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## 2015 Commission Summary for Nuckolls County

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### Residential Real Property - Current

Number of Sales	72	Median	96.65
Total Sales Price	\$3,010,495	Mean	99.08
Total Adj. Sales Price	\$3,010,495	Wgt. Mean	95.70
Total Assessed Value	\$2,881,020	Average Assessed Value of the Base	\$28,829
Avg. Adj. Sales Price	\$41,812	Avg. Assessed Value	\$40,014

### Confidence Interval - Current

95% Median C.I	92.92 to 97.51
95% Wgt. Mean C.I	92.40 to 99.00
95% Mean C.I	93.96 to 104.20
% of Value of the Class of all Real Property Value in the	4.52
% of Records Sold in the Study Period	3.56
% of Value Sold in the Study Period	4.94

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	97	97	97.47
2013	103	98	97.61
2012	95	97	97.18
2011	120	97	97

## 2015 Commission Summary for Nuckolls County

### Commercial Real Property - Current

Number of Sales	13	Median	98.85
Total Sales Price	\$958,750	Mean	105.47
Total Adj. Sales Price	\$958,750	Wgt. Mean	101.62
Total Assessed Value	\$974,315	Average Assessed Value of the Base	\$117,671
Avg. Adj. Sales Price	\$73,750	Avg. Assessed Value	\$74,947

### Confidence Interval - Current

95% Median C.I	95.23 to 113.37
95% Wgt. Mean C.I	87.91 to 115.34
95% Mean C.I	88.55 to 122.39
% of Value of the Class of all Real Property Value in the County	3.53
% of Records Sold in the Study Period	3.36
% of Value Sold in the Study Period	2.14

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	13	97	97.22
2013	16		99.81
2012	16		103.25
2011	14		97



## 2015 Opinions of the Property Tax Administrator for Nuckolls County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>97</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.




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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Nuckolls County**

For the current assessment year, Nuckolls County (Nuckolls) conducted a market analysis of the residential parcels in the county. In accordance with the county's six-year inspection and review cycle, a rural residential inspection consisting of acreages, farms, and outbuildings in the western half of the county was accomplished. This completed the county's planned two-year rural residential review. The review involved a physical visit to each property with a record card copy, inspecting all property, and taking pictures.

In addition, all pickup work was completed by Nuckolls, as were onsite inspections of new sales and any remodeling or new construction.

Finally, all sales were reviewed by Nuckolls and a spreadsheet analysis of all sales within the study period was completed.

## 2015 Residential Assessment Survey for Nuckolls County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor, staff & Stanard Appraisal																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	<p>Cost Approach-entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified.</p>																		
<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>																		
	Nuckolls uses tables developed for them																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes, as revaluations for each group are completed																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	Front Footage																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	<p>All sales are reviewed and as much information gathered as to the what were the motivating factors for the sale and if those factors have any effect of the current assessed pricing of those vacant lots. Nuckolls County does not have many true vacant lot sales. Most of them have some sort of improvement on them that is removed by purchaser to make them vacant.</p>																		

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>
	1	2013	2007	2013	2013
	2	2012	2007	2012	2012
	3	2013	2007	2013	2013
	4	2012	2007	2012	2012
	5	2012	2007	2012	2012
	6	2012	2007	2012	2012
	7	2011	2007	2011	2011
	8	2013	2007	2013	2013-2014

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

# 2015 Residential Correlation Section for Nuckolls County

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## County Overview

Nuckolls County (Nuckolls) was founded in 1860 and named for brothers Lafayette and Stephen Nuckolls. Both were early settlers, with Lafayette the youngest elected member to the Nebraska Territorial Assembly at age nineteen and Stephen, the founder of Nebraska City. Nuckolls is located in the south central portion of the State of Nebraska (State). The counties of Thayer, Webster, Clay, as well as the State of Kansas, abut Nuckolls, which has a total area of 575 miles. Per the Census Bureau Quick Facts for 2014, there are 4,369 residents in Nuckolls, 1% decline over the 2013 population estimate. Between 2009 and 2013, 76% of the county residents were homeowners and 88% of the county residents lived consecutively in one of the 2,449 housing units for over a year. Towns include Hardy, Lawrence, Nelson, Nora, Oak, Ruskin, and Superior. Superior, while losing some of its population in the last year, remains the most populous at 1838. Well-known people with links to Clay include Ed Weir, the first Nebraska football player to be elected to the College Football Hall of Fame.

## Description of Analysis

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the residential data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Nuckoll's statistical analysis showed seventy-two residential sales, representing seven of the eight valuation groupings. This is a decrease of twenty-four qualified sales from the prior year and is a large enough sample to be evaluated for measurement purposes. The stratification by valuation groupings reveals three groups with sufficient numbers of sales to perform measurement on and all are within range.

The State conducts two review processes annually. The first is a biennial review in which generally half of the counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is created and adopted. The last cyclical review of Nuckoll's actions occurred in 2014 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

## Sales Qualification

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction

## **2015 Residential Correlation Section for Nuckolls County**

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with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Nuckolls revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

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

Nuckolls created an inspection and review plan approximately ten years ago. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, all residential parcels in the western portion of the county were inspected and reviewed, amounting to over 500 improved residential properties. Based on both Nuckoll's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

### **Level of Value**

Based on a review of all available information, the Level of Value for residential property within Nuckolls is 97% of market value.



## **2015 Commercial Assessment Actions for Nuckolls County**

Because all commercial and industrial properties will be re-inspected for assessment year 2016 in Nuckolls County (Nuckolls), a market analysis was conducted in the current assessment year to determine if an assessment adjustment was necessary to the commercial class.

All pickup work was completed in Nuckolls by the contract appraiser, as were onsite inspections of new sales and any remodeling or new construction.

All sales were reviewed by Nuckolls and a spreadsheet analysis of all sales within the study period was completed.

## 2015 Commercial Assessment Survey for Nuckolls County

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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	<p>Cost Approach-entered into the CAMA system; depreciation tables are developed</p> <p>Sales Comparison/Market Analysis-Sales are verified, reviewed for accuracy, statistics are run and comparable properties are identified</p> <p>Income Approach-the contract appraiser will use if there is sufficient info available</p>																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Gather information to determine the best approach for each property with the contract 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>																		
	The County develops their depreciation tables with the aid of the contract appraiser.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes, as needed by the contract appraiser.																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	Lot values are determined using square footage.																		

7.	<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>
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	2	2010	2007	2010	2010
	3	2010	2007	2010	2010
	4	2010	2007	2010	2010
	5	2010	2007	2010	2010
	6	2010	2007	2010	2010
	7	2010	2007	2010	2010
	8	2010	2007	2010	2010

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

## **2015 Commercial Correlation Section for Nuckolls County**

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### **County Overview**

The majority of the commercial properties in Nuckolls County (Nuckolls) convene in and around Superior, the largest city in Nuckolls. The smaller community markets, while containing commercial properties of their own, are also guided by the proximity to the larger towns that serve as the area commercial hubs.

74.5% of the residents living in Nuckolls also work in Nuckolls. 1,212 people are employed in Nuckolls (U.S. Census Bureau, Local Employment Dynamics) and, per the Nebraska Department of Labor, there is an expected 5.5% job growth increase in years 2010-2020. Among the top employers in Nuckolls are Brodstone Memorial Hospital, Superior-Good Samaritan Society, Ideal Market, Mid-Nebraska Individual Service, and Superior Public Schools (Nebraska Department of Labor). Nuckolls contains 3 grocery stores, 4 full-service restaurants, and 3 gas stations (city-data.com). The Superior City Hall and Auditorium is listed on the Register of Historic Places, as is the Lawrence Opera House.

### **Description of Analysis**

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the commercial data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Nuckolls's statistical analysis showed thirteen commercial sales, representing four of the eight valuation groupings. This is the same number of qualified sales as the prior year. The overall number of sales is insufficient to be used as a sample for measurement purposes. The stratification by valuation groupings revealed that valuation group 7 (Superior) held the majority of the sales. Although this valuation group still does not have enough sales to be relied upon, it does provide a good base to examine for trends and outliers. The initial analysis of a grouped together data set in a county will occasionally uncover a number appearing as an outlier; upon further review, however, that number reveals itself to be a perfectly acceptable measurement level. In the analysis of Nuckolls valuation group 7, no such outliers were found. The stratification by occupancy code reveals no occupancy code large enough to gather any information from.

The State conducts two review processes annually. The first is a biennial review in which generally half of the counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is created and adopted. The last cyclical review of Nuckoll's actions occurred in 2014 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

## **2015 Commercial Correlation Section for Nuckolls County**

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### **Sales Qualification**

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Nuckolls revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

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

Nuckolls created an inspection and review plan approximately ten years ago. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. Because Nuckolls plans to inspect all of their commercial property next year as part of their inspection and review cycle, no commercial parcels were inspected this year. Based on both Nuckoll's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

### **Level of Value**

The sale information for the commercial class of property alone is not reliable enough to indicate a level of value. However, based on the sale information coupled with other information such as Nuckoll's acceptable assessment practices, it has been determined that Nuckolls has achieved an acceptable level of value at the statutory level of 100%.



## **2015 Agricultural Assessment Actions for Nuckolls County**

For the current assessment year, Nuckolls County (Nuckolls) reviewed the land use throughout the county, using the newest imagery available, in preparation to verify changes with land owners and conduct visual inspections, if needed. Visual inspections included a physical visit to each property with a record card copy, inspecting all property, and taking pictures.

Nuckolls continued to work with GIS, fine-tuning parcel boundaries in the county.

The assessor analyzed the market area for Nuckolls, looking for discernable geographic or general soil association differences and identifying factors that affect market value. These could result in a need for additional market areas. After a thorough review, the determination was that there were not sufficient differences that would warrant additional market areas.

A spreadsheet analysis of all usable sales within the study period was completed, analyzing Nuckolls's market area.

Finally, all agricultural land in Nuckolls was updated with the values, as set.

## 2015 Agricultural Assessment Survey for Nuckolls County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor, staff & Stanard Appraisal							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Nuckolls County has one ag market area-no substantial countywide economic differences have been determined</td> <td></td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Nuckolls County has one ag market area-no substantial countywide economic differences have been determined	
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1	Nuckolls County has one ag market area-no substantial countywide economic differences have been determined							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Sales are plotted annually; NRD restrictions are reviewed, and all sales are reviewed							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	No differences have been determined in Nuckolls. Reviews land usage annually; reviews hunting leases if available.							
<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>							
	They carry the same value. Sales are reviewed to determine if a premium is being paid due to rural home/acreage location.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The county monitors and reviews all sales, looking for potential outside influences such as investors and sale location.							
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>							
	No							

## Nuckolls County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nuckolls	1	6,400	6,400	5,500	5,200	5,200	5,100	5,000	5,000	<b>6,005</b>
Adams	4000	6,800	6,700	6,500	6,300	6,100	5,900	5,700	5,500	<b>6,549</b>
Buffalo	4	6,050	6,049	5,850	5,750	5,350	5,250	5,025	4,984	<b>5,679</b>
Clay	1	6,700	6,700	6,500	6,500	6,350	n/a	6,200	6,200	<b>6,601</b>
Hall	1	6,589	6,601	5,820	5,808	4,649	4,649	4,395	4,394	<b>5,979</b>
Kearney	1	n/a	6,799	6,300	6,000	5,000	3,500	3,500	3,500	<b>6,029</b>
Phelps	1	4,896	6,099	5,100	4,697	4,500	4,300	4,200	3,800	<b>5,738</b>
Thayer	1	6,500	6,500	6,450	6,200	5,700	5,499	5,500	5,500	<b>6,218</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nuckolls	1	3,495	3,500	3,285	3,289	3,100	3,100	3,000	3,000	<b>3,378</b>
Adams	4000	3,500	3,300	3,100	2,900	2,900	2,900	2,700	2,700	<b>3,190</b>
Buffalo	4	2,800	2,800	2,600	2,500	2,300	2,250	2,150	2,100	<b>2,337</b>
Clay	1	3,575	3,425	3,300	3,200	3,100	n/a	3,000	3,000	<b>3,337</b>
Hall	1	3,296	3,291	2,911	2,910	2,465	2,431	2,178	2,188	<b>2,920</b>
Kearney	1	n/a	3,000	2,800	2,750	2,000	1,500	1,500	1,500	<b>2,637</b>
Phelps	1	3,000	3,000	2,900	2,700	2,600	2,500	2,300	2,000	<b>2,848</b>
Thayer	1	4,200	4,200	4,050	4,050	3,750	3,550	3,550	3,550	<b>3,988</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nuckolls	1	1,365	1,382	1,163	1,394	1,409	399	1,405	1,317	<b>1,341</b>
Adams	4000	1,450	1,450	1,400	1,350	1,300	1,275	1,275	1,275	<b>1,320</b>
Buffalo	4	1,600	1,557	1,465	1,492	1,419	1,417	1,363	1,333	<b>1,373</b>
Clay	1	1,500	1,500	1,500	1,500	1,425	n/a	1,425	1,425	<b>1,447</b>
Hall	1	2,179	2,171	1,793	1,800	1,386	1,382	1,374	1,381	<b>1,506</b>
Kearney	1	n/a	1,300	1,300	1,300	1,300	1,300	1,300	1,300	<b>1,300</b>
Phelps	1	1,026	1,340	1,313	1,303	1,144	1,286	1,045	1,011	<b>1,146</b>
Thayer	1	1,528	1,740	1,502	1,522	1,514	1,409	1,495	1,387	<b>1,482</b>

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

# 2015 Agricultural Correlation Section for Nuckolls County

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## County Overview

Nuckolls County (Nuckolls), a county with a 46% dry and 35% grass land composition, lies in the south central portion of the State of Nebraska (Nebraska). Falling within Little Blue and Lower Republican Natural Resource Districts (NRD), Nuckolls saw twenty-seven new wells in 2014, per the Nebraska Department of Natural Resources Well Registration Summary. This brings the total well count in Nuckolls to 1,486. The United States Department of Agriculture (USDA) is currently preparing the 2017 Census of Agriculture. According to the most recent USDA Census of Agriculture, there are 435 farms in Nuckolls, totaling 349,710 acres. This is a 7% increase in the number of farms, a 14% increase in production acres, and a 6% increase in acres per farm since the previous census (Ag Census County Profile). When compared against agricultural product value of the other counties in Nebraska, Nuckolls ranks fifth in goats, wool, mohair, and milk and eighth in sheep and lambs. At 66%, row crop production remains the predominant agricultural use in Nuckolls.

## Description of Analysis

For 2015, the county assessor analyzed Nuckolls as a whole and concluded that the county did not have enough geographic or general soil association differences to warrant more than one market area.

A review of Nuckolls's statistical analysis showed fifty-eight qualified agricultural sales, after ensuring that the acceptable thresholds for adequacy, time, and majority land use were met. A 2015 assessment level was estimated by Nuckolls and then measured against their sale prices. The results of this analysis suggested that Nuckolls fell not only into the acceptable overall median range at 70.41%, but each 80% majority land use (MLU) with sufficiently large enough samples was acceptable as well.

## Sales Qualification

A review of the sales verification and qualification procedure is performed in every county in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Nuckolls revealed that no apparent bias existed in the qualification

## **2015 Agricultural Correlation Section for Nuckolls County**

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determination, and that all arm's length sales were made available for the measurement of real property.

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

After first ensuring that Nuckolls measured at an appropriate level for their market area, the county's resulting values were then compared with the average assessed values of the comparative counties to confirm equalization. In comparing the average assessed values by LCG of Nuckolls to adjacent counties, the evidence supported that the values were generally equalized, with no extreme outliers noted.

Nuckolls created an inspection and review plan approximately ten years ago. This allows for a timely viewing and physical inspection, if necessary, of all agricultural parcels in the county. For the current assessment year, parcels in specific geographic areas were inspected and reviewed, amounting to approximately one-sixth of all agricultural parcels. Based on both Nuckoll's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the agricultural class has been determined to be in compliance with accepted general mass appraisal standards.

### **Level of Value**

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



**65 Nuckolls  
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 : 72  
 Total Sales Price : 3,010,495  
 Total Adj. Sales Price : 3,010,495  
 Total Assessed Value : 2,881,020  
 Avg. Adj. Sales Price : 41,812  
 Avg. Assessed Value : 40,014

MEDIAN : 97  
 WGT. MEAN : 96  
 MEAN : 99  
 COD : 12.13  
 PRD : 103.53

COV : 22.38  
 STD : 22.17  
 Avg. Abs. Dev : 11.72  
 MAX Sales Ratio : 204.90  
 MIN Sales Ratio : 44.69

95% Median C.I. : 92.92 to 97.51  
 95% Wgt. Mean C.I. : 92.40 to 99.00  
 95% Mean C.I. : 93.96 to 104.20

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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-12 To 31-DEC-12	6	95.61	104.60	97.52	15.29	107.26	86.37	132.93	86.37 to 132.93	42,418	41,365
01-JAN-13 To 31-MAR-13	3	100.40	105.54	112.96	06.19	93.43	98.80	117.42	N/A	13,333	15,062
01-APR-13 To 30-JUN-13	11	96.60	94.11	95.82	03.83	98.22	83.14	99.80	89.06 to 98.78	42,136	40,374
01-JUL-13 To 30-SEP-13	13	97.51	100.63	93.94	16.10	107.12	50.26	164.29	87.23 to 115.34	46,817	43,978
01-OCT-13 To 31-DEC-13	12	97.19	103.24	98.35	08.41	104.97	92.10	171.94	94.44 to 101.06	56,702	55,764
01-JAN-14 To 31-MAR-14	5	88.62	83.44	81.80	09.99	102.00	53.55	97.38	N/A	35,130	28,736
01-APR-14 To 30-JUN-14	13	99.44	108.55	104.52	15.54	103.86	87.58	204.90	91.71 to 116.38	32,077	33,526
01-JUL-14 To 30-SEP-14	9	92.24	86.50	87.14	10.66	99.27	44.69	105.85	80.54 to 96.23	41,200	35,903
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	33	97.00	99.63	95.80	11.24	104.00	50.26	164.29	92.35 to 99.80	41,413	39,673
01-OCT-13 To 30-SEP-14	39	96.23	98.61	95.62	12.87	103.13	44.69	204.90	92.24 to 98.04	42,151	40,303
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	39	97.10	99.97	96.52	09.77	103.57	50.26	171.94	94.85 to 98.80	45,962	44,364
<u>ALL</u>	72	96.65	99.08	95.70	12.13	103.53	44.69	204.90	92.92 to 97.51	41,812	40,014

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	11	92.00	92.24	88.33	05.04	104.43	80.54	100.40	83.32 to 98.80	24,073	21,262
02	2	96.63	96.63	97.39	00.91	99.22	95.75	97.51	N/A	30,000	29,218
03	11	96.60	93.63	94.07	03.96	99.53	82.84	98.49	86.37 to 98.04	48,182	45,323
04	1	164.29	164.29	164.29	00.00	100.00	164.29	164.29	N/A	12,715	20,890
05	1	90.37	90.37	90.37	00.00	100.00	90.37	90.37	N/A	15,000	13,555
06	3	103.63	90.09	67.70	21.27	133.07	50.26	116.38	N/A	24,300	16,452
07	43	97.38	101.64	97.63	14.06	104.11	44.69	204.90	92.86 to 100.80	47,793	46,659
<u>ALL</u>	72	96.65	99.08	95.70	12.13	103.53	44.69	204.90	92.92 to 97.51	41,812	40,014

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	72	96.65	99.08	95.70	12.13	103.53	44.69	204.90	92.92 to 97.51	41,812	40,014
06											
07											
<u>ALL</u>	72	96.65	99.08	95.70	12.13	103.53	44.69	204.90	92.92 to 97.51	41,812	40,014

**65 Nuckolls  
RESIDENTIAL**

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

Qualified

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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	2	99.69	99.69	99.69	03.95	100.00	95.75	103.63	N/A	4,000	3,988	
Less Than 15,000	15	97.00	106.80	108.61	15.30	98.33	87.58	171.94	92.00 to 103.63	9,435	10,247	
Less Than 30,000	32	96.56	105.30	104.03	15.21	101.22	83.14	204.90	91.95 to 100.40	15,149	15,760	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	70	96.65	99.06	95.69	12.35	103.52	44.69	204.90	92.86 to 97.51	42,893	41,044	
Greater Than 14,999	57	96.60	97.04	95.06	11.27	102.08	44.69	204.90	92.82 to 97.51	50,333	47,848	
Greater Than 29,999	40	96.90	94.10	94.10	09.63	100.00	44.69	132.93	92.82 to 98.49	63,143	59,417	
<u>Incremental Ranges</u>												
0 TO 4,999	2	99.69	99.69	99.69	03.95	100.00	95.75	103.63	N/A	4,000	3,988	
5,000 TO 14,999	13	97.00	107.89	109.14	17.02	98.85	87.58	171.94	89.04 to 125.86	10,271	11,210	
15,000 TO 29,999	17	96.52	103.98	102.15	15.05	101.79	83.14	204.90	89.06 to 115.34	20,191	20,625	
30,000 TO 59,999	20	97.25	93.35	92.94	14.07	100.44	44.69	132.93	92.24 to 101.06	41,803	38,853	
60,000 TO 99,999	15	94.85	94.64	94.22	06.01	100.45	80.54	105.85	88.60 to 99.91	73,911	69,638	
100,000 TO 149,999	4	95.07	95.32	95.39	02.85	99.93	92.35	98.78	N/A	107,750	102,781	
150,000 TO 249,999	1	95.97	95.97	95.97	00.00	100.00	95.97	95.97	N/A	150,000	143,950	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	72	96.65	99.08	95.70	12.13	103.53	44.69	204.90	92.92 to 97.51	41,812	40,014	

**65 Nuckolls**  
**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 : 13  
Total Sales Price : 958,750  
Total Adj. Sales Price : 958,750  
Total Assessed Value : 974,315  
Avg. Adj. Sales Price : 73,750  
Avg. Assessed Value : 74,947

MEDIAN : 99  
WGT. MEAN : 102  
MEAN : 105  
COD : 15.81  
PRD : 103.79

COV : 26.54  
STD : 27.99  
Avg. Abs. Dev : 15.63  
MAX Sales Ratio : 184.71  
MIN Sales Ratio : 58.97

95% Median C.I. : 95.23 to 113.37  
95% Wgt. Mean C.I. : 87.91 to 115.34  
95% Mean C.I. : 88.55 to 122.39

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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	2	140.62	140.62	156.99	31.35	89.57	96.53	184.71	N/A	43,750	68,685
01-JAN-12 To 31-MAR-12	1	99.06	99.06	99.06	00.00	100.00	99.06	99.06	N/A	64,750	64,140
01-APR-12 To 30-JUN-12	1	90.75	90.75	90.75	00.00	100.00	90.75	90.75	N/A	76,000	68,970
01-JUL-12 To 30-SEP-12	3	111.35	107.37	103.07	04.79	104.17	97.39	113.37	N/A	57,833	59,610
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	109.69	109.69	109.69	00.00	100.00	109.69	109.69	N/A	18,000	19,745
01-JUL-13 To 30-SEP-13	2	77.31	77.31	92.93	23.72	83.19	58.97	95.65	N/A	209,000	194,225
01-OCT-13 To 31-DEC-13	1	119.50	119.50	119.50	00.00	100.00	119.50	119.50	N/A	4,000	4,780
01-JAN-14 To 31-MAR-14	1	98.85	98.85	98.85	00.00	100.00	98.85	98.85	N/A	17,000	16,805
01-APR-14 To 30-JUN-14	1	95.23	95.23	95.23	00.00	100.00	95.23	95.23	N/A	100,000	95,225
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	7	99.06	113.31	111.84	17.99	101.31	90.75	184.71	90.75 to 184.71	57,393	64,187
01-OCT-12 To 30-SEP-13	3	95.65	88.10	93.62	17.68	94.10	58.97	109.69	N/A	145,333	136,065
01-OCT-13 To 30-SEP-14	3	98.85	104.53	96.54	08.18	108.28	95.23	119.50	N/A	40,333	38,937
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	5	99.06	102.38	99.26	07.39	103.14	90.75	113.37	N/A	62,850	62,388
01-JAN-13 To 31-DEC-13	4	102.67	95.95	93.86	18.16	102.23	58.97	119.50	N/A	110,000	103,244
<u>ALL</u>	13	98.85	105.47	101.62	15.81	103.79	58.97	184.71	95.23 to 113.37	73,750	74,947

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
05	2	104.51	104.51	96.31	08.48	108.51	95.65	113.37	N/A	201,000	193,588
06	1	184.71	184.71	184.71	00.00	100.00	184.71	184.71	N/A	60,000	110,825
07	9	97.39	97.58	95.41	11.17	102.27	58.97	119.50	90.75 to 111.35	48,000	45,797
08	1	99.06	99.06	99.06	00.00	100.00	99.06	99.06	N/A	64,750	64,140
<u>ALL</u>	13	98.85	105.47	101.62	15.81	103.79	58.97	184.71	95.23 to 113.37	73,750	74,947

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	101.05	101.05	99.26	10.19	101.80	90.75	111.35	N/A	64,750	64,270
03	11	98.85	106.27	101.99	16.79	104.20	58.97	184.71	95.23 to 119.50	75,386	76,889
04											
<u>ALL</u>	13	98.85	105.47	101.62	15.81	103.79	58.97	184.71	95.23 to 113.37	73,750	74,947

**65 Nuckolls  
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 : 13  
 Total Sales Price : 958,750  
 Total Adj. Sales Price : 958,750  
 Total Assessed Value : 974,315  
 Avg. Adj. Sales Price : 73,750  
 Avg. Assessed Value : 74,947

MEDIAN : 99  
 WGT. MEAN : 102  
 MEAN : 105  
 COD : 15.81  
 PRD : 103.79

COV : 26.54  
 STD : 27.99  
 Avg. Abs. Dev : 15.63  
 MAX Sales Ratio : 184.71  
 MIN Sales Ratio : 58.97

95% Median C.I. : 95.23 to 113.37  
 95% Wgt. Mean C.I. : 87.91 to 115.34  
 95% Mean C.I. : 88.55 to 122.39

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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	Asstd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	119.50	119.50	119.50	00.00	100.00	119.50	119.50	N/A	4,000	4,780	
Less Than 15,000	1	119.50	119.50	119.50	00.00	100.00	119.50	119.50	N/A	4,000	4,780	
Less Than 30,000	5	109.69	107.59	104.15	06.84	103.30	96.53	119.50	N/A	16,300	16,976	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	12	98.12	104.30	101.55	15.50	102.71	58.97	184.71	95.23 to 111.35	79,563	80,795	
Greater Than 14,999	12	98.12	104.30	101.55	15.50	102.71	58.97	184.71	95.23 to 111.35	79,563	80,795	
Greater Than 29,999	8	96.52	104.14	101.39	19.67	102.71	58.97	184.71	58.97 to 184.71	109,656	111,179	
<u>Incremental Ranges</u>												
0 TO 4,999	1	119.50	119.50	119.50	00.00	100.00	119.50	119.50	N/A	4,000	4,780	
5,000 TO 14,999												
15,000 TO 29,999	4	104.27	104.61	103.35	06.64	101.22	96.53	113.37	N/A	19,375	20,025	
30,000 TO 59,999	2	85.16	85.16	92.13	30.75	92.43	58.97	111.35	N/A	42,250	38,925	
60,000 TO 99,999	3	99.06	124.84	121.51	31.62	102.74	90.75	184.71	N/A	66,917	81,312	
100,000 TO 149,999	2	96.31	96.31	96.33	01.12	99.98	95.23	97.39	N/A	102,500	98,740	
150,000 TO 249,999												
250,000 TO 499,999	1	95.65	95.65	95.65	00.00	100.00	95.65	95.65	N/A	387,000	370,170	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	13	98.85	105.47	101.62	15.81	103.79	58.97	184.71	95.23 to 113.37	73,750	74,947	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
300	1	90.75	90.75	90.75	00.00	100.00	90.75	90.75	N/A	76,000	68,970	
344	1	95.65	95.65	95.65	00.00	100.00	95.65	95.65	N/A	387,000	370,170	
352	1	111.35	111.35	111.35	00.00	100.00	111.35	111.35	N/A	53,500	59,570	
353	4	97.69	100.08	97.43	04.30	102.72	95.23	109.69	N/A	40,625	39,580	
406	5	99.06	97.66	93.95	15.45	103.95	58.97	119.50	N/A	43,950	41,292	
477	1	184.71	184.71	184.71	00.00	100.00	184.71	184.71	N/A	60,000	110,825	
<u>ALL</u>	13	98.85	105.47	101.62	15.81	103.79	58.97	184.71	95.23 to 113.37	73,750	74,947	

**65 Nuckolls**  
**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 : 58  
Total Sales Price : 39,912,230  
Total Adj. Sales Price : 40,393,230  
Total Assessed Value : 28,904,614  
Avg. Adj. Sales Price : 696,435  
Avg. Assessed Value : 498,355

MEDIAN : 70  
WGT. MEAN : 72  
MEAN : 86  
COD : 39.77  
PRD : 120.21

COV : 45.78  
STD : 39.38  
Avg. Abs. Dev : 28.00  
MAX Sales Ratio : 198.97  
MIN Sales Ratio : 26.39

95% Median C.I. : 64.34 to 81.90  
95% Wgt. Mean C.I. : 65.01 to 78.11  
95% Mean C.I. : 75.89 to 96.15

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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	7	111.33	114.65	97.13	26.08	118.04	58.36	171.77	58.36 to 171.77	281,871	273,783
01-JAN-12 To 31-MAR-12	10	88.36	107.12	103.05	38.78	103.95	53.16	198.97	74.87 to 187.02	472,300	486,712
01-APR-12 To 30-JUN-12	3	85.97	118.12	96.13	40.96	122.88	81.37	187.01	N/A	697,667	670,638
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	7	66.59	72.45	66.16	18.82	109.51	55.59	113.68	55.59 to 113.68	917,619	607,054
01-JAN-13 To 31-MAR-13	5	55.53	53.00	48.21	18.46	109.94	26.39	70.68	N/A	535,019	257,944
01-APR-13 To 30-JUN-13	5	68.03	83.57	63.40	37.44	131.81	43.89	151.76	N/A	684,127	433,754
01-JUL-13 To 30-SEP-13	3	59.62	63.54	65.96	18.28	96.33	49.15	81.86	N/A	1,850,327	1,220,487
01-OCT-13 To 31-DEC-13	8	62.23	79.24	58.75	46.26	134.88	41.98	146.83	41.98 to 146.83	562,944	330,732
01-JAN-14 To 31-MAR-14	6	63.32	67.22	66.51	08.65	101.07	60.41	90.07	60.41 to 90.07	1,014,589	674,820
01-APR-14 To 30-JUN-14	3	65.09	91.12	69.40	48.01	131.30	57.26	151.00	N/A	861,000	597,498
01-JUL-14 To 30-SEP-14	1	70.14	70.14	70.14	00.00	100.00	70.14	70.14	N/A	360,000	252,500
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	20	98.45	111.40	100.07	35.01	111.32	53.16	198.97	81.37 to 134.66	439,455	439,776
01-OCT-12 To 30-SEP-13	20	64.41	69.03	62.92	25.91	109.71	26.39	151.76	55.59 to 70.68	903,502	568,467
01-OCT-13 To 30-SEP-14	18	64.00	76.71	64.58	31.67	118.78	41.98	151.00	57.26 to 90.07	751,894	485,543
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	20	81.37	96.63	84.06	35.71	114.95	53.16	198.97	68.55 to 106.71	661,967	556,421
01-JAN-13 To 31-DEC-13	21	59.67	71.78	60.47	37.47	118.70	26.39	151.76	52.71 to 81.86	769,060	465,038
<u>ALL</u>	58	70.41	86.02	71.56	39.77	120.21	26.39	198.97	64.34 to 81.90	696,435	498,355

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	58	70.41	86.02	71.56	39.77	120.21	26.39	198.97	64.34 to 81.90	696,435	498,355
<u>ALL</u>	58	70.41	86.02	71.56	39.77	120.21	26.39	198.97	64.34 to 81.90	696,435	498,355

**65 Nuckolls**  
**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 : 58  
 Total Sales Price : 39,912,230  
 Total Adj. Sales Price : 40,393,230  
 Total Assessed Value : 28,904,614  
 Avg. Adj. Sales Price : 696,435  
 Avg. Assessed Value : 498,355

MEDIAN : 70  
 WGT. MEAN : 72  
 MEAN : 86  
 COD : 39.77  
 PRD : 120.21

COV : 45.78  
 STD : 39.38  
 Avg. Abs. Dev : 28.00  
 MAX Sales Ratio : 198.97  
 MIN Sales Ratio : 26.39

95% Median C.I. : 64.34 to 81.90  
 95% Wgt. Mean C.I. : 65.01 to 78.11  
 95% Mean C.I. : 75.89 to 96.15

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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	3	61.84	56.23	56.16	10.28	100.12	43.89	62.97	N/A	1,563,006	877,789
1	3	61.84	56.23	56.16	10.28	100.12	43.89	62.97	N/A	1,563,006	877,789
<b>_____Dry_____</b>											
County	18	72.78	87.84	77.46	38.53	113.40	41.98	198.97	59.67 to 111.33	468,991	363,267
1	18	72.78	87.84	77.46	38.53	113.40	41.98	198.97	59.67 to 111.33	468,991	363,267
<b>_____Grass_____</b>											
County	5	63.66	72.05	66.34	22.10	108.61	52.71	101.55	N/A	439,940	291,857
1	5	63.66	72.05	66.34	22.10	108.61	52.71	101.55	N/A	439,940	291,857
<b>_____ALL_____</b>											
	58	70.41	86.02	71.56	39.77	120.21	26.39	198.97	64.34 to 81.90	696,435	498,355

**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	9	62.97	70.36	64.57	26.36	108.97	43.89	106.71	49.15 to 90.07	1,124,758	726,250
1	9	62.97	70.36	64.57	26.36	108.97	43.89	106.71	49.15 to 90.07	1,124,758	726,250
<b>_____Dry_____</b>											
County	21	70.68	88.52	74.87	45.25	118.23	26.39	198.97	59.67 to 111.33	492,469	368,707
1	21	70.68	88.52	74.87	45.25	118.23	26.39	198.97	59.67 to 111.33	492,469	368,707
<b>_____Grass_____</b>											
County	6	62.04	68.90	65.08	21.71	105.87	52.71	101.55	52.71 to 101.55	405,284	263,771
1	6	62.04	68.90	65.08	21.71	105.87	52.71	101.55	52.71 to 101.55	405,284	263,771
<b>_____ALL_____</b>											
	58	70.41	86.02	71.56	39.77	120.21	26.39	198.97	64.34 to 81.90	696,435	498,355



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,618</b>	<b>Value : 1,290,510,050</b>	<b>Growth 12,352,750</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>	297	187,790	0	0	19	2,120	316	189,910	
<b>02. Res Improve Land</b>	1,679	1,997,455	0	0	13	2,675	1,692	2,000,130	
<b>03. Res Improvements</b>	1,688	55,685,695	0	0	21	503,175	1,709	56,188,870	
<b>04. Res Total</b>	1,985	57,870,940	0	0	40	507,970	2,025	58,378,910	850,955
<b>% of Res Total</b>	98.02	99.13	0.00	0.00	1.98	0.87	36.04	4.52	6.89
<b>05. Com UnImp Land</b>	76	777,065	0	0	7	56,990	83	834,055	
<b>06. Com Improve Land</b>	272	860,220	0	0	13	121,750	285	981,970	
<b>07. Com Improvements</b>	278	26,113,895	0	0	18	16,285,465	296	42,399,360	
<b>08. Com Total</b>	354	27,751,180	0	0	25	16,464,205	379	44,215,385	6,888,530
<b>% of Com Total</b>	93.40	62.76	0.00	0.00	6.60	37.24	6.75	3.43	55.77
<b>09. Ind UnImp Land</b>	2	47,710	0	0	3	27,145	5	74,855	
<b>10. Ind Improve Land</b>	1	32,030	0	0	2	83,465	3	115,495	
<b>11. Ind Improvements</b>	1	145,295	0	0	2	987,540	3	1,132,835	
<b>12. Ind Total</b>	3	225,035	0	0	5	1,098,150	8	1,323,185	0
<b>% of Ind Total</b>	37.50	17.01	0.00	0.00	62.50	82.99	0.14	0.10	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	1,985	57,870,940	0	0	40	507,970	2,025	58,378,910	850,955
<b>% of Res &amp; Rec Total</b>	98.02	99.13	0.00	0.00	1.98	0.87	36.04	4.52	6.89
<b>Com &amp; Ind Total</b>	357	27,976,215	0	0	30	17,562,355	387	45,538,570	6,888,530
<b>% of Com &amp; Ind Total</b>	92.25	61.43	0.00	0.00	7.75	38.57	6.89	3.53	55.77
<b>17. Taxable Total</b>	2,342	85,847,155	0	0	70	18,070,325	2,412	103,917,480	7,739,485
<b>% of Taxable Total</b>	97.10	82.61	0.00	0.00	2.90	17.39	42.93	8.05	62.65

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	1	649,640	9,592,920	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	649,640	9,592,920
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	649,640	9,592,920

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	243	0	635	878

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	87	1,870,960	0	0	2,040	775,327,855	2,127	777,198,815
28. Ag-Improved Land	14	505,060	0	0	979	342,478,260	993	342,983,320
29. Ag Improvements	11	125,710	0	0	1,068	66,284,725	1,079	66,410,435
30. Ag Total							3,206	1,186,592,570

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	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	3	5.20	3,900	0	0.00	0	
37. FarmSite Improvements	11	0.00	125,710	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	4.16	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	44	43.46	325,920	44	43.46	325,920	
32. HomeSite Improv Land	617	622.37	4,667,745	617	622.37	4,667,745	
33. HomeSite Improvements	654	0.00	42,794,010	654	0.00	42,794,010	1,757,905
34. HomeSite Total				<b>698</b>	<b>665.83</b>	<b>47,787,675</b>	
35. FarmSite UnImp Land	162	361.19	202,885	162	361.19	202,885	
36. FarmSite Improv Land	801	2,716.78	1,980,975	804	2,721.98	1,984,875	
37. FarmSite Improvements	1,019	0.00	23,490,715	1,030	0.00	23,616,425	2,855,360
38. FarmSite Total				<b>1,192</b>	<b>3,083.17</b>	<b>25,804,185</b>	
39. Road & Ditches	2,300	7,168.09	0	2,302	7,172.25	0	
40. Other- Non Ag Use	87	218.93	70,060	87	218.93	70,060	
41. Total Section VI				<b>1,890</b>	<b>11,140.18</b>	<b>73,661,920</b>	<b>4,613,265</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	2	118.56	420,505	2	118.56	420,505

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	13,875.56	20.15%	88,803,595	21.47%	6,400.00
46. 1A	31,572.38	45.85%	202,063,190	48.86%	6,400.00
47. 2A1	6,418.87	9.32%	35,303,770	8.54%	5,500.00
48. 2A	9,886.86	14.36%	51,411,655	12.43%	5,200.00
49. 3A1	1,740.53	2.53%	9,050,775	2.19%	5,200.01
50. 3A	673.22	0.98%	3,433,420	0.83%	5,100.00
51. 4A1	1,835.25	2.66%	9,176,235	2.22%	4,999.99
52. 4A	2,863.90	4.16%	14,319,500	3.46%	5,000.00
53. Total	68,866.57	100.00%	413,562,140	100.00%	6,005.27
<b>Dry</b>					
54. 1D1	23,228.20	14.56%	81,176,505	15.07%	3,494.74
55. 1D	70,847.26	44.42%	247,965,540	46.02%	3,500.00
56. 2D1	5,645.61	3.54%	18,543,995	3.44%	3,284.68
57. 2D	39,450.70	24.74%	129,762,990	24.09%	3,289.24
58. 3D1	3,277.18	2.05%	10,159,265	1.89%	3,100.00
59. 3D	584.58	0.37%	1,812,200	0.34%	3,100.00
60. 4D1	11,113.96	6.97%	33,341,880	6.19%	3,000.00
61. 4D	5,334.73	3.35%	16,004,175	2.97%	3,000.00
62. Total	159,482.22	100.00%	538,766,550	100.00%	3,378.22
<b>Grass</b>					
63. 1G1	3,125.17	2.61%	4,265,530	2.66%	1,364.90
64. 1G	11,458.53	9.57%	15,839,495	9.87%	1,382.33
65. 2G1	6,325.39	5.28%	7,357,520	4.58%	1,163.17
66. 2G	31,852.39	26.60%	44,402,955	27.66%	1,394.02
67. 3G1	1,046.73	0.87%	1,475,240	0.92%	1,409.38
68. 3G	878.57	0.73%	350,320	0.22%	398.74
69. 4G1	13,352.13	11.15%	18,753,500	11.68%	1,404.53
70. 4G	51,720.12	43.19%	68,101,790	42.42%	1,316.74
71. Total	119,759.03	100.00%	160,546,350	100.00%	1,340.58
<b>Irrigated Total</b>					
	68,866.57	19.76%	413,562,140	37.16%	6,005.27
<b>Dry Total</b>					
	159,482.22	45.75%	538,766,550	48.41%	3,378.22
<b>Grass Total</b>					
	119,759.03	34.36%	160,546,350	14.43%	1,340.58
72. Waste	483.19	0.14%	55,610	0.00%	115.09
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	42.65	0.01%	0	0.00%	0.00
75. Market Area Total	348,591.01	100.00%	1,112,930,650	100.00%	3,192.65

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	122.40	706,415	0.00	0	68,744.17	412,855,725	68,866.57	413,562,140
<b>77. Dry Land</b>	354.91	1,215,325	0.00	0	159,127.31	537,551,225	159,482.22	538,766,550
<b>78. Grass</b>	324.60	449,905	0.00	0	119,434.43	160,096,445	119,759.03	160,546,350
<b>79. Waste</b>	4.13	475	0.00	0	479.06	55,135	483.19	55,610
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	42.65	0	42.65	0
<b>82. Total</b>	<b>806.04</b>	<b>2,372,120</b>	<b>0.00</b>	<b>0</b>	<b>347,784.97</b>	<b>1,110,558,530</b>	<b>348,591.01</b>	<b>1,112,930,650</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	68,866.57	19.76%	413,562,140	37.16%	6,005.27
<b>Dry Land</b>	159,482.22	45.75%	538,766,550	48.41%	3,378.22
<b>Grass</b>	119,759.03	34.36%	160,546,350	14.43%	1,340.58
<b>Waste</b>	483.19	0.14%	55,610	0.00%	115.09
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	42.65	0.01%	0	0.00%	0.00
<b>Total</b>	<b>348,591.01</b>	<b>100.00%</b>	<b>1,112,930,650</b>	<b>100.00%</b>	<b>3,192.65</b>

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

### 65 Nuckolls

	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	57,501,925	58,378,910	876,985	1.53%	850,955	0.05%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	44,264,040	47,787,675	3,523,635	7.96%	1,757,905	3.99%
<b>04. Total Residential (sum lines 1-3)</b>	<b>101,765,965</b>	<b>106,166,585</b>	<b>4,400,620</b>	<b>4.32%</b>	<b>2,608,860</b>	<b>1.76%</b>
05. Commercial	31,892,910	44,215,385	12,322,475	38.64%	6,888,530	17.04%
06. Industrial	1,305,495	1,323,185	17,690	1.36%	0	1.36%
07. Ag-Farmsite Land, Outbuildings	24,291,990	25,804,185	1,512,195	6.23%	2,855,360	-5.53%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>57,490,395</b>	<b>71,342,755</b>	<b>13,852,360</b>	<b>24.10%</b>	<b>9,743,890</b>	<b>7.15%</b>
<b>10. Total Non-Agland Real Property</b>	<b>159,256,360</b>	<b>177,579,400</b>	<b>18,323,040</b>	<b>11.51%</b>	<b>12,352,750</b>	<b>3.75%</b>
11. Irrigated	342,318,875	413,562,140	71,243,265	20.81%		
12. Dryland	391,555,860	538,766,550	147,210,690	37.60%		
13. Grassland	129,626,170	160,546,350	30,920,180	23.85%		
14. Wasteland	57,790	55,610	-2,180	-3.77%		
15. Other Agland	70,060	0	-70,060	-100.00%		
<b>16. Total Agricultural Land</b>	<b>863,628,755</b>	<b>1,112,930,650</b>	<b>249,301,895</b>	<b>28.87%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,022,885,115</b>	<b>1,290,510,050</b>	<b>267,624,935</b>	<b>26.16%</b>	<b>12,352,750</b>	<b>24.96%</b>

June 15, 2013

### 3 Year Plan of Assessment- Nuckolls County

Pursuant to §77-1311.02 as amended by 2005 Neb. Laws LB263, §9 and LB 34, §64, operative date July 1, 2007, the purpose of the three-year plan is to inform the County Board of Equalization on or before July 31 each year and the Department of Property Assessment and Taxation on or before October 31 each year, and every three years to update the plan between the adoption of each three-year plan.

Nuckolls County population base is 4,500, per the 2010 Census. This is a decline from the previous Census which indicated the Counties population base at 5,057.

The Assessor's office staff consists of the assessor, deputy assessor and a part-time clerk who works two days a week. All staff works in every area: real estate, personal property, homesteads exemptions, and GIS mapping. The Assessor and Deputy Assessor attend continuing education classes, as required, to remain certified.

The assessor is responsible for filing the reports as follows:

Abstract - on or before March 19

Notice of Valuation Change - June 1

Certification of Values - on or before August 20

School District Taxable Value Report - on or before August 25

Three-year Plan of Assessment - July 31, October 31

Generate Tax Roll and deliver to Treasurer - on or before November 22

Certificate of Taxes Levied - on or before December 1

Tax list corrections- reasons

The Assessor's office staff maintains the Cadastral and GIS maps as needed due to any recorded property splits, etc. They are in good condition, kept current with ownership changes and descriptions. The property record cards are in good condition; include the required legal, ownership, classification codes, and valuation by year as required by regulation.

The assessor completes the 521's as they are brought from the Clerk's Office. Procedure is to change name owner on property record cards, lots and lands books, plat books, computer generated records, treasurers books, sales file and to the Department of Property Assessment and Taxation. The City of Superior and the NRDs serving Nuckolls County request data as changes are made; now this is done with computer generated information from the MIPS PC and CAMA programs. The assessor and/or contract appraiser verify sales by telephone or questionnaire. Information provided by the Department of Property Assessment and Taxation's reviewer is also helpful.

Computers- 3-Dell T3500 PC's

Current programing used-MIPS PC Administration System/CAMA/GIS Arcview

Software vendors-Mips/County Solutions LLC, GIS Workshop and ESRI

### **Assessment Actions Year 2013–**

CAMA system data has been entered on all improvements.

Digital pictures are being taken as a review is done and added to the CAMA system.

The assessor, staff and contract appraisers do all the pick-up work, usually in September through February, so entry of data and pricing can be completed before March 19<sup>th</sup> deadline. The Cities of Superior and Nelson submit building permits to the Assessor's office on a regular basis. Use good assessment practices to insure acceptable levels of value, quality and uniformity

County-wide in all classes and subclasses of property. Nuckolls County has a maintenance contract with Darrel Stanard of Stanard Appraisal Services Inc. GIS Workshop developed a web site for Nuckolls County, data updated once a day by GIS Workshop. MIPS has also added our information to the Nebraska Assessors Online website, so that our information can be viewed there as well. Aerial photography for Nuckolls County rural sites has been completed. Complete revaluations were completed for the residential properties in Lawrence and Nelson.

#### **Residential**

Nuckolls County Assessor, Stanard Appraisal Services inc. and staff completed all pick-up work in a timely manner. The Assessor and Darrel Stanard of Stanard Appraisal Services Inc are in the continuing process of verifying all residential sales. Stanard Appraisal has completed a complete revaluation of Lawrence and Nelson residential properties. Continue with reappraisal of residential properties in the towns of Lawrence and Nelson and new values have been set for the 2013 tax year.

#### **Commercial**

Nuckolls County Assessor, Stanard Appraisal Services Inc and staff assessed, priced and entered. Reappraisal of all Commercial property completed for 2010 tax year. MIPS CAMA Commercial software data has been entered by Nuckolls County staff and Stanard Appraisal. Stanard Appraisal Services Inc and the Assessor are in the continuing process of verifying all the sales.

#### **Agricultural**

Nuckolls County Assessor and staff reviewed some rural property, listing any new construction. All pick-up work was completed. After spreadsheet analysis and plotting sales on a map, no potential market areas were identified. After market analysis, all irrigated values were increased an overall average of 8%, dry land values increased 21% on average and grassland values increased 5% for 2013 and other increased 15%. Continuous updates are being made to the rural property record cards. Continue to use good assessment practices to insure acceptable level of value, quality and uniformity countywide. Nuckolls County staff continues to work and update GIS Data. Parcels entered, working on land use. The aerial photography was done by GIS Workshop, Inc. New soil conversion is in place. All sales are reviewed and verified by the Assessor and staff with assistance from Stanard Appraisal.

### **2014**

Continue to budget for maintenance contract with contract appraisal service. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six year cycle. Continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of

property. The County Board has a fund for GIS, continue to add to fund for maintenance of the GIS program. GIS data is being entered, aerial photography is completed in a timely manner. Do an analysis based on the RCN and sales to determine the valuation of residential properties. Utilize the CAMA system for sales analysis; continue to update programs each year. Review commercial sales, analysis for acceptable levels of quality and uniformity. Continue to correlate information for sales comparison of all properties. Utilize GIS deeded acres for future. Utilize FSA or NRD's information. Do all pick-up work to be implemented by March 19, deadline. Continue to do sales analysis of commercial sales. Take new digital photos, list and measure as necessary. Continue to do an analysis of the RCN and sales to determine the valuations and if any need for location factors to be applied. Continue with the review and pick-up work. Continue work on GIS mapping. Analysis of the ag-land sales. Ensure all sales have been reviewed and any changes made in a timely manner. Perform and complete a reappraisal of improved rural properties, in the East ½ of the County and set new values in accordance with six-year inspection cycle.

### **2015**

Continue to budget for maintenance contract with a contract appraisal service. Continue to use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. Complete all pick-up work, data entry in timely manner. Continue to request to add to fund for GIS maintenance. Continue to review all property as required by statute. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six year cycle. Continue with the revaluation of all properties in the County. Ensure all sales have been reviewed and any changes made in a timely manner. Perform and complete a reappraisal of improved rural properties in the West ½ of the County and set new values in accordance with six-year inspection cycle.

### **2016**

Continue to budget for maintenance contract with a contract appraisal service. Request County Board to budget for reappraisal contract. This is to ensure that all properties are reappraised within the required six year cycle. Use good assessment practices to insure acceptable levels of value, quality and uniformity countywide in all classes and subclasses of property. Complete all pick-up work, data entry in a timely manner. Continue to fund GIS maintenance. Perform and complete a reappraisal of all commercial properties in Nuckolls County and set new values in accordance with the six-year inspection cycle.

Nuckolls County Assessor

Susan M Rogers

## 2015 Assessment Survey for Nuckolls County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	1 (2/5 time)
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$145,747
<b>7.</b>	
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$21,360
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$76,500
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$4,000 the rest comes out of County General
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,800
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$0
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$9,744.23

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS-County Solutions
2.	<b>CAMA software:</b>
	MIPS-County Solutions
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
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-nuckolls.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	Office Staff maintains the maps and GIS Workshop assists with the software
8.	<b>Personal Property software:</b>
	MIPS-County Solutions

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	Superior and Nelson
4.	<b>When was zoning implemented?</b>
	Unknown

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal Services
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	MIPS

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be licensed and approved by State Appraisal Board
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes



# 2015 Certification for Nuckolls 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 Nuckolls County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



