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	309.01	0.24%	3,087	0.00%	9.99
75. Market Area Total	128,417.78	100.00%	147,275,987	100.00%	1,146.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,987.10	12.58%	14,752,270	13.68%	3,700.00
46. 1A	10,436.14	32.92%	38,718,099	35.90%	3,710.00
47. 2A1	1,645.71	5.19%	6,089,127	5.65%	3,700.00
48. 2A	6,496.18	20.49%	22,087,012	20.48%	3,400.00
49. 3A1	334.63	1.06%	1,003,890	0.93%	3,000.00
50. 3A	4,648.14	14.66%	13,944,420	12.93%	3,000.00
51. 4A1	1,936.18	6.11%	5,421,304	5.03%	2,800.00
52. 4A	2,217.19	6.99%	5,820,164	5.40%	2,625.02
53. Total	31,701.27	100.00%	107,836,286	100.00%	3,401.64
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,574.79	34.45%	15,319,664	39.95%	1,600.00
56. 2D1	1,183.89	4.26%	1,835,060	4.79%	1,550.03
57. 2D	9,085.35	32.68%	11,810,955	30.80%	1,300.00
58. 3D1	205.49	0.74%	267,137	0.70%	1,300.00
59. 3D	5,149.17	18.52%	6,179,004	16.11%	1,200.00
60. 4D1	952.76	3.43%	1,076,629	2.81%	1,130.01
61. 4D	1,645.33	5.92%	1,859,275	4.85%	1,130.03
62. Total	27,796.78	100.00%	38,347,724	100.00%	1,379.57
<b>Grass</b>					
63. 1G1	7,804.35	7.67%	6,177,904	7.96%	791.60
64. 1G	4,339.24	4.27%	3,583,941	4.62%	825.94
65. 2G1	40,687.98	40.00%	33,448,656	43.07%	822.08
66. 2G	26,177.65	25.73%	19,638,092	25.29%	750.19
67. 3G1	3,576.35	3.52%	2,927,412	3.77%	818.55
68. 3G	19,082.36	18.76%	11,847,934	15.26%	620.88
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	58.08	0.06%	29,995	0.04%	516.44
71. Total	101,726.01	100.00%	77,653,934	100.00%	763.36
<b>Irrigated Total</b>					
	31,701.27	19.64%	107,836,286	48.17%	3,401.64
<b>Dry Total</b>					
	27,796.78	17.22%	38,347,724	17.13%	1,379.57
<b>Grass Total</b>					
	101,726.01	63.02%	77,653,934	34.69%	763.36
72. Waste	196.51	0.12%	9,830	0.00%	50.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	637.90	0.40%	1,066	0.00%	1.67
75. Market Area Total	161,420.57	100.00%	223,847,774	100.00%	1,386.74

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	8,662.74	25.62%	32,138,791	27.60%	3,710.00
46. 1A	9,679.34	28.62%	35,910,360	30.84%	3,710.00
47. 2A1	1,811.92	5.36%	6,704,104	5.76%	3,700.00
48. 2A	6,296.24	18.62%	21,407,216	18.39%	3,400.00
49. 3A1	254.94	0.75%	764,820	0.66%	3,000.00
50. 3A	1,741.24	5.15%	5,223,720	4.49%	3,000.00
51. 4A1	2,373.94	7.02%	6,409,638	5.51%	2,700.00
52. 4A	2,998.09	8.87%	7,870,040	6.76%	2,625.02
<b>53. Total</b>	<b>33,818.45</b>	<b>100.00%</b>	<b>116,428,689</b>	<b>100.00%</b>	<b>3,442.76</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,413.85	35.46%	10,262,160	41.22%	1,600.00
56. 2D1	1,266.38	7.00%	1,899,570	7.63%	1,500.00
57. 2D	4,570.53	25.27%	5,941,689	23.86%	1,300.00
58. 3D1	570.10	3.15%	741,130	2.98%	1,300.00
59. 3D	1,433.13	7.92%	1,719,756	6.91%	1,200.00
60. 4D1	1,534.67	8.48%	1,734,194	6.97%	1,130.01
61. 4D	2,300.85	12.72%	2,599,994	10.44%	1,130.01
<b>62. Total</b>	<b>18,089.51</b>	<b>100.00%</b>	<b>24,898,493</b>	<b>100.00%</b>	<b>1,376.41</b>
<b>Grass</b>					
63. 1G1	11,747.79	6.56%	8,751,083	6.10%	744.91
64. 1G	3,425.99	1.91%	2,850,839	1.99%	832.12
65. 2G1	114,982.80	64.19%	93,754,873	65.37%	815.38
66. 2G	24,692.84	13.79%	18,524,592	12.92%	750.20
67. 3G1	18,837.74	10.52%	15,276,429	10.65%	810.95
68. 3G	2,985.55	1.67%	2,378,900	1.66%	796.80
69. 4G1	2,339.80	1.31%	1,754,855	1.22%	750.00
70. 4G	109.74	0.06%	131,827	0.09%	1,201.27
<b>71. Total</b>	<b>179,122.25</b>	<b>100.00%</b>	<b>143,423,398</b>	<b>100.00%</b>	<b>800.70</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>33,818.45</b>	<b>14.58%</b>	<b>116,428,689</b>	<b>40.88%</b>	<b>3,442.76</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>18,089.51</b>	<b>7.80%</b>	<b>24,898,493</b>	<b>8.74%</b>	<b>1,376.41</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>179,122.25</b>	<b>77.24%</b>	<b>143,423,398</b>	<b>50.36%</b>	<b>800.70</b>
72. Waste	882.59	0.38%	44,173	0.02%	50.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	2,113.96	0.91%	30,460	0.01%	14.41
<b>75. Market Area Total</b>	<b>231,912.80</b>	<b>100.00%</b>	<b>284,794,753</b>	<b>100.00%</b>	<b>1,228.03</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	196.81	807,150	243.96	1,021,875	282,554.56	1,082,789,469	282,995.33	1,084,618,494
<b>77. Dry Land</b>	61.16	121,963	248.46	512,092	152,451.82	262,611,347	152,761.44	263,245,402
<b>78. Grass</b>	121.19	121,666	378.73	387,095	1,171,384.72	1,004,169,815	1,171,884.64	1,004,678,576
<b>79. Waste</b>	0.00	0	19.00	951	3,008.48	149,504	3,027.48	150,455
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	77.28	11,880	326.87	14,986	8,516.77	1,512,180	8,920.92	1,539,046
<b>82. Total</b>	<b>379.16</b>	<b>1,050,779</b>	<b>890.15</b>	<b>1,922,013</b>	<b>1,609,399.58</b>	<b>2,349,720,135</b>	<b>1,610,668.89</b>	<b>2,352,692,927</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	282,995.33	17.57%	1,084,618,494	46.10%	3,832.64
<b>Dry Land</b>	152,761.44	9.48%	263,245,402	11.19%	1,723.25
<b>Grass</b>	1,171,884.64	72.76%	1,004,678,576	42.70%	857.32
<b>Waste</b>	3,027.48	0.19%	150,455	0.01%	49.70
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	8,920.92	0.55%	1,539,046	0.07%	172.52
<b>Total</b>	<b>1,610,668.89</b>	<b>100.00%</b>	<b>2,352,692,927</b>	<b>100.00%</b>	<b>1,460.69</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 N/a Or Error	0	0	0	0	2	41,793	2	41,793	0
83.2 Anselmo	37	65,031	90	292,565	91	2,701,316	128	3,058,912	12,496
83.3 Ansley	52	219,320	258	1,733,754	260	11,582,481	312	13,535,555	187,039
83.4 Area 1	202	2,376,237	553	23,292,815	572	78,886,929	774	104,555,981	1,444,240
83.5 Area 2	0	0	2	47,495	4	717,409	4	764,904	0
83.6 Area 3	25	73,678	15	381,440	17	987,398	42	1,442,516	5,453
83.7 Area 4	2	40,460	28	2,146,115	29	3,332,190	31	5,518,765	0
83.8 Area 5	13	224,992	53	2,223,542	57	6,073,920	70	8,522,454	18,107
83.9 Arnold	48	162,069	351	3,174,421	354	20,484,775	402	23,821,265	314,980
83.10 Berwyn	23	41,258	60	234,424	61	2,405,020	84	2,680,702	287,140
83.11 Broken Bow	99	957,967	1,387	20,931,011	1,399	121,830,971	1,498	143,719,949	751,796
83.12 Callaway	72	340,630	298	2,711,281	298	23,610,089	370	26,662,000	987,803
83.13 Comstock	70	528,272	83	501,838	83	1,945,753	153	2,975,863	0
83.14 Mason City	47	147,103	110	742,127	110	2,646,626	157	3,535,856	7,590
83.15 Merna	23	112,975	190	1,277,628	192	11,243,999	215	12,634,602	253,800
83.16 Oconto	18	19,520	98	478,801	98	2,997,493	116	3,495,814	19,000
83.17 Sargent	69	184,028	316	2,071,011	318	12,269,713	387	14,524,752	13,782
84 Residential Total	800	5,493,540	3,892	62,240,268	3,945	303,757,875	4,745	371,491,683	4,303,226



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	2	272,668	2	707,142	2	979,810	0
85.2	Anselmo	7	10,436	14	53,768	17	962,141	24	1,026,345	0
85.3	Ansley	8	82,204	44	388,890	46	4,050,890	54	4,521,984	0
85.4	Area 1	19	622,311	65	3,674,944	77	49,479,964	96	53,777,219	0
85.5	Area 3	1	40,000	1	228,649	0	0	1	268,649	0
85.6	Area 4	1	47,680	0	0	0	0	1	47,680	0
85.7	Area 5	2	76,160	8	205,520	9	2,929,460	11	3,211,140	0
85.8	Arnold	15	56,922	56	503,910	53	3,092,011	68	3,652,843	0
85.9	Berwyn	1	5,227	8	22,097	9	310,330	10	337,654	0
85.10	Broken Bow	24	522,685	272	15,553,091	268	54,792,749	292	70,868,525	1,442,134
85.11	Callaway	4	16,200	41	260,334	42	3,351,676	46	3,628,210	102,969
85.12	Comstock	9	6,500	17	39,548	18	334,961	27	381,009	0
85.13	Mason City	6	6,404	17	40,158	18	410,473	24	457,035	0
85.14	Merna	11	21,918	21	95,018	23	2,772,798	34	2,889,734	0
85.15	Oconto	9	9,050	9	22,123	9	360,318	18	391,491	0
85.16	Sargent	22	99,859	61	543,783	63	7,591,319	85	8,234,961	0
86	Commercial Total	139	1,623,556	636	21,904,501	654	131,146,232	793	154,674,289	1,545,103

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	42,942.20	6.92%	38,282,962	6.21%	891.50
88. 1G	10,429.65	1.68%	11,472,615	1.86%	1,100.00
89. 2G1	380,491.74	61.35%	398,061,582	64.54%	1,046.18
90. 2G	73,713.66	11.89%	55,649,132	9.02%	754.94
91. 3G1	93,045.67	15.00%	95,751,665	15.52%	1,029.08
92. 3G	19,180.03	3.09%	17,069,352	2.77%	889.95
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	347.43	0.06%	524,627	0.09%	1,510.02
95. Total	620,150.38	100.00%	616,811,935	100.00%	994.62
<b>CRP</b>					
96. 1C1	9.91	2.77%	16,104	2.91%	1,625.03
97. 1C	82.84	23.14%	134,617	24.36%	1,625.02
98. 2C1	225.75	63.07%	345,400	62.51%	1,530.01
99. 2C	1.06	0.30%	1,629	0.29%	1,536.79
100. 3C1	22.94	6.41%	33,607	6.08%	1,465.00
101. 3C	15.45	4.32%	21,167	3.83%	1,370.03
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	357.95	100.00%	552,524	100.00%	1,543.58
<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	620,150.38	99.94%	616,811,935	99.91%	994.62
CRP Total	357.95	0.06%	552,524	0.09%	1,543.58
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	620,508.33	100.00%	617,364,459	100.00%	994.93

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,299.46	3.11%	2,813,982	3.11%	530.99
88. 1G	608.71	0.36%	322,621	0.36%	530.01
89. 2G1	5,619.91	3.29%	2,985,855	3.30%	531.30
90. 2G	21.35	0.01%	11,316	0.01%	530.02
91. 3G1	6,632.09	3.89%	3,576,692	3.95%	539.30
92. 3G	152,387.04	89.34%	80,854,511	89.28%	530.59
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	170,568.56	100.00%	90,564,977	100.00%	530.96
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	170,568.56	100.00%	90,564,977	100.00%	530.96
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	170,568.56	100.00%	90,564,977	100.00%	530.96

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,675.12	2.68%	2,269,311	3.00%	848.30
88. 1G	8,164.41	8.17%	7,846,000	10.38%	961.00
89. 2G1	37,738.04	37.78%	30,200,868	39.95%	800.28
90. 2G	13,804.47	13.82%	10,377,601	13.73%	751.76
91. 3G1	7,212.31	7.22%	5,743,586	7.60%	796.36
92. 3G	30,279.26	30.31%	19,136,370	25.32%	632.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	14.01	0.01%	17,944	0.02%	1,280.80
95. Total	99,887.62	100.00%	75,591,680	100.00%	756.77
<b>CRP</b>					
96. 1C1	0.05	0.07%	58	0.07%	1,160.00
97. 1C	22.89	31.85%	26,735	33.37%	1,167.98
98. 2C1	7.86	10.94%	8,568	10.69%	1,090.08
99. 2C	0.13	0.18%	142	0.18%	1,092.31
100. 3C1	14.64	20.37%	15,958	19.92%	1,090.03
101. 3C	26.30	36.59%	28,667	35.78%	1,090.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	71.87	100.00%	80,128	100.00%	1,114.90
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	99,887.62	99.93%	75,591,680	99.89%	756.77
CRP Total	71.87	0.07%	80,128	0.11%	1,114.90
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	99,959.49	100.00%	75,671,808	100.00%	757.02

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,804.35	7.67%	6,177,904	7.96%	791.60
88. 1G	4,339.24	4.27%	3,583,941	4.62%	825.94
89. 2G1	40,687.98	40.00%	33,448,656	43.07%	822.08
90. 2G	26,177.65	25.73%	19,638,092	25.29%	750.19
91. 3G1	3,576.35	3.52%	2,927,412	3.77%	818.55
92. 3G	19,082.36	18.76%	11,847,934	15.26%	620.88
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	58.08	0.06%	29,995	0.04%	516.44
95. Total	101,726.01	100.00%	77,653,934	100.00%	763.36
<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	101,726.01	100.00%	77,653,934	100.00%	763.36
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	101,726.01	100.00%	77,653,934	100.00%	763.36

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	11,747.79	6.56%	8,751,083	6.10%	744.91
88. 1G	3,415.94	1.91%	2,838,779	1.98%	831.04
89. 2G1	114,978.77	64.20%	93,750,601	65.37%	815.37
90. 2G	24,692.84	13.79%	18,524,592	12.92%	750.20
91. 3G1	18,837.74	10.52%	15,276,429	10.65%	810.95
92. 3G	2,985.55	1.67%	2,378,900	1.66%	796.80
93. 4G1	2,339.80	1.31%	1,754,855	1.22%	750.00
94. 4G	109.74	0.06%	131,827	0.09%	1,201.27
95. Total	179,108.17	100.00%	143,407,066	100.00%	800.67
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	10.05	71.38%	12,060	73.84%	1,200.00
98. 2C1	4.03	28.62%	4,272	26.16%	1,060.05
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	14.08	100.00%	16,332	100.00%	1,159.94
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	179,108.17	99.99%	143,407,066	99.99%	800.67
CRP Total	14.08	0.01%	16,332	0.01%	1,159.94
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	179,122.25	100.00%	143,423,398	100.00%	800.70

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

**21 Custer**

	<b>2021 CTL County Total</b>	<b>2022 Form 45 County Total</b>	<b>Value Difference (2022 form 45 - 2021 CTL)</b>	<b>Percent Change</b>	<b>2022 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	361,513,012	371,491,683	9,978,671	2.76%	4,303,226	1.57%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	151,885,793	155,107,539	3,221,746	2.12%	732,207	1.64%
<b>04. Total Residential (sum lines 1-3)</b>	<b>513,398,805</b>	<b>526,599,222</b>	<b>13,200,417</b>	<b>2.57%</b>	<b>5,035,433</b>	<b>1.59%</b>
05. Commercial	145,144,825	145,631,340	486,515	0.34%	1,545,103	-0.73%
06. Industrial	9,088,585	9,042,949	-45,636	-0.50%	0	-0.50%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>154,233,410</b>	<b>154,674,289</b>	<b>440,879</b>	<b>0.29%</b>	<b>1,545,103</b>	<b>-0.72%</b>
08. Ag-Farmsite Land, Outbuildings	144,867,360	147,506,862	2,639,502	1.82%	2,896,823	-0.18%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,265,279	2,498,627	233,348	10.30%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>147,132,639</b>	<b>150,005,489</b>	<b>2,872,850</b>	<b>1.95%</b>	<b>2,896,823</b>	<b>-0.02%</b>
12. Irrigated	1,082,150,357	1,084,618,494	2,468,137	0.23%		
13. Dryland	268,527,817	263,245,402	-5,282,415	-1.97%		
14. Grassland	1,003,304,075	1,004,678,576	1,374,501	0.14%		
15. Wasteland	150,892	150,455	-437	-0.29%		
16. Other Agland	369	0	-369	-100.00%		
<b>17. Total Agricultural Land</b>	<b>2,354,133,510</b>	<b>2,352,692,927</b>	<b>-1,440,583</b>	<b>-0.06%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>3,168,898,364</b>	<b>3,183,971,927</b>	<b>15,073,563</b>	<b>0.48%</b>	<b>9,477,359</b>	<b>0.18%</b>

## 2022 Assessment Survey for Custer County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	2
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$262,020.34
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$247,781
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$50,000
<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>
	The clerk controls a budget for the computer system for the entire courthouse that includes the CAMA system and any computer equipment needs.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$16,934- Assessor Office and \$21,571 for appraisal staff and contracted services -\$10,000 for soil testing for TERK hearings



## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The maintenance of the cadastral maps is shared between the County Assessor's office and the Register of Deeds office. The maps that are currently in use are not digitized and were flown in the 1970's.
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, custer.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	The office staff has all be trained to maintain the GIS system, the vendor will also assist with maintenance.
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	2020

## C. Zoning Information

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

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

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

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

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

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

## 2022 Residential Assessment Survey for Custer County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	The part-time lister and staff																		
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Only the cost approach is used to estimate the market value of residential properties in the county.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	The physical depreciation table is Marshall & Swift depreciation developed with the help of the contract appraiser; economic depreciation is developed using local market information.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																		
	The physical depreciation table is the same; however, economic depreciation is developed by area.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		

	Lot values are established using a price per square foot analysis.																																																	
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	<p>In Custer County, all appraisal tables are updated at least once during the six-year inspection cycle; this includes updated costing, updated depreciation, and a land study. Due to the size of the county, the review work is divided by location rather than by valuation grouping. Therefore, a portion of the rural is reviewed and revalued each year as are some of the towns/villages. For the 2021 assessment year, a market study was completed for all towns and valuation groups were rearranged to better fit the current market. The county assessor and staff have established depreciation tables from the local market. These tables have been entered into the CAMA system so that all properties are table driven.</p>																																																	

## 2022 Commercial Assessment Survey for Custer County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Contract appraisal firm	
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	1	Broken Bow - the county seat, and the largest community in the county. Broken Bow serves as a hub for goods and services in the sandhills communities around it. There is an active commercial district and good demand for property.
	2	Arnold, and Merna - small villages west and north west of Broken Bow with main street business districts and some demand for commercial property.
	3	Ansley and Callaway - small villages south and southeast of Broken Bow with main street business districts and some demand for commercial property.
	4	Mason City and Sargent - small villages in more remote parts of the county with limited main street districts and an unorganized market.
	5	Anselmo, Berwyn, Comstock, and Oconto - the smallest villages in the county; where there are not active business districts and no demand for commercial property.
	6	Rural- commercial parcels outside of city boundaries
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	All three approaches were developed by the contract appraisal service this year for commercial property in Broken Bow; however within the Villages, the cost approach is primarily relied upon.	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	Unique commercial properties are valued by the contract appraisal service using sales data from outside the county when appropriate and available.	
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>	
	Depreciation is developed using Marshall & Swift physical depreciation with additional forms of depreciation arrived from the local market.	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>	
	A depreciation study was used for all properties in the county with economic depreciation applied by location. The valuation groupings have been structured to reflect differences in economic depreciation.	
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>	
	A sales price per square foot analysis is used to determine commercial lot values.	

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

Commercial parcels within the town of Broken Bow were physically inspected pending a reappraisal of the county that will be put on for the 2022 assessment year.

## 2022 Agricultural Assessment Survey for Custer County

1.	<b>Valuation data collection done by:</b>																
	Assessor																
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>																
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	The updated soil conversion was completed for the 2017 assessment year. Continual review of land use by county assessors office on GIS.																
3.	<b>Describe the process used to determine and monitor market areas.</b>																
	When the market areas were established, factors such as soil type, irrigation potential, land use, and topography were considered.																
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>																
	All parcels under 40 acres that do not have common ownership with adjoining agricultural parcels are reviewed to determine land use.																
5.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>																
	Farm home sites and rural residential home sites are valued using the same tables; however, there are two home site values used. One value exists for the majority of the county, but a lower value is used in the more remote areas of the Sandhills.																
6.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>																
	Areas of intensive use are valued based on the dry land value.																
7.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>																

	Lands enrolled in the Wetland Reserve Program are assessed at 100% of the market value of grass land in the county.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes, Canyon Grass- used to distinguish canyons from flatter rangeland, Sandy soils- used to spot areas outside of market area 2. No water Value will be changed to regular value. Frequently flooded- grassland areas that are often flooded.
	<b><u>If your county has special value applications, please answer the following</u></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><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



**CUSTER COUNTY**  
**PLAN OF ASSESSMENT**  
**& METHODOLOGY**  
**FOR 2021 &**  
**ASSESSMENT YEARS 2022, 2023 & 2024**

**INTRODUCTION**

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

**REAL PROPERTY ASSESSMENT REQUIREMENTS**

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

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

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

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

*Per the 2021 county abstract, Custer County consists of the following real property types;*

<i>Residential</i>	<i>4719</i>
<i>Commercial</i>	<i>832</i>
<i>Recreational</i>	<i>0</i>
<i>Agricultural</i>	<i>9040</i>
<i>Special Value</i>	<i>0</i>

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

## **CURRENT RESOURCES**

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

*Assessor/\$61,176/I hold the assessor's certificate passing the test in 2015. I have attended IAAO courses and classes of the PA&T. Attend several webinars. I am required to complete 60 credit hours in a four-year period to keep my assessors certificate current*

*Deputy Assessor/\$45,882/she holds the assessor's certificate, passing the test in February 2019. Deputy is required to complete 60 credit hours to keep her license current.*

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

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

### **B. Budgets**

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

**C.** *For the beginning of the 2021 year the assessor office started out using TERRA SCAN software package. Values were set and abstract filed March 19, 2021. In May of 2021 it was decided to change vendors, MIPs be our software provider. The office has eight terminals and one of the eight terminals is used for G Works updating and sales research updated with the MIP's program, keeping the Terra Scan for the Historical archive.*

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

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

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

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

A. *Discovery:*

*The County has zoning and a zoning administrator for the rural areas, the city and villages have their own zoning inside the city limits and sub areas. Before building construction is allowed, the property owner is required to file a permit with the zoning administrator in their area and in turn the assessor is notified. At the beginning of the year each property is reviewed for completion and valued accordingly. The villages and Broken Bow City have their own zoning policies and controlled by their area perimeter of the villages.*

B. *Data Collection:*

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

C. *Approaches to Value:*

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

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

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

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

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

**ACTION TAKEN**

2019 Review began with the six-year cycle taking pictures and using the 2017 Marshall & Swift RCN with the aid of the Terra Scan system for the townships of Custer, Wood River, Loup, Grant, Delight, Wayne, Elim and the villages of Oconto and Callaway. Value applied to the 2019 Tax List.

Commercial pick-up work for 2019 work was reviewed by Stannard Appraisal using 2011 Marshall & Swift costing.

In 2019 a desk review was completed in Broken Bow City was completed to create a table to use for all Custer County residential properties. A grading of condition and quality review on each Broken Bow City property. Outbuildings were moved from farm working files into residential files, deleted the outbuilding working file and combine working files from two files to one eliminating extra confusion and upkeep of two files, unless files were categorized under agricultural land use.

The study was completed using Broken Bow City 141 sales to the property values of these sales. A vacant land sales study was the 1<sup>st</sup> step to get a land value for our Broken Bow Properties. Then the Improvements were separated from the land value prior to the desk review

For 2020 Assessment Year

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

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

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

***Projected plan for Custer County assessment is as follows:***

***For 2021 Assessment year***

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

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

*Villages are table driven and regrouped in the six valuation groups. Sales in the villages reflected a need to regroup the tables to show consistency from the arm's length residential sales that are reporting in the state sales files.*

*The village groups are as follows.*

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

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

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

***For 2022***

*The townships reviewed in the six-year rotation in 2021 for 2022 are Milburn, West Union, Lillian & Corner. If time allows, Sargent Township and Sargent Village.*

*Central Plains Valuation LLC have been contracted to review and value the properties by code, age, condition & quality into the MIP' system based off commercial sales of land and buildings within Custer County. Updating the cost tables to 2021. The Custer County Board approved contracting Central Plains Valuation LLC for commercial appraisal valuation to complete a mass appraisal of Commercial business in Broken Bow City, the Villages and Rural Commercial areas Custer County. The appraisers will inspect the exterior & interior (when possible) properties, take new digital photos of each parcel, check & adjust*

*the quality & condition if needed, pick up added improvements develop an appropriate depreciation table using the three-year sales history and develop commercial land values for Custer County, plus review and value approximately 50 exempt permissive parcels within Custer County. The assessor and office personnel will be help with entering the data provided.*

*Central Plains Valuation LLC will inspect and value Hog Confinements, Feedlots and the larger Farm Sites with multiple buildings and bins.*

*The new depreciation table for outbuildings has been created and implemented in the farm files Terra Scan program to reflect the values. This depreciation table will automatically feed into the MIP's program when entering the correct age of outbuilding, condition & quality and size of manufactured for cost of replacement, then depreciated out.*

*The agricultural land market analysis will be based on three years of sales study to determine market value of agricultural land. G Works mapping is used for inspecting land use.*

*The office personnel will continue to update land use as needed by using the G Works mapping, a field examination or owner notification to supply FSA maps may be asked for verification. The G Works mapping is updated every two years, at the end of 2020 new updated mapping is available to help identify changes in land use*

*The office continues to work closely with Lower Loup and Central Platte Natural Resources District updating certified irrigation land acres. The Assessor Sales Clerk notifies Lower Loup NRD when 521' s shows a change of ownership to keep records current with irrigation certifications.*

*The office continues to analysis the agricultural land use with G Works or conducting physical inspection when necessary. An analysis of the agricultural market base on three years of sale to determine market value of agricultural land will also be conducted.*

*The Assessor clerks are working on locating CRP ground, inputting the data into the MIP's and Gworks programs for the 2022 year.*

**2023:** *The 5<sup>th</sup> year of the 6<sup>th</sup> year review will continue with Douglas Grove, Garfield, Spring Creek Westerville and Myrtle inspection of Residential and Out buildings. Inspect all new building constructions and follow up on building completions from prior year completed using 2020 Marshall & Swift Costing. Agricultural land inspected with assistance from G Works mapping.*

**2024:** *The 6<sup>th</sup> year of the 6<sup>th</sup> year inspection for townships to complete will be: Broken Bow City, Berwyn, Ansley, Algernon, Elk Creek. Commercial and residential inspections of permits to be valued using Marshall & Swift costing or advancing to current Marshall & Swift Costing in preparing for revalue for 2022 Commercial Valuations.*

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

Respectfully submitted by Lana S Lymber  
Custer County Assessor.