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## 2015 Commission Summary for Box Butte County

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### Residential Real Property - Current

Number of Sales	336	Median	96.59
Total Sales Price	\$32,929,003	Mean	97.16
Total Adj. Sales Price	\$32,928,003	Wgt. Mean	93.73
Total Assessed Value	\$30,862,541	Average Assessed Value of the Base	\$72,264
Avg. Adj. Sales Price	\$98,000	Avg. Assessed Value	\$91,853

### Confidence Interval - Current

95% Median C.I	95.42 to 97.84
95% Wgt. Mean C.I	92.01 to 95.44
95% Mean C.I	95.00 to 99.32
% of Value of the Class of all Real Property Value in the	29.78
% of Records Sold in the Study Period	7.64
% of Value Sold in the Study Period	9.71

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	305	98	98.14
2013	244	94	94.34
2012	177	96	95.63
2011	205	96	96

## 2015 Commission Summary for Box Butte County

### Commercial Real Property - Current

Number of Sales	27	Median	96.59
Total Sales Price	\$5,828,888	Mean	101.39
Total Adj. Sales Price	\$5,808,888	Wgt. Mean	93.97
Total Assessed Value	\$5,458,769	Average Assessed Value of the Base	\$155,512
Avg. Adj. Sales Price	\$215,144	Avg. Assessed Value	\$202,177

### Confidence Interval - Current

95% Median C.I	92.25 to 101.67
95% Wgt. Mean C.I	86.29 to 101.65
95% Mean C.I	87.43 to 115.35
% of Value of the Class of all Real Property Value in the County	11.84
% of Records Sold in the Study Period	3.32
% of Value Sold in the Study Period	4.32

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	24	96	95.81
2013	23	98	97.62
2012	21	93	92.57
2011	15	93	93



## 2015 Opinions of the Property Tax Administrator for Box Butte 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>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	70	Does not meet 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, 2015.



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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Box Butte County**

Assessment actions taken to address the residential property class included: raising the first acre of rural residential from \$8,000 to \$10,000; updating computer conversion codes for Alliance residential property (valuation group 10) on the CAMA program; completing a drive-by inspection and applying a new cost index to Alliance mobile homes; implementing a 7% decrease to improvements in Hemingford (valuation group 20) to bring these closer to market value; implementing a 9% increase to improvements of property found in valuation group 82 (Rural Residential 2) in order to bring these closer to market value.

## 2015 Residential Assessment Survey for Box Butte County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	In-house by the Assessor.												
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; 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;">10</td> <td>Alliance: this valuation group includes residential properties within the city of Alliance and the residential parcels that would be classified as suburban (since there is no separate suburban residential market within the County).</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Hemingford: all residential properties within the town of Hemingford and the immediate area around it.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Residential 1: all rural residential properties that are close in proximity to paved roads within the County (that would include Hwy 385, Hwy 2, Hwy 87, Hwy 71, 10th Street west and County Road 70).</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Residential 2: the rural residential properties that do not meet the geographic criteria of valuation grouping 81, nor lie within any of the "Rainbow Acres" subdivisions.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rainbow Acres: Only the rural residential properties that are within the Rainbow Acres subdivisions.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Alliance: this valuation group includes residential properties within the city of Alliance and the residential parcels that would be classified as suburban (since there is no separate suburban residential market within the County).	20	Hemingford: all residential properties within the town of Hemingford and the immediate area around it.	81	Rural Residential 1: all rural residential properties that are close in proximity to paved roads within the County (that would include Hwy 385, Hwy 2, Hwy 87, Hwy 71, 10th Street west and County Road 70).	82	Rural Residential 2: the rural residential properties that do not meet the geographic criteria of valuation grouping 81, nor lie within any of the "Rainbow Acres" subdivisions.	83	Rainbow Acres: Only the rural residential properties that are within the Rainbow Acres subdivisions.
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83	Rainbow Acres: Only the rural residential properties that are within the Rainbow Acres subdivisions.												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	The cost approach--replacement cost new, minus depreciation.												
<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>												
	When Alliance residential was reappraised (valuation grouping 10), depreciation was developed using local market information (by the contracted appraisal firm). Now depreciation will be based on the tables provided by the CAMA vendor.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Yes.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Sales are reviewed and stratified by age and size and then the lots are valued by the square foot method.												
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												
	Currently, there are no vacant lots being held for sale or resale.												

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2014	2013	2013	2014
20	2013	2013	2009	2009
81	2013	2013	2008	2008
82	2013	2013	2008	2008
83	2013	2013	2008	2008

# **2015 Residential Correlation Section for Box Butte County**

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## **County Overview**

Located in the northern half of Nebraska's Panhandle, the U.S. Census Bureau 2013 estimate indicates a population of 11,305. The major industries in the county are: rail transportation (BNSF railroad, Progress Rail Services, American Electric Power), agriculture, plastics and rubber products (Parker Hose Production), construction and educational services. The City of Alliance is the County seat and is probably the only viable, competitive residential market within the county—but this market can be highly influenced by the financial health of the railroad and affiliated industries. Hemingford residential value constitutes only about 7% of the entire County, and would not exhibit a viable competitive residential market. Rural residential comprises almost 12% of the residential market. The County Assessor has established five valuation groupings (based on Assessor Location) for residential property in the County: 10 (Alliance), 20 (Hemingford), 81 (Rural Res 1—those rural properties close to paved roads), 82 (Rural Res 2—those rural properties not close to paved roads) and 83 (Rainbow Acres—the rural properties within the Rainbow subdivisions).

## **Description of Analysis**

Three hundred thirty-six sales were qualified by the Assessor and these constitute the sales study sample. Approximately 85% percent of these occurred in valuation group 10 (Alliance), confirming that the city of Alliance is perhaps the only viable residential market within the county. The remaining 15% of the sample is almost evenly split between valuation grouping 20 (Hemingford—with 25 sales) and the Rural valuation groupings combined (81, 82 and 83—27 sales combined). All three measures of central tendency (median, mean and weighted mean) are within acceptable range, and the coefficient of dispersion is well within its prescribed parameter. The PRD is less than one point above range. The remaining valuation groupings that have significant numbers in the subclass samples have medians that are within acceptable range. Regarding the start of the second six-year inspection cycle, it is noted that valuation group 20 (Hemingford) and the Rural groupings (81-83) need to be completed this year (calendar 2015) to be current. The Box Butte County Assessor has received approval from her Board to acquire Pictometry and hopes to begin working on these groupings as soon as the program is “up and running.”

## **Sales Qualification**

The Department conducted a review of Box Butte County's sales qualification process. This included a review of the sales deemed non-qualified as well as the County's sales verification documentation. The review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the residential property class.

## **Equalization and Quality of Assessment**

The Department conducts a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Box Butte County was selected for review in 2014.

## **2015 Residential Correlation Section for Box Butte County**

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It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property in Box Butte County is treated in a uniform and proportionate manner. The County completed the first six-year physical review cycle of residential property in assessment year 2014.

### **Level of Value**

Based on analysis of all available information, the level of value of the residential class of real property in Box Butte County is 97%.



## **2015 Commercial Assessment Actions for Box Butte County**

The Assessor addressed the commercial property class by raising the first acre of rural commercial land to \$10,000 (the prior value was \$8,000), and establishing the value of remaining acres at \$2,500 per acre.

## 2015 Commercial Assessment Survey for Box Butte County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The Assessor.			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	10	Alliance: all commercial properties within the city of Alliance and those that would be classified as suburban, since there is no evidence of a suburban commercial market.		
	20	Hemingford: the commercial properties within the town of Hemingford and the immediate area surrounding the town.		
	80	Rural: all rural commercial properties.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The income approach was used for Alliance; all other valuation groupings utilize the cost approach.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	The Assessor does not know of any unique commercial properties within the County. If a unique property was established in the County, the Assessor would consult a general certified appraiser.			
<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>			
	During the last reappraisal, a market depreciation was developed.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Yes			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	The market approach is used to determine commercial lot values, and then the lots are valued by the square foot method.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	10	2013	2013	2013
	20	2012	2012	2012
	80	2008	2008	2008
				<u>Date of Last Inspection</u>
				2012
				2009
				2008

# **2015 Commercial Correlation Section for Box Butte County**

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## **County Overview**

The City of Alliance is the primary center of commercial activity within the County. Alliance is the western Nebraska hub of the BNSF railroad; other industries found in the Alliance area are Parker Hose Production Division (part of Parker Hannifin); Perrin Manufacturing (maker of off-highway HVAC systems for OEMs); Alliance Railcar (reconditions railcar components); Progress Rail Services (railroad and transit system products), and Pepsi Cola of Western Nebraska. The village of Hemingford has a limited amount of commercial activity and does not exhibit a viable, competitive commercial market. The remainder of the county is agricultural in nature. The Assessor has developed three commercial valuation groupings that follow Assessor Location: 10 (Alliance), 20 (Hemingford) and 80 (all rural commercial properties).

## **Description of Analysis**

During the three-year period of the sales study, twenty-seven sales were deemed qualified by the Assessor. Twenty-two sales are found in valuation group 10 (Alliance), and this group is over-represented compared to the commercial population (81% sample vs. 70% population). However, since the valuation group 10 (Alliance) is the primary center of commercial activity the sample is not surprising. Two of the three measures of central tendency are within acceptable range (the median and weighted mean), and the coefficient of dispersion is less than two points above the upper limit of range. The twenty-two sales within the Alliance valuation group (10) exhibit all three measures of central tendency within range, and both qualitative statistics are within their prescribed parameters.

## **Sales Qualification**

The Box Butte County Assessor has developed a consistent procedure for both sales qualification and verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for exclusion from the sales file. It is believed that all truly qualified commercial sales are available for analysis, 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-half of the counties within the state to systematically review assessment practices. Box Butte County was selected for review in assessment year 2014. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that commercial property is treated in a uniform and proportionate manner.

## **2015 Commercial Correlation Section for Box Butte County**

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### **Level of Value**

Based on analysis of all available information, the level of value of the commercial class of real property in Box Butte County is 97%.



## **2015 Agricultural Assessment Actions for Box Butte County**

Assessment actions taken by the Assessor to address the agricultural land class overall and by market area included: the overall increase to irrigated land by 18% (with Market Areas 1 and two receiving irrigated increases—Area 3 remained the same); dry land values were raised overall by 12% (all three Market Areas' dry land was affected); grass land values overall received an 11% increase (only Areas 2 & 3 were affected); CRP was raised in Area 2 (but not in Area 3) and waste was increased about 66% in all three areas.

## 2015 Agricultural Assessment Survey for Box Butte County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The Assessor.												
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Consists of land located primarily in the southern part of the County (and includes geocodes 1371 and 1373) that consists mostly of sandhills; the majority land use is grass.</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Consists of land located primarily in the southern part of the County (and includes geocodes 1371 and 1373) that consists mostly of sandhills; the majority land use is grass.	2011	2	This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.	2011	3	This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.	2011
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
1	Consists of land located primarily in the southern part of the County (and includes geocodes 1371 and 1373) that consists mostly of sandhills; the majority land use is grass.	2011											
2	This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.	2011											
3	This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.	2011											
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>												
	The Assessor reviews sales within each market area and pays special attention to those sales that border the adjacent market area. Land use is also monitored in each agricultural market area.												
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>												
	The Assessor determines the primary use of the land to identify rural residential and recreational land. Recreational use is considered when the land use is primarily for the purposes of recreation and/or hunting.												
<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, but these are valued within the respective three market areas. There are also differences in well-depth that are taken into account when the sites in these areas are valued.												
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>												
	There is no land currently enrolled in the Wetland Reserve Program.												
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>												
	No.												

## Box Butte County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Box Butte	1	n/a	2,445	2,210	2,458	2,490	2,481	2,484	2,488	<b>2,473</b>
Box Butte	2	n/a	2,251	2,254	2,245	2,000	1,979	1,954	1,980	<b>2,204</b>
Box Butte	3	n/a	1,314	1,300	1,260	1,000	978	981	997	<b>1,268</b>
Dawes	4	n/a	1,800	n/a	1,600	1,400	1,400	1,200	1,200	<b>1,544</b>
Sheridan	1	n/a	1,690	1,625	1,500	1,495	1,480	1,470	1,440	<b>1,556</b>
Morrill	2	n/a	2,100	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
ScottsBluff	3	n/a	n/a	2,625	2,625	2,050	1,600	1,600	1,600	<b>2,253</b>
Sioux	1	n/a	1,295	1,200	1,200	1,150	1,150	1,100	1,100	<b>1,161</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Box Butte	1	n/a	380	n/a	380	380	380	380	380	<b>380</b>
Box Butte	2	n/a	675	675	675	645	645	645	645	<b>670</b>
Box Butte	3	n/a	700	700	700	450	450	450	450	<b>666</b>
Dawes	4	n/a	660	n/a	620	575	575	525	525	<b>620</b>
Sheridan	1	n/a	635	605	575	565	535	525	520	<b>573</b>
Morrill	2	n/a	435	n/a	400	n/a	385	385	385	<b>396</b>
ScottsBluff	3	n/a	n/a	455	455	400	375	375	340	<b>416</b>
Sioux	1	n/a	510	390	380	370	370	360	340	<b>381</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Box Butte	1	n/a	297	285	292	293	287	286	285	<b>286</b>
Box Butte	2	n/a	386	383	378	377	367	367	365	<b>372</b>
Box Butte	3	n/a	413	405	378	369	384	354	355	<b>369</b>
Dawes	4	n/a	400	375	375	350	350	325	325	<b>340</b>
Sheridan	1	n/a	430	430	420	410	410	335	300	<b>334</b>
Morrill	2	n/a	300	300	300	n/a	300	300	300	<b>300</b>
ScottsBluff	3	n/a	n/a	335	335	325	325	325	300	<b>315</b>
Sioux	1	n/a	325	315	315	310	310	290	270	<b>286</b>

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

# 2015 Agricultural Correlation Section for Box Butte County

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## County Overview

Box Butte County encompasses a total of 1,078 square miles of land, and agricultural land use is approximately 47% grass (that includes land enrolled in CRP), 28% dry land and about 23% irrigated. The remaining two percent is classified as waste and other. Box Butte County is bordered by Dawes County to the north, Sheridan County to the east, Morrill County to the south (with a very small portion of Scotts Bluff County touching the southwest corner), and Sioux County to the west.

The County has three defined agricultural market areas based on topography, soil type and availability of water. Agricultural Market Area One is located primarily in the southern part of the County and consists mostly of sand hills and the majority use of the land is grass for grazing cattle. Market Area Two agricultural land comprises the central portion of the County that has richer soils and a fairly level to slightly rolling topography. Agricultural Market Area Three has more rolling to steep, hilly land, and the Assessor states that irrigation wells found in this northern area are thought to be deeper than those in Market Area 2. A review of the Nebraska Department of Natural Resources “Registered Groundwater Wells Data” (web site <http://data.dnr.nebraska.gov>) within the drawn boundaries between Market Areas 2 and 3 (specifically Geocodes 1087 to 1097) indicates no significant difference between average depth of all active registered wells (354 ft. for Area 3 and 361 ft. for Area 2). Average yield (gallons of water pumped per minute) indicates only a 9% difference in favor of Area 2 (877 g.p.m for Area 2 vs. 802 g.p.m. for Area 3).

Box Butte County lies within the Upper Niobrara White NRD. “In 2003, the UNWNRD [Upper Niobrara White NRD] established a stay on new high capacity wells to prevent the over-appropriation of the water supply. Working with Nebraska Department of Natural Resources (DNR), the UNWNRD strives to maintain a balance of supply and demand for ground and surface water. Currently, DNR has determined that the majority of the UNWNRD is fully appropriated. Fully appropriated means the balance between the water supply and demand has been reached...no new high capacity wells or surface water rights are allowed in this area” (taken from the UNWNRD website).

## Description of Analysis

Initial analysis of the Box Butte County agricultural sales indicated that it was time disproportionate, with more sales occurring in the first two years than in the last year of the study. The original sample was expanded with comparable sales from Box Butte’s neighboring counties in an attempt to mitigate time disproportionality. This produced a sample containing fifty-seven sales for the three-year time period of the sales study.

The Assessor made the following overall increases for assessment year 2015: irrigated land received an 18% increase (with irrigated increases applied to Areas 1 and 2—Area 3 was unchanged); dry land was raised 12% (all three Market Areas were affected), and grass was raised approximately 11% (only Areas 2 & 3 were affected). Land enrolled in CRP was increased in Area 2, but not Area 3. Analysis of the overall statistics indicates that two of the

## **2015 Agricultural Correlation Section for Box Butte County**

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three measures of central tendency (the median and the mean) are both within acceptable range. Likewise, the coefficient of dispersion is within prescribed parameters. By Market Area, all three areas have medians within range. Land classes with any significant number of sales in the 95% and 80% MLU's have acceptable medians.

### **Sales Qualification**

The Box Butte County Assessor has developed consistent procedures that are utilized for sales verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for the exclusion from the qualified sales sample. All qualified agricultural sales are available for analysis and review. There is no evidence of excessive trimming in the sales file.

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

Grass and dry values are equalized within the County and with neighboring counties. Irrigated land in Areas 1&2 also appear to be equalized within the County and surrounding neighbors. As noted in the "County Overview" section, well-depth is insignificant across the boundary line drawn between Area 2 and Area 3. Average yield (gallons of water pumped per minute) indicates only a 9% difference in favor of Area 2 (877 g.p.m for Area 2 vs. 802 g.p.m. for Area 3).

However, the average (by abstract) irrigated values for both market areas differs significantly. The overall average of all irrigated land classification groups is \$2,204 in Area 2 compared to an average of \$1,268 in Area 3 (a 74% difference); the Area 3 irrigated average compared to neighboring counties is as follows: Area 3 = \$1,268 vs. \$1,544 in Dawes Area 4 (north of Area 3), for a difference of 22%; vs. \$1,556 for Sheridan County the eastern neighbor (a 23% difference); vs. \$1,161 for Sioux Area 1 the western neighbor (Box Butte Area 3 is 9% higher). Thus, Box Butte Area 3 irrigated land is lower than all but one surrounding counties and also lower than its southern market area counterpart (Area 2). Historically, since 2008 irrigated land in Areas 1 and 2 have increased 250% or more while Area 3 has increased only 115%. This analysis demonstrates that irrigated land in Area 3 has not kept up with overall movement of the irrigated market. However, because sufficient sale information does not exist to establish a reliable point estimate of the level of value, no non-binding recommendation for a percentage adjustment is made. While it is possible for the Assessor to improve equalization by making a significant increase to irrigated land in Area 3, equalization would be best improved if the market area boundaries were re-drawn to reflect characteristics impacting the market value of agricultural land within the county. Also of concern is the issue of the land enrolled in CRP in market Area 3 valued lower than its grass counterparts. All CRP land carries a value of \$300 per acre in Area 3, whereas the grass values range from \$355 for 4G to \$415 for 1G.

### **Level of Value**

Based on analysis of all available information, the level of value of the agricultural land in Box Butte County is determined to be 70% of market value. The inequities resulting from the assessed values in the irrigated subclass and the lower valuation of CRP in Area 3 compared to

## **2015 Agricultural Correlation Section for Box Butte County**

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grass indicate that the quality of assessment does not meet generally accepted mass appraisal practices.



**07 Box Butte**

**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 336  
 Total Sales Price : 32,929,003  
 Total Adj. Sales Price : 32,928,003  
 Total Assessed Value : 30,862,541  
 Avg. Adj. Sales Price : 98,000  
 Avg. Assessed Value : 91,853

MEDIAN : 97  
 WGT. MEAN : 94  
 MEAN : 97  
 COD : 11.26  
 PRD : 103.66

COV : 20.77  
 STD : 20.18  
 Avg. Abs. Dev : 10.88  
 MAX Sales Ratio : 245.62  
 MIN Sales Ratio : 45.64

95% Median C.I. : 95.42 to 97.84  
 95% Wgt. Mean C.I. : 92.01 to 95.44  
 95% Mean C.I. : 95.00 to 99.32

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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-12 To 31-DEC-12	41	95.95	95.70	95.32	04.87	100.40	64.61	130.08	94.93 to 97.63	87,722	83,615
01-JAN-13 To 31-MAR-13	26	98.68	99.40	98.41	03.26	101.01	93.02	131.21	96.79 to 99.67	95,938	94,413
01-APR-13 To 30-JUN-13	47	98.28	97.61	94.52	07.52	103.27	60.70	141.10	94.27 to 99.78	111,006	104,919
01-JUL-13 To 30-SEP-13	61	98.58	102.80	98.31	09.31	104.57	71.79	245.62	96.59 to 99.50	82,500	81,108
01-OCT-13 To 31-DEC-13	28	98.28	99.35	97.83	10.99	101.55	52.90	139.11	95.25 to 101.28	110,214	107,818
01-JAN-14 To 31-MAR-14	26	97.93	102.01	96.02	14.72	106.24	72.14	219.68	89.83 to 101.20	76,740	73,684
01-APR-14 To 30-JUN-14	58	91.19	95.56	90.73	18.85	105.32	45.64	200.48	86.60 to 96.02	103,269	93,696
01-JUL-14 To 30-SEP-14	49	90.12	87.85	85.78	14.65	102.41	51.24	145.59	83.43 to 95.15	112,579	96,567
<b>Study Yrs</b>											
01-OCT-12 To 30-SEP-13	175	97.80	99.24	96.46	07.06	102.88	60.70	245.62	96.58 to 98.64	93,376	90,067
01-OCT-13 To 30-SEP-14	161	93.88	94.91	91.04	15.89	104.25	45.64	219.68	90.63 to 96.63	103,026	93,794
<b>Calendar Yrs</b>											
01-JAN-13 To 31-DEC-13	162	98.48	100.15	96.98	08.11	103.27	52.90	245.62	97.21 to 99.06	97,717	94,768
<b>ALL</b>	336	96.59	97.16	93.73	11.26	103.66	45.64	245.62	95.42 to 97.84	98,000	91,853

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	284	96.59	96.59	94.35	09.19	102.37	45.64	219.68	95.47 to 97.84	98,049	92,512
20	25	98.43	108.07	95.77	25.49	112.84	64.61	245.62	85.70 to 116.62	64,107	61,395
81	4	84.32	81.98	76.00	25.70	107.87	52.85	106.45	N/A	127,238	96,702
82	20	94.84	95.67	89.78	20.57	106.56	54.17	148.29	79.45 to 108.96	135,645	121,782
83	3	90.49	90.67	90.08	06.81	100.65	81.51	100.00	N/A	85,833	77,319
<b>ALL</b>	336	96.59	97.16	93.73	11.26	103.66	45.64	245.62	95.42 to 97.84	98,000	91,853

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	335	96.59	97.20	93.77	11.26	103.66	45.64	245.62	95.44 to 97.84	97,919	91,816
06											
07	1	83.42	83.42	83.42	00.00	100.00	83.42	83.42	N/A	125,000	104,273
<b>ALL</b>	336	96.59	97.16	93.73	11.26	103.66	45.64	245.62	95.42 to 97.84	98,000	91,853

**07 Box Butte  
RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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 95% Mean C.I. : 95.00 to 99.32

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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	200.48	200.48	200.48	00.00	100.00	200.48	200.48	N/A	4,200	8,420	
Less Than 15,000	7	101.62	122.46	114.78	33.79	106.69	57.00	200.48	57.00 to 200.48	9,529	10,936	
Less Than 30,000	31	101.68	122.16	119.32	29.52	102.38	57.00	245.62	99.55 to 136.33	20,132	24,023	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	335	96.58	96.86	93.71	10.98	103.36	45.64	245.62	95.42 to 97.80	98,280	92,102	
Greater Than 14,999	329	96.31	96.63	93.68	10.72	103.15	45.64	245.62	95.32 to 97.60	99,882	93,574	
Greater Than 29,999	305	96.02	94.62	93.23	09.10	101.49	45.64	145.59	95.15 to 97.25	105,914	98,747	
<u>Incremental Ranges</u>												
0 TO 4,999	1	200.48	200.48	200.48	00.00	100.00	200.48	200.48	N/A	4,200	8,420	
5,000 TO 14,999	6	101.25	109.46	109.02	23.30	100.40	57.00	193.05	57.00 to 193.05	10,417	11,356	
15,000 TO 29,999	24	102.59	122.07	119.87	28.02	101.84	68.97	245.62	96.59 to 139.11	23,225	27,839	
30,000 TO 59,999	58	98.83	101.19	101.15	08.91	100.04	69.04	143.60	96.81 to 100.24	46,619	47,156	
60,000 TO 99,999	101	97.19	95.33	95.19	08.29	100.15	45.64	145.59	94.97 to 98.28	78,391	74,619	
100,000 TO 149,999	97	93.90	91.25	91.19	08.46	100.07	51.24	127.61	92.90 to 95.42	123,423	112,548	
150,000 TO 249,999	45	95.34	92.26	92.22	10.42	100.04	52.85	127.80	94.16 to 97.97	187,100	172,548	
250,000 TO 499,999	4	95.03	89.99	90.20	13.03	99.77	63.66	106.23	N/A	322,750	291,133	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	336	96.59	97.16	93.73	11.26	103.66	45.64	245.62	95.42 to 97.84	98,000	91,853	

**07 Box Butte  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 27  
 Total Sales Price : 5,828,888  
 Total Adj. Sales Price : 5,808,888  
 Total Assessed Value : 5,458,769  
 Avg. Adj. Sales Price : 215,144  
 Avg. Assessed Value : 202,177

MEDIAN : 97  
 WGT. MEAN : 94  
 MEAN : 101  
 COD : 21.33  
 PRD : 107.90

COV : 34.79  
 STD : 35.27  
 Avg. Abs. Dev : 20.60  
 MAX Sales Ratio : 205.18  
 MIN Sales Ratio : 31.83

95% Median C.I. : 92.25 to 101.67  
 95% Wgt. Mean C.I. : 86.29 to 101.65  
 95% Mean C.I. : 87.43 to 115.35

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	1	96.13	96.13	96.13	00.00	100.00	96.13	96.13	N/A	35,000	33,647
01-JAN-12 To 31-MAR-12	4	100.65	126.00	102.51	27.25	122.91	97.52	205.18	N/A	104,500	107,120
01-APR-12 To 30-JUN-12	1	94.11	94.11	94.11	00.00	100.00	94.11	94.11	N/A	70,000	65,876
01-JUL-12 To 30-SEP-12	2	87.36	87.36	83.44	10.47	104.70	78.21	96.51	N/A	87,500	73,007
01-OCT-12 To 31-DEC-12	3	95.14	85.67	77.76	11.50	110.17	64.52	97.35	N/A	182,500	141,910
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	77.46	77.46	77.46	00.00	100.00	77.46	77.46	N/A	33,888	26,250
01-JUL-13 To 30-SEP-13	5	92.25	102.36	91.12	30.27	112.34	49.03	141.69	N/A	671,000	611,441
01-OCT-13 To 31-DEC-13	2	98.30	98.30	98.89	01.74	99.40	96.59	100.00	N/A	92,500	91,476
01-JAN-14 To 31-MAR-14	2	107.22	107.22	100.74	06.73	106.43	100.00	114.43	N/A	92,250	92,936
01-APR-14 To 30-JUN-14	3	80.31	75.14	96.00	33.81	78.27	31.83	113.29	N/A	154,167	147,997
01-JUL-14 To 30-SEP-14	3	102.67	128.61	135.11	29.66	95.19	95.91	187.25	N/A	114,167	154,252
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	8	97.02	108.62	96.56	17.91	112.49	78.21	205.18	78.21 to 205.18	87,250	84,252
01-OCT-12 To 30-SEP-13	9	92.25	94.03	89.15	22.89	105.47	49.03	141.69	64.52 to 137.88	437,376	389,909
01-OCT-13 To 30-SEP-14	10	100.00	102.23	108.61	21.30	94.13	31.83	187.25	80.31 to 114.43	117,450	127,557
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	10	96.93	102.98	88.07	17.84	116.93	64.52	205.18	78.21 to 101.67	121,050	106,610
01-JAN-13 To 31-DEC-13	8	94.42	98.23	91.40	22.04	107.47	49.03	141.69	49.03 to 141.69	446,736	408,301
<u>ALL</u>	27	96.59	101.39	93.97	21.33	107.90	31.83	205.18	92.25 to 101.67	215,144	202,177

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	22	96.55	97.85	95.34	15.18	102.63	31.83	187.25	92.25 to 100.00	246,654	235,172
20	3	114.43	132.61	95.45	36.98	138.93	78.21	205.18	N/A	50,833	48,520
80	2	93.46	93.46	60.62	47.54	154.17	49.03	137.88	N/A	115,000	69,712
<u>ALL</u>	27	96.59	101.39	93.97	21.33	107.90	31.83	205.18	92.25 to 101.67	215,144	202,177

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	113.29	133.39	132.06	25.78	101.01	99.62	187.25	N/A	170,000	224,505
03	24	96.32	97.39	90.31	19.28	107.84	31.83	205.18	90.95 to 100.00	220,787	199,386
04											
<u>ALL</u>	27	96.59	101.39	93.97	21.33	107.90	31.83	205.18	92.25 to 101.67	215,144	202,177

**07 Box Butte  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

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COV : 34.79  
 STD : 35.27  
 Avg. Abs. Dev : 20.60  
 MAX Sales Ratio : 205.18  
 MIN Sales Ratio : 31.83

95% Median C.I. : 92.25 to 101.67  
 95% Wgt. Mean C.I. : 86.29 to 101.65  
 95% Mean C.I. : 87.43 to 115.35

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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	1	114.43	114.43	114.43	00.00	100.00	114.43	114.43	N/A	9,500	10,871	
Less Than 30,000	3	114.43	140.43	143.45	30.15	97.89	101.67	205.18	N/A	15,833	22,712	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	27	96.59	101.39	93.97	21.33	107.90	31.83	205.18	92.25 to 101.67	215,144	202,177	
Greater Than 14,999	26	96.55	100.89	93.94	21.45	107.40	31.83	205.18	92.25 to 100.00	223,053	209,535	
Greater Than 29,999	24	96.32	96.51	93.56	18.37	103.15	31.83	187.25	90.95 to 100.00	240,058	224,610	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	114.43	114.43	114.43	00.00	100.00	114.43	114.43	N/A	9,500	10,871	
15,000 TO 29,999	2	153.43	153.43	150.70	33.74	101.81	101.67	205.18	N/A	19,000	28,633	
30,000 TO 59,999	7	96.13	97.69	96.98	11.94	100.73	77.46	137.88	77.46 to 137.88	36,698	35,592	
60,000 TO 99,999	4	95.35	91.06	89.57	29.46	101.66	31.83	141.69	N/A	73,750	66,059	
100,000 TO 149,999	5	97.35	111.59	113.44	23.40	98.37	78.21	187.25	N/A	122,500	138,963	
150,000 TO 249,999	3	100.00	83.90	81.82	17.88	102.54	49.03	102.67	N/A	179,000	146,461	
250,000 TO 499,999	4	94.24	91.57	92.08	14.69	99.45	64.52	113.29	N/A	343,750	316,511	
500,000 TO 999,999												
1,000,000 +	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	2,685,000	2,477,015	
<u>ALL</u>	27	96.59	101.39	93.97	21.33	107.90	31.83	205.18	92.25 to 101.67	215,144	202,177	

**07 Box Butte**  
**COMMERCIAL**

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Qualified

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MIN Sales Ratio : 31.83

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95% Mean C.I. : 87.43 to 115.35

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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
Blank	3	114.43	110.87	108.80	16.77	101.90	80.31	137.88	N/A	24,000	26,112
326	1	77.46	77.46	77.46	00.00	100.00	77.46	77.46	N/A	33,888	26,250
330	1	92.25	92.25	92.25	00.00	100.00	92.25	92.25	N/A	2,685,000	2,477,015
343	1	97.52	97.52	97.52	00.00	100.00	97.52	97.52	N/A	350,000	341,327
344	5	96.51	97.89	97.99	02.16	99.90	95.14	101.67	N/A	76,000	74,475
349	1	31.83	31.83	31.83	00.00	100.00	31.83	31.83	N/A	85,000	27,054
350	3	141.69	146.99	128.67	26.13	114.24	94.11	205.18	N/A	56,000	72,054
352	3	113.29	133.39	132.06	25.78	101.01	99.62	187.25	N/A	170,000	224,505
353	3	97.35	98.64	99.73	02.31	98.91	95.91	102.67	N/A	111,667	111,361
386	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	125,000	125,000
406	1	96.59	96.59	96.59	00.00	100.00	96.59	96.59	N/A	60,000	57,952
470	1	78.21	78.21	78.21	00.00	100.00	78.21	78.21	N/A	125,000	97,758
477	2	56.78	56.78	58.56	13.65	96.96	49.03	64.52	N/A	260,000	152,264
494	1	90.95	90.95	90.95	00.00	100.00	90.95	90.95	N/A	360,000	327,410
<u>ALL</u>	27	96.59	101.39	93.97	21.33	107.90	31.83	205.18	92.25 to 101.67	215,144	202,177

**07 Box Butte**

**PAD 2015 R&O Statistics (Using 2015 Values)**

**AGRICULTURAL LAND**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 57  
 Total Sales Price : 24,139,038  
 Total Adj. Sales Price : 24,305,608  
 Total Assessed Value : 16,490,393  
 Avg. Adj. Sales Price : 426,414  
 Avg. Assessed Value : 289,305

MEDIAN : 70  
 WGT. MEAN : 68  
 MEAN : 74  
 COD : 17.61  
 PRD : 108.42

COV : 22.28  
 STD : 16.39  
 Avg. Abs. Dev : 12.36  
 MAX Sales Ratio : 123.49  
 MIN Sales Ratio : 41.38

95% Median C.I. : 68.83 to 78.40  
 95% Wgt. Mean C.I. : 60.95 to 74.74  
 95% Mean C.I. : 69.31 to 77.81

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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-11 To 31-DEC-11	7	90.16	86.95	86.43	12.74	100.60	51.86	106.44	51.86 to 106.44	350,981	303,363
01-JAN-12 To 31-MAR-12	6	90.05	89.47	92.41	16.62	96.82	52.09	123.49	52.09 to 123.49	191,167	176,651
01-APR-12 To 30-JUN-12	3	80.26	77.23	73.42	07.35	105.19	66.87	84.56	N/A	486,000	356,818
01-JUL-12 To 30-SEP-12	3	86.36	83.37	83.24	08.90	100.16	70.34	93.40	N/A	60,600	50,443
01-OCT-12 To 31-DEC-12	6	68.67	67.91	65.54	05.52	103.62	58.02	75.24	58.02 to 75.24	438,591	287,455
01-JAN-13 To 31-MAR-13	3	70.06	74.19	78.26	05.89	94.80	70.05	82.45	N/A	323,875	253,451
01-APR-13 To 30-JUN-13	7	68.97	67.39	66.32	09.35	101.61	52.65	80.15	52.65 to 80.15	522,851	346,733
01-JUL-13 To 30-SEP-13	7	61.70	65.41	49.14	22.41	133.11	41.38	107.04	41.38 to 107.04	558,852	274,641
01-OCT-13 To 31-DEC-13	6	66.03	62.91	67.34	10.66	93.42	46.60	71.07	46.60 to 71.07	697,833	469,944
01-JAN-14 To 31-MAR-14	3	78.40	70.24	62.61	12.74	112.19	51.18	81.15	N/A	701,713	439,311
01-APR-14 To 30-JUN-14	4	71.11	67.81	69.23	08.72	97.95	53.94	75.09	N/A	375,357	259,848
01-JUL-14 To 30-SEP-14	2	73.16	73.16	78.77	20.61	92.88	58.08	88.24	N/A	46,640	36,739
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	19	87.49	85.65	84.01	13.80	101.95	51.86	123.49	78.99 to 93.40	275,982	231,854
01-OCT-12 To 30-SEP-13	23	68.97	67.81	61.16	11.85	110.87	41.38	107.04	61.70 to 70.19	485,874	297,161
01-OCT-13 To 30-SEP-14	15	69.28	67.05	66.57	13.21	100.72	46.60	88.24	57.80 to 75.09	525,790	350,031
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	18	77.75	79.23	73.94	16.62	107.15	52.09	123.49	67.65 to 87.49	301,019	222,579
01-JAN-13 To 31-DEC-13	23	68.83	66.51	62.29	13.10	106.77	41.38	107.04	59.95 to 70.06	553,502	344,766
<u>ALL</u>	57	70.19	73.56	67.85	17.61	108.42	41.38	123.49	68.83 to 78.40	426,414	289,305

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	16	71.64	70.87	71.26	13.07	99.45	46.60	88.16	58.08 to 81.15	298,656	212,830
2	21	70.06	75.50	64.93	22.52	116.28	41.38	123.49	63.23 to 87.49	654,690	425,079
3	20	69.48	73.66	71.96	15.96	102.36	49.37	107.04	67.65 to 83.94	288,931	207,923
<u>ALL</u>	57	70.19	73.56	67.85	17.61	108.42	41.38	123.49	68.83 to 78.40	426,414	289,305

**07 Box Butte**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 57  
Total Sales Price : 24,139,038  
Total Adj. Sales Price : 24,305,608  
Total Assessed Value : 16,490,393  
Avg. Adj. Sales Price : 426,414  
Avg. Assessed Value : 289,305

MEDIAN : 70  
WGT. MEAN : 68  
MEAN : 74  
COD : 17.61  
PRD : 108.42

COV : 22.28  
STD : 16.39  
Avg. Abs. Dev : 12.36  
MAX Sales Ratio : 123.49  
MIN Sales Ratio : 41.38

95% Median C.I. : 68.83 to 78.40  
95% Wgt. Mean C.I. : 60.95 to 74.74  
95% Mean C.I. : 69.31 to 77.81

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	4	80.71	79.91	82.03	05.89	97.42	70.06	88.16	N/A	386,250	316,831
1	2	84.66	84.66	86.36	04.15	98.03	81.15	88.16	N/A	428,000	369,617
2	2	75.16	75.16	76.65	06.79	98.06	70.06	80.26	N/A	344,500	264,045
<b>_____Dry_____</b>											
County	13	70.05	72.88	69.33	16.23	105.12	49.37	107.04	59.95 to 87.49	355,585	246,536
1	1	70.05	70.05	70.05	00.00	100.00	70.05	70.05	N/A	84,625	59,280
2	4	73.19	71.63	66.95	16.66	106.99	52.65	87.49	N/A	568,375	380,545
3	8	69.81	73.86	71.69	17.73	103.03	49.37	107.04	49.37 to 107.04	283,059	202,938
<b>_____Grass_____</b>											
County	21	71.07	74.45	72.29	13.56	102.99	52.09	101.43	68.80 to 82.45	267,221	193,176
1	9	70.34	70.02	69.92	10.38	100.14	52.09	86.36	58.08 to 78.40	311,152	217,551
2	5	82.45	83.44	80.77	13.33	103.31	68.83	101.43	N/A	216,200	174,630
3	7	69.28	73.73	70.83	14.02	104.09	58.95	90.16	58.95 to 90.16	247,181	175,085
<b>_____ALL_____</b>	<b>57</b>	<b>70.19</b>	<b>73.56</b>	<b>67.85</b>	<b>17.61</b>	<b>108.42</b>	<b>41.38</b>	<b>123.49</b>	<b>68.83 to 78.40</b>	<b>426,414</b>	<b>289,305</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	10	75.16	75.67	70.85	16.56	106.80	51.18	106.44	58.02 to 88.16	781,200	553,507
1	4	82.86	77.97	76.05	10.13	102.52	58.02	88.16	N/A	411,000	312,572
2	6	70.01	74.13	69.47	16.37	106.71	51.18	106.44	51.18 to 106.44	1,028,000	714,130
<b>_____Dry_____</b>											
County	15	70.05	72.79	69.40	14.65	104.88	49.37	107.04	66.23 to 80.15	348,840	242,090
1	2	72.65	72.65	72.49	03.58	100.22	70.05	75.24	N/A	79,813	57,855
2	4	73.19	71.63	66.95	16.66	106.99	52.65	87.49	N/A	568,375	380,545
3	9	69.15	73.34	71.21	15.91	102.99	49.37	107.04	59.95 to 92.61	311,053	221,496
<b>_____Grass_____</b>											
County	21	71.07	74.45	72.29	13.56	102.99	52.09	101.43	68.80 to 82.45	267,221	193,176
1	9	70.34	70.02	69.92	10.38	100.14	52.09	86.36	58.08 to 78.40	311,152	217,551
2	5	82.45	83.44	80.77	13.33	103.31	68.83	101.43	N/A	216,200	174,630
3	7	69.28	73.73	70.83	14.02	104.09	58.95	90.16	58.95 to 90.16	247,181	175,085
<b>_____ALL_____</b>	<b>57</b>	<b>70.19</b>	<b>73.56</b>	<b>67.85</b>	<b>17.61</b>	<b>108.42</b>	<b>41.38</b>	<b>123.49</b>	<b>68.83 to 78.40</b>	<b>426,414</b>	<b>289,305</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 8,183</b>	<b>Value : 1,067,516,412</b>	<b>Growth 11,165,636</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>	277	1,733,620	26	244,120	44	400,742	347	2,378,482	
<b>02. Res Improve Land</b>	3,112	19,018,845	62	1,058,920	334	5,879,904	3,508	25,957,669	
<b>03. Res Improvements</b>	3,494	240,726,301	74	6,511,222	481	41,965,245	4,049	289,202,768	
<b>04. Res Total</b>	3,771	261,478,766	100	7,814,262	525	48,245,891	4,396	317,538,919	1,064,786
<b>% of Res Total</b>	85.78	82.35	2.27	2.46	11.94	15.19	53.72	29.75	9.54
<b>05. Com UnImp Land</b>	143	2,734,891	5	128,554	26	684,360	174	3,547,805	
<b>06. Com Improve Land</b>	500	10,251,445	21	1,051,002	31	2,735,280	552	14,037,727	
<b>07. Com Improvements</b>	523	76,470,716	23	9,442,654	84	10,842,435	630	96,755,805	
<b>08. Com Total</b>	666	89,457,052	28	10,622,210	110	14,262,075	804	114,341,337	8,148,710
<b>% of Com Total</b>	82.84	78.24	3.48	9.29	13.68	12.47	9.83	10.71	72.98
<b>09. Ind UnImp Land</b>	0	0	1	14,622	3	44,955	4	59,577	
<b>10. Ind Improve Land</b>	0	0	1	28,986	4	651,606	5	680,592	
<b>11. Ind Improvements</b>	0	0	1	3,532,792	4	7,817,232	5	11,350,024	
<b>12. Ind Total</b>	0	0	2	3,576,400	7	8,513,793	9	12,090,193	420,840
<b>% of Ind Total</b>	0.00	0.00	22.22	29.58	77.78	70.42	0.11	1.13	3.77
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	1	20,500	0	0	2	27,201	3	47,701	
<b>15. Rec Improvements</b>	1	28,650	0	0	2	272,019	3	300,669	
<b>16. Rec Total</b>	1	49,150	0	0	2	299,220	3	348,370	0
<b>% of Rec Total</b>	33.33	14.11	0.00	0.00	66.67	85.89	0.04	0.03	0.00
<b>Res &amp; Rec Total</b>	3,772	261,527,916	100	7,814,262	527	48,545,111	4,399	317,887,289	1,064,786
<b>% of Res &amp; Rec Total</b>	85.75	82.27	2.27	2.46	11.98	15.27	53.76	29.78	9.54
<b>Com &amp; Ind Total</b>	666	89,457,052	30	14,198,610	117	22,775,868	813	126,431,530	8,569,550
<b>% of Com &amp; Ind Total</b>	81.92	70.76	3.69	11.23	14.39	18.01	9.94	11.84	76.75
<b>17. Taxable Total</b>	4,438	350,984,968	130	22,012,872	644	71,320,979	5,212	444,318,819	9,634,336
<b>% of Taxable Total</b>	85.15	78.99	2.49	4.95	12.36	16.05	63.69	41.62	86.29

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	2	24,066	3,383,292	2	400,500	7,841,430
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	4	424,566	11,224,722
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	424,566	11,224,722

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	362	26	118	506

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	68	13,530,298	2,233	392,976,620	2,301	406,506,918
28. Ag-Improved Land	0	0	93	18,157,431	887	141,871,399	980	160,028,830
29. Ag Improvements	0	0	56	6,528,680	614	50,133,165	670	56,661,845
30. Ag Total							2,971	623,197,593

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	9	9.00	42,500	
32. HomeSite Improv Land	0	0.00	0	39	44.00	440,000	
33. HomeSite Improvements	0	0.00	0	41	0.00	5,191,048	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	10.46	20,300	
36. FarmSite Improv Land	0	0.00	0	44	155.94	308,978	
37. FarmSite Improvements	0	0.00	0	51	0.00	1,337,632	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	138	327.12	0	
40. Other- Non Ag Use	0	0.00	0	2	24.29	28,710	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	282	282.85	1,195,790	291	291.85	1,238,290	
32. HomeSite Improv Land	410	420.37	4,062,960	449	464.37	4,502,960	
33. HomeSite Improvements	362	0.00	33,972,344	403	0.00	39,163,392	392,415
34. HomeSite Total				<b>694</b>	<b>756.22</b>	<b>44,904,642</b>	
35. FarmSite UnImp Land	122	210.17	319,130	125	220.63	339,430	
36. FarmSite Improv Land	499	2,313.53	3,971,443	543	2,469.47	4,280,421	
37. FarmSite Improvements	570	0.00	16,160,821	621	0.00	17,498,453	1,138,885
38. FarmSite Total				<b>746</b>	<b>2,690.10</b>	<b>22,118,304</b>	
39. Road & Ditches	2,005	5,786.22	0	2,143	6,113.34	0	
40. Other- Non Ag Use	4	19.18	28,311	6	43.47	57,021	
41. Total Section VI				<b>1,440</b>	<b>9,603.13</b>	<b>67,079,967</b>	<b>1,531,300</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	0	0.00	0	0	0.00	0

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	5,272.77	15.05%	12,892,763	14.88%	2,445.16
47. 2A1	67.18	0.19%	148,479	0.17%	2,210.17
48. 2A	5,937.85	16.95%	14,596,639	16.85%	2,458.24
49. 3A1	65.48	0.19%	163,045	0.19%	2,490.00
50. 3A	8,811.50	25.15%	21,861,198	25.23%	2,480.98
51. 4A1	10,534.33	30.07%	26,165,189	30.20%	2,483.80
52. 4A	4,343.50	12.40%	10,805,588	12.47%	2,487.76
53. Total	35,032.61	100.00%	86,632,901	100.00%	2,472.92
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	2,736.78	28.69%	1,039,979	28.69%	380.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	2,973.00	31.16%	1,129,739	31.16%	380.00
58. 3D1	24.71	0.26%	9,389	0.26%	379.97
59. 3D	1,213.51	12.72%	461,132	12.72%	380.00
60. 4D1	1,919.56	20.12%	729,431	20.12%	380.00
61. 4D	673.17	7.06%	255,804	7.06%	380.00
62. Total	9,540.73	100.00%	3,625,474	100.00%	380.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,834.58	3.00%	1,140,756	3.11%	297.49
65. 2G1	61.56	0.05%	17,544	0.05%	284.99
66. 2G	7,365.00	5.75%	2,150,753	5.86%	292.02
67. 3G1	127.28	0.10%	37,296	0.10%	293.02
68. 3G	16,546.91	12.93%	4,755,571	12.97%	287.40
69. 4G1	59,953.23	46.83%	17,123,500	46.69%	285.61
70. 4G	40,123.76	31.34%	11,446,013	31.21%	285.27
71. Total	128,012.32	100.00%	36,671,433	100.00%	286.47
<b>Irrigated Total</b>					
	35,032.61	20.01%	86,632,901	68.09%	2,472.92
<b>Dry Total</b>					
	9,540.73	5.45%	3,625,474	2.85%	380.00
<b>Grass Total</b>					
	128,012.32	73.13%	36,671,433	28.82%	286.47
72. Waste	1,515.99	0.87%	75,827	0.06%	50.02
73. Other	947.64	0.54%	234,010	0.18%	246.94
74. Exempt	0.72	0.00%	0	0.00%	0.00
75. Market Area Total	175,049.29	100.00%	127,239,645	100.00%	726.88

## 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	54,968.36	54.81%	123,714,892	55.98%	2,250.66
47. 2A1	4,164.44	4.15%	9,384,851	4.25%	2,253.57
48. 2A	25,177.26	25.11%	56,527,625	25.58%	2,245.19
49. 3A1	87.47	0.09%	174,940	0.08%	2,000.00
50. 3A	4,530.87	4.52%	8,965,777	4.06%	1,978.82
51. 4A1	9,505.76	9.48%	18,578,818	8.41%	1,954.48
52. 4A	1,853.41	1.85%	3,668,880	1.66%	1,979.53
53. Total	100,287.57	100.00%	221,015,783	100.00%	2,203.82
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	49,101.17	51.52%	33,143,648	51.93%	675.01
56. 2D1	3,266.81	3.43%	2,205,121	3.45%	675.01
57. 2D	26,240.64	27.54%	17,712,735	27.75%	675.01
58. 3D1	117.68	0.12%	75,904	0.12%	645.00
59. 3D	2,672.62	2.80%	1,723,846	2.70%	645.00
60. 4D1	12,453.06	13.07%	8,032,246	12.58%	645.00
61. 4D	1,444.20	1.52%	931,509	1.46%	645.00
62. Total	95,296.18	100.00%	63,825,009	100.00%	669.75
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	12,327.10	14.50%	4,756,381	15.03%	385.85
65. 2G1	445.95	0.52%	170,879	0.54%	383.18
66. 2G	19,019.58	22.37%	7,195,194	22.74%	378.30
67. 3G1	148.00	0.17%	55,854	0.18%	377.39
68. 3G	8,194.80	9.64%	3,009,654	9.51%	367.26
69. 4G1	29,467.65	34.65%	10,820,786	34.19%	367.21
70. 4G	15,436.92	18.15%	5,638,401	17.82%	365.25
71. Total	85,040.00	100.00%	31,647,149	100.00%	372.14
<b>Irrigated Total</b>					
	100,287.57	34.87%	221,015,783	69.46%	2,203.82
<b>Dry Total</b>					
	95,296.18	33.14%	63,825,009	20.06%	669.75
<b>Grass Total</b>					
	85,040.00	29.57%	31,647,149	9.95%	372.14
72. Waste	1,292.56	0.45%	64,658	0.02%	50.02
73. Other	5,665.60	1.97%	1,644,804	0.52%	290.31
74. Exempt	0.20	0.00%	0	0.00%	0.00
75. Market Area Total	287,581.91	100.00%	318,197,403	100.00%	1,106.46

## 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	9,799.21	63.19%	12,875,039	65.45%	1,313.89
47. 2A1	68.25	0.44%	88,725	0.45%	1,300.00
48. 2A	4,207.29	27.13%	5,300,904	26.95%	1,259.93
49. 3A1	4.37	0.03%	4,370	0.02%	1,000.00
50. 3A	456.79	2.95%	446,676	2.27%	977.86
51. 4A1	896.36	5.78%	879,125	4.47%	980.77
52. 4A	76.46	0.49%	76,199	0.39%	996.59
53. Total	15,508.73	100.00%	19,671,038	100.00%	1,268.38
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	50,222.02	60.51%	35,155,414	63.58%	700.00
56. 2D1	176.32	0.21%	123,424	0.22%	700.00
57. 2D	21,383.49	25.76%	14,968,443	27.07%	700.00
58. 3D1	148.09	0.18%	66,646	0.12%	450.04
59. 3D	3,436.71	4.14%	1,546,590	2.80%	450.02
60. 4D1	7,005.48	8.44%	3,152,627	5.70%	450.02
61. 4D	627.66	0.76%	282,494	0.51%	450.07
62. Total	82,999.77	100.00%	55,295,638	100.00%	666.21
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	11,186.70	11.81%	4,625,020	13.24%	413.44
65. 2G1	127.65	0.13%	51,689	0.15%	404.93
66. 2G	16,398.83	17.32%	6,201,623	17.76%	378.17
67. 3G1	107.95	0.11%	39,851	0.11%	369.16
68. 3G	9,318.24	9.84%	3,579,380	10.25%	384.13
69. 4G1	21,645.89	22.86%	7,667,490	21.95%	354.22
70. 4G	35,916.22	37.93%	12,761,388	36.54%	355.31
71. Total	94,701.48	100.00%	34,926,441	100.00%	368.81
<b>Irrigated Total</b>					
	15,508.73	7.85%	19,671,038	17.77%	1,268.38
<b>Dry Total</b>					
	82,999.77	42.00%	55,295,638	49.96%	666.21
<b>Grass Total</b>					
	94,701.48	47.92%	34,926,441	31.56%	368.81
72. Waste	1,216.95	0.62%	60,874	0.05%	50.02
73. Other	3,182.05	1.61%	726,587	0.66%	228.34
74. Exempt	2.89	0.00%	0	0.00%	0.00
75. Market Area Total	197,608.98	100.00%	110,680,578	100.00%	560.10

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	12,067.48	27,252,326	138,761.43	300,067,396	150,828.91	327,319,722
<b>77. Dry Land</b>	0.00	0	4,657.20	2,837,845	183,179.48	119,908,276	187,836.68	122,746,121
<b>78. Grass</b>	0.00	0	2,341.34	716,203	305,412.46	102,528,820	307,753.80	103,245,023
<b>79. Waste</b>	0.00	0	96.21	4,814	3,929.29	196,545	4,025.50	201,359
<b>80. Other</b>	0.00	0	157.64	36,053	9,637.65	2,569,348	9,795.29	2,605,401
<b>81. Exempt</b>	0.00	0	0.00	0	3.81	0	3.81	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>19,319.87</b>	<b>30,847,241</b>	<b>640,920.31</b>	<b>525,270,385</b>	<b>660,240.18</b>	<b>556,117,626</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	150,828.91	22.84%	327,319,722	58.86%	2,170.14
<b>Dry Land</b>	187,836.68	28.45%	122,746,121	22.07%	653.47
<b>Grass</b>	307,753.80	46.61%	103,245,023	18.57%	335.48
<b>Waste</b>	4,025.50	0.61%	201,359	0.04%	50.02
<b>Other</b>	9,795.29	1.48%	2,605,401	0.47%	265.99
<b>Exempt</b>	3.81	0.00%	0	0.00%	0.00
<b>Total</b>	<b>660,240.18</b>	<b>100.00%</b>	<b>556,117,626</b>	<b>100.00%</b>	<b>842.30</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

### 07 Box Butte

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	312,783,617	317,538,919	4,755,302	1.52%	1,064,786	1.18%
02. Recreational	346,370	348,370	2,000	0.58%	0	0.58%
03. Ag-Homesite Land, Ag-Res Dwelling	40,438,502	44,904,642	4,466,140	11.04%	392,415	10.07%
<b>04. Total Residential (sum lines 1-3)</b>	<b>353,568,489</b>	<b>362,791,931</b>	<b>9,223,442</b>	<b>2.61%</b>	<b>1,457,201</b>	<b>2.20%</b>
05. Commercial	106,225,463	114,341,337	8,115,874	7.64%	8,148,710	-0.03%
06. Industrial	11,669,353	12,090,193	420,840	3.61%	420,840	0.00%
07. Ag-Farmsite Land, Outbuildings	20,059,841	22,118,304	2,058,463	10.26%	1,138,885	4.58%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>137,954,657</b>	<b>148,549,834</b>	<b>10,595,177</b>	<b>7.68%</b>	<b>9,708,435</b>	<b>0.64%</b>
<b>10. Total Non-Agland Real Property</b>	<b>491,523,146</b>	<b>511,398,786</b>	<b>19,875,640</b>	<b>4.04%</b>	<b>11,165,636</b>	<b>1.77%</b>
11. Irrigated	276,844,639	327,319,722	50,475,083	18.23%		
12. Dryland	109,382,371	122,746,121	13,363,750	12.22%		
13. Grassland	93,009,218	103,245,023	10,235,805	11.01%		
14. Wasteland	120,945	201,359	80,414	66.49%		
15. Other Agland	2,202,553	2,605,401	402,848	18.29%		
<b>16. Total Agricultural Land</b>	<b>481,559,726</b>	<b>556,117,626</b>	<b>74,557,900</b>	<b>15.48%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>973,082,872</b>	<b>1,067,516,412</b>	<b>94,433,540</b>	<b>9.70%</b>	<b>11,165,636</b>	<b>8.56%</b>

**2015  
BOX BUTTE COUNTY  
THREE YEAR PLAN  
OF ASSESSMENT**

Requirement

The assessor shall prepare a plan of assessment, pursuant to Neb. Laws 2005, LB 263 Section 9, on or before June 15 each year. The assessor shall present the plan to the county board of equalization on or before July 31 each year. A copy of the plan and any amendments made shall be sent to the Department of Revenue Property Assessment Division on or before October 31 each year.

General Description of Real Property in Box Butte County

Per 2014 County Abstract, Box Butte County consists of the following real property types:

	Parcels	% of Total	% of Taxable Value
Residential	4,409	54	32.25
Commercial	808	10	10.99
Industrial	9	<1	1.20
Recreational	3	<1	0
Agricultural	2,956	36	55.53
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Totals	8,185	100	99.97

Current Resources

- Staff \*
  - Assessor with current certification and hours of continuing education
  - Deputy with current certification and hours of continuing education
  - Two full-time clerical employees
  
- Budget
  - Our fiscal year is July 1-June 30 each year
    - The adopted budget for 2014-2015 year is \$209,780
      - \$25,000 is budgeted for review/oblique imagery
      - \$5,000 is budgeted for pick up work & TERC

- Equipment
  - CAMA program with MIPS – converted in June 2013
  - Server 2013
  - Internet access with local provider
  - Four workstations
  - GIS contracted with GIS Workshop, Inc.

#### Current Assessment Procedures

- Update ownership by receipt of real estate transfers from register of deeds office
- Maintain sales file with monthly qualified sales
  - Conduct sales study
- Receive building permits from the City’s Building and Zoning office
  - Review properties as “pick-up” work annually
- Zoning is county wide, however the county does not enforce building permits for rural improvements
  - Our pick-up work for rural is currently by discovery AND
  - The Assessor’s office promotes rural property owners to complete an Information Statement Form in the office
- Application for value change from discovery is applied annually between January 1 and March 19 each year
- Approaches to value are used in accordance with IAAO mass appraisal techniques
  - **Income approach** is applied to commercial properties
    - Collected income and expense data
    - Analyzed data with market depreciation
  - **Cost approach** is used for all improved parcels
    - Marshall & Swift pricing system is used
    - Market depreciation applied
  - **Market approach** is used on all properties in regard to market depreciation
- Agricultural land sales are studied and valuations adjusted accordingly in their respective market areas
  - Agricultural land has three market areas
- Change of value notices are sent pursuant state statute 77-1315
- Levels of value are published in local newspapers and delivered to local radio station pursuant state statute 77-1315

## Level of Value, Quality, and Uniformity for 2014 Assessment

	Median	COD	PRD
Residential	98%	7.0	102.14
Commercial	96%	17.72	108.92
Agricultural land	71%	19.64	113.38

## Assessment Actions Planned for Assessment Year 2015

- Pick up work is to be done by the assessor
- Residential
  - Alliance & Hemingford
    - Study sales and adjust subclasses accordingly if needed
  - Rural Residential
    - **Enforce use of Improvement Information Statement in lieu of a building permit**
    - Look into using GIS's oblique imagery to aid in changes to property for beginning of rural review
    - Study sales and adjust values accordingly
- Commercial
  - Alliance & Hemingford
    - Study sales and adjust values accordingly
  - Rural
    - **Enforce use of Improvement Information Statement in lieu of a building permit**
    - Study sales and adjust values accordingly
- Agricultural land
  - Study sales and make adjustments if necessary
  - GIS land use is complete until next update of fly-over with data available approximately January 2015

## Assessment Actions Planned for Assessment Year 2016

- Residential
  - Alliance & Hemingford
    - Study sales and adjust if necessary
    - Inspect properties according to building permits and through discovery
  - Rural Residential

- Apply new cost index and market depreciation
- Commercial
  - Alliance, Hemingford & Rural
    - Inspect properties according to building permits and through discovery
    - Study sales and adjust values accordingly
- Agricultural land
  - Study sales and make adjustments if necessary

Assessment Actions Planned for Assessment Year 2017

- Residential
  - Alliance & Hemingford
    - Inspect properties according to building permits and through discovery
    - Study sales and adjust if necessary
  - Rural Residential
    - Inspect properties according to building permits and through discovery
    - Study sales and adjust if necessary
- Commercial
  - Alliance & Hemingford
    - Inspect properties according to building permits and through discovery
    - Study sales and adjust if necessary
  - Rural
    - Study sales and adjust if necessary
    - Inspect properties according to building permits and through discovery
- Agricultural land
  - Study sales and make adjustments if necessary

## 2015 Assessment Survey for Box Butte 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>
	Three
<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>
	\$234,535
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$209,780
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$5,000 for pickup work; \$25,000 for oblique imagery.
<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>
	\$4,200
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	None

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	No.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
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>
	Yes, the web address is <a href="http://boxbutte.gisworkshop.com">http://boxbutte.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The Deputy Assessor.
8.	<b>Personal Property software:</b>
	MIPS

## 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>
	Alliance and Hemingford.
4.	<b>When was zoning implemented?</b>
	2001

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Not at present.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	GIS Workshop; MIPS for CAMA, administrative and personal property software.

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Not at present.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<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



# 2015 Certification for Box Butte County

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This is to certify that the 2015 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 Box Butte County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



