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2014 Commission Summary for Morrill County

Residential Real Property - Current

Number of Sales	108	Median	98.25
Total Sales Price	\$6,527,648	Mean	119.19
Total Adj. Sales Price	\$6,527,648	Wgt. Mean	96.79
Total Assessed Value	\$6,317,926	Average Assessed Value of the Base	\$45,142
Avg. Adj. Sales Price	\$60,441	Avg. Assessed Value	\$58,499

Confidence Interval - Current

95% Median C.I	92.45 to 103.36
95% Wgt. Mean C.I	91.54 to 102.04
95% Mean C.I	105.86 to 132.52
% of Value of the Class of all Real Property Value in the	15.47
% of Records Sold in the Study Period	4.55
% of Value Sold in the Study Period	5.89

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	84	100	100.09
2012	57	98	97.65
2011	70	97	97
2010	114	97	97

2014 Commission Summary for Morrill County

Commercial Real Property - Current

Number of Sales	21	Median	93.24
Total Sales Price	\$1,443,258	Mean	96.68
Total Adj. Sales Price	\$1,443,258	Wgt. Mean	65.66
Total Assessed Value	\$947,630	Average Assessed Value of the Base	\$88,152
Avg. Adj. Sales Price	\$68,727	Avg. Assessed Value	\$45,125

Confidence Interval - Current

95% Median C.I	60.56 to 119.17
95% Wgt. Mean C.I	23.85 to 107.47
95% Mean C.I	75.23 to 118.13
% of Value of the Class of all Real Property Value in the County	4.67
% of Records Sold in the Study Period	5.72
% of Value Sold in the Study Period	2.93

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	19		95.90
2012	11		97.45
2011	9	0	95
2010	12	94	94

2014 Opinions of the Property Tax Administrator for Morrill 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
Residential Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	73	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.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Morrill County

Within the residential class for assessment year 2014 all annual pickup work was completed in a timely manner. Both towns of Bridgeport and Bayard reported building permits and all of them were followed up on by reviewing each property and collecting or confirming the assessment data and taking photos. Broadwater did not have any building permits to report. As the Assessor's Office was out, a drive through Broadwater would show no new improvements.

Stanard Appraisal Service has been retained to consult with the county and assist when needed. The appraisal company reviewed the residential sales within Bridgeport, Broadwater and Bayard to confirm that the models built during the reappraisal did not need to be recalibrated and that they were still working with the current market, as a result no major changes occurred for 2013. Rural Residential was quite low statistically, and no consistencies for the improvements could be found. As a result, the first and second site acres of land were raised.

2014 Residential Assessment Survey for Morrill County

1.	Valuation data collection done by:										
	Office and Stanard Appraisal Service.										
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic. There are enough sales to analyze the market on its own merits.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Bayard has the closest proximity to Scottsbluff and enough sales to analyze its own market.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Broadwater lies to the east of Bridgeport and there are no other villages within the county to compare it to, it is a market within itself.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic. There are enough sales to analyze the market on its own merits.	02	Bayard has the closest proximity to Scottsbluff and enough sales to analyze its own market.	03	Broadwater lies to the east of Bridgeport and there are no other villages within the county to compare it to, it is a market within itself.	04	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
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03	Broadwater lies to the east of Bridgeport and there are no other villages within the county to compare it to, it is a market within itself.										
04	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	All three approaches (cost, income and sales) will be looked at but the market will carry the most weight.										
4.	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?										
	The appraisal company will review the sales and determine the depreciation from the market. New construction will be pulled to compare to the factoring tables and the correct local cost multipliers will be inputted into the pricing. The sales will also be used as a guide to compare to the new construction for age and condition. Models will then be built, and sales charted, for a cost range per square foot (less depreciation, land and outbuildings) based on style, quality, age, condition and size. Adjustment factors will also be developed that can be applied for, but not limited to; basement, basement finish, garage, central air, and so on.										
5.	Are individual depreciation tables developed for each valuation grouping?										
	Yes										
6.	Describe the methodology used to determine the residential lot values?										
	From the market a square foot method has been developed.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2010	2008	2010
	02	2010	2008	2010
	03	2010	2008	2010
	04	2010	2008	2010

2014 Residential Correlation Section for Morrill County

County Overview

Morrill County has a total countywide population of approximately 5000. The residential market is influenced by job opportunities, retail services, and a strong agricultural economy. The residential market is more stable within Bridgeport, the county seat with a population of approximately 1500. The residential market in Bayard (pop. 1200) is not as strong but somewhat stable because it is within a reasonable distance to areas with better job markets such as Bridgeport, Gering or Scottsbluff. Because of the scarcity of goods and services in Broadwater (pop. 128) the residential market is in a declining mode.

Description of Analysis

The statistical sample of 108 sales will be considered an adequate and reliable sample for the measurement of the residential class of real property in Morrill County. Four valuations groupings have been identified by unique characteristics and varying degrees of economic influence that affect each. The improved residential population is made up of approximately 42% Bridgeport, 30% Bayard, and 22% Rural, and 5% Broadwater and the sample somewhat mirrors this same pattern and seems to be a reasonable representation of the population. However, the qualitative measures are reflective of the poor economics and erratic markets in Bayard and Broadwater coupled with the low dollar outliers.

Stanard Appraisal Service has been retained to assist the county and help re-calibrate the residential models when needed. For 2014 the first and second site acres were increased for the Rural Residential subclass.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation has been entered in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Questionnaires are sent out and the returned responses are kept on file in the assessor's office. On-site reviews are also done and information is documented within the electronic file. All available information is utilized for measurement and there is no evidence of excessive trimming in the sales file.

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. Morrill County was selected for review in 2012. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the residential properties are being treated in a uniform and proportionate manner.

2014 Residential Correlation Section for Morrill County

Based on the sample of 108 sales, the median measure of central tendency demonstrates that an acceptable level of value has been attained overall and the individual substratum with a sufficient number of sales will demonstrate an acceptable level of value as well.

Level of Value

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

2014 Commercial Assessment Actions for Morrill County

Within the commercial class for assessment year 2014 all annual pickup work was completed in a timely manner.

Stanard Appraisal Service has been retained to consult with the county and assist when needed. The appraisal company reviewed the commercial sales to confirm that the models built during the reappraisal did not need to be re-calibrated and that they were still working with the current market, as a result no major changes occurred for 2014.

2014 Commercial Assessment Survey for Morrill County

1.	Valuation data collection done by:										
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04	The rural market would be somewhat specialized with sugar beets, corn and an ethanol plant. The sugar beet factory in Morrill county has closed down, the closest processing plant now is in Scottsbluff.										
3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	All three approaches (cost, income and sales) will be looked at, but primarily the market and income approaches will carry the most weight.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	Stanard Appraisal Service has valued the unique commercial properties, such as the ethanol plant, feedlots, and elevator facilities.										
4.	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?										
	Models are built from the market.										
5.	Are individual depreciation tables developed for each valuation grouping?										
	Yes										
6.	Describe the methodology used to determine the commercial lot values.										
	From the market a square foot method has been developed.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2010	2008	2010
	02	2010	2008	2010
	03	2010	2008	2010
	04	2010	2008	2010

2014 Commercial Correlation Section for Morrill County

County Overview

The commercial market in Morrill County is influenced by job opportunities, retail services, and a strong agricultural economy made up of younger and older generations. The commercial market appears to be more stable within Bridgeport with the ethanol plant, grain elevator and fertilizer plant, implement dealership, four banks and two grocery stores, while in Bayard the market appears to be stale to declining with the loss of businesses. The job market in Bayard is becoming scarce, causing people to look toward Scottsbluff for work and cheaper products. In Broadwater the commercial market has become non-existent.

Description of Analysis

The commercial parcels in Morrill County are represented by 49 different occupancy codes; over 66% of the population consists of office buildings, retail, storage warehouses, restaurants and service repair garages. Within the substratum Valuation Grouping 01 (Bridgeport) only 9 sales exist, which do not represent the commercial population. There are 10 sales in Valuation Grouping 02 (Bayard) that has an unstable commercial market and the sales in the sample do not represent the population. For measurement purposes, neither the total statistical sampling of 21 commercial sales, nor any of the substratums, will be considered as adequate or representative of the commercial properties in Morrill County.

The assessor stays on track with the three year plan of assessment and the first six year physical inspection and review cycle has been completed and work is beginning on the next cyclical process. Stanard Appraisal Services, Inc. assists with the valuation of the commercial properties.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. The assessor has a very thorough documentation process. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

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. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being 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 or by substratum.

2014 Commercial Correlation Section for Morrill County

Level of Value

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.

2014 Agricultural Assessment Actions for Morrill County

The agricultural land market was analyzed for 2014, each market area (2, 3 and 4) was analyzed on its own importance and the county as a whole was reviewed. Research was expanded to the adjoining counties of Box Butte, Sheridan, Garden, Cheyenne, Banner, Scottsbluff and Sioux for comparable sales unique to the market area it adjoined.

Modifications were made to the land values in each market area as identified in the agricultural analysis. Sales containing accretion lands were reviewed, and the value was set at 100% of market value on accretion only. Special Value was set into place for the year 2014.

For assessment year 2015, work is continuing with the anticipation of having more GIS information loaded onto the county's MIPS CAMA/administrative computer system. The Morrill County Assessor's office went online with this information in the year 2013. The Assessor continues to keep the Commissioners updated as to what an added benefit it would be for the County to go online with GISWorkshp or possibly Pictometry even with the added expense. The county is so saturated with small agricultural parcels that it has been difficult and very time consuming to research these parcels and verify that data is accurate. The county utilizes GISWorkshop and is fortunate in that the appointed deputy assessor is also well versed in GIS mapping, this individual will continue to benefit the county in completing the GIS information to go online.

2014 Agricultural Assessment Survey for Morrill County

1.	Valuation data collection done by:								
	Office staff and Stanard Appraisal Service.								
2.	List each market area, and describe the location and the specific characteristics that make each unique.								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>The northern portion of the county which consists primarily of the Sandhills.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Market Area 4 is the area along the Platte River; it has recreational potential.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	2	The northern portion of the county which consists primarily of the Sandhills.	3	Begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.	4	Market Area 4 is the area along the Platte River; it has recreational potential.
<u>Market Area</u>	<u>Description of unique characteristics</u>								
2	The northern portion of the county which consists primarily of the Sandhills.								
3	Begins at the escarpments and falls off into the valley and covers the remainder of Morrill County with the exception of the Platte River.								
4	Market Area 4 is the area along the Platte River; it has recreational potential.								
3.	Describe the process used to determine and monitor market areas.								
	The determination is made through the process of a sales review and verification, location and use of the property and a physical inspection if needed.								
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.								
	The primary use of the land is a good indicator in determining if it is agricultural, after an on-site review and if the verification process reveals the parcel was not purchased with the intent to farm or ranch it is considered residential. Normally after verification with the buyer and/or seller, or realtor listed on the Real Estate Transfer Statement, Form 521 it can be determined if the parcel is going to be used for recreational purposes.								
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?								
	Yes								
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.								
	Values will be developed from a market analysis of the sales of parcels along the Platte River to determine if there is a recreational influence.								
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.								
	yes								
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.								
	Data will be researched to determine if there is a need to develop a different market value on these types of properties.								

Morris County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Morrill	2	N/A	1,525	1,525	1,525	N/A	1,525	1,525	1,525	1,525
ScottsBluff	3	N/A	N/A	2,380	2,380	1,860	1,450	1,450	1,450	2,044
Sioux	1	N/A	880	750	750	740	740	700	700	746
Box Butte	1	N/A	1,917	1,742	1,926	1,915	1,908	1,910	1,913	1,913
Sheridan	1	#DIV/0!	1,350	1,300	1,200	1,195	1,185	1,175	1,150	1,244
Garden	1	N/A	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475
Morrill	3	N/A	2,300	2,300	2,300	2,195	2,195	2,195	2,195	2,251
Garden	1	N/A	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475
Cheyenne	3	N/A	1,935	1,925	1,920	1,920	1,850	1,655	1,650	1,909
Banner	1	N/A	1,500	1,400	1,300	1,300	1,300	1,300	1,011	1,303
Morrill	4	N/A	2,250	2,250	2,246	1,895	1,895	1,753	1,542	1,938
Garden	1	N/A	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475
ScottsBluff	2	N/A	N/A	2,380	2,380	1,860	1,450	1,450	1,450	1,957

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Morrill	2	N/A	435	N/A	400	N/A	385	385	385	396
ScottsBluff	3	N/A	N/A	375	375	330	310	310	280	343
Sioux	1	N/A	510	390	370	365	365	355	335	377
Box Butte	1	N/A	380	N/A	350	290	290	290	290	334
Sheridan	1	#DIV/0!	550	525	500	490	465	455	450	497
Garden	1	N/A	730	730	650	650	600	500	500	684
Morrill	3	N/A	455	455	410	410	410	410	410	420
Garden	1	N/A	730	730	650	650	600	500	500	684
Cheyenne	3	N/A	650	645	555	550	525	474	445	621
Banner	1	N/A	430	430	430	410	360	355	310	406
Morrill	4	N/A	530	530	530	N/A	470	470	470	479
Garden	1	N/A	730	730	650	650	600	500	500	684
ScottsBluff	2	N/A	N/A	375	375	N/A	310	310	280	313

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Morrill	2	N/A	255	255	255	N/A	255	255	255	255
ScottsBluff	3	N/A	N/A	270	270	260	260	260	240	252
Sioux	1	N/A	305	290	290	280	280	250	256	261
Box Butte	1	N/A	297	285	292	293	287	286	285	286
Sheridan	1	#DIV/0!	375	375	365	355	355	290	260	290
Garden	1	N/A	378	270	302	278	287	264	260	263
Morrill	3	N/A	325	300	275	255	255	255	255	258
Garden	1	N/A	378	270	302	278	287	264	260	263
Cheyenne	3	N/A	394	371	380	381	359	359	225	318
Banner	1	N/A	370	350	350	340	320	250	232	275
Morrill	4	N/A	400	400	400	350	350	350	355	356
Garden	1	N/A	378	270	302	278	287	264	260	263
ScottsBluff	2	N/A	N/A	270	270	260	260	260	240	250

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

Rose M Nelson
MORRILL COUNTY ASSESSOR
P O BOX 868
BRIDGEPORT, NE 69336
308-262-1534

Ruth A Sorensen
Dept of Revenue, Property Assessment Division
1033 O St. Ste 600
Lincoln, NE 68508

Dear Ms Sorensen:

Below is the information regarding special valuation in Morrill County as per PAT Regulation-11-005.04.

Market area 4 for 2014 is the area located around the North Platte River which runs diagonally from the northwesterly corner of Morrill County to the Southeasterly corner. This area is unique in that it was developed off of the top two soils surrounding the river and accretion ground in 2010. Land values are affected by buyers purchasing the land for recreational use.

Market area 3 is the rocky hills coming down into the river and Market area 2 is the rest of Morrill County. Market area 1 was dissolved into Market area 2 as there were not enough sales to constitute it being its separate area. Neither Market area 2 or 3 has special valuation.

Morrill County developed Special Value in Market area 4 in 2013. In each three year sales period, we generally have a very small number of land sales along the North Platte River. However, the sales that have occurred show that the accretion land values are affected by buyers purchasing the land for recreational use.

Letters were sent out to all owners of accretion ground to explain how to apply for special value with Form 456 in this market area, as there are owners in this area actively using their land for agricultural use, primarily pasture for cattle. The assessor and her deputy went out and inspected all parcels that special value was applied for. In most instances, there were cattle put on accretion lands at some point every year. This was proven through parcel owners showing fencing, Russian Olive trees removed, and in some instances at the time of inspection there were cattle grazing on the grass. However, there are recreational uses going on. The most primary of these is goose hunting. There is also duck hunting, deer hunting, and turkey hunting. It was decided then to plot each of these blinds on our GIS Workshop mapping system and place a one acre recreational value on each blind.

With the implementation of Special Value in Market area 4 so recent, we expect more Form 456 Special Value applications to come in this year, 2014. The assessor and her deputy will continue to go out and inspect, and document recreational uses on each parcel. The blinds will be valued

at 100% of market value, with the rest of the land valued as agricultural, if used as such, and is based on approximately 75% of market.

These are the methods Morrill County uses to determine valuations for agriculturally used properties and for recreationally used properties. We feel it is the most equitable and uniform method of dealing with recreational uses along the North Platte River in Morrill County.

Sincerely,

Rose M Nelson
Morrill County Assessor

2014 Agricultural Correlation Section for Morrill County

County Overview

Morrill County is in the western part of Nebraska more commonly known as the Panhandle. The North Platte Natural Resource District manages this area. In western Nebraska ground water is greatly dependent on a series of canals, tributaries, and seasonal irrigation run-off, which recharge the aquifer. In 2001 a moratorium on new water well drilling was put into effect.

Primary roads running through Morrill County are highways 26 from east to west and 385 going northeast out of Bridgeport and 92 going to the southeast out of Bridgeport. There are also three rail lines that go through the Panhandle; the Union Pacific, Chicago & Northwestern, and Burlington Northern & Santa Fe. These attributes are important aspects in the marketing of crops and livestock in the agricultural market. The ethanol plant in Bridgeport is also a contributing factor in the marketing of corn.

The ability of Morrill County to locate comparable sales is somewhat hindered by its location and the unique characteristics of the market areas.

Market area 1 was dissolved into Market Area 2; this entire area is Sand Hills. Market area one had previously been considered more similar to Garden County with lush grasses. The composition of the soils in market area two changes to a very fine to powder like sand and the grasses are thinly populated. But, the market does not recognizing these characteristics.

Market Area 3 covers the remainder of Morrill County, with the exception of land along and including the North Platte River. The topography consists of eroded walls and escarpments, grass tablelands and scattered eroded buttes on the north side and falls off into the valley and with hills and steeper terrain rising gain to the south. The land use is predominantly grass and approximately a third cropland.

Market Area 4 is along and including the North Platte River. This area is being recognized as special value due to hunting and recreational use along the North Platte River.

Description of Analysis

The overall sample of agricultural sales over the three year study period is not proportionally distributed over the three year study period. When further stratified by market area none of the samples are proportionately distributed over the three year study period. Market areas two and four are very small samples, and market area 3 is under-represented in the third year of the study period.

Comparable sales were identified for inclusion in Market Area 2 (Sand Hills). Since this area is in the Sand Hills only counties with similar topography and sandy soils will be utilized. The

2014 Agricultural Correlation Section for Morrill County

sample was proportionately distributed over the three year study period and representative of the area.

Comparable sales were identified for inclusion in Market Area 3; the sample was proportionately distributed over the three year study period and representative of the land use of the area and within each of the three classes of agricultural land (irrigation, dry and grass).

Comparable sales were identified for inclusion in Market Area 4. There was not an abundance of comparable sales for market area four however, along the river where the area is somewhat homogeneous and variation in the market is minimal, it may be logical to consider the sample a reasonable indicator of the market.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation has been entered in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Questionnaires are sent out and the returned responses are kept on file in the assessor's office. On-site reviews are also done and information is documented within the electronic file. Measurement is done utilizing all available information and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

Many factors were considered in determining the level of value for the agricultural class of real property within Morrill County. The sales data, as provided by the assessor, in the States sales file was examined and tested. The resulting statistics were indicators of assessment actions and uniform and proportionate treatment within the class and subclasses.

Level of Value

The overall median of 75% will be used in determining the level of value for the agricultural class of real property within Morrill County. Each market area has attained an acceptable level of value as well.

Special Valuation

A review of the agricultural land values in Morrill County in areas that have other non-agricultural influence, in particular market area 4, indicates the assessed values used are similar to other areas in the County where no non-agricultural influences exist. Therefore, it is the opinion of Property Tax Administrator that the level of value for Special Valuation of agricultural land in Morrill County, Market Area 4, is 73%.

**62 Morrill
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 : 108
 Total Sales Price : 6,527,648
 Total Adj. Sales Price : 6,527,648
 Total Assessed Value : 6,317,926
 Avg. Adj. Sales Price : 60,441
 Avg. Assessed Value : 58,499

MEDIAN : 98
 WGT. MEAN : 97
 MEAN : 119
 COD : 37.77
 PRD : 123.14

COV : 59.32
 STD : 70.70
 Avg. Abs. Dev : 37.11
 MAX Sales Ratio : 560.00
 MIN Sales Ratio : 58.15

95% Median C.I. : 92.45 to 103.36
 95% Wgt. Mean C.I. : 91.54 to 102.04
 95% Mean C.I. : 105.86 to 132.52

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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-11 To 31-DEC-11	12	107.58	127.48	114.78	34.88	111.06	58.55	244.60	89.72 to 150.14	52,258	59,980
01-JAN-12 To 31-MAR-12	6	94.66	91.13	86.65	14.49	105.17	64.60	110.78	64.60 to 110.78	70,500	61,091
01-APR-12 To 30-JUN-12	21	103.67	119.66	99.79	31.49	119.91	69.66	331.10	95.00 to 106.07	43,967	43,872
01-JUL-12 To 30-SEP-12	14	103.56	135.11	107.75	45.01	125.39	68.60	298.12	88.05 to 218.38	48,442	52,195
01-OCT-12 To 31-DEC-12	14	87.58	152.14	99.50	84.78	152.90	66.50	560.00	77.69 to 227.83	51,946	51,686
01-JAN-13 To 31-MAR-13	6	87.43	87.86	81.91	13.92	107.26	64.87	112.23	64.87 to 112.23	100,500	82,318
01-APR-13 To 30-JUN-13	17	90.66	113.74	92.54	36.92	122.91	58.15	325.60	81.80 to 114.15	75,371	69,750
01-JUL-13 To 30-SEP-13	18	94.95	100.09	93.02	21.69	107.60	61.39	175.74	77.63 to 115.85	70,250	65,350
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	53	102.45	122.28	103.27	34.55	118.41	58.55	331.10	97.11 to 108.98	50,030	51,667
01-OCT-12 To 30-SEP-13	55	92.45	116.22	92.35	40.59	125.85	58.15	560.00	83.36 to 98.56	70,474	65,083
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	55	100.30	128.74	99.65	45.11	129.19	64.60	560.00	89.28 to 106.07	50,032	49,858
<u>ALL</u>	108	98.25	119.19	96.79	37.77	123.14	58.15	560.00	92.45 to 103.36	60,441	58,499

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	49	98.13	118.08	94.91	36.93	124.41	64.60	560.00	89.56 to 103.83	59,823	56,779
02	34	97.36	120.81	99.35	41.76	121.60	58.15	331.10	85.85 to 108.98	52,241	51,900
03	9	135.44	162.29	140.51	40.42	115.50	77.69	244.60	100.21 to 227.83	20,900	29,367
04	16	92.50	94.93	92.33	15.11	102.82	66.50	150.14	79.27 to 102.45	102,000	94,178
<u>ALL</u>	108	98.25	119.19	96.79	37.77	123.14	58.15	560.00	92.45 to 103.36	60,441	58,499

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	108	98.25	119.19	96.79	37.77	123.14	58.15	560.00	92.45 to 103.36	60,441	58,499
06											
07											
<u>ALL</u>	108	98.25	119.19	96.79	37.77	123.14	58.15	560.00	92.45 to 103.36	60,441	58,499

**62 Morrill
RESIDENTIAL**

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Qualified

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 MEAN : 119
 COD : 37.77
 PRD : 123.14

COV : 59.32
 STD : 70.70
 Avg. Abs. Dev : 37.11
 MAX Sales Ratio : 560.00
 MIN Sales Ratio : 58.15

95% Median C.I. : 92.45 to 103.36
 95% Wgt. Mean C.I. : 91.54 to 102.04
 95% Mean C.I. : 105.86 to 132.52

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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	101.38	101.38	101.38	00.00	100.00	101.38	101.38	N/A	4,000	4,055	
Less Than 15,000	12	139.64	188.71	189.18	61.87	99.75	88.85	560.00	100.21 to 244.60	7,196	13,613	
Less Than 30,000	34	138.99	175.76	161.79	53.95	108.63	58.55	560.00	103.67 to 218.38	16,393	26,522	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	107	98.13	119.36	96.78	38.13	123.33	58.15	560.00	92.44 to 103.48	60,969	59,008	
Greater Than 14,999	96	96.48	110.50	95.55	31.27	115.65	58.15	331.10	89.56 to 101.12	67,097	64,110	
Greater Than 29,999	74	91.55	93.20	90.72	16.47	102.73	58.15	162.27	86.39 to 97.61	80,680	73,192	
<u>Incremental Ranges</u>												
0 TO 4,999	1	101.38	101.38	101.38	00.00	100.00	101.38	101.38	N/A	4,000	4,055	
5,000 TO 14,999	11	157.77	196.65	193.44	56.49	101.66	88.85	560.00	98.13 to 298.12	7,486	14,482	
15,000 TO 29,999	22	138.99	168.70	156.77	49.49	107.61	58.55	331.10	103.48 to 227.83	21,409	33,563	
30,000 TO 59,999	28	96.51	96.66	94.58	17.07	102.20	61.39	162.27	81.80 to 104.13	45,686	43,209	
60,000 TO 99,999	25	92.44	94.02	93.34	15.10	100.73	68.60	150.14	83.36 to 98.37	76,767	71,654	
100,000 TO 149,999	14	88.68	89.01	88.52	15.80	100.55	58.15	114.34	66.50 to 108.98	121,100	107,195	
150,000 TO 249,999	7	82.15	84.84	84.93	13.28	99.89	64.87	103.36	64.87 to 103.36	153,786	130,610	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	108	98.25	119.19	96.79	37.77	123.14	58.15	560.00	92.45 to 103.36	60,441	58,499	

62 Morrill
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 : 21
Total Sales Price : 1,443,258
Total Adj. Sales Price : 1,443,258
Total Assessed Value : 947,630
Avg. Adj. Sales Price : 68,727
Avg. Assessed Value : 45,125

MEDIAN : 93
WGT. MEAN : 66
MEAN : 97
COD : 37.86
PRD : 147.24

COV : 48.74
STD : 47.12
Avg. Abs. Dev : 35.30
MAX Sales Ratio : 206.02
MIN Sales Ratio : 22.61

95% Median C.I. : 60.56 to 119.17
95% Wgt. Mean C.I. : 23.85 to 107.47
95% Mean C.I. : 75.23 to 118.13

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	2	115.15	115.15	106.73	15.57	107.89	97.22	133.08	N/A	24,500	26,150
01-JAN-11 To 31-MAR-11	1	145.00	145.00	145.00	00.00	100.00	145.00	145.00	N/A	4,000	5,800
01-APR-11 To 30-JUN-11	2	91.26	91.26	91.08	00.53	100.20	90.78	91.74	N/A	36,500	33,245
01-JUL-11 To 30-SEP-11	2	107.60	107.60	71.44	48.06	150.62	55.89	159.30	N/A	33,254	23,758
01-OCT-11 To 31-DEC-11	1	65.57	65.57	65.57	00.00	100.00	65.57	65.57	N/A	45,450	29,800
01-JAN-12 To 31-MAR-12	3	97.40	87.99	98.79	15.55	89.07	60.56	106.00	N/A	57,667	56,967
01-APR-12 To 30-JUN-12	2	151.92	151.92	127.11	35.62	119.52	97.81	206.02	N/A	48,000	61,015
01-JUL-12 To 30-SEP-12	3	53.03	70.00	71.25	51.14	98.25	37.80	119.17	N/A	58,667	41,800
01-OCT-12 To 31-DEC-12	1	93.24	93.24	93.24	00.00	100.00	93.24	93.24	N/A	25,000	23,310
01-JAN-13 To 31-MAR-13	1	22.61	22.61	22.61	00.00	100.00	22.61	22.61	N/A	600,300	135,715
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	3	65.85	99.33	124.72	62.84	79.64	54.00	178.13	N/A	45,000	56,123
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	7	97.22	110.43	89.40	29.23	123.52	55.89	159.30	55.89 to 159.30	27,501	24,586
01-OCT-11 To 30-SEP-12	9	97.40	93.71	91.37	35.60	102.56	37.80	206.02	53.03 to 119.17	54,494	49,792
01-OCT-12 To 30-SEP-13	5	65.85	82.77	43.06	59.15	192.22	22.61	178.13	N/A	152,060	65,479
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	6	91.26	101.38	79.17	33.56	128.05	55.89	159.30	55.89 to 159.30	31,493	24,934
01-JAN-12 To 31-DEC-12	9	97.40	96.78	93.97	32.44	102.99	37.80	206.02	53.03 to 119.17	52,222	49,071
<u>ALL</u>	21	93.24	96.68	65.66	37.86	147.24	22.61	206.02	60.56 to 119.17	68,727	45,125

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	97.81	102.88	55.58	39.90	185.10	22.61	178.13	53.03 to 159.30	108,417	60,257
02	10	91.26	95.70	89.54	36.74	106.88	37.80	206.02	55.89 to 145.00	40,251	36,041
04	2	73.62	73.62	69.09	26.65	106.56	54.00	93.24	N/A	32,500	22,455
<u>ALL</u>	21	93.24	96.68	65.66	37.86	147.24	22.61	206.02	60.56 to 119.17	68,727	45,125

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	55.89	55.89	55.89	00.00	100.00	55.89	55.89	N/A	56,508	31,585
03	19	97.22	102.72	99.22	34.07	103.53	37.80	206.02	65.57 to 133.08	41,392	41,070
04	1	22.61	22.61	22.61	00.00	100.00	22.61	22.61	N/A	600,300	135,715
<u>ALL</u>	21	93.24	96.68	65.66	37.86	147.24	22.61	206.02	60.56 to 119.17	68,727	45,125

62 Morrill
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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

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Avg. Assessed Value : 45,125

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WGT. MEAN : 66
MEAN : 97
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COV : 48.74
STD : 47.12
Avg. Abs. Dev : 35.30
MAX Sales Ratio : 206.02
MIN Sales Ratio : 22.61

95% Median C.I. : 60.56 to 119.17
95% Wgt. Mean C.I. : 23.85 to 107.47
95% Mean C.I. : 75.23 to 118.13

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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	145.00	145.00	145.00	00.00	100.00	145.00	145.00	N/A	4,000	5,800	
Less Than 15,000	3	145.00	145.79	144.56	06.03	100.85	133.08	159.30	N/A	9,000	13,010	
Less Than 30,000	8	113.16	119.35	115.88	36.67	102.99	60.56	206.02	60.56 to 206.02	17,375	20,134	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	20	92.49	94.26	65.44	37.28	144.04	22.61	206.02	60.56 to 106.00	71,963	47,092	
Greater Than 14,999	18	91.26	88.49	64.15	35.35	137.94	22.61	206.02	55.89 to 97.81	78,681	50,478	
Greater Than 29,999	13	90.78	82.72	60.31	34.47	137.16	22.61	178.13	53.03 to 106.00	100,328	60,504	
<u>Incremental Ranges</u>												
0 TO 4,999	1	145.00	145.00	145.00	00.00	100.00	145.00	145.00	N/A	4,000	5,800	
5,000 TO 14,999	2	146.19	146.19	144.48	08.97	101.18	133.08	159.30	N/A	11,500	16,615	
15,000 TO 29,999	5	91.74	103.48	108.97	37.68	94.96	60.56	206.02	N/A	22,400	24,409	
30,000 TO 59,999	7	65.57	71.24	70.43	30.00	101.15	37.80	97.40	37.80 to 97.40	46,851	32,996	
60,000 TO 99,999	4	108.49	112.04	113.86	33.75	98.40	53.03	178.13	N/A	67,750	77,141	
100,000 TO 149,999	1	106.00	106.00	106.00	00.00	100.00	106.00	106.00	N/A	105,000	111,300	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999	1	22.61	22.61	22.61	00.00	100.00	22.61	22.61	N/A	600,300	135,715	
1,000,000 +												
<u>ALL</u>	21	93.24	96.68	65.66	37.86	147.24	22.61	206.02	60.56 to 119.17	68,727	45,125	

62 Morrill
COMMERCIAL

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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
300	1	55.89	55.89	55.89	00.00	100.00	55.89	55.89	N/A	56,508	31,585
344	3	97.81	84.50	32.41	37.64	260.72	22.61	133.08	N/A	227,767	73,827
349	1	97.40	97.40	97.40	00.00	100.00	97.40	97.40	N/A	50,000	48,700
350	1	65.57	65.57	65.57	00.00	100.00	65.57	65.57	N/A	45,450	29,800
353	4	78.89	92.53	74.48	45.29	124.23	53.03	159.30	N/A	32,500	24,208
384	1	206.02	206.02	206.02	00.00	100.00	206.02	206.02	N/A	26,000	53,565
406	4	118.37	126.41	135.45	29.70	93.33	90.78	178.13	N/A	38,000	51,473
426	1	119.17	119.17	119.17	00.00	100.00	119.17	119.17	N/A	60,000	71,500
442	1	37.80	37.80	37.80	00.00	100.00	37.80	37.80	N/A	50,000	18,900
471	1	54.00	54.00	54.00	00.00	100.00	54.00	54.00	N/A	40,000	21,600
477	1	65.85	65.85	65.85	00.00	100.00	65.85	65.85	N/A	20,000	13,170
478	1	93.24	93.24	93.24	00.00	100.00	93.24	93.24	N/A	25,000	23,310
531	1	106.00	106.00	106.00	00.00	100.00	106.00	106.00	N/A	105,000	111,300
<u>ALL</u>	21	93.24	96.68	65.66	37.86	147.24	22.61	206.02	60.56 to 119.17	68,727	45,125

62 Morrill
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 : 92
 Total Sales Price : 42,403,870
 Total Adj. Sales Price : 42,322,370
 Total Assessed Value : 29,528,337
 Avg. Adj. Sales Price : 460,026
 Avg. Assessed Value : 320,960

MEDIAN : 75
 WGT. MEAN : 70
 MEAN : 76
 COD : 24.12
 PRD : 108.26

COV : 34.25
 STD : 25.87
 Avg. Abs. Dev : 17.97
 MAX Sales Ratio : 184.16
 MIN Sales Ratio : 35.33

95% Median C.I. : 68.90 to 76.63
 95% Wgt. Mean C.I. : 64.31 to 75.23
 95% Mean C.I. : 70.24 to 80.82

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	11	86.70	101.01	85.88	29.38	117.62	57.36	184.16	70.20 to 169.50	542,435	465,833
01-JAN-11 To 31-MAR-11	7	85.10	84.62	88.42	14.57	95.70	60.60	104.30	60.60 to 104.30	174,668	154,434
01-APR-11 To 30-JUN-11	10	79.75	79.40	80.24	10.57	98.95	60.19	98.38	68.25 to 93.20	371,083	297,754
01-JUL-11 To 30-SEP-11	5	74.71	70.45	65.44	09.69	107.66	59.68	81.95	N/A	404,821	264,912
01-OCT-11 To 31-DEC-11	5	80.70	79.00	68.18	14.62	115.87	61.13	101.82	N/A	605,093	412,552
01-JAN-12 To 31-MAR-12	10	70.24	71.63	69.37	30.25	103.26	38.68	136.93	41.28 to 99.48	756,376	524,724
01-APR-12 To 30-JUN-12	6	66.03	65.74	62.92	11.45	104.48	53.92	75.19	53.92 to 75.19	616,658	388,018
01-JUL-12 To 30-SEP-12	5	62.94	72.01	67.46	38.59	106.74	35.52	132.01	N/A	118,560	79,980
01-OCT-12 To 31-DEC-12	15	59.65	61.02	58.77	22.78	103.83	35.82	91.76	47.46 to 68.90	527,625	310,098
01-JAN-13 To 31-MAR-13	6	75.80	83.04	76.44	19.42	108.63	63.18	128.08	63.18 to 128.08	285,104	217,930
01-APR-13 To 30-JUN-13	6	79.22	74.95	82.03	22.49	91.37	45.99	101.07	45.99 to 101.07	331,333	271,802
01-JUL-13 To 30-SEP-13	6	56.43	61.61	47.99	43.20	128.38	35.33	108.15	35.33 to 108.15	483,833	232,192
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	33	81.95	86.35	81.30	19.59	106.21	57.36	184.16	74.71 to 86.70	391,648	318,403
01-OCT-11 To 30-SEP-12	26	68.29	71.76	67.45	25.68	106.39	35.52	136.93	59.87 to 76.63	572,384	386,077
01-OCT-12 To 30-SEP-13	33	67.62	67.66	61.88	26.37	109.34	35.33	128.08	53.11 to 76.00	439,879	272,213
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	27	79.01	79.02	74.59	13.43	105.94	59.68	104.30	73.20 to 84.97	369,744	275,774
01-JAN-12 To 31-DEC-12	36	62.88	66.28	63.87	26.15	103.77	35.52	136.93	53.92 to 74.67	549,191	350,742
<u>ALL</u>	92	74.50	75.53	69.77	24.12	108.26	35.33	184.16	68.90 to 76.63	460,026	320,960

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
2	27	70.04	68.05	65.29	18.60	104.23	35.82	104.30	60.19 to 77.27	587,192	383,397
3	54	75.12	77.83	71.24	23.79	109.25	35.52	184.16	69.50 to 81.95	434,021	309,189
4	11	73.22	82.54	81.83	38.81	100.87	35.33	169.50	37.30 to 128.08	275,550	225,489
<u>ALL</u>	92	74.50	75.53	69.77	24.12	108.26	35.33	184.16	68.90 to 76.63	460,026	320,960

62 Morrill
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 : 92
 Total Sales Price : 42,403,870
 Total Adj. Sales Price : 42,322,370
 Total Assessed Value : 29,528,337
 Avg. Adj. Sales Price : 460,026
 Avg. Assessed Value : 320,960

MEDIAN : 75
 WGT. MEAN : 70
 MEAN : 76
 COD : 24.12
 PRD : 108.26

COV : 34.25
 STD : 25.87
 Avg. Abs. Dev : 17.97
 MAX Sales Ratio : 184.16
 MIN Sales Ratio : 35.33

95% Median C.I. : 68.90 to 76.63
 95% Wgt. Mean C.I. : 64.31 to 75.23
 95% Mean C.I. : 70.24 to 80.82

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	21	73.22	75.89	66.94	30.31	113.37	35.33	184.16	57.36 to 84.84	377,231	252,535
3	14	72.21	76.83	64.80	28.31	118.56	40.28	184.16	52.18 to 85.22	472,021	305,852
4	7	73.22	74.02	77.75	35.10	95.20	35.33	128.08	35.33 to 128.08	187,650	145,901
_____Dry_____											
County	12	74.52	70.94	67.03	17.04	105.83	35.52	106.14	53.11 to 81.24	139,277	93,354
2	1	72.28	72.28	72.28	00.00	100.00	72.28	72.28	N/A	84,625	61,170
3	11	74.71	70.82	66.75	18.24	106.10	35.52	106.14	45.99 to 85.10	144,245	96,280
_____Grass_____											
County	26	71.70	71.22	69.51	17.67	102.46	45.94	104.30	62.02 to 79.01	498,149	346,252
2	17	73.20	70.26	73.23	16.00	95.94	45.94	104.30	59.65 to 80.48	534,845	391,665
3	8	68.69	74.70	60.75	21.27	122.96	54.57	100.73	54.57 to 100.73	478,376	290,606
4	1	59.68	59.68	59.68	00.00	100.00	59.68	59.68	N/A	32,500	19,397
_____ALL_____	92	74.50	75.53	69.77	24.12	108.26	35.33	184.16	68.90 to 76.63	460,026	320,960

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	32	71.63	72.53	63.81	28.86	113.67	35.33	184.16	58.58 to 81.95	522,079	333,139
2	5	60.19	59.38	48.59	28.89	122.21	35.82	91.77	N/A	742,445	360,742
3	20	74.98	75.29	67.08	24.81	112.24	38.68	184.16	58.58 to 81.95	584,037	391,771
4	7	73.22	74.02	77.75	35.10	95.20	35.33	128.08	35.33 to 128.08	187,650	145,901
_____Dry_____											
County	17	74.71	73.45	70.88	18.62	103.63	35.52	106.14	53.11 to 85.90	138,305	98,031
2	2	69.63	69.63	70.47	03.82	98.81	66.97	72.28	N/A	64,248	45,276
3	15	75.31	73.96	70.90	19.98	104.32	35.52	106.14	53.11 to 85.90	148,180	105,065
_____Grass_____											
County	32	69.55	70.53	68.47	17.31	103.01	45.94	104.30	61.13 to 77.27	560,608	383,875
2	19	70.20	68.91	69.81	17.07	98.71	45.94	104.30	59.65 to 79.01	615,499	429,680
3	11	73.79	74.47	65.50	17.55	113.69	54.57	100.73	60.60 to 93.20	480,679	314,849
4	2	64.29	64.29	68.59	07.17	93.73	59.68	68.90	N/A	478,750	328,383
_____ALL_____	92	74.50	75.53	69.77	24.12	108.26	35.33	184.16	68.90 to 76.63	460,026	320,960

Total Real Property Sum Lines 17, 25, & 30	Records : 7,077	Value : 693,295,577	Growth 3,639,777	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	417	994,085	102	192,960	20	123,800	539	1,310,845	
02. Res Improve Land	1,234	5,869,705	67	296,475	358	4,927,130	1,659	11,093,310	
03. Res Improvements	1,337	58,981,955	67	2,999,262	429	32,496,155	1,833	94,477,372	
04. Res Total	1,754	65,845,745	169	3,488,697	449	37,547,085	2,372	106,881,527	1,301,488
% of Res Total	73.95	61.61	7.12	3.26	18.93	35.13	33.52	15.42	35.76
05. Com UnImp Land	39	187,780	8	11,120	13	236,870	60	435,770	
06. Com Improve Land	242	1,806,185	14	53,395	36	2,017,820	292	3,877,400	
07. Com Improvements	250	17,039,403	14	382,408	41	9,270,983	305	26,692,794	
08. Com Total	289	19,033,368	22	446,923	54	11,525,673	365	31,005,964	1,307,108
% of Com Total	79.18	61.39	6.03	1.44	14.79	37.17	5.16	4.47	35.91
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	4,435	0	0	1	112,680	2	117,115	
11. Ind Improvements	1	1,980	0	0	1	1,226,670	2	1,228,650	
12. Ind Total	1	6,415	0	0	1	1,339,350	2	1,345,765	0
% of Ind Total	50.00	0.48	0.00	0.00	50.00	99.52	0.03	0.19	0.00
13. Rec UnImp Land	0	0	0	0	4	376,355	4	376,355	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	4	376,355	4	376,355	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.06	0.05	0.00
Res & Rec Total	1,754	65,845,745	169	3,488,697	453	37,923,440	2,376	107,257,882	1,301,488
% of Res & Rec Total	73.82	61.39	7.11	3.25	19.07	35.36	33.57	15.47	35.76
Com & Ind Total	290	19,039,783	22	446,923	55	12,865,023	367	32,351,729	1,307,108
% of Com & Ind Total	79.02	58.85	5.99	1.38	14.99	39.77	5.19	4.67	35.91
17. Taxable Total	2,044	84,885,528	191	3,935,620	508	50,788,463	2,743	139,609,611	2,608,596
% of Taxable Total	74.52	60.80	6.96	2.82	18.52	36.38	38.76	20.14	71.67

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	3	37,525	1,597,485	0	0	0
20. Industrial	1	6,415	16,579,177	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	3	37,525	1,597,485
20. Industrial	0	0	0	1	6,415	16,579,177
21. Other	0	0	0	0	0	0
22. Total Sch II				4	43,940	18,176,662

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	54	6,848,260	54	6,848,260	0
24. Non-Producing	0	0	0	0	42	39,215	42	39,215	0
25. Total	0	0	0	0	96	6,887,475	96	6,887,475	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	207	29	261	497

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	6	1,570	3,455	359,371,295	3,461	359,372,865
28. Ag-Improved Land	1	1,695	1	12,980	1,052	132,908,505	1,054	132,923,180
29. Ag Improvements	0	0	1	81,480	776	54,420,966	777	54,502,446
30. Ag Total							4,238	546,798,491

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	8,000	
33. HomeSite Improvements	0	0.00	0	1	0.00	68,460	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	1.00	1,000	
37. FarmSite Improvements	0	0.00	0	1	0.00	13,020	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	72	73.36	592,000	72	73.36	592,000	
32. HomeSite Improv Land	530	618.00	4,944,000	531	619.00	4,952,000	
33. HomeSite Improvements	544	0.00	33,048,071	545	0.00	33,116,531	369,853
34. HomeSite Total				617	692.36	38,660,531	
35. FarmSite UnImp Land	101	100.04	100,040	101	100.04	100,040	
36. FarmSite Improv Land	689	701.54	701,540	690	702.54	702,540	
37. FarmSite Improvements	736	0.00	21,372,895	737	0.00	21,385,915	661,328
38. FarmSite Total				838	802.58	22,188,495	
39. Road & Ditches	2,267	7,228.82	0	2,267	7,228.82	0	
40. Other- Non Ag Use	3	19.00	40,000	3	19.00	40,000	
41. Total Section VI				1,455	8,742.76	60,889,026	1,031,181

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	594.00	460,570	3	594.00	460,570

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	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total					
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	831.97	5.18%	1,268,760	5.18%	1,525.01
47. 2A1	1.00	0.01%	1,525	0.01%	1,525.00
48. 2A	3,060.55	19.05%	4,667,365	19.05%	1,525.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5,278.54	32.85%	8,049,825	32.85%	1,525.01
51. 4A1	5,770.16	35.91%	8,799,575	35.91%	1,525.01
52. 4A	1,124.58	7.00%	1,715,010	7.00%	1,525.02
53. Total	16,066.80	100.00%	24,502,060	100.00%	1,525.01
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,608.30	14.61%	2,439,635	16.04%	435.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	9,922.08	25.85%	3,968,830	26.10%	400.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	9,945.56	25.91%	3,829,065	25.18%	385.00
60. 4D1	9,348.32	24.35%	3,599,180	23.67%	385.01
61. 4D	3,563.78	9.28%	1,372,075	9.02%	385.01
62. Total	38,388.04	100.00%	15,208,785	100.00%	396.19
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,389.02	0.42%	354,210	0.42%	255.01
65. 2G1	14.00	0.00%	3,570	0.00%	255.00
66. 2G	6,091.19	1.86%	1,553,275	1.86%	255.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	14,155.91	4.33%	3,609,850	4.33%	255.01
69. 4G1	64,022.41	19.58%	16,326,050	19.58%	255.01
70. 4G	241,314.80	73.80%	61,535,650	73.80%	255.00
71. Total	326,987.33	100.00%	83,382,605	100.00%	255.00
Irrigated Total					
	16,066.80	4.18%	24,502,060	19.88%	1,525.01
Dry Total					
	38,388.04	9.98%	15,208,785	12.34%	396.19
Grass Total					
	326,987.33	85.04%	83,382,605	67.64%	255.00
72. Waste	1,597.73	0.42%	47,930	0.04%	30.00
73. Other	1,481.95	0.39%	134,625	0.11%	90.84
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	384,521.85	100.00%	123,276,005	100.00%	320.60

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,878.15	2.32%	4,319,745	2.38%	2,300.00
47. 2A1	8,324.89	10.30%	19,147,235	10.53%	2,300.00
48. 2A	32,675.93	40.45%	75,154,665	41.33%	2,300.00
49. 3A1	837.59	1.04%	1,838,510	1.01%	2,195.00
50. 3A	11,540.81	14.29%	25,332,155	13.93%	2,195.01
51. 4A1	22,586.52	27.96%	49,577,530	27.27%	2,195.01
52. 4A	2,943.66	3.64%	6,461,415	3.55%	2,195.03
53. Total	80,787.55	100.00%	181,831,255	100.00%	2,250.73
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,976.96	18.48%	3,629,530	20.01%	455.00
56. 2D1	1,832.40	4.25%	833,755	4.60%	455.01
57. 2D	16,390.15	37.97%	6,719,990	37.05%	410.00
58. 3D1	638.23	1.48%	261,675	1.44%	410.00
59. 3D	4,780.55	11.08%	1,960,035	10.81%	410.00
60. 4D1	10,126.60	23.46%	4,151,940	22.89%	410.00
61. 4D	1,417.02	3.28%	580,995	3.20%	410.01
62. Total	43,161.91	100.00%	18,137,920	100.00%	420.23
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,284.49	1.08%	1,067,490	1.37%	325.01
65. 2G1	932.46	0.31%	279,730	0.36%	299.99
66. 2G	29,499.54	9.73%	8,112,560	10.37%	275.01
67. 3G1	78.30	0.03%	19,965	0.03%	254.98
68. 3G	18,605.58	6.13%	4,744,495	6.07%	255.00
69. 4G1	95,299.64	31.42%	24,301,695	31.08%	255.00
70. 4G	155,569.60	51.30%	39,670,435	50.73%	255.00
71. Total	303,269.61	100.00%	78,196,370	100.00%	257.84
Irrigated Total					
	80,787.55	18.82%	181,831,255	65.24%	2,250.73
Dry Total					
	43,161.91	10.06%	18,137,920	6.51%	420.23
Grass Total					
	303,269.61	70.67%	78,196,370	28.06%	257.84
72. Waste	1,135.98	0.26%	34,080	0.01%	30.00
73. Other	807.54	0.19%	507,845	0.18%	628.88
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	429,162.59	100.00%	278,707,470	100.00%	649.42

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,815.48	7.36%	4,084,865	8.55%	2,250.02
47. 2A1	1,814.95	7.36%	4,083,675	8.54%	2,250.02
48. 2A	5,798.64	23.51%	13,021,770	27.24%	2,245.66
49. 3A1	188.81	0.77%	357,795	0.75%	1,895.00
50. 3A	3,156.31	12.80%	5,980,970	12.51%	1,894.92
51. 4A1	9,171.07	37.18%	16,079,485	33.64%	1,753.28
52. 4A	2,719.03	11.02%	4,193,420	8.77%	1,542.25
53. Total	24,664.29	100.00%	47,801,980	100.00%	1,938.10
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8.08	0.74%	4,280	0.82%	529.70
56. 2D1	1.33	0.12%	705	0.14%	530.08
57. 2D	155.82	14.31%	82,590	15.83%	530.03
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	164.83	15.14%	77,470	14.85%	470.00
60. 4D1	454.12	41.70%	213,445	40.91%	470.02
61. 4D	304.74	27.99%	143,225	27.45%	469.99
62. Total	1,088.92	100.00%	521,715	100.00%	479.11
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	238.72	0.52%	95,485	0.59%	399.99
65. 2G1	154.38	0.34%	61,750	0.38%	399.99
66. 2G	2,663.47	5.81%	1,065,560	6.53%	400.06
67. 3G1	46.13	0.10%	16,150	0.10%	350.10
68. 3G	3,367.39	7.34%	1,178,600	7.23%	350.00
69. 4G1	20,010.16	43.63%	7,006,880	42.96%	350.17
70. 4G	19,387.66	42.27%	6,886,940	42.22%	355.22
71. Total	45,867.91	100.00%	16,311,365	100.00%	355.62
Irrigated Total					
	24,664.29	28.59%	47,801,980	56.96%	1,938.10
Dry Total					
	1,088.92	1.26%	521,715	0.62%	479.11
Grass Total					
	45,867.91	53.17%	16,311,365	19.44%	355.62
72. Waste	1,538.12	1.78%	770,920	0.92%	501.21
73. Other	13,106.02	15.19%	18,520,010	22.07%	1,413.09
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	86,265.26	100.00%	83,925,990	100.00%	972.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	121,518.64	254,135,295	121,518.64	254,135,295
77. Dry Land	0.00	0	0.00	0	82,638.87	33,868,420	82,638.87	33,868,420
78. Grass	4.85	1,695	17.49	5,550	676,102.51	177,883,095	676,124.85	177,890,340
79. Waste	0.00	0	0.00	0	4,271.83	852,930	4,271.83	852,930
80. Other	0.00	0	0.00	0	15,395.51	19,162,480	15,395.51	19,162,480
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	4.85	1,695	17.49	5,550	899,927.36	485,902,220	899,949.70	485,909,465

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	121,518.64	13.50%	254,135,295	52.30%	2,091.33
Dry Land	82,638.87	9.18%	33,868,420	6.97%	409.84
Grass	676,124.85	75.13%	177,890,340	36.61%	263.10
Waste	4,271.83	0.47%	852,930	0.18%	199.66
Other	15,395.51	1.71%	19,162,480	3.94%	1,244.68
Exempt	0.00	0.00%	0	0.00%	0.00
Total	899,949.70	100.00%	485,909,465	100.00%	539.93

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

62 Morrill

	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	99,950,291	106,881,527	6,931,236	6.93%	1,301,488	5.63%
02. Recreational	360,665	376,355	15,690	4.35%	0	4.35%
03. Ag-Homesite Land, Ag-Res Dwelling	40,939,934	38,660,531	-2,279,403	-5.57%	369,853	-6.47%
04. Total Residential (sum lines 1-3)	141,250,890	145,918,413	4,667,523	3.30%	1,671,341	2.12%
05. Commercial	30,233,571	31,005,964	772,393	2.55%	1,307,108	-1.77%
06. Industrial	1,345,765	1,345,765	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	21,767,283	22,188,495	421,212	1.94%	661,328	-1.10%
08. Minerals	7,339,195	6,887,475	-451,720	-6.15	0	-6.15
09. Total Commercial (sum lines 5-8)	60,685,814	61,427,699	741,885	1.22%	1,968,436	-2.02%
10. Total Non-Agland Real Property	201,936,704	207,386,112	5,449,408	2.70%	3,639,777	0.90%
11. Irrigated	192,260,190	254,135,295	61,875,105	32.18%		
12. Dryland	29,702,230	33,868,420	4,166,190	14.03%		
13. Grassland	151,392,710	177,890,340	26,497,630	17.50%		
14. Wasteland	129,730	852,930	723,200	557.47%		
15. Other Agland	19,122,040	19,162,480	40,440	0.21%		
16. Total Agricultural Land	392,606,900	485,909,465	93,302,565	23.76%		
17. Total Value of all Real Property (Locally Assessed)	594,543,604	693,295,577	98,751,973	16.61%	3,639,777	16.00%

MORRILL COUNTY

2013 PLAN OF ASSESSMENT

Amended 10/2013

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15th of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, 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 31st of 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 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 (Reissue 2003)

Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

GENERAL DESCRIPTION OF REAL PROPERTY IN MORRILL COUNTY:

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

	Parcel/Acre Count	% Parcel	Total Value	% Value	Land Value	Improvement Value
Residential/Rec	2372	28%	104,534,846	19%	91,293,576	13,241,270
Commercial/Ind	375	4%	32,426,466	6%	4,493,865	27,932,601
Agricultur/Recr	5726	67%	529,334,839	73%	420,007,055	109,327,784
TIF	5	.5%	18,220,767	1%	(Bs33,085)	(Ex18,187,682)
Minerals	96	.5%	(7,818,215)	1%	N/A	N/A
Total	8574	100%	692,335,133	100%	515,827,581	168,689,337

Agricultural land is the predominant property type in Morrill County, with the majority consisting of grassland, primarily used for cow/calf operations.

Additional information is contained in the 2011 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2011.

CURRENT RESOURCES:

Staff/Budget/Training

In addition to the Assessor, there is 1 Deputy Assessor; 1 full-time clerk and 1 part time clerk on staff. The county contracts with an independent appraiser, as needed, for appraisal maintenance and also with an oils/minerals appraiser for the oils in Morrill County.

The proposed budget for the assessment portion of the Assessor’s budget for FY 2013-2014 is going to be roughly \$257,588. The county has again agreed to a maintenance contract of appraisal through Stanard Appraisal on an “as needed, limited basis.” The contract for Pritchard & Abbot will be up in 2014 for a new 2 year renewal. It is hoped the County Board will agree to retain their services for oil appraisal. The Assessor is planning to move the part time staff member to full time, and possibly bring on another full time position to help with the work load that continues in the Assessor’s Office. During Aug 2013 budget hearings, the Morrill County Board of Commissioners cut the appraisal line from \$27,932 which included Stanard Appraisal and Pritchard & Abbott to \$22,000, on the basis that I “shouldn’t need Stanard Appraisal that much.”

The assessor believes continuing education is vital to maintaining proper assessment action. The Assessor and Deputy Assessor attend as many monthly district meetings as possible, as well as workshops offered by the Nebraska Association of County Officials, the Property Assessment Division of the Department of Revenue and the International Association of Assessing Officers. The current assessor completed and successfully passed the exams of 3 continuing education courses offered through IAAO in 2010, which were required for her to retain her certificate by the end of 2013. The Assessor/Deputy Assessor will be taking at least 3 more IAAO courses in 2013 which is being offered. The Deputy Assessor will also be taking the IAAO 101 course in 2014 which is required by State Statute in order for him to retain his certificate. He also plans on taking the IAAO 300 course in 2014.

Record Maintenance

Morrill County's cadastral maps have not been consistently maintained since the mid 1990's. The county board has recognized the need for consistent maintenance of the records and approved the development of a web based GIS system through GIS Workshop. Development began in June 2007. In 2011, the Morrill County Board has agreed to a 100% support contract through GIS Workshop, which has been an asset to the Deputy Assessor who is skilled in GIS software. The Deputy Assessor is now able to update, as well as clean up parcel information within the GIS Workshop software within the office. It has been brought to the attention of the County Board that GIS Workshop would also make more mapping information available to go online, however, due to their budgeting, they continue to downplay and are not interested in GIS Workshop online due to the cost.

New property record cards are currently and continue to be created for each parcel of real property in 2013. Each property record card is filed by legal description and contains up-to-date listings, photographs and sketches for those properties that have improvements.

Morrill County utilizes software provided by MIPS for assessment and CAMA (computer assisted mass appraisal) administration. Upon completion of development of the GIS system, this office will have the ability to maintain all records electronically and make them available via the Internet. In May of 2013, the Assessor's Office converted over to the new V2 software of MIPS and CAMA. Then in August of 2013, Morrill County Assessor's Office went online with their MIPS/CAMA information.

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor also keeps in close contact with the register of deeds and all zoning administrators of Morrill County, which is an aid in the process of property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage. Discovery by the Assessor and staff also aids in finding new improvements as zoning permits are not required by the Morrill County Zoning Board if the improvement is agricultural related. Often these improvements are discovered by the Assessor's Office during review and pickup work. The cities of Bayard, Bridgeport and Broadwater are very good at turning in a list of permits to the Assessor's Office.

Morrill County processes more than four-hundred Real Estate Transfer Form 521's annually. These are filed on a timely basis with the Department of Assessment & Taxation. Standards of sales review from the International Association of Assessing Officers, Standard of Ratio Studies, 1999, are adhered to.

Data Collection

Morrill County Assessor's Office has implemented procedures to complete a physical routine inspection of all properties on a six-year cycle.

Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. Marshall/Swift costing dated 2008 is used to arrive at Replacement Cost New (RCN). A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value. A depreciation study completed in 2009 by the county’s contracted appraiser for residential, rural residential and commercial revaluation was used for the current year market values.

Income Approach: The income approach is primarily used in the valuation of commercial properties. Collection and analysis of income and expense data was completed in 2009 by the county’s contracted appraiser.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

Sales Ratio Review

Upon completion of assessment actions, sales ratio studies are reviewed to determine if the statistics are within the guidelines set forth by the state, including speaking with the buyer/seller if possible as well as sending out sales verification letters to all buyers/sellers of sales that are deemed arm length transactions.

Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article is published in the paper to keep taxpayers informed of the process. It has been helpful to also send a letter with the valuation changes explaining the process and why values changed for the current year.

Level of Value, Quality and Uniformity for assessment year 2012:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>	<u>*COD</u>	<u>*PRD</u>
Residential	100.00	28.43	115.72
Commercial	0—Not enough sales--Insufficient to provide reliable statistical data		
Agricultural	70.00	28.74	115.3

(*Co-efficient of dispersion and price-related differential)

For more information regarding statistical measures, see 2013 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2013.

Assessment Actions Planned for Assessment Year 2014:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. The assessor's office has been monitoring the rural residential market and realizes that we may have to make necessary changes.

Commercial: A physical inspection to be started on commercial parcels within the county will be completed by the assessor and/or contract appraiser. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments.

Agricultural: A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. It is anticipated to complete a portion of Morrill County the summer of 2014 in the ag area for a second time.

Assessment Actions Planned for Assessment Year 2015:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. A physical review will be started for the Village of Broadwater. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. A physical inspection will continue on portions of commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review. It is anticipated to complete a second portion of Morrill County following 2014.

Assessment Actions Planned for Assessment Year 2016:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. A physical review will be started for the town of Bayard. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. A physical inspection will continue on portions of commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. It is anticipated to complete a 3rd portion of Morrill County following the year 2015.

Other functions performed by the assessor's office, but not limited to:

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 35 applications annually. The year 2013 was a re-affirmation year. All re-affirmations were reviewed.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 280 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives approximately 700 personal property schedules annually. The Assessor's Office has also been tracking new businesses and farmers by 521's and also the advertisements in local media.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

Conclusion:

The Morrill County Assessor makes every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation to attempt to assure uniform and proportionate assessments of all properties in Morrill County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. However, it is a goal of this office to ultimately complete the majority of the appraisal work by the assessor and deputy, as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Rose M. Nelson
Morrill County Assessor

2014 Assessment Survey for Morrill County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 257,590
7.	Adopted budget, or granted budget if different from above:
	\$ 223,200
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$ 22,000 (Stanard Appraisal Service and Pritchard & Abbott)
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$ 18,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 3,780
12.	Other miscellaneous funds:
	\$ 179,220
13.	Amount of last year's assessor's budget not used:
	\$ 23,111 - appraisal

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and Clerk
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, morrill@gisworkshop.com
7.	Who maintains the GIS software and maps?
	Office personnel and GIS Workshop
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Ye
3.	What municipalities in the county are zoned?
	Bridgeport, Bayard, Broadwater
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services - real property Pritchard & Abbott - oil & gas minerals
2.	GIS Services:
	GIS Workshop
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes: Stanard Appraisal Service and Pritchard & Abbott
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Experience and knowledge in the appraisal field.
4.	Have the existing contracts been approved by the PTA?
	Contracts are done on a yearly basis and have been submitted for approval.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Provides recommendations to the assessor for use in establishing final value estimates.

2014 Certification for Morrill County

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 Morrill County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

