

# Table of Contents

## 2014 Commission Summary

## 2014 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

### Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

### County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2014 Commission Summary for Boyd County

### Residential Real Property - Current

Number of Sales	33	Median	98.02
Total Sales Price	\$1,072,050	Mean	113.62
Total Adj. Sales Price	\$1,040,550	Wgt. Mean	92.53
Total Assessed Value	\$962,805	Average Assessed Value of the Base	\$22,617
Avg. Adj. Sales Price	\$31,532	Avg. Assessed Value	\$29,176

### Confidence Interval - Current

95% Median C.I	90.31 to 113.85
95% Wgt. Mean C.I	83.26 to 101.80
95% Mean C.I	90.87 to 136.37
% of Value of the Class of all Real Property Value in the	7.29
% of Records Sold in the Study Period	2.69
% of Value Sold in the Study Period	3.47

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	28	95	94.96
2012	27	99	98.58
2011	34	98	98
2010	45	98	98

## 2014 Commission Summary for Boyd County

### Commercial Real Property - Current

Number of Sales	6	Median	99.49
Total Sales Price	\$132,250	Mean	93.10
Total Adj. Sales Price	\$126,731	Wgt. Mean	94.69
Total Assessed Value	\$120,000	Average Assessed Value of the Base	\$32,908
Avg. Adj. Sales Price	\$21,122	Avg. Assessed Value	\$20,000

### Confidence Interval - Current

95% Median C.I	55.56 to 108.21
95% Wgt. Mean C.I	75.33 to 114.05
95% Mean C.I	72.74 to 113.46
% of Value of the Class of all Real Property Value in the County	1.80
% of Records Sold in the Study Period	2.87
% of Value Sold in the Study Period	1.74

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	7		92.03
2012	8		92.34
2011	9		93
2010	9	100	101



## 2014 Opinions of the Property Tax Administrator for Boyd 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	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, 2014.



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Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Boyd County**

For 2014 an effective age study was performed on all double wide/modular mobile homes throughout the county except the recreational area along the Missouri River.

A land analysis was performed on the recreational properties along the Missouri River with land values being adjusted accordingly.

Valuation Grouping 03 which is Lynch had an analysis done and it was determined that the economic depreciation would be adjusted on all homes with exception to single mobile homes.

Valuation Grouping 05 which is Spencer had an analysis done and it was determined that the economic depreciation would be adjusted on all homes 1968 and newer with exception to single mobile homes.

All residential sales that have taken place in the last two years are mapped, color coded and available for public view for each valuation grouping.

All pick work and sales review was completed and placed on the 2014 assessment roll.

## 2014 Residential Assessment Survey for Boyd County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Assessor, Deputy, and lister												
<b>2.</b>	<b>List the valuation groupings 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>												
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>												
	A depreciation study was developed based on local market information and implemented for assessment year 2012.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	One depreciation table is developed for all valuation groupings. However, economic depreciation is applied to individual groupings based on the study.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Market analysis of vacant land sales to determine sq ft value.												

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2012	2007	2004
	02	2012	2007	2004
	03	2012	2007	2004
	04	2012	2007	2004
	05	2012	2007	2004

# 2014 Residential Correlation Section for Boyd County

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## County Overview

Boyd County is located in northern Nebraska with South Dakota bordering on the north. Both Hwy's 11 and 281 travel north and south through the county along with Hwy 12 going west to east. The total county population is approximately 2,054 (estimated 2012 census). The county seat is Butte with a population of approximately 321. The county is experiencing a decreasing population. The Missouri River runs through the northeastern portion of the county. The county has three high schools; Butte and Spencer are consolidated with schools in both towns still being used. Lynch is the other village with a K-12 public school.

## Description of Analysis

There are 33 qualified sales in the residential sample. Five valuation groupings have been identified with differing market influences. The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Boyd County. Both the median and weighted mean measures of central tendency fall into the acceptable range. The mean can be attributed to the outlier sales. Even though both qualitative measures are above the acceptable range, these can be attributed to the low dollar sales. Hypothetically removing these sales drastically improves the measures. Analysis of the sales file revealed that assessment changes were made in accordance with the reported assessment actions, and the abstract also reflects the changes that were made to the sold properties.

Boyd County continues to meet the goals as established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six year cyclical process of parcels in the county and has completed this requirement. The next six year review cycle is on schedule to begin.

## Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. The review involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented, and an analysis of the sales utilization rate. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

## Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Boyd County was selected for review in 2011. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

## **2014 Residential Correlation Section for Boyd County**

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Based on the analysis, the statistics appear to be reasonable indicators of the level of value of the class, and support a level within the acceptable range. Based on the known assessment practices the quality of assessment in the residential class has been determined to be in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on all available information, the level of value of the residential property in Boyd County is 98%.



## **2014 Commercial Assessment Actions for Boyd County**

The only assessment actions done for 2014 was all pick up work and sales review was completed and placed on the 2014 assessment roll.

## 2014 Commercial Assessment Survey for Boyd County

<b>1.</b>	<b>Valuation data collection done by:</b>												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>												
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>												
	The county would hire a licensed appraiser, compare with adjoining counties, then state wide.												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The County develops depreciation studies based on local market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	No, but an economic depreciation is applied to individual groupings based on the study												
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>												

Market analysis of vacant land sales to determine sq ft value.

7.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
01	2012	2007	2004
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03	2012	2007	2004
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# 2014 Commercial Correlation Section for Boyd County

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## **County Overview**

Boyd County is located in northern Nebraska with South Dakota bordering on the north. Both Hwy's 11 and 281 travel north and south through the county along with Hwy 12 going west to east. The total county population is approximately 2,054 (estimated 2012 census). Valuation grouping (02 – Butte), (03 – Lynch) and (05 – Spencer) each have schools, bank, some services and retail trade. However, a viable commercial market is almost non-existent.

## **Description of Analysis**

The commercial parcels in Boyd County are represented by 33 different occupancy codes and the majority of these will consist of only one parcel. Retail and light commercial utility buildings would be the primary codes. There have been only six commercial sales during this study period, the sample is considered unrepresentative of the population as a whole.

Boyd County continues to meet the goals as established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six year cyclical process of parcels in the county and has completed this requirement. The next six year review cycle is on schedule to begin.

## **Sales Qualification**

A sales qualification review was completed by the Department for all counties in 2013. The review involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented, and an analysis of the sales utilization rate. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

## **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Boyd County was selected for review in 2011. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that commercial property is treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

## **Level of Value**

The sale information for the commercial class of property is unreliable to indicate a level of value. However, because the county's assessment practices have been investigated and

## **2014 Commercial Correlation Section for Boyd County**

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determined to be acceptable, it has also been determined to be at the statutory level of 100% for the commercial class of property.



## **2014 Agricultural Assessment Actions for Boyd County**

A spreadsheet analysis was performed on all the qualified agricultural sales. From the analysis it was determined all land classes would be increased for 2014.

The 2012 GIS imagery was reviewed in assessment year 2013; numerous land use changes were discovered and were updated for 2014.

The first acre on farm home sites was increased to \$6,000.

All agricultural sales that have taken place in the county are mapped; color coded and is available for public viewing.

All pickup work was completed and placed on the 2014 assessment roll.

## 2014 Agricultural Assessment Survey for Boyd County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Assessor, Deputy Assessor and lister				
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Soils, land use and geographic characteristics.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	Soils, land use and geographic characteristics.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may say a market area or areas are needed.				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Questionnaires from buyers and sellers are also reviewed for any recreational influences.				
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>				
	Yes, they carry the same value.				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.				
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>				
	No				
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>				
	Sales are verified and values are set by using the value of current class of grass for the soil type and dividing it by the level of value to bring it to full market value.				

## Boyd County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Boyd	1	2,650	2,650	2,485	2,485	2,350	2,350	2,145	2,145	2,365
Knox	2	3,000	2,899	2,789	2,600	2,470	2,375	2,145	2,045	2,582
Holt	4001	4,100	4,086	3,899	3,899	3,600	3,599	2,994	2,988	3,574
Keya Paha	1	2,300	2,300	2,175	2,175	2,050	2,050	1,920	1,920	2,040

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Boyd	1	1,545	1,545	1,370	1,370	1,235	1,235	1,115	1,115	1,377
Knox	2	1,680	1,634	1,380	1,250	1,220	1,200	1,185	1,175	1,356
Holt	4001	1,499	1,491	1,400	1,400	1,300	1,300	1,200	1,200	1,360
Keya Paha	1	740	740	705	705	685	685	650	650	696

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Boyd	1	1,010	1,010	825	825	740	740	740	740	763
Knox	2	915	913	863	895	882	882	897	900	897
Holt	4001	1,094	1,098	949	947	834	851	692	663	753
Keya Paha	1	625	625	580	580	560	560	540	550	553

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

# 2014 Agricultural Correlation Section for Boyd County

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## County Overview

Boyd County is located in northern Nebraska along the South Dakota border. Butte is the county seat. The land use make up is comprised of 2% irrigated, 32% dry crop and 65% grass/pasture land. The Lower Niobrara is the only Natural Resource District (NRD) that governs the county. Boyd County currently has no defined market areas. Annually sales are reviewed and plotted to verify accuracy of the one market area determination. The comparable neighboring counties are northwest Knox, and eastern Keya Paha County. Holt County is comparable only in the northern isolated areas that contain the moderately well drained silty soils with clayey sub soils and the excessively drained sandy soils.

## Description of Analysis

In analyzing the agricultural sales within Boyd County the land use of the sales generally matched the County as a whole. However, the sales were not proportionately distributed among the study years. To make the sample reliable and proportionate the agricultural land analysis was expanded using sales from the comparable areas as described above. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. For Boyd County with the majority of the land use in both the dry and grass classes the 80% majority land use subclass provides the more representative sampling.

Assessment actions taken by the Boyd County assessor include adjustments to all property classes. Irrigated values amounted to an increase of 36%, dry land increased 36% and grass amounted to an increase of 15%. The statistics are generally within the acceptable range. While only a few additional irrigated sales were found, analysis of past assessment actions show that irrigated and dry cropland have been adjusted at similar rates, suggesting that the irrigated assessments are also acceptable.

## Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

## Equalization and Quality of Assessment

The sales analysis supports that all three subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Boyd County to the values used in all of the adjoining counties also supports that values are acceptable and equalized

## **2014 Agricultural Correlation Section for Boyd County**

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with other counties in the area. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of agricultural land in Boyd County is 70%.



**08 Boyd**  
**RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 33  
Total Sales Price : 1,072,050  
Total Adj. Sales Price : 1,040,550  
Total Assessed Value : 962,805  
Avg. Adj. Sales Price : 31,532  
Avg. Assessed Value : 29,176

MEDIAN : 98  
WGT. MEAN : 93  
MEAN : 114  
COD : 33.33  
PRD : 122.79

COV : 58.70  
STD : 66.69  
Avg. Abs. Dev : 32.67  
MAX Sales Ratio : 409.73  
MIN Sales Ratio : 45.13

95% Median C.I. : 90.31 to 113.85  
95% Wgt. Mean C.I. : 83.26 to 101.80  
95% Mean C.I. : 90.87 to 136.37

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	6	108.42	109.32	103.17	18.71	105.96	77.72	146.54	77.72 to 146.54	20,250	20,893
01-JAN-12 To 31-MAR-12	2	76.61	76.61	82.04	41.09	93.38	45.13	108.08	N/A	76,750	62,963
01-APR-12 To 30-JUN-12	1	60.85	60.85	60.85	00.00	100.00	60.85	60.85	N/A	10,000	6,085
01-JUL-12 To 30-SEP-12	3	91.86	98.95	93.22	08.84	106.15	90.31	114.67	N/A	19,333	18,022
01-OCT-12 To 31-DEC-12	5	93.99	140.69	94.04	60.49	149.61	72.91	285.67	N/A	47,200	44,388
01-JAN-13 To 31-MAR-13	3	116.33	117.01	116.30	02.01	100.61	113.85	120.86	N/A	10,083	11,727
01-APR-13 To 30-JUN-13	3	99.13	102.95	103.80	05.00	99.18	97.41	112.30	N/A	28,167	29,237
01-JUL-13 To 30-SEP-13	10	86.84	121.93	88.39	52.41	137.95	65.56	409.73	77.47 to 126.60	34,680	30,655
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	12	94.94	97.23	90.80	22.14	107.08	45.13	146.54	77.72 to 118.82	28,583	25,953
01-OCT-12 To 30-SEP-13	21	99.13	122.99	93.38	39.61	131.71	65.56	409.73	80.37 to 116.33	33,217	31,018
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	11	91.86	110.40	89.18	40.05	123.79	45.13	285.67	60.85 to 161.20	41,591	37,092
<u>ALL</u>	33	98.02	113.62	92.53	33.33	122.79	45.13	409.73	90.31 to 113.85	31,532	29,176

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	6	117.58	138.21	113.32	31.39	121.96	72.91	285.67	72.91 to 285.67	10,042	11,379
02	5	97.41	101.23	78.48	32.95	128.99	45.13	161.20	N/A	28,460	22,335
03	9	91.86	133.00	102.14	54.04	130.21	77.72	409.73	79.74 to 146.54	21,333	21,790
04	2	102.04	102.04	86.92	24.08	117.40	77.47	126.60	N/A	65,000	56,495
05	11	93.99	92.09	91.81	11.57	100.30	60.85	113.85	65.56 to 108.08	46,909	43,069
<u>ALL</u>	33	98.02	113.62	92.53	33.33	122.79	45.13	409.73	90.31 to 113.85	31,532	29,176

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	25	98.02	120.46	97.28	37.71	123.83	60.85	409.73	91.38 to 116.33	29,570	28,766
06	1	77.47	77.47	77.47	00.00	100.00	77.47	77.47	N/A	105,000	81,340
07	7	100.18	94.34	82.68	18.74	114.10	45.13	118.82	45.13 to 118.82	28,043	23,186
<u>ALL</u>	33	98.02	113.62	92.53	33.33	122.79	45.13	409.73	90.31 to 113.85	31,532	29,176

**08 Boyd**  
**RESIDENTIAL**

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95% Wgt. Mean C.I. : 83.26 to 101.80  
95% Mean C.I. : 90.87 to 136.37

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	285.67	285.67	285.67	00.00	100.00	285.67	285.67	N/A	3,000	8,570	
Less Than 15,000	10	119.84	162.41	137.10	52.07	118.46	60.85	409.73	91.86 to 285.67	7,975	10,934	
Less Than 30,000	21	113.85	128.56	108.72	36.05	118.25	60.85	409.73	91.86 to 123.41	14,169	15,405	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	32	97.72	108.24	91.97	28.48	117.69	45.13	409.73	89.70 to 113.85	32,423	29,820	
Greater Than 14,999	23	93.30	92.41	88.83	15.54	104.03	45.13	126.60	79.74 to 100.18	41,774	37,107	
Greater Than 29,999	12	90.85	87.48	86.04	14.00	101.67	45.13	112.30	77.47 to 98.02	61,917	53,275	
<u>Incremental Ranges</u>												
0 TO 4,999	1	285.67	285.67	285.67	00.00	100.00	285.67	285.67	N/A	3,000	8,570	
5,000 TO 14,999	9	118.82	148.71	131.30	42.75	113.26	60.85	409.73	91.86 to 161.20	8,528	11,197	
15,000 TO 29,999	11	99.13	97.79	98.33	15.71	99.45	72.91	126.60	77.72 to 123.41	19,800	19,469	
30,000 TO 59,999	6	94.40	94.97	94.60	08.06	100.39	80.37	112.30	80.37 to 112.30	34,333	32,478	
60,000 TO 99,999	4	79.78	78.19	81.72	28.64	95.68	45.13	108.08	N/A	76,500	62,519	
100,000 TO 149,999	2	83.59	83.59	84.14	07.32	99.35	77.47	89.70	N/A	115,500	97,180	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	33	98.02	113.62	92.53	33.33	122.79	45.13	409.73	90.31 to 113.85	31,532	29,176	

**08 Boyd**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 6  
Total Sales Price : 132,250  
Total Adj. Sales Price : 126,731  
Total Assessed Value : 120,000  
Avg. Adj. Sales Price : 21,122  
Avg. Assessed Value : 20,000

MEDIAN : 99  
WGT. MEAN : 95  
MEAN : 93  
COD : 11.94  
PRD : 98.32

COV : 20.84  
STD : 19.40  
Avg. Abs. Dev : 11.88  
MAX Sales Ratio : 108.21  
MIN Sales Ratio : 55.56

95% Median C.I. : 55.56 to 108.21  
95% Wgt. Mean C.I. : 75.33 to 114.05  
95% Mean C.I. : 72.74 to 113.46

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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>Qtrrs</b>											
01-OCT-10 To 31-DEC-10	1	101.48	101.48	101.48	00.00	100.00	101.48	101.48	N/A	6,750	6,850
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	1	105.25	105.25	105.25	00.00	100.00	105.25	105.25	N/A	6,000	6,315
01-OCT-11 To 31-DEC-11	1	90.61	90.61	90.61	00.00	100.00	90.61	90.61	N/A	20,981	19,010
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	55.56	55.56	55.56	00.00	100.00	55.56	55.56	N/A	17,000	9,445
01-JUL-13 To 30-SEP-13	2	102.85	102.85	103.13	05.21	99.73	97.49	108.21	N/A	38,000	39,190
<b>Study Yrs</b>											
01-OCT-10 To 30-SEP-11	2	103.37	103.37	103.25	01.83	100.12	101.48	105.25	N/A	6,375	6,583
01-OCT-11 To 30-SEP-12	1	90.61	90.61	90.61	00.00	100.00	90.61	90.61	N/A	20,981	19,010
01-OCT-12 To 30-SEP-13	3	97.49	87.09	94.44	18.00	92.22	55.56	108.21	N/A	31,000	29,275
<b>Calendar Yrs</b>											
01-JAN-11 To 31-DEC-11	2	97.93	97.93	93.86	07.47	104.34	90.61	105.25	N/A	13,491	12,663
01-JAN-12 To 31-DEC-12											
<b>ALL</b>	<b>6</b>	<b>99.49</b>	<b>93.10</b>	<b>94.69</b>	<b>11.94</b>	<b>98.32</b>	<b>55.56</b>	<b>108.21</b>	<b>55.56 to 108.21</b>	<b>21,122</b>	<b>20,000</b>

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	2	78.52	78.52	68.61	29.24	114.44	55.56	101.48	N/A	11,875	8,148
02	2	99.41	99.41	102.15	08.85	97.32	90.61	108.21	N/A	30,491	31,148
03	1	105.25	105.25	105.25	00.00	100.00	105.25	105.25	N/A	6,000	6,315
05	1	97.49	97.49	97.49	00.00	100.00	97.49	97.49	N/A	36,000	35,095
<b>ALL</b>	<b>6</b>	<b>99.49</b>	<b>93.10</b>	<b>94.69</b>	<b>11.94</b>	<b>98.32</b>	<b>55.56</b>	<b>108.21</b>	<b>55.56 to 108.21</b>	<b>21,122</b>	<b>20,000</b>

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	6	99.49	93.10	94.69	11.94	98.32	55.56	108.21	55.56 to 108.21	21,122	20,000
04											
<b>ALL</b>	<b>6</b>	<b>99.49</b>	<b>93.10</b>	<b>94.69</b>	<b>11.94</b>	<b>98.32</b>	<b>55.56</b>	<b>108.21</b>	<b>55.56 to 108.21</b>	<b>21,122</b>	<b>20,000</b>

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MEDIAN : 99  
WGT. MEAN : 95  
MEAN : 93  
COD : 11.94  
PRD : 98.32

COV : 20.84  
STD : 19.40  
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95% Wgt. Mean C.I. : 75.33 to 114.05  
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	2	103.37	103.37	103.25	01.83	100.12	101.48	105.25	N/A	6,375	6,583	
Less Than 30,000	4	96.05	88.23	82.04	15.76	107.55	55.56	105.25	N/A	12,683	10,405	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	6	99.49	93.10	94.69	11.94	98.32	55.56	108.21	55.56 to 108.21	21,122	20,000	
Greater Than 14,999	4	94.05	87.97	93.73	15.82	93.85	55.56	108.21	N/A	28,495	26,709	
Greater Than 29,999	2	102.85	102.85	103.13	05.21	99.73	97.49	108.21	N/A	38,000	39,190	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	103.37	103.37	103.25	01.83	100.12	101.48	105.25	N/A	6,375	6,583	
15,000 TO 29,999	2	73.09	73.09	74.92	23.98	97.56	55.56	90.61	N/A	18,991	14,228	
30,000 TO 59,999	2	102.85	102.85	103.13	05.21	99.73	97.49	108.21	N/A	38,000	39,190	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	6	99.49	93.10	94.69	11.94	98.32	55.56	108.21	55.56 to 108.21	21,122	20,000	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
326	1	101.48	101.48	101.48	00.00	100.00	101.48	101.48	N/A	6,750	6,850	
343	1	108.21	108.21	108.21	00.00	100.00	108.21	108.21	N/A	40,000	43,285	
350	1	90.61	90.61	90.61	00.00	100.00	90.61	90.61	N/A	20,981	19,010	
406	2	101.37	101.37	98.60	03.83	102.81	97.49	105.25	N/A	21,000	20,705	
442	1	55.56	55.56	55.56	00.00	100.00	55.56	55.56	N/A	17,000	9,445	
<u>ALL</u>	6	99.49	93.10	94.69	11.94	98.32	55.56	108.21	55.56 to 108.21	21,122	20,000	

**08 Boyd**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 70  
Total Sales Price : 27,241,074  
Total Adj. Sales Price : 27,292,324  
Total Assessed Value : 19,300,824  
Avg. Adj. Sales Price : 389,890  
Avg. Assessed Value : 275,726

MEDIAN : 70  
WGT. MEAN : 71  
MEAN : 78  
COD : 36.45  
PRD : 110.61

COV : 41.23  
STD : 32.25  
Avg. Abs. Dev : 25.38  
MAX Sales Ratio : 177.50  
MIN Sales Ratio : 25.90

95% Median C.I. : 64.66 to 86.34  
95% Wgt. Mean C.I. : 63.50 to 77.94  
95% Mean C.I. : 70.66 to 85.78

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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-10 To 31-DEC-10	10	101.18	95.64	90.73	16.63	105.41	52.84	121.23	71.21 to 121.23	250,651	227,420
01-JAN-11 To 31-MAR-11	4	94.30	93.74	83.62	15.05	112.10	65.81	120.56	N/A	129,424	108,221
01-APR-11 To 30-JUN-11	4	99.71	98.85	101.10	08.64	97.77	86.34	109.65	N/A	411,250	415,758
01-JUL-11 To 30-SEP-11	3	69.82	70.12	69.54	04.35	100.83	65.71	74.84	N/A	383,978	267,009
01-OCT-11 To 31-DEC-11	10	126.69	109.76	106.01	33.99	103.54	51.34	177.50	54.14 to 154.02	223,897	237,349
01-JAN-12 To 31-MAR-12	4	57.03	55.31	50.81	15.31	108.86	40.80	66.40	N/A	568,132	288,683
01-APR-12 To 30-JUN-12	8	69.43	76.24	74.18	31.74	102.78	44.75	116.64	44.75 to 116.64	594,959	441,313
01-JUL-12 To 30-SEP-12	1	66.28	66.28	66.28	00.00	100.00	66.28	66.28	N/A	270,946	179,587
01-OCT-12 To 31-DEC-12	4	60.35	66.90	68.39	22.12	97.82	53.51	93.38	N/A	571,982	391,189
01-JAN-13 To 31-MAR-13	5	67.54	62.73	61.23	20.57	102.45	40.24	88.34	N/A	305,727	187,189
01-APR-13 To 30-JUN-13	11	65.70	67.73	65.26	22.24	103.78	29.09	93.69	48.94 to 91.06	490,917	320,358
01-JUL-13 To 30-SEP-13	6	37.07	36.15	31.95	13.87	113.15	25.90	43.53	25.90 to 43.53	452,071	144,456
<b>Study Yrs</b>											
01-OCT-10 To 30-SEP-11	21	94.15	92.25	88.83	17.21	103.85	52.84	121.23	74.84 to 107.46	277,197	246,245
01-OCT-11 To 30-SEP-12	23	66.28	86.74	75.86	49.00	114.34	40.80	177.50	54.26 to 114.28	414,875	314,709
01-OCT-12 To 30-SEP-13	26	58.30	59.35	57.77	29.42	102.73	25.90	93.69	43.53 to 69.44	458,811	265,053
<b>Calendar Yrs</b>											
01-JAN-11 To 31-DEC-11	21	94.15	98.97	94.90	32.07	104.29	51.34	177.50	65.81 to 120.56	264,457	250,973
01-JAN-12 To 31-DEC-12	17	61.69	68.53	67.04	25.68	102.22	40.80	116.64	52.36 to 92.50	564,181	378,211
<b>ALL</b>	70	69.63	78.22	70.72	36.45	110.61	25.90	177.50	64.66 to 86.34	389,890	275,726

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	70	69.63	78.22	70.72	36.45	110.61	25.90	177.50	64.66 to 86.34	389,890	275,726
<b>ALL</b>	70	69.63	78.22	70.72	36.45	110.61	25.90	177.50	64.66 to 86.34	389,890	275,726

**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>Dry</b>											
County	7	86.34	87.10	77.85	29.00	111.88	53.51	139.09	53.51 to 139.09	209,197	162,863
1	7	86.34	87.10	77.85	29.00	111.88	53.51	139.09	53.51 to 139.09	209,197	162,863
<b>Grass</b>											
County	25	81.85	87.24	87.10	27.01	100.16	43.53	177.50	67.54 to 95.31	367,733	320,313
1	25	81.85	87.24	87.10	27.01	100.16	43.53	177.50	67.54 to 95.31	367,733	320,313
<b>ALL</b>	70	69.63	78.22	70.72	36.45	110.61	25.90	177.50	64.66 to 86.34	389,890	275,726

**08 Boyd**  
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 Avg. Assessed Value : 275,726

MEDIAN : 70  
 WGT. MEAN : 71  
 MEAN : 78  
 COD : 36.45  
 PRD : 110.61

COV : 41.23  
 STD : 32.25  
 Avg. Abs. Dev : 25.38  
 MAX Sales Ratio : 177.50  
 MIN Sales Ratio : 25.90

95% Median C.I. : 64.66 to 86.34  
 95% Wgt. Mean C.I. : 63.50 to 77.94  
 95% Mean C.I. : 70.66 to 85.78

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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	6	83.47	88.02	75.16	42.60	117.11	40.80	152.53	40.80 to 152.53	473,362	355,790
1	6	83.47	88.02	75.16	42.60	117.11	40.80	152.53	40.80 to 152.53	473,362	355,790
<b>_____Dry_____</b>											
County	15	69.44	77.65	68.95	35.63	112.62	40.24	139.09	53.51 to 98.45	272,380	187,812
1	15	69.44	77.65	68.95	35.63	112.62	40.24	139.09	53.51 to 98.45	272,380	187,812
<b>_____Grass_____</b>											
County	37	74.84	79.53	76.39	29.18	104.11	29.09	177.50	65.70 to 92.50	394,309	301,229
1	37	74.84	79.53	76.39	29.18	104.11	29.09	177.50	65.70 to 92.50	394,309	301,229
<b>_____ALL_____</b>											
	70	69.63	78.22	70.72	36.45	110.61	25.90	177.50	64.66 to 86.34	389,890	275,726



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,618</b>	<b>Value : 381,073,460</b>	<b>Growth 1,778,250</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>	276	254,090	11	22,505	0	0	287	276,595	
<b>02. Res Improve Land</b>	743	1,067,500	30	83,875	0	0	773	1,151,375	
<b>03. Res Improvements</b>	749	19,158,595	31	1,169,180	30	1,054,695	810	21,382,470	
<b>04. Res Total</b>	1,025	20,480,185	42	1,275,560	30	1,054,695	1,097	22,810,440	189,710
<b>% of Res Total</b>	93.44	89.78	3.83	5.59	2.73	4.62	30.32	5.99	10.67
<b>05. Com UnImp Land</b>	30	34,715	1	320	2	3,710	33	38,745	
<b>06. Com Improve Land</b>	144	207,060	17	98,900	0	0	161	305,960	
<b>07. Com Improvements</b>	156	5,309,410	17	723,830	3	499,760	176	6,533,000	
<b>08. Com Total</b>	186	5,551,185	18	823,050	5	503,470	209	6,877,705	190,370
<b>% of Com Total</b>	89.00	80.71	8.61	11.97	2.39	7.32	5.78	1.80	10.71
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	17	940,755	17	940,755	
<b>14. Rec Improve Land</b>	0	0	0	0	36	1,262,395	36	1,262,395	
<b>15. Rec Improvements</b>	0	0	0	0	114	2,759,675	114	2,759,675	
<b>16. Rec Total</b>	0	0	0	0	131	4,962,825	131	4,962,825	216,165
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.62	1.30	12.16
<b>Res &amp; Rec Total</b>	1,025	20,480,185	42	1,275,560	161	6,017,520	1,228	27,773,265	405,875
<b>% of Res &amp; Rec Total</b>	83.47	73.74	3.42	4.59	13.11	21.67	33.94	7.29	22.82
<b>Com &amp; Ind Total</b>	186	5,551,185	18	823,050	5	503,470	209	6,877,705	190,370
<b>% of Com &amp; Ind Total</b>	89.00	80.71	8.61	11.97	2.39	7.32	5.78	1.80	10.71
<b>17. Taxable Total</b>	1,211	26,031,370	60	2,098,610	166	6,520,990	1,437	34,650,970	596,245
<b>% of Taxable Total</b>	84.27	75.12	4.18	6.06	11.55	18.82	39.72	9.09	33.53

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	152	1	20	173

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	6	172,275	1,574	210,564,395	1,580	210,736,670
28. Ag-Improved Land	3	24,695	16	146,755	585	117,474,685	604	117,646,135
29. Ag Improvements	2	6,920	3	81,735	596	17,951,030	601	18,039,685
30. Ag Total							2,181	346,422,490

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	1	1.00	6,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	72,075	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.30	300	
36. FarmSite Improv Land	1	2.05	2,050	4	2.66	2,660	
37. FarmSite Improvements	2	0.00	6,920	3	0.00	9,660	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	9	9.04	0	
40. Other- Non Ag Use	0	0.00	0	1	1.00	1,650	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	56	55.76	334,560	56	55.76	334,560	
32. HomeSite Improv Land	377	390.56	2,343,360	378	391.56	2,349,360	
33. HomeSite Improvements	375	0.00	10,509,670	377	0.00	10,581,745	438,975
34. HomeSite Total				<b>433</b>	<b>447.32</b>	<b>13,265,665</b>	
35. FarmSite UnImp Land	86	118.11	118,110	87	118.41	118,410	
36. FarmSite Improv Land	483	1,479.54	1,479,540	488	1,484.25	1,484,250	
37. FarmSite Improvements	576	0.00	7,441,360	581	0.00	7,457,940	743,030
38. FarmSite Total				<b>668</b>	<b>1,602.66</b>	<b>9,060,600</b>	
39. Road & Ditches	1,542	4,255.80	0	1,551	4,264.84	0	
40. Other- Non Ag Use	2	16.95	635,625	3	17.95	637,275	
41. Total Section VI				<b>1,101</b>	<b>6,332.77</b>	<b>22,963,540</b>	<b>1,182,005</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	230.24	102,140	3	230.24	102,140

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. Recapture Value N/A	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

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	44.40	0.57%	117,660	0.64%	2,650.00
46. 1A	970.10	12.45%	2,570,765	13.95%	2,650.00
47. 2A1	975.59	12.52%	2,424,350	13.16%	2,485.01
48. 2A	1,151.46	14.78%	2,861,375	15.53%	2,485.00
49. 3A1	89.10	1.14%	209,385	1.14%	2,350.00
50. 3A	2,260.53	29.02%	5,312,290	28.83%	2,350.02
51. 4A1	874.28	11.22%	1,875,325	10.18%	2,144.99
52. 4A	1,425.03	18.29%	3,056,690	16.59%	2,145.00
<b>53. Total</b>	<b>7,790.49</b>	<b>100.00%</b>	<b>18,427,840</b>	<b>100.00%</b>	<b>2,365.43</b>
<b>Dry</b>					
54. 1D1	1,771.76	1.75%	2,737,380	1.97%	1,545.01
55. 1D	36,343.91	35.97%	56,151,330	40.34%	1,545.00
56. 2D1	5,784.10	5.72%	7,924,250	5.69%	1,370.01
57. 2D	31,401.10	31.08%	43,019,570	30.91%	1,370.00
58. 3D1	3,846.38	3.81%	4,750,295	3.41%	1,235.00
59. 3D	1,562.11	1.55%	1,929,225	1.39%	1,235.01
60. 4D1	14,860.78	14.71%	16,569,815	11.90%	1,115.00
61. 4D	5,472.81	5.42%	6,102,205	4.38%	1,115.00
<b>62. Total</b>	<b>101,042.95</b>	<b>100.00%</b>	<b>139,184,070</b>	<b>100.00%</b>	<b>1,377.47</b>
<b>Grass</b>					
63. 1G1	530.04	0.26%	535,370	0.34%	1,010.06
64. 1G	9,469.35	4.61%	9,564,105	6.10%	1,010.01
65. 2G1	5,415.73	2.64%	4,468,035	2.85%	825.01
66. 2G	17,302.65	8.42%	14,274,920	9.11%	825.01
67. 3G1	4,219.21	2.05%	3,122,245	1.99%	740.01
68. 3G	11,013.22	5.36%	8,149,740	5.20%	740.00
69. 4G1	35,638.94	17.35%	26,372,595	16.83%	739.99
70. 4G	121,870.88	59.32%	90,185,305	57.56%	740.01
<b>71. Total</b>	<b>205,460.02</b>	<b>100.00%</b>	<b>156,672,315</b>	<b>100.00%</b>	<b>762.54</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>7,790.49</b>	<b>2.36%</b>	<b>18,427,840</b>	<b>5.70%</b>	<b>2,365.43</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>101,042.95</b>	<b>30.56%</b>	<b>139,184,070</b>	<b>43.03%</b>	<b>1,377.47</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>205,460.02</b>	<b>62.13%</b>	<b>156,672,315</b>	<b>48.44%</b>	<b>762.54</b>
72. Waste	14,512.65	4.39%	8,009,835	2.48%	551.92
73. Other	1,874.90	0.57%	1,164,890	0.36%	621.31
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>330,681.01</b>	<b>100.00%</b>	<b>323,458,950</b>	<b>100.00%</b>	<b>978.16</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	7,790.49	18,427,840	7,790.49	18,427,840
<b>77. Dry Land</b>	1.96	3,015	105.01	143,470	100,935.98	139,037,585	101,042.95	139,184,070
<b>78. Grass</b>	23.04	19,630	205.41	163,760	205,231.57	156,488,925	205,460.02	156,672,315
<b>79. Waste</b>	0.00	0	16.89	925	14,495.76	8,008,910	14,512.65	8,009,835
<b>80. Other</b>	0.00	0	0.49	265	1,874.41	1,164,625	1,874.90	1,164,890
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>25.00</b>	<b>22,645</b>	<b>327.80</b>	<b>308,420</b>	<b>330,328.21</b>	<b>323,127,885</b>	<b>330,681.01</b>	<b>323,458,950</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	7,790.49	2.36%	18,427,840	5.70%	2,365.43
<b>Dry Land</b>	101,042.95	30.56%	139,184,070	43.03%	1,377.47
<b>Grass</b>	205,460.02	62.13%	156,672,315	48.44%	762.54
<b>Waste</b>	14,512.65	4.39%	8,009,835	2.48%	551.92
<b>Other</b>	1,874.90	0.57%	1,164,890	0.36%	621.31
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>330,681.01</b>	<b>100.00%</b>	<b>323,458,950</b>	<b>100.00%</b>	<b>978.16</b>

## 2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

**08 Boyd**

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	20,920,650	22,810,440	1,889,790	9.03%	189,710	8.13%
02. Recreational	3,437,535	4,962,825	1,525,290	44.37%	216,165	38.08%
03. Ag-Homesite Land, Ag-Res Dwelling	12,195,680	13,265,665	1,069,985	8.77%	438,975	5.17%
<b>04. Total Residential (sum lines 1-3)</b>	<b>36,553,865</b>	<b>41,038,930</b>	<b>4,485,065</b>	<b>12.27%</b>	<b>844,850</b>	<b>9.96%</b>
05. Commercial	6,739,865	6,877,705	137,840	2.05%	190,370	-0.78%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	8,284,235	9,060,600	776,365	9.37%	743,030	0.40%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>15,024,100</b>	<b>15,938,305</b>	<b>914,205</b>	<b>6.08%</b>	<b>933,400</b>	<b>-0.13%</b>
<b>10. Total Non-Agland Real Property</b>	<b>51,577,965</b>	<b>57,614,510</b>	<b>6,036,545</b>	<b>11.70%</b>	<b>1,778,250</b>	<b>8.26%</b>
11. Irrigated	13,599,215	18,427,840	4,828,625	35.51%		
12. Dryland	102,528,350	139,184,070	36,655,720	35.75%		
13. Grassland	136,173,845	156,672,315	20,498,470	15.05%		
14. Wasteland	6,969,070	8,009,835	1,040,765	14.93%		
15. Other Agland	1,160,455	1,164,890	4,435	0.38%		
<b>16. Total Agricultural Land</b>	<b>260,430,935</b>	<b>323,458,950</b>	<b>63,028,015</b>	<b>24.20%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>312,008,900</b>	<b>381,073,460</b>	<b>69,064,560</b>	<b>22.14%</b>	<b>1,778,250</b>	<b>21.57%</b>

# **2013 Plan of Assessment for Boyd County**

## **Assessment Years 2014, 2015, and 2016**

**June 15, 2013**

### **Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2007, LB 334, Auth. 77-1311.02. The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendment thereto shall be mailed to 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, or is permitted by the constitution and enabling the legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as the “market value of real property in the ordinary course of trade.” Neb.Rev.Stat. 77-112 (R.R.S. 2003).

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

The acceptable ratio range for the median of the “Assessment-Sales Ratio” is 75% of actual or fair market value for the class and subclasses of agricultural land and horticultural land not receiving special valuation pursuant to Neb. Rev. Stat. 77-1344; 75% of special valuation for the class and subclasses of agricultural land and horticultural land receiving special valuation pursuant to Neb. Rev. Stat. 77-1344; and 100% of actual or fair market value for all other classes and subclasses of real property.

**General Description of Real Property in Boyd County**

Per the 2013 County Abstract, Boyd County consists of the following real property types:

	Parcels	% of Total
<b>Residential</b>	1,099	30%
<b>Commercial</b>	209	6%
<b>Recreational</b>	130	4%
<b>Agricultural</b>	<u>2,159</u>	<u>60%</u>
	3,597	100%

**Agricultural Land Summary as it is predominant property type in Boyd County.**

	Total Taxable Acres	% of Total Acres
<b>Irrigated</b>	7,565.82	3%
<b>Dry land</b>	100,618.53	30%
<b>Grassland</b>	206,378.29	62%
<b>Waste</b>	14,547.15	4%
<b>Other Ag land</b>	<u>1527.06</u>	<u>1%</u>
<b>Total</b>	<b>330,636.85</b>	<b>100%</b>

New Property: For assessment year 2013, an estimated 22 building permits and /or information statements were filed for new property construction/additions in the county.

**2013 Level of Value**

<b><u>Property Class</u></b>	<b><u>Median</u></b>	<b><u>*C.O.D</u></b>	<b><u>*P.R.D.</u></b>
<b>Residential</b>	95	25.34	120.70
<b>Agricultural</b>	74	31.09	111.15
<b>Commercial</b>	(Insufficient number of sales to provide reliable statistical studies)		

\*C.O.D. means coefficient of dispersion and \*P.R.D. means price related differential.

Residential & Agricultural medians are within required range. Commercial level of value has been met; however there are only 7 qualified sales in the sales file and therefore the statistics may not be reliable. Each year we must analyze our statistics and determine what steps should be taken to better our quality and uniformity of assessment. We will work with our Field Liaison on the analysis of assessment sales ratio studies.

### **3 YEAR APPRAISAL PLAN**

#### **2014**

##### **Residential**

Sales ratio study will be done in all villages. We will analyze each village separately to decide if any increase or decrease percentage adjustment needs to be made to retain the required statistical measures. We have approximately 751 improved village parcels. Sales review and pickup work will be completed. We continually keep property cards updated with the most current changes. The residential lot (per square foot) pricing has been at the same rate for years. We have not had enough unimproved lot sales to be able to determine what value should be on the lot (per square foot).

##### **Commercial**

Sales ratio study will be done on the commercial properties to be certain our values are in compliance with required statistical measures. An appraisal adjustment would be a percentage increase or decrease applied to all properties within each subclass if the need is discovered. We have 178 improved commercial parcels county-wide. Sales review and pickup work will be completed. Commercial property keeps declining, many businesses have closed.

##### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustment to comply with statistical measures. Sales will also be platted on a map to determine if the current market areas are supported by the current sales. All rural homes and improvements were reviewed & inspected in 2008. To keep in compliance with Nebraska Statute 77-1311.03, a total review & inspection of all rural homes & improvements will be needed. We have contacted an individual to review all rural buildings. The total review will cost approximately \$20,000. The individual has agreed to split the total cost between 2 budget years. Each year a market analysis is conducted in-house by utilizing the county's current MIPS system. Sales review and pickup work will also be completed for agricultural properties. We have fully implemented GIS, this GIS is very beneficial for the county as a whole. GIS provided us with the 2012 imagery therefore we are currently reviewing all agricultural land in the county for usage changes. These changes will be implemented for 2014. GIS currently cost \$6,200. per year for 100% support, if a GIS web site was developed it would have some additional cost.

## **Recreational**

All recreational property will need to be reviewed yearly due to the 2011 flooding on the Missouri River. Boyd County lost lots of recreational valuation due to the damage from the flooding. A total yearly review to measure, & list the new and remodeled recreational property will be necessary. Our office has received several building permits and Manufactured Housing Transfer Statements (Form 521MH) so there is much activity in this area since the flooding. We estimated \$1,500.00 for the cost of reviewing all property that has changed since last year. We currently have 144 improved recreational parcels. Constantly, there are changes to keep all recreational property updated, ownership, etc. Sales review and pickup work will be completed.

## **2015**

### **Residential**

Sales ratio study will be done in all villages. We will analyze each village separately to decide if we need to do percentage increases or decreases to keep our values within required statistical measures. Sales review and pickup work will also be completed. We have approximately 751 village parcels. We continually keep property cards updated with the most current changes. We will begin to prepare for the 6 year review on residential property.

### **Commercial**

Sales ratio study will be done on the commercial properties to be certain our values are still in compliance with required statistical measures. An appraisal adjustment would be a percentage increase or decrease applied to all properties within a subclass if needed. Sales review and pickup work will be completed. We have 178 improved commercial parcels county-wide.

### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustment to comply with statistical measures. Sales will be platted on a map to determine if the current market areas are supported by the current sales. The market analysis is conducted in-house by utilizing the county's current MIPS system. Sales review and pickup work will also be completed for agricultural properties. The GIS system will be used to keep updated with all land usage. All improved rural properties that were reviewed in 2014 will be updated with the current review change to keep in compliance with Nebraska Statute 77-1311.03.

### **Recreational**

Recreational property will be reviewed as continually there are changes. Sales review and pickup work will be completed. Each year with all the changes in recreational property a drive thru review (using the property record cards) will be done to determine if any changes have been done since the previous year.

## **2016**

### **Residential**

Sales ratio study will be done in all villages. We will analyze each village separately to decide if we need to do percentage increases or decreases to keep our values within statistical measures. Sales review and pickup work will also be completed. To keep in compliance with the Nebraska Statute 77-1311.03, we will begin the residential review on all village property. We will continually keep property cards updated & documented with the most current change.

### **Commercial**

Sales ratio study will be done on the commercial properties to be certain our values are still in compliance with required statistical measures. An appraisal adjustment would be a percentage increase or decrease applied to all properties within a subclass if needed. Sales review and pickup work will also be completed. We will continually keep property cards updated & documented with the most current change.

### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustment to comply with statistical measures. Sales will be platted on a map to determine if the current market areas are supported by the current sales. Sales review and pickup work will also be completed for agricultural properties. Using the most current GIS information we will review land usage and keep records updated. We will continually keep property cards updated & documented with the most current changes.

### **Recreational**

Sales review and pickup work will be completed. All recreational property will be updated according to ownership and any changes that have occurred in the previous year.

## **TIMETABLE OF NARRATIVE PORTION OF THE PLAN**

### **2014**

1. Review all recreational property
2. Sales ratio study in villages on residential property (make needed adjustments)
3. Market study of agland , use the 2012 GIS imagery for land use changes
4. Updates & sales ratio study on all commercial property
5. Sales review and pickup work
6. Continue adding or changing GIS information on property that had changes
7. Physical review all agricultural houses & out buildings

## **2015**

1. Sales ratio study on village residential property
2. Market study of agland , prepare for rural building review
3. Sales ratio study on commercial property
4. Review recreational property for any changes since the previous year
5. Sales review and pickup work
6. Keep all GIS information current through out the county
7. Update all improved agricultural parcels with the 2014 physical review information
8. Prepare for the 6 year review on residential property

## **2016**

1. Market study of agland,
2. Sales review & pickup work
3. Sales ratio study on residential property
4. Recreational property reviewed for continual changes
5. Commercial property, updates & sales ratio study
6. Updated GIS information used to review all property
7. Begin the 6 year residential review on all property

## **STAFF**

1. Assessor
2. Deputy Assessor

The Assessor has her Assessor's certification and has taken IAAO and other courses of instruction for the assessment field to complete the required hours to maintain them. The Assessor attends monthly district meetings. The Assessor and Deputy Assessor will continue to attend workshops and sessions that will give required certification hours. Should the occasion occur that we need further training in a specific area, we will find somewhere to receive instruction. The Assessor and Deputy Assessor must be knowledgeable to complete all office responsibilities and reports. Reports are filed accurately and in a timely manner. The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed to meet the requirements of law/regulation.

1. Form 45 County Abstract of Assessment for Real Property
2. Personal Property Schedules
3. Sales information to PA&D rosters and annual Assessed Value Update with Abstract
4. Certification of Value Political Subdivisions
5. School District Taxable Value Report
6. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)

7. Certificate of Taxes Levied Report
8. Report of current values for properties owned by Board of Educational Lands and Funds
9. Report of all Exempt Property and Taxable Government Owned Property
10. Annual Plan of Assessment Report (for the next 3 Assessment years)
11. Notice of Valuation Change - Statute 77-1315
12. Attend County Board of Equalization meetings
13. TERC Appeals – prepare & attend hearings
14. TERC Statewide Equalization – attend hearings if applicable to county
15. Centralized Assessment – establishes assessment records & tax billing for tax list
16. Annual Inventory Statement – reported to County Board by August 25<sup>th</sup>.
17. Average Residential Value for Homestead Exemptions- certified by September 1<sup>st</sup>
18. Tax Districts & Tax Rates
19. Tax List - prepared & certified to the county treasurer by November 22nd

The data on the cadastral maps is 1973. Consideration should be given to replace them as all the highways have changed their right-of-ways since they were published. The edges of the cadastral maps are getting worn even though we have them in sturdy book binders. The cadastral maps are kept current as to ownership when we do monthly transfers. Implementing GIS Workshop has helped as our outdated cadastral maps are fragile & badly worn.

The soil maps that show the land usage are in excellent condition. We were unable to obtain usage maps from the Farm Service Agency to get our records updated, thus GIS Workshop implementation has helped us do our job the best and the most accurate way possible. We are already realizing the benefits of having the GIS workshop. We have had numerous individuals stop in the office to view and print GIS maps. All surveys can be drawn out with much accuracy.

The property record cards contain all information required by Regulation 10-004, which include the legal description, property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property, a photograph of the property, and if agricultural land is involved, an inventory of the soil types by land use. The property record cards are updated continually. All rural, exempt, and IOLL property record cards have been replaced with new property record cards. We have put situs of property and cadastral map book and page on residential and commercial property and continually add information as we obtain information. We are planning to meet with the Holt county person that works with the 911 situs addresses and document the situs address on all recreational property in the Sleepy Hollow & Sunshine Bottom area.

All personal property is handled according to Regulation 20. The schedules are to be filed by May 1 to be considered timely. From May 1 to July 31, all schedules received by the office receive a 10% penalty. After July 31, a 25% penalty is assessed. We have our local newspaper publish an ad for 2 weeks to remind taxpayers that it is personal property filing time. The taxpayer's federal income tax depreciation schedule is used as a basis for the personal property schedule. We both do the personal property file maintenance. We maintain personal property books and also in the computer. Our office phones &/or sends out notices if schedules are late and apply penalties.

The assessor maintains the homestead exemption files. Pre-typed applications with a letter of explanation and income guidelines are mailed to each applicant a week before the filing date. The assessor does the work with the applications to get them ready to be submitted to the state. We check the list to remind the ones who forgot to come in and submit applications. A courtesy phone call is made to remind them of the upcoming deadline date.

The assessor tends to the 521 Transfer Statements. There are 7 steps to complete the information on the transfers.

1. Change ownership on real estate books
2. Change ownership on the real estate cards
3. Change ownership in the PC Admin and CAMA
4. Update cadastral maps and GIS system
5. Update address index
6. Do state reports on each sale (electronically- effective July 1, 2008)
7. Send informational questionnaire to both the buyer and the seller on each sale

Physical review of residential property sales is done. If needed pictures of qualified residential, commercial and recreational sales are taken. Information is generally attained from realtors, attorneys, buyers and sellers previous to a sale. We send a questionnaire to the buyer & seller of the property & enclose a stamped self-addressed envelope for their convenience.

Real property is updated annually through maintenance and pickup work. We review the building permits obtained from the zoning administrator, village clerks, and informational statements received in our office. We do our pickup work in the fall. We hire a lister on a yearly basis for listing new construction. We have the calculations completed and put in the computer, on the cards, and in the books by January 1<sup>st</sup>.

When we need to do reappraisals we will hire a lister or an appraiser to physically inspect the property to verify all information in the property record card along with taking new photos. They will re-measure and re-list on a worksheet construction data where necessary. We will expect a sketch to show shapes and square footage of houses where there are changes or a new structure. These properties will be valued using Marshall & Swift's cost approach and using market derived depreciation.

MIPS is our vendor for Cama software, administrative software and personal property software. In June 2012, we updated our Version One PC ADMIN – CAMA to the newer improved Version Two PC ADMIN – CAMA. The Version Two PC ADMIN – CAMA .

We make new address & situs changes in the address index and in the computer when those changes occur.

We have been trying to get more cell phone numbers documented in our office, to help us contact individuals in a timely matter.

The Assessor makes all tax list corrections.

The Assessor and Deputy Assessor have had the NEW SALES FILE online training for the new web based system that was implemented in 2011.

The assessor along with the clerk & treasurer are on the local Freeholder's Petition board. Hearings are held to approve or deny the freeholder petition(s) that are filed on or before June 1 of current year. **LB988**

The assessor provides all information for Boyd County Board of Equalization when they have protests during July. The assessor and deputy assessor review all protested property and take current pictures.

The assessor, with assistance from county attorney, puts together all information for TERC board hearings and attends the hearings and testifies for the county board.

Our office receives numerous letters, phone calls, faxes, & emails from appraisers, attorneys, insurance companies, banks, etc. requesting information from our office. We have compiled information for Region 24 Emergency Management (Doug Fox), U.S. Small Business Administration – Office of Disaster Assistance, recreational land owners, & recreational property owners. Our office purchased a fax/scan machine it has been very beneficial to us & the public. Several personal property depreciation schedules have been sent to us via fax. Appraisers, banks, insurance companies & individuals like the instant fax information they can receive from our office.

We have been asked by many appraisers, attorneys, insurance companies, banks, & the public if we have a web site. We are planning to have MIPS develop a basic website with limited information from our office. MIPS has told us that there is no cost for this service at this time. This should help save us valuable time as we receive emails and phone calls requesting information from our office.

In 2012, MIPS, a Nebraska computer vendor company, developed a basic website for Boyd County. Web Site: [boydcounty.ne.gov](http://boydcounty.ne.gov)

**Boyd County real property is in compliance with Nebraska Statute 77-1311.03 All Boyd County real property parcels have been inspected and reviewed in the first 6 year cycle (March 19<sup>th</sup> 2008 to March 19th 2014).**

Budget Request for 2013 is \$ 97,950.00

Date \_\_\_\_\_

\_\_\_\_\_  
Mary J. Schoenefeld  
Boyd County Assessor

## 2014 Assessment Survey for Boyd County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$97,950, this includes \$7,000 for GIS
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$6,110
<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>
	\$8,500, plus \$1,000 computer consultant
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$13,293.82 which goes back into the General Fund.

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS INC
2.	<b>CAMA software:</b>
	MIPS INC VII
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Deputy
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	GIS is not available to the public, however the county is online at <a href="http://Nebraskaassessorsonline.us">Nebraskaassessorsonline.us</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop 100% support. The assessor and deputy also assist
8.	<b>Personal Property software:</b>
	MIPS INC VII

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Butte
4.	<b>When was zoning implemented?</b>
	2003

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	None, however the assessor has a verbal agreement with a local lister for data collection and pick up work.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, just for listing and pick up work.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	No
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A



# 2014 Certification for Boyd County

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This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Boyd County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



