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2015 Commission Summary for ScottsBluff County

Residential Real Property - Current

Number of Sales	1116	Median	92.82
Total Sales Price	\$140,941,962	Mean	96.64
Total Adj. Sales Price	\$140,941,962	Wgt. Mean	92.34
Total Assessed Value	\$130,139,058	Average Assessed Value of the Base	\$86,688
Avg. Adj. Sales Price	\$126,292	Avg. Assessed Value	\$116,612

Confidence Interval - Current

95% Median C.I	91.86 to 94.08
95% Wgt. Mean C.I	91.01 to 93.66
95% Mean C.I	94.99 to 98.29
% of Value of the Class of all Real Property Value in the	53.56
% of Records Sold in the Study Period	7.79
% of Value Sold in the Study Period	10.48

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	1,040	93	92.64
2013	979	93	93.49
2012	896	94	94.26
2011	938	95	95

2015 Commission Summary for ScottsBluff County

Commercial Real Property - Current

Number of Sales	130	Median	92.25
Total Sales Price	\$40,400,669	Mean	91.76
Total Adj. Sales Price	\$40,400,669	Wgt. Mean	104.22
Total Assessed Value	\$42,106,166	Average Assessed Value of the Base	\$212,424
Avg. Adj. Sales Price	\$310,774	Avg. Assessed Value	\$323,894

Confidence Interval - Current

95% Median C.I	84.83 to 98.04
95% Wgt. Mean C.I	87.87 to 120.57
95% Mean C.I	85.92 to 97.60
% of Value of the Class of all Real Property Value in the County	20.14
% of Records Sold in the Study Period	5.91
% of Value Sold in the Study Period	9.02

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	99	94	93.67
2013	100	96	96.44
2012	88	97	97.43
2011	120	98	98

2015 Opinions of the Property Tax Administrator for Scotts Bluff County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	92	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	70	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.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Scotts Bluff County

Assessment actions taken to address the residential class of property consisted of the following: neighborhoods within Scottsbluff valuation groups 12 and 13 had improvements increased to match market; valuation group 20 (Gering) improvements received an increase of 8% to match market. Valuation group 30 (Minatare) was physically reviewed and revalued. Group 70 (Terrytown) improvements were increased. The improvements within Rural residential valuation groups 81 and 82 were also increased to ensure compliance.

2015 Residential Assessment Survey for ScottsBluff County

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4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																												
	Currently, the County uses the tables provided by the CAMA vendor.																												
5.	Are individual depreciation tables developed for each valuation grouping?																												

No. Economic depreciation is developed for individual valuation groupings if it is indicated by the market.

6. Describe the methodology used to determine the residential lot values?

Sales of vacant lots within the individual valuation groupings are stratified by time and size (naturally with the most current sales receiving the greater weight). The lots are then valued by square foot, unit or acre as appropriate.

7. Describe the methodology used to determine value for vacant lots being held for sale or resale?

The Assessor has none of these currently.

<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>
11	2011	2011	2014	2010
12	2011	2011	2014	2011
13	2011	2011	2014	2011
14	2011	2011	2014	2011
20	2011	2011	2014	2010
30	2011	2011	2014	2009
40	2011	2011	2014	2011
50	2011	2011	2014	2008
60	2011	2011	2014	2008
70	2011	2011	2014	2009
81	2011	2011	2014	2011
82	2011	2011	2014	2009
83	2011	2011	2014	2011

2015 Residential Correlation Section for Scotts Bluff County

County Overview

Scotts Bluff County geographically lies almost in the center of the westernmost edge of Nebraska's Panhandle, and the U.S. Census Bureau 2013 estimate of the population is 36,848. Major occupations within the County are health care, services, finance, construction and agriculture. The cities of Scottsbluff and Gering have the most viable, competitive residential market, followed by the rural residential subclass. The Assessor has established thirteen unique valuation groupings—the city of Scottsbluff has four based on market and geographic location, and the rural residential has three groupings based on whether or not the parcels are within a subdivision (81), not in a subdivision (82) or are IOLL (83).

Description of Analysis

The Assessor determined that 1,116 sales were qualified and the sample is adequate for measurement analysis. All three measures of central tendency are within acceptable range, and twelve of the thirteen valuation groupings have medians that also fall within acceptable range. Rural valuation group 83 (IOLL's) contains nine sales with a median outside of range and a significantly high coefficient of dispersion. Assessment to sale price ratios vary from 65.51% to 230.9%. Since six of the nine sales have A/S ratios under 92% and two sales are significantly over 100%, no non-binding recommendation will be made for an adjustment for this group. However, as an assessment practice the Assessor should review this valuation group to determine the reasons for the ratio disparities.

Sales Qualification

Scotts Bluff County utilizes a consistent procedure for both residential sales qualification and verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County notes section to substantiate the reason for the exclusion from the qualified sales sample. Thus, all qualified residential sales are available for analysis. There is no evidence of excessive trimming in the 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. Scotts Bluff County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Only the valuation group 83 is problematic for this assessment year.

Regarding the first six-year physical review cycle of all property this was completed in assessment year 2013.

2015 Residential Correlation Section for Scotts Bluff County

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Scotts Bluff County is 93%.

2015 Commercial Assessment Actions for Scotts Bluff County

The Scotts Bluff County Assessor took the following actions to address the commercial property class for the current assessment year: Scottsbluff valuation groups 12, 13 and 14 received increases to improvements only to bring these within acceptable range; commercial improvements in valuation group 20 (Gering) were raised to bring these closer to market value.

2015 Commercial Assessment Survey for ScottsBluff County

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	Note that with the exception of the "Rural" valuation grouping (80), the geographic descriptions of the commercial groups are virtually identical to the residential valuation groups.																																																																

2015 Commercial Correlation Section for Scotts Bluff County

County Overview

Scotts Bluff County with a U.S. Census Bureau 2013 estimated population of 36,848 is the sixth largest Nebraska County (by population). Although named Scotts Bluff County, the County seat is actually the City of Gering, with the City of Scottsbluff (one word) being the largest in the County. Both Scottsbluff and Gering have commercial activity, but perhaps Scottsbluff has the most viable, competitive commercial market. Commercial employers consist of retail, healthcare, service businesses, finance, construction and agriculture.

Description of Analysis

The Assessor determined that during the three-year time period of the sales study one hundred thirty sales were qualified. Of these, sixty-five occurred in the four Scottsbluff valuation groupings and twenty-seven occurred in the Gering valuation grouping. Two of the three overall measures of central tendency are within acceptable range, and all valuation groups with a significant number of sales have medians within acceptable range. Under the heading “Property Type” all three types are within acceptable range.

Sales Qualification

The Scotts Bluff County Assessor has 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. The remaining commercial properties for the first six-year physical review cycle were completed in 2013.

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. Scotts Bluff County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment of the commercial property class.

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Scotts Bluff County is 92%.

2015 Agricultural Assessment Actions for Scotts Bluff County

The Assessor addressed agricultural land for assessment year 2015 in the following manner: overall, irrigated land received a 10% increase; dry was raised 21%; the grass classification of land received a 23% increase and wasteland was raised by 32% overall.

2015 Agricultural Assessment Survey for ScottsBluff County

1.	Valuation data collection done by:													
	Staff of listers, employed by the County.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="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>This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development or use), due to the two cities growing outside of their respective boundaries.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.</td> <td style="text-align: center;">2009</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.</td> <td style="text-align: center;">2009</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development or use), due to the two cities growing outside of their respective boundaries.	2009	2	The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.	2009	3	This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.	2009
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	This market area is geographically located around the cities of Scottsbluff and Gering and is influenced by non-agricultural market factors (such as land purchased for residential or commercial development or use), due to the two cities growing outside of their respective boundaries.	2009												
2	The area consists of the land geographically located around the North Platte River, including the surrounding accretion land. This also includes any growth from the major small towns—Minatare Mitchell and Morrill. Land around the river is influenced by non-agricultural factors such as commercial use (i.e., sand and gravel operations) and also recreational use.	2009												
3	This agricultural market area consists of all the remaining agricultural land within Scotts Bluff County that is located north and south of the above-mentioned two non-ag influenced market areas. This market area is truly dedicated to agricultural use and is non-influenced.	2009												
3.	Describe the process used to determine and monitor market areas.													
	Market activity via sale occurring within all three areas is monitored to determine and/or confirm the currently drawn boundaries of the areas. Any questions that arise regarding possible land use are ultimately answered by a physical inspection.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	<p>This process would include examination of the following factors (but is not necessarily limited to these alone):</p> <ol style="list-style-type: none"> 1. No agricultural/horticultural income is generated from the land. 2. There is no participation in FSA programs. 3. The land owner has no farm insurance policy. 4. The majority land use is for wildlife habitat. 5. If there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule. 													
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?													
	Both agricultural and rural residential home sites are valued the same—provided they have the same amenities, such as a well, septic system, electricity, etc.													
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	The Assessor is currently not aware of parcels enrolled in the Wetland Reserve Program.													
7.	Have special valuation applications been filed in the county? If so, answer the following:													

	Yes.
7a.	What process was used to determine if non-agricultural influences exist?
	Sales data in the form of outliers was first examined to determine if any non-agricultural influence exists. Thus, ultimate use of the parcel.
7b.	Describe the non-agricultural influences present within the county.
	Residential and commercial expansion. Sand and gravel commercial use along the North Platte River, as well as recreational influence.
7c.	How many parcels in the county are receiving special value?
	449
7d.	Where is the influenced area located within the county?
	As mentioned in the Market Area descriptions above, around the cities of Scottsbluff and Gering, as well as around Mitchell, Morrill and Minatare and the North Platte River.
7e.	Describe the valuation models and approaches used to establish the uninfluenced values.
	Comparable sales and values for the three land classifications are examined—both locally and via neighboring counties.

Scotts Bluff County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
ScottsBluff	3	n/a	n/a	2,625	2,625	2,050	1,600	1,600	1,600	2,253
Sioux	1	n/a	1,295	1,200	1,200	1,150	1,150	1,100	1,100	1,161
Sioux	2	n/a	1,971	1,960	1,960	n/a	1,940	1,940	1,930	1,947
Box Butte	1	n/a	2,445	2,210	2,458	2,490	2,481	2,484	2,488	2,473
Morrill	2	n/a	2,100	2,100	2,100	n/a	2,100	2,100	2,100	2,100
Morrill	3	n/a	2,300	2,300	2,300	2,195	2,195	2,195	2,195	2,250
Banner	1	n/a	1,650	1,550	1,400	1,350	1,350	1,350	1,046	1,380

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
ScottsBluff	3	n/a	n/a	455	455	400	375	375	340	416
Sioux	1	n/a	510	390	380	370	370	360	340	381
Sioux	2	n/a	n/a	390	390	n/a	380	370	370	383
Box Butte	1	n/a	380	n/a	380	380	380	380	380	380
Morrill	2	n/a	435	n/a	400	n/a	385	385	385	396
Morrill	3	n/a	500	500	450	450	450	450	450	461
Banner	1	n/a	550	500	500	450	420	400	370	482

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
ScottsBluff	3	n/a	n/a	335	335	325	325	325	300	315
Sioux	1	n/a	325	315	315	310	310	290	270	286
Sioux	2	n/a	380	370	370	365	365	360	360	361
Box Butte	1	n/a	297	285	292	293	287	286	285	286
Morrill	2	n/a	300	300	300	n/a	300	300	300	300
Morrill	3	n/a	385	355	325	300	300	300	300	304
Banner	1	n/a	393	378	358	340	323	317	292	318

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

Amy Ramos
SCOTTS BLUFF COUNTY ASSESSOR
Gering, Ne. 69361
308-436-6627
aramos@scottsbuffcounty.org

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

March 1, 2015

Dear Ms Sorensen:

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

Market area I for 2015 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2015 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2015 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation for 2015.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2015. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through each Ag parcel individually to correct any inconsistencies and clean up problems for the future.

Sincerely,

Amy Ramos
Scotts Bluff County Assessor

2015 Agricultural Correlation Section for Scotts Bluff County

County Overview

Scotts Bluff County contains a total land area of 746 square miles, and agricultural land within the County is comprised (by Majority Land Use) of approximately 47% grass, 8% dry land and about 42% irrigated land. The remaining three percent consists of waste and exempt land. Scotts Bluff County's neighbors are Sioux County to the north (with a tiny portion of Box Butte touching the very northeast); Morrill County to the east and Banner County to the south. The western part of the County borders the State of Wyoming.

Scotts Bluff County developed three clearly defined agricultural market areas based on topography, soil type and proximity to the cities of Scottsbluff, Gering and the North Platte River. Market Area 1 is located around the cities of Scottsbluff and Gering and land values are influenced by buyers purchasing the land for site use (residential and commercial) rather than agricultural use. Market Area 1 qualifies for special value. Market Area 2 runs diagonally through the County and encompasses the North Platte River, accretion land and also any growth from the small towns. Non-agricultural influences include not only residential sites, but commercial and recreational use. Therefore, Market Area 2 also qualifies for special value. Agricultural Market Area 3 represents the non-influenced agricultural land within the County, and consists of all land not included in Market Areas 1 and 2. This market area will be used for measurement purposes to describe the level of value for both agricultural land and special value land, since the non-influenced land is utilized to determine the values established for special valuation.

The County lies within the North Platte NRD that instituted a moratorium on new water well drilling twelve years previously in 2001. "In 2007-08 the NRD worked with landowners to certify all ground water uses within the District. The NPNRD needs its surface irrigation system in order to maintain a sustainable ground water mound and is working to encourage irrigators to use their surface water first before tapping the ground water supply" (material taken from the NPNRD web site). Since the agricultural land in the County is comprised of 42% irrigated, and its value is 83% of all agricultural land value, the water supply and its regulation are of paramount importance.

Description of Analysis

An initial analysis of the three-year sample of Scotts Bluff County qualified sales indicated that the sample was time disproportionate in the first year (there were fewer sales in this year, than in the other two). The sample was expanded with comparable sales from Scotts Bluff's neighboring counties to attempt to achieve time proportionality and maintain representativeness by Majority Land Use.

This produced a total of sixty-eight sales used in the agricultural analysis of Scotts Bluff County. The Assessor's actions of increasing the three agricultural land classes to closer match 75% of market indicate that the current values reflect the general agricultural economic conditions in the region. Two of the three measures of central tendency are within acceptable range (the median

2015 Agricultural Correlation Section for Scotts Bluff County

and mean). All three Majority Land Use statistics (both for 95% and 80%) have medians within acceptable range.

Sales Qualification

The Scotts Bluff 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

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Scotts Bluff County was selected for review in 2012. It has been confirmed that the assessment actions are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment of the agricultural property class.

Level of Value

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

Special Valuation

Based on analysis of all available information, the level of value for special value land in Scotts Bluff County is 70% of market value.

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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 : 1,116
 Total Sales Price : 140,941,962
 Total Adj. Sales Price : 140,941,962
 Total Assessed Value : 130,139,058
 Avg. Adj. Sales Price : 126,292
 Avg. Assessed Value : 116,612

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 97
 COD : 19.79
 PRD : 104.66

COV : 29.17
 STD : 28.19
 Avg. Abs. Dev : 18.37
 MAX Sales Ratio : 277.77
 MIN Sales Ratio : 19.75

95% Median C.I. : 91.86 to 94.08
 95% Wgt. Mean C.I. : 91.01 to 93.66
 95% Mean C.I. : 94.99 to 98.29

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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-12 To 31-DEC-12	127	94.41	99.53	95.42	18.39	104.31	36.17	221.58	91.86 to 99.00	117,353	111,977
01-JAN-13 To 31-MAR-13	106	97.82	100.16	96.29	19.41	104.02	37.23	201.55	92.97 to 100.00	118,772	114,363
01-APR-13 To 30-JUN-13	183	94.65	98.28	90.66	18.99	108.41	19.75	260.04	92.64 to 97.65	132,947	120,524
01-JUL-13 To 30-SEP-13	154	92.27	95.12	93.50	18.17	101.73	35.35	183.68	89.86 to 94.82	126,896	118,642
01-OCT-13 To 31-DEC-13	142	91.08	97.90	91.49	23.75	107.01	25.66	235.16	86.85 to 97.70	112,788	103,186
01-JAN-14 To 31-MAR-14	111	91.65	95.44	93.28	17.65	102.32	40.08	230.90	89.26 to 97.28	132,239	123,357
01-APR-14 To 30-JUN-14	144	91.91	95.77	90.98	21.78	105.26	42.30	265.04	86.59 to 96.51	136,859	124,511
01-JUL-14 To 30-SEP-14	149	89.31	91.77	89.67	18.99	102.34	46.26	277.77	87.44 to 92.64	128,690	115,396
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	570	94.00	98.05	93.42	18.93	104.96	19.75	260.04	92.79 to 96.16	125,202	116,966
01-OCT-13 To 30-SEP-14	546	91.23	95.16	91.22	20.67	104.32	25.66	277.77	89.31 to 92.93	127,430	116,243
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	585	93.85	97.70	92.58	20.07	105.53	19.75	260.04	92.20 to 95.73	123,892	114,704
<u>ALL</u>	1,116	92.82	96.64	92.34	19.79	104.66	19.75	277.77	91.86 to 94.08	126,292	116,612

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	140	94.31	93.37	92.86	11.48	100.55	54.60	156.83	90.89 to 97.41	181,959	168,974
12	153	92.20	96.20	92.83	16.41	103.63	56.59	164.60	89.26 to 96.69	116,831	108,454
13	91	93.22	100.66	93.24	24.39	107.96	41.47	253.59	85.84 to 98.30	79,605	74,227
14	99	97.93	102.25	96.39	25.53	106.08	37.23	260.04	92.06 to 104.25	61,972	59,732
20	303	92.37	95.22	93.33	17.12	102.03	25.66	277.77	90.47 to 94.38	140,549	131,175
30	19	97.98	107.96	91.62	28.57	117.83	57.72	216.08	80.26 to 125.55	34,442	31,556
40	41	92.64	96.34	91.59	20.19	105.19	47.48	202.93	83.24 to 99.58	83,284	76,281
50	21	92.22	98.82	98.60	26.07	100.22	34.03	190.24	82.31 to 112.82	74,110	73,068
60	26	91.82	90.91	75.45	27.52	120.49	31.46	169.77	76.21 to 102.19	40,037	30,209
70	25	92.79	97.90	93.44	14.23	104.77	67.04	135.34	88.02 to 104.06	78,508	73,357
81	71	92.79	95.48	92.82	18.42	102.87	49.34	211.06	85.93 to 95.64	157,670	146,357
82	118	92.19	96.01	88.13	27.36	108.94	19.75	265.04	85.82 to 101.09	178,344	157,178
83	9	80.13	103.06	86.42	36.32	119.25	65.51	230.90	74.31 to 146.96	84,322	72,868
<u>ALL</u>	1,116	92.82	96.64	92.34	19.79	104.66	19.75	277.77	91.86 to 94.08	126,292	116,612

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RESIDENTIAL

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,110	92.80	96.49	92.59	19.57	104.21	25.66	277.77	91.86 to 94.04	126,225	116,878
06	2	52.52	52.52	26.05	62.40	201.61	19.75	85.29	N/A	337,450	87,908
07	4	163.62	159.69	145.31	19.08	109.90	109.97	201.55	N/A	39,375	57,216
<u>ALL</u>	1,116	92.82	96.64	92.34	19.79	104.66	19.75	277.77	91.86 to 94.08	126,292	116,612

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	180.99	180.99	172.92	40.12	104.67	108.38	253.59	N/A	3,600	6,225
Less Than 15,000	20	130.93	138.47	135.23	34.84	102.40	41.47	260.04	97.55 to 169.77	9,025	12,205
Less Than 30,000	66	114.85	127.40	126.55	35.12	100.67	37.23	260.04	98.30 to 141.23	17,792	22,517
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,114	92.80	96.49	92.33	19.67	104.51	19.75	277.77	91.86 to 94.04	126,512	116,810
Greater Than 14,999	1,096	92.69	95.88	92.28	19.10	103.90	19.75	277.77	91.77 to 93.89	128,432	118,517
Greater Than 29,999	1,050	92.33	94.71	92.05	18.10	102.89	19.75	277.77	91.43 to 93.35	133,112	122,527
<u>Incremental Ranges</u>											
0 TO 4,999	2	180.99	180.99	172.92	40.12	104.67	108.38	253.59	N/A	3,600	6,225
5,000 TO 14,999	18	130.93	133.75	133.66	32.55	100.07	41.47	260.04	93.33 to 169.77	9,628	12,869
15,000 TO 29,999	46	106.63	122.58	124.98	34.58	98.08	37.23	235.16	97.64 to 144.49	21,604	27,000
30,000 TO 59,999	151	107.55	113.88	113.16	27.23	100.64	25.66	277.77	102.37 to 118.76	44,769	50,662
60,000 TO 99,999	260	91.64	94.02	93.41	19.42	100.65	31.46	265.04	88.89 to 94.59	78,830	73,634
100,000 TO 149,999	305	89.16	89.52	89.43	14.13	100.10	36.17	217.13	85.84 to 91.03	124,444	111,287
150,000 TO 249,999	254	92.56	90.61	90.62	13.34	99.99	38.64	156.83	89.85 to 94.96	187,991	170,358
250,000 TO 499,999	73	94.73	95.16	94.96	09.62	100.21	62.69	134.96	92.17 to 97.34	309,689	294,094
500,000 TO 999,999	7	78.37	76.16	75.62	20.40	100.71	19.75	104.64	19.75 to 104.64	599,929	453,676
1,000,000 +											
<u>ALL</u>	1,116	92.82	96.64	92.34	19.79	104.66	19.75	277.77	91.86 to 94.08	126,292	116,612

79 Scottsbluff

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 : 130
 Total Sales Price : 40,400,669
 Total Adj. Sales Price : 40,400,669
 Total Assessed Value : 42,106,166
 Avg. Adj. Sales Price : 310,774
 Avg. Assessed Value : 323,894

MEDIAN : 92
 WGT. MEAN : 104
 MEAN : 92
 COD : 28.40
 PRD : 88.04

COV : 37.01
 STD : 33.96
 Avg. Abs. Dev : 26.20
 MAX Sales Ratio : 204.06
 MIN Sales Ratio : 21.19

95% Median C.I. : 84.83 to 98.04
 95% Wgt. Mean C.I. : 87.87 to 120.57
 95% Mean C.I. : 85.92 to 97.60

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	8	93.59	92.05	89.44	22.89	102.92	50.37	138.80	50.37 to 138.80	342,250	306,107
01-JAN-12 To 31-MAR-12	8	103.47	97.96	84.19	19.97	116.36	42.17	140.17	42.17 to 140.17	87,324	73,518
01-APR-12 To 30-JUN-12	7	91.40	89.44	91.80	29.07	97.43	21.19	140.98	21.19 to 140.98	124,571	114,358
01-JUL-12 To 30-SEP-12	10	98.45	94.81	89.64	20.51	105.77	59.40	141.56	62.10 to 114.56	176,045	157,812
01-OCT-12 To 31-DEC-12	8	98.01	111.58	115.05	37.79	96.98	62.42	183.30	62.42 to 183.30	120,781	138,954
01-JAN-13 To 31-MAR-13	4	82.52	86.46	81.67	16.24	105.87	72.03	108.78	N/A	76,000	62,066
01-APR-13 To 30-JUN-13	17	98.04	99.05	100.83	24.96	98.23	39.05	204.06	83.13 to 116.25	173,059	174,496
01-JUL-13 To 30-SEP-13	14	85.75	91.69	87.95	27.18	104.25	49.22	153.83	63.93 to 118.73	166,750	146,654
01-OCT-13 To 31-DEC-13	16	86.59	84.69	96.19	32.46	88.04	33.01	156.27	48.38 to 108.76	494,021	475,200
01-JAN-14 To 31-MAR-14	12	82.48	82.65	80.95	34.69	102.10	34.06	145.38	43.73 to 112.51	296,750	240,217
01-APR-14 To 30-JUN-14	20	81.62	82.02	95.84	36.34	85.58	33.88	183.72	48.46 to 108.62	157,435	150,890
01-JUL-14 To 30-SEP-14	6	106.16	106.92	127.61	18.60	83.79	73.97	134.51	73.97 to 134.51	2,195,141	2,801,243
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	33	97.04	93.77	89.23	23.03	105.09	21.19	141.56	81.44 to 107.63	183,910	164,110
01-OCT-12 To 30-SEP-13	43	93.27	97.81	97.45	27.65	100.37	39.05	204.06	79.23 to 100.00	152,250	148,360
01-OCT-13 To 30-SEP-14	54	89.63	85.72	109.09	31.50	78.58	33.01	183.72	73.96 to 95.00	514,535	561,316
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	33	98.09	98.50	94.91	26.61	103.78	21.19	183.30	79.89 to 110.85	130,221	123,588
01-JAN-13 To 31-DEC-13	51	91.80	91.54	95.45	26.98	95.90	33.01	204.06	83.13 to 98.58	264,409	252,374
<u>ALL</u>	130	92.25	91.76	104.22	28.40	88.04	21.19	204.06	84.83 to 98.04	310,774	323,894

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
11	3	100.13	102.06	121.67	20.96	83.88	71.54	134.51	N/A	5,640,667	6,862,770
12	18	93.81	88.19	92.39	14.96	95.45	42.23	111.42	82.12 to 100.00	318,722	294,481
13	16	92.18	92.04	91.29	21.13	100.82	48.38	153.83	73.57 to 108.78	134,888	123,132
14	28	91.58	97.34	95.92	31.76	101.48	39.36	204.06	73.96 to 106.78	198,380	190,285
20	27	92.54	96.04	89.81	28.48	106.94	21.19	163.14	74.81 to 111.41	259,704	233,242
30	3	47.64	61.73	60.29	29.66	102.39	47.58	89.97	N/A	39,000	23,513
40	13	93.27	91.77	95.86	37.09	95.73	34.06	146.38	39.02 to 125.05	61,538	58,988
50	4	78.46	85.16	63.54	52.31	134.03	42.17	141.56	N/A	78,375	49,797
60	4	42.13	44.92	48.50	27.25	92.62	33.01	62.42	N/A	20,000	9,699
70	1	91.80	91.80	91.80	00.00	100.00	91.80	91.80	N/A	240,000	220,322
80	13	98.58	96.44	90.42	25.93	106.66	37.10	156.27	60.44 to 125.00	112,796	101,991
<u>ALL</u>	130	92.25	91.76	104.22	28.40	88.04	21.19	204.06	84.83 to 98.04	310,774	323,894

79 Scottsbluff
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 : 130
Total Sales Price : 40,400,669
Total Adj. Sales Price : 40,400,669
Total Assessed Value : 42,106,166
Avg. Adj. Sales Price : 310,774
Avg. Assessed Value : 323,894

MEDIAN : 92
WGT. MEAN : 104
MEAN : 92
COD : 28.40
PRD : 88.04

COV : 37.01
STD : 33.96
Avg. Abs. Dev : 26.20
MAX Sales Ratio : 204.06
MIN Sales Ratio : 21.19

95% Median C.I. : 84.83 to 98.04
95% Wgt. Mean C.I. : 87.87 to 120.57
95% Mean C.I. : 85.92 to 97.60

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	9	92.27	88.24	86.33	13.80	102.21	61.56	112.51	63.93 to 98.80	180,278	155,630
03	120	92.01	91.98	105.06	29.77	87.55	21.19	204.06	83.52 to 98.09	319,651	335,827
04	1	96.73	96.73	96.73	00.00	100.00	96.73	96.73	N/A	420,000	406,248
<u>ALL</u>	130	92.25	91.76	104.22	28.40	88.04	21.19	204.06	84.83 to 98.04	310,774	323,894

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	50.37	50.37	50.37	00.00	100.00	50.37	50.37	N/A	3,000	1,511
Less Than 15,000	2	42.13	42.13	37.17	19.58	113.34	33.88	50.37	N/A	7,500	2,788
Less Than 30,000	7	46.07	41.92	40.81	14.09	102.72	33.01	50.37	33.01 to 50.37	19,429	7,929
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	129	92.27	92.08	104.23	28.26	88.34	21.19	204.06	84.83 to 98.09	313,160	326,393
Greater Than 14,999	128	92.41	92.54	104.25	27.94	88.77	21.19	204.06	86.15 to 98.09	315,513	328,911
Greater Than 29,999	123	93.27	94.60	104.44	26.59	90.58	21.19	204.06	89.97 to 98.58	327,355	341,875
<u>Incremental Ranges</u>											
0 TO 4,999	1	50.37	50.37	50.37	00.00	100.00	50.37	50.37	N/A	3,000	1,511
5,000 TO 14,999	1	33.88	33.88	33.88	00.00	100.00	33.88	33.88	N/A	12,000	4,065
15,000 TO 29,999	5	46.07	41.84	41.26	12.57	101.41	33.01	48.46	N/A	24,200	9,985
30,000 TO 59,999	22	107.78	101.34	99.24	28.34	102.12	38.73	183.30	73.57 to 123.13	44,841	44,499
60,000 TO 99,999	32	98.95	95.49	95.01	23.74	100.51	21.19	146.38	77.75 to 112.82	78,334	74,423
100,000 TO 149,999	17	84.83	92.51	91.00	31.37	101.66	39.05	156.27	61.56 to 109.55	118,026	107,398
150,000 TO 249,999	25	92.22	91.30	90.25	27.80	101.16	37.10	204.06	71.54 to 98.04	198,048	178,730
250,000 TO 499,999	17	90.14	91.10	92.68	20.85	98.30	42.23	148.06	73.97 to 105.92	326,109	302,227
500,000 TO 999,999	5	89.28	89.04	91.98	15.18	96.80	60.57	108.62	N/A	620,000	570,286
1,000,000 +	5	97.04	100.30	115.29	13.37	87.00	74.81	134.51	N/A	4,234,000	4,881,370
<u>ALL</u>	130	92.25	91.76	104.22	28.40	88.04	21.19	204.06	84.83 to 98.04	310,774	323,894

79 Scottsbluff

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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 Avg. Assessed Value : 323,894

MEDIAN : 92
 WGT. MEAN : 104
 MEAN : 92
 COD : 28.40
 PRD : 88.04

COV : 37.01
 STD : 33.96
 Avg. Abs. Dev : 26.20
 MAX Sales Ratio : 204.06
 MIN Sales Ratio : 21.19

95% Median C.I. : 84.83 to 98.04
 95% Wgt. Mean C.I. : 87.87 to 120.57
 95% Mean C.I. : 85.92 to 97.60

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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	6	79.46	76.19	76.62	26.99	99.44	39.05	112.51	39.05 to 112.51	118,583	90,855
306	2	161.40	161.40	150.11	26.44	107.52	118.73	204.06	N/A	217,500	326,498
326	1	92.22	92.22	92.22	00.00	100.00	92.22	92.22	N/A	225,000	207,505
341	2	116.67	116.67	105.32	11.52	110.78	103.23	130.11	N/A	488,000	513,969
342	1	110.85	110.85	110.85	00.00	100.00	110.85	110.85	N/A	38,500	42,678
343	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	1,538,000	1,492,547
344	15	107.77	113.43	130.61	28.79	86.85	71.19	183.72	79.23 to 140.17	825,909	1,078,715
349	2	80.29	80.29	66.30	24.56	121.10	60.57	100.00	N/A	292,500	193,919
350	5	98.04	100.96	95.82	15.29	105.36	74.10	141.56	N/A	123,518	118,352
352	23	92.27	90.95	88.00	17.98	103.35	43.73	145.38	84.73 to 98.80	264,391	232,658
353	10	81.51	87.54	91.95	24.55	95.20	33.88	140.98	73.27 to 108.78	78,500	72,183
384	3	39.02	56.36	64.45	52.92	87.45	34.06	96.01	N/A	52,083	33,568
386	5	42.23	58.46	59.19	43.36	98.77	37.10	111.42	N/A	213,500	126,369
405	1	92.54	92.54	92.54	00.00	100.00	92.54	92.54	N/A	228,000	211,001
406	2	93.01	93.01	92.59	04.01	100.45	89.28	96.73	N/A	472,500	437,495
407	4	101.22	91.46	103.19	19.18	88.63	47.58	115.83	N/A	126,750	130,787
412	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	1,450,000	1,377,533
423	2	102.30	102.30	100.40	13.64	101.89	88.35	116.25	N/A	220,000	220,876
426	4	65.15	72.57	61.36	64.93	118.27	21.19	138.80	N/A	48,750	29,913
441	2	100.74	100.74	114.01	52.71	88.36	47.64	153.83	N/A	80,000	91,208
442	1	125.05	125.05	125.05	00.00	100.00	125.05	125.05	N/A	92,500	115,667
444	1	90.14	90.14	90.14	00.00	100.00	90.14	90.14	N/A	475,000	428,177
459	2	97.10	97.10	85.40	26.32	113.70	71.54	122.65	N/A	123,500	105,472
470	3	72.03	69.32	67.66	09.07	102.45	58.17	77.75	N/A	122,167	82,661
471	12	82.37	86.38	106.27	41.37	81.28	46.07	148.06	49.22 to 117.32	105,945	112,585
490	1	107.63	107.63	107.63	00.00	100.00	107.63	107.63	N/A	79,000	85,025
494	2	79.26	79.26	80.34	05.39	98.66	74.99	83.52	N/A	398,750	320,346
511	1	123.13	123.13	123.13	00.00	100.00	123.13	123.13	N/A	55,000	67,723
528	7	98.58	98.52	98.00	26.06	100.53	59.55	146.38	59.55 to 146.38	81,643	80,011
531	3	62.42	66.16	68.02	06.34	97.27	62.10	73.97	N/A	233,615	158,912
532	1	38.73	38.73	38.73	00.00	100.00	38.73	38.73	N/A	35,000	13,556
552	1	156.27	156.27	156.27	00.00	100.00	156.27	156.27	N/A	102,500	160,181
554	2	79.01	79.01	97.94	58.22	80.67	33.01	125.00	N/A	42,500	41,627
700	1	100.13	100.13	100.13	00.00	100.00	100.13	100.13	N/A	5,992,000	6,000,000
<u>ALL</u>	<u>130</u>	<u>92.25</u>	<u>91.76</u>	<u>104.22</u>	<u>28.40</u>	<u>88.04</u>	<u>21.19</u>	<u>204.06</u>	<u>84.83 to 98.04</u>	<u>310,774</u>	<u>323,894</u>

79 Scottsbluff
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 : 68
 Total Sales Price : 21,886,422
 Total Adj. Sales Price : 21,806,422
 Total Assessed Value : 12,977,836
 Avg. Adj. Sales Price : 320,683
 Avg. Assessed Value : 190,851

MEDIAN : 70
 WGT. MEAN : 60
 MEAN : 70
 COD : 22.98
 PRD : 118.08

COV : 31.09
 STD : 21.85
 Avg. Abs. Dev : 16.17
 MAX Sales Ratio : 148.56
 MIN Sales Ratio : 18.78

95% Median C.I. : 66.51 to 74.70
 95% Wgt. Mean C.I. : 53.96 to 65.07
 95% Mean C.I. : 65.08 to 75.46

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-11 To 31-DEC-11	5	66.51	64.86	51.92	25.88	124.92	37.28	90.50	N/A	1,030,270	534,931
01-JAN-12 To 31-MAR-12	6	62.27	64.76	58.80	17.78	110.14	44.80	93.50	44.80 to 93.50	210,417	123,716
01-APR-12 To 30-JUN-12	4	84.95	88.04	83.80	15.23	105.06	69.96	112.31	N/A	124,213	104,092
01-JUL-12 To 30-SEP-12	2	46.71	46.71	57.45	59.79	81.31	18.78	74.64	N/A	97,500	56,015
01-OCT-12 To 31-DEC-12	13	79.55	75.66	62.97	17.85	120.15	38.56	98.59	48.23 to 89.69	284,398	179,093
01-JAN-13 To 31-MAR-13	4	74.43	75.87	64.13	17.49	118.31	53.31	101.31	N/A	284,375	182,356
01-APR-13 To 30-JUN-13	7	69.47	71.32	69.55	22.24	102.54	38.37	101.06	38.37 to 101.06	224,643	156,233
01-JUL-13 To 30-SEP-13	2	72.61	72.61	72.11	02.88	100.69	70.52	74.70	N/A	262,500	189,294
01-OCT-13 To 31-DEC-13	4	72.62	88.91	76.77	30.29	115.81	61.86	148.56	N/A	160,625	123,314
01-JAN-14 To 31-MAR-14	8	68.65	70.79	61.43	21.05	115.24	44.22	95.97	44.22 to 95.97	387,813	238,215
01-APR-14 To 30-JUN-14	11	64.95	58.99	51.88	22.28	113.70	26.96	90.89	28.58 to 72.70	333,414	172,980
01-JUL-14 To 30-SEP-14	2	58.77	58.77	56.43	15.09	104.15	49.90	67.64	N/A	178,000	100,442
Study Yrs											
01-OCT-11 To 30-SEP-12	17	69.20	68.14	55.52	25.10	122.73	18.78	112.31	48.58 to 89.65	417,982	232,080
01-OCT-12 To 30-SEP-13	26	76.50	74.29	65.35	18.31	113.68	38.37	101.31	69.47 to 85.84	266,622	174,225
01-OCT-13 To 30-SEP-14	25	67.64	67.54	57.96	23.33	116.53	26.96	148.56	61.86 to 71.97	310,742	180,105
Calendar Yrs											
01-JAN-12 To 31-DEC-12	25	76.53	72.71	63.68	21.55	114.18	18.78	112.31	64.79 to 85.84	226,061	143,956
01-JAN-13 To 31-DEC-13	17	72.38	76.68	69.50	20.75	110.33	38.37	148.56	61.86 to 89.74	228,088	158,523
ALL	68	70.36	70.27	59.51	22.98	118.08	18.78	148.56	66.51 to 74.70	320,683	190,851

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	68	70.36	70.27	59.51	22.98	118.08	18.78	148.56	66.51 to 74.70	320,683	190,851
ALL	68	70.36	70.27	59.51	22.98	118.08	18.78	148.56	66.51 to 74.70	320,683	190,851

79 Scottsbluff
AGRICULTURAL LAND

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	28	73.67	74.64	63.41	20.43	117.71	38.56	148.56	64.95 to 81.43	372,475	236,194
3	28	73.67	74.64	63.41	20.43	117.71	38.56	148.56	64.95 to 81.43	372,475	236,194
Dry											
County	6	69.81	62.75	62.50	23.03	100.40	18.78	89.65	18.78 to 89.65	110,475	69,044
3	6	69.81	62.75	62.50	23.03	100.40	18.78	89.65	18.78 to 89.65	110,475	69,044
Grass											
County	6	71.00	74.06	70.64	13.58	104.84	59.75	101.31	59.75 to 101.31	153,250	108,250
3	6	71.00	74.06	70.64	13.58	104.84	59.75	101.31	59.75 to 101.31	153,250	108,250
ALL	68	70.36	70.27	59.51	22.98	118.08	18.78	148.56	66.51 to 74.70	320,683	190,851

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	38	70.08	71.04	60.20	21.53	118.01	38.56	148.56	64.04 to 77.22	398,692	240,026
3	38	70.08	71.04	60.20	21.53	118.01	38.56	148.56	64.04 to 77.22	398,692	240,026
Dry											
County	8	71.48	67.10	65.66	20.22	102.19	18.78	89.69	18.78 to 89.69	99,731	65,484
3	8	71.48	67.10	65.66	20.22	102.19	18.78	89.69	18.78 to 89.69	99,731	65,484
Grass											
County	9	68.73	71.47	69.27	11.10	103.18	59.75	101.31	61.86 to 76.53	186,663	129,295
3	9	68.73	71.47	69.27	11.10	103.18	59.75	101.31	61.86 to 76.53	186,663	129,295
ALL	68	70.36	70.27	59.51	22.98	118.08	18.78	148.56	66.51 to 74.70	320,683	190,851

Total Real Property Sum Lines 17, 25, & 30	Records : 20,550	Value : 2,318,785,731	Growth 21,081,407	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	924	6,318,878	0	0	446	3,177,922	1,370	9,496,800	
02. Res Improve Land	9,700	108,143,455	0	0	2,288	35,194,801	11,988	143,338,256	
03. Res Improvements	10,252	791,226,881	9	94,472	2,695	297,737,689	12,956	1,089,059,042	
04. Res Total	11,176	905,689,214	9	94,472	3,141	336,110,412	14,326	1,241,894,098	10,322,465
% of Res Total	78.01	72.93	0.06	0.01	21.93	27.06	69.71	53.56	48.96
05. Com UnImp Land	357	9,634,030	0	0	80	3,262,671	437	12,896,701	
06. Com Improve Land	1,537	61,508,811	0	0	134	6,287,358	1,671	67,796,169	
07. Com Improvements	1,557	315,165,995	0	0	144	42,137,451	1,701	357,303,446	
08. Com Total	1,914	386,308,836	0	0	224	51,687,480	2,138	437,996,316	7,685,022
% of Com Total	89.52	88.20	0.00	0.00	10.48	11.80	10.40	18.89	36.45
09. Ind UnImp Land	11	782,755	0	0	3	77,811	14	860,566	
10. Ind Improve Land	34	2,057,297	0	0	11	1,636,048	45	3,693,345	
11. Ind Improvements	34	9,803,499	0	0	12	14,554,888	46	24,358,387	
12. Ind Total	45	12,643,551	0	0	15	16,268,747	60	28,912,298	890,445
% of Ind Total	75.00	43.73	0.00	0.00	25.00	56.27	0.29	1.25	4.22
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	11,176	905,689,214	9	94,472	3,141	336,110,412	14,326	1,241,894,098	10,322,465
% of Res & Rec Total	78.01	72.93	0.06	0.01	21.93	27.06	69.71	53.56	48.96
Com & Ind Total	1,959	398,952,387	0	0	239	67,956,227	2,198	466,908,614	8,575,467
% of Com & Ind Total	89.13	85.45	0.00	0.00	10.87	14.55	10.70	20.14	40.68
17. Taxable Total	13,135	1,304,641,601	9	94,472	3,380	404,066,639	16,524	1,708,802,712	18,897,932
% of Taxable Total	79.49	76.35	0.05	0.01	20.46	23.65	80.41	73.69	89.64

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	53	1,799,900	15,498,885	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	1	6,753	32,006	54	1,806,653	15,530,891
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				54	1,806,653	15,530,891

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	6	4,060	6	4,060	0
24. Non-Producing	0	0	0	0	36	3,248,890	36	3,248,890	0
25. Total	0	0	0	0	42	3,252,950	42	3,252,950	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	682	0	642	1,324

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	24	778,852	1	9,877	2,620	259,224,500	2,645	260,013,229
28. Ag-Improved Land	29	345,185	0	0	2,557	242,609,080	2,586	242,954,265
29. Ag Improvements	0	0	0	0	1,339	103,762,575	1,339	103,762,575
30. Ag Total							3,984	606,730,069

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	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.58	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	60	64.72	814,276	60	64.72	814,276	
32. HomeSite Improv Land	1,077	1,243.00	16,649,600	1,077	1,243.00	16,649,600	
33. HomeSite Improvements	1,098	0.00	79,200,328	1,098	0.00	79,200,328	0
34. HomeSite Total				1,158	1,307.72	96,664,204	
35. FarmSite UnImp Land	47	46.26	138,780	47	46.26	138,780	
36. FarmSite Improv Land	1,164	1,170.78	3,512,340	1,164	1,170.78	3,512,340	
37. FarmSite Improvements	1,223	0.00	24,562,247	1,223	0.00	24,562,247	2,183,475
38. FarmSite Total				1,270	1,217.04	28,213,367	
39. Road & Ditches	2,411	6,241.56	0	2,412	6,242.14	0	
40. Other- Non Ag Use	3	6.00	60,000	3	6.00	60,000	
41. Total Section VI				2,428	8,772.90	124,937,571	2,183,475

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	21	5,312.60	2,049,679	21	5,312.60	2,049,679

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	46	475.52	1,024,511	1	4.76	9,877
44. Recapture Value N/A	46	475.52	1,024,511	1	4.76	9,877
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4,827	402,969.30	450,235,528	4,874	403,449.58	451,269,916
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,333.59	52.63%	16,625,689	57.35%	2,625.00
48. 2A	2,513.18	20.88%	6,597,116	22.76%	2,625.01
49. 3A1	1,429.75	11.88%	2,930,999	10.11%	2,050.01
50. 3A	554.30	4.61%	908,496	3.13%	1,639.00
51. 4A1	796.37	6.62%	1,274,192	4.40%	1,600.00
52. 4A	407.17	3.38%	651,472	2.25%	1,600.00
53. Total	12,034.36	100.00%	28,987,964	100.00%	2,408.77
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	19.61	15.07%	9,063	17.08%	462.16
57. 2D	26.76	20.57%	12,176	22.95%	455.01
58. 3D1	31.66	24.33%	12,664	23.87%	400.00
59. 3D	38.00	29.20%	14,250	26.86%	375.00
60. 4D1	3.00	2.31%	1,125	2.12%	375.00
61. 4D	11.09	8.52%	3,771	7.11%	340.04
62. Total	130.12	100.00%	53,049	100.00%	407.69
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	189.17	6.88%	67,347	5.42%	356.01
66. 2G	302.69	11.01%	119,504	9.62%	394.81
67. 3G1	204.86	7.45%	74,631	6.01%	364.30
68. 3G	261.32	9.50%	93,764	7.55%	358.81
69. 4G1	901.87	32.80%	512,267	41.23%	568.01
70. 4G	889.54	32.35%	375,076	30.19%	421.65
71. Total	2,749.45	100.00%	1,242,589	100.00%	451.94
Irrigated Total	12,034.36	77.38%	28,987,964	95.52%	2,408.77
Dry Total	130.12	0.84%	53,049	0.17%	407.69
Grass Total	2,749.45	17.68%	1,242,589	4.09%	451.94
72. Waste	638.50	4.11%	63,850	0.21%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	15,552.43	100.00%	30,347,452	100.00%	1,951.30

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,586.70	17.83%	9,415,093	21.66%	2,625.00
48. 2A	7,318.58	36.37%	19,211,303	44.19%	2,625.00
49. 3A1	237.66	1.18%	487,205	1.12%	2,050.01
50. 3A	3,243.77	16.12%	5,190,032	11.94%	1,600.00
51. 4A1	3,865.76	19.21%	6,185,216	14.23%	1,600.00
52. 4A	1,867.82	9.28%	2,988,512	6.87%	1,600.00
53. Total	20,120.29	100.00%	43,477,361	100.00%	2,160.87
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.57	0.12%	259	0.13%	454.39
57. 2D	146.03	29.85%	66,444	34.46%	455.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	157.43	32.18%	59,040	30.62%	375.02
60. 4D1	116.44	23.80%	43,666	22.65%	375.01
61. 4D	68.79	14.06%	23,389	12.13%	340.01
62. Total	489.26	100.00%	192,798	100.00%	394.06
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	188.57	0.87%	72,860	0.99%	386.38
66. 2G	882.02	4.06%	353,915	4.80%	401.26
67. 3G1	100.50	0.46%	41,081	0.56%	408.77
68. 3G	1,397.83	6.43%	497,191	6.74%	355.69
69. 4G1	7,338.89	33.75%	2,604,818	35.30%	354.93
70. 4G	11,836.85	54.44%	3,809,751	51.63%	321.86
71. Total	21,744.66	100.00%	7,379,616	100.00%	339.38
Irrigated Total					
Irrigated Total	20,120.29	46.18%	43,477,361	84.50%	2,160.87
Dry Total					
Dry Total	489.26	1.12%	192,798	0.37%	394.06
Grass Total					
Grass Total	21,744.66	49.91%	7,379,616	14.34%	339.38
72. Waste	1,015.39	2.33%	101,539	0.20%	100.00
73. Other	202.23	0.46%	303,345	0.59%	1,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	43,571.83	100.00%	51,454,659	100.00%	1,180.92

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	44,521.19	31.51%	116,868,252	36.71%	2,625.00
48. 2A	34,044.69	24.10%	89,367,482	28.07%	2,625.01
49. 3A1	26,108.07	18.48%	53,521,689	16.81%	2,050.01
50. 3A	16,095.86	11.39%	25,753,376	8.09%	1,600.00
51. 4A1	13,776.67	9.75%	22,042,672	6.92%	1,600.00
52. 4A	6,742.80	4.77%	10,788,480	3.39%	1,600.00
53. Total	141,289.28	100.00%	318,341,951	100.00%	2,253.12
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3,328.40	9.74%	1,514,428	10.66%	455.00
57. 2D	12,299.15	35.98%	5,596,139	39.39%	455.00
58. 3D1	8,562.92	25.05%	3,425,168	24.11%	400.00
59. 3D	1,082.71	3.17%	406,021	2.86%	375.00
60. 4D1	6,657.93	19.47%	2,496,735	17.58%	375.00
61. 4D	2,256.52	6.60%	767,217	5.40%	340.00
62. Total	34,187.63	100.00%	14,205,708	100.00%	415.52
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4,382.06	2.65%	1,467,998	2.82%	335.00
66. 2G	16,619.43	10.05%	5,567,549	10.69%	335.00
67. 3G1	17,467.56	10.56%	5,677,017	10.90%	325.00
68. 3G	19,378.10	11.72%	6,297,964	12.10%	325.00
69. 4G1	31,790.23	19.22%	10,331,920	19.84%	325.00
70. 4G	75,738.79	45.80%	22,721,631	43.64%	300.00
71. Total	165,376.17	100.00%	52,064,079	100.00%	314.82
Irrigated Total	141,289.28	40.11%	318,341,951	82.36%	2,253.12
Dry Total	34,187.63	9.71%	14,205,708	3.68%	415.52
Grass Total	165,376.17	46.95%	52,064,079	13.47%	314.82
72. Waste	10,827.24	3.07%	1,082,724	0.28%	100.00
73. Other	556.70	0.16%	835,050	0.22%	1,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	352,237.02	100.00%	386,529,512	100.00%	1,097.36

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4501

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	398.58	34.53%	1,307,742	39.57%	3,281.00
48. 2A	211.97	18.36%	695,474	21.04%	3,281.00
49. 3A1	285.75	24.76%	732,091	22.15%	2,562.00
50. 3A	107.75	9.33%	269,375	8.15%	2,500.00
51. 4A1	82.61	7.16%	165,220	5.00%	2,000.00
52. 4A	67.63	5.86%	135,260	4.09%	2,000.00
53. Total	1,154.29	100.00%	3,305,162	100.00%	2,863.37
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	6.45	13.34%	4,231	13.34%	655.97
57. 2D	12.07	24.97%	7,918	24.97%	656.01
58. 3D1	0.84	1.74%	551	1.74%	655.95
59. 3D	0.89	1.84%	584	1.84%	656.18
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	28.09	58.11%	18,428	58.11%	656.03
62. Total	48.34	100.00%	31,712	100.00%	656.02
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	182.70	21.17%	379,107	23.14%	2,075.02
66. 2G	260.18	30.14%	539,880	32.96%	2,075.02
67. 3G1	37.01	4.29%	68,246	4.17%	1,843.99
68. 3G	24.42	2.83%	45,031	2.75%	1,844.02
69. 4G1	216.67	25.10%	365,740	22.33%	1,688.00
70. 4G	142.21	16.47%	240,050	14.65%	1,688.00
71. Total	863.19	100.00%	1,638,054	100.00%	1,897.67
Irrigated Total	1,154.29	55.31%	3,305,162	66.41%	2,863.37
Dry Total	48.34	2.32%	31,712	0.64%	656.02
Grass Total	863.19	41.36%	1,638,054	32.91%	1,897.67
72. Waste	21.02	1.01%	2,102	0.04%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	2,086.84	100.00%	4,977,030	100.00%	2,384.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4502

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	17.49	2.93%	57,385	3.93%	3,281.02
48. 2A	184.64	30.91%	605,804	41.53%	3,281.00
49. 3A1	8.68	1.45%	22,238	1.52%	2,561.98
50. 3A	170.01	28.46%	340,020	23.31%	2,000.00
51. 4A1	169.71	28.41%	339,420	23.27%	2,000.00
52. 4A	46.87	7.85%	93,740	6.43%	2,000.00
53. Total	597.40	100.00%	1,458,607	100.00%	2,441.59
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	3.00	35.25%	1,707	39.77%	569.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	2.51	29.49%	1,178	27.45%	469.32
60. 4D1	3.00	35.25%	1,407	32.78%	469.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	8.51	100.00%	4,292	100.00%	504.35
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	75.26	6.33%	80,000	7.21%	1,062.98
66. 2G	319.19	26.85%	319,192	28.77%	1,000.01
67. 3G1	3.21	0.27%	2,950	0.27%	919.00
68. 3G	315.51	26.54%	288,063	25.96%	913.01
69. 4G1	247.46	20.82%	219,747	19.81%	888.01
70. 4G	228.07	19.19%	199,567	17.99%	875.03
71. Total	1,188.70	100.00%	1,109,519	100.00%	933.39
Irrigated Total					
	597.40	33.01%	1,458,607	56.67%	2,441.59
Dry Total					
	8.51	0.47%	4,292	0.17%	504.35
Grass Total					
	1,188.70	65.67%	1,109,519	43.11%	933.39
72. Waste	15.38	0.85%	1,538	0.06%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,809.99	100.00%	2,573,956	100.00%	1,422.08

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4503

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	291.45	19.83%	956,245	24.96%	3,280.99
48. 2A	268.93	18.30%	882,363	23.03%	3,281.01
49. 3A1	308.69	21.01%	791,175	20.65%	2,563.01
50. 3A	339.93	23.13%	679,860	17.75%	2,000.00
51. 4A1	73.49	5.00%	146,980	3.84%	2,000.00
52. 4A	187.04	12.73%	374,080	9.77%	2,000.00
53. Total	1,469.53	100.00%	3,830,703	100.00%	2,606.75
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	12.03	11.33%	6,845	12.55%	568.99
57. 2D	33.97	32.00%	19,329	35.44%	569.00
58. 3D1	28.44	26.79%	14,220	26.07%	500.00
59. 3D	9.31	8.77%	4,366	8.00%	468.96
60. 4D1	5.90	5.56%	2,767	5.07%	468.98
61. 4D	16.51	15.55%	7,018	12.87%	425.08
62. Total	106.16	100.00%	54,545	100.00%	513.80
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	334.04	6.61%	139,970	6.95%	419.02
66. 2G	822.63	16.28%	344,683	17.12%	419.00
67. 3G1	510.35	10.10%	207,199	10.29%	405.99
68. 3G	955.76	18.92%	388,039	19.27%	406.00
69. 4G1	733.06	14.51%	297,621	14.78%	406.00
70. 4G	1,696.65	33.58%	636,269	31.60%	375.01
71. Total	5,052.49	100.00%	2,013,781	100.00%	398.57
Irrigated Total	1,469.53	21.81%	3,830,703	64.82%	2,606.75
Dry Total	106.16	1.58%	54,545	0.92%	513.80
Grass Total	5,052.49	75.00%	2,013,781	34.07%	398.57
72. Waste	108.60	1.61%	10,860	0.18%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	6,736.78	100.00%	5,909,889	100.00%	877.26

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	335.05	897,487	0.00	0	176,330.10	398,504,261	176,665.15	399,401,748
77. Dry Land	13.90	9,119	0.00	0	34,956.12	14,532,985	34,970.02	14,542,104
78. Grass	162.24	217,431	4.76	9,877	196,807.66	65,220,330	196,974.66	65,447,638
79. Waste	0.00	0	0.00	0	12,626.13	1,262,613	12,626.13	1,262,613
80. Other	0.00	0	0.00	0	758.93	1,138,395	758.93	1,138,395
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	511.19	1,124,037	4.76	9,877	421,478.94	480,658,584	421,994.89	481,792,498

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	176,665.15	41.86%	399,401,748	82.90%	2,260.78
Dry Land	34,970.02	8.29%	14,542,104	3.02%	415.84
Grass	196,974.66	46.68%	65,447,638	13.58%	332.26
Waste	12,626.13	2.99%	1,262,613	0.26%	100.00
Other	758.93	0.18%	1,138,395	0.24%	1,500.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	421,994.89	100.00%	481,792,498	100.00%	1,141.70

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

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	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	1,190,448,673	1,241,894,098	51,445,425	4.32%	10,322,465	3.45%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	94,956,307	96,664,204	1,707,897	1.80%	0	1.80%
04. Total Residential (sum lines 1-3)	1,285,404,980	1,338,558,302	53,153,322	4.14%	10,322,465	3.33%
05. Commercial	420,841,699	437,996,316	17,154,617	4.08%	7,685,022	2.25%
06. Industrial	27,499,379	28,912,298	1,412,919	5.14%	890,445	1.90%
07. Ag-Farmsite Land, Outbuildings	27,456,958	28,213,367	756,409	2.75%	2,183,475	-5.20%
08. Minerals	5,127,560	3,252,950	-1,874,610	-36.56	0	-36.56
09. Total Commercial (sum lines 5-8)	480,925,596	498,374,931	17,449,335	3.63%	10,758,942	1.39%
10. Total Non-Agland Real Property	1,766,330,576	1,836,993,233	70,662,657	4.00%	21,081,407	2.81%
11. Irrigated	362,202,365	399,401,748	37,199,383	10.27%		
12. Dryland	11,995,159	14,542,104	2,546,945	21.23%		
13. Grassland	53,222,044	65,447,638	12,225,594	22.97%		
14. Wasteland	955,292	1,262,613	307,321	32.17%		
15. Other Agland	1,168,395	1,138,395	-30,000	-2.57%		
16. Total Agricultural Land	429,543,255	481,792,498	52,249,243	12.16%		
17. Total Value of all Real Property (Locally Assessed)	2,195,873,831	2,318,785,731	122,911,900	5.60%	21,081,407	4.64%

2015 Plan of Assessment for Scotts Bluff County
Assessment Years 2015, 2016, 2017
Date October 31, 2014

2014 STATISTICS

	Median	COD	PRD
Residential	93%	18.23	103.93
Commercial	94%	27.45	106.12
Agriculture	73%	26.43	120.05

ASSESSMENT ACTIONS PLANNED

2014-2015

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We continue in 2014 to work toward cleaning up conversion issues and rebuilding user defined tables. As we learn how the MIPS system works differently from the old system, we have to figure out ways to data enter our information so that it is in a useable format. We believe we have cleaned up the Conversion Error list so that when we mass recalculate, no value will go to zero. By cleaning up this list, when we convert to MIPS 2.5 by the end of the year, we should have little to no conversion errors with the most recent conversion.

The county has moved forward with the Pictometry product and flights were flown March of 2014. The mapping department did not have their parcel layer ready to overlay the Pictometry product which needs to happen prior to ChangeFindr. The mapping department stated that they had their information ready at the end of July 2014. Pictometry is now digitizing around each parcel for ChangeFindr and we hope to see the results of the product by the first of the year. The mapping department completed their integration to the BeeHive product. We hope to use both Pictometry and BeeHive to make our office more efficient.

We are researching our cap rate for LURA properties. We will use this information to determine if the income approach adequately reflects market value or if the cost approach should be used.

We contracted with Stanard Appraisal for the commercial properties. They have begun data collecting the buildings and researching income information.

With the office short staffed, we will only be able to visit building permits annually in 2014 rather than semiannually as is the norm.

We are just beginning to be confident in our appraisal data with the cleaning up of conversion errors. We will mass recalculate the entire system and begin setting land values. We will research the sales and using the data in our system, we will determine if we can start rolling values over or if we need to apply percent adjustments while we continue to fine tune our data. We will research the market to determine Ag Land value.

2015-2016

We hope to begin using the Change Finder product from Pictometry to verify that we have every structure picked up and on the tax rolls. We hope that the mapping department will have their soil calculator with BeeHive working so we can begin to verify if our acre count and soil type is correct. With this product, we also hope to be able to start researching market area boundaries.

If the appraisal files are cleaned up to a point we can run statistical analysis on the data and provide good information, we will begin “rolling” over our values. If not, any neighborhoods that are not within their required range will receive a percent change, with the exception of Ag Land which will be researched and “rolled” over. Stanard Appraisal will continue to research and data collect commercial parcels.

2016-2017

We will continue to implement Pictometry and BeeHive into our system. We will test our data for accuracy and begin to “roll” as many values over as possible using the most current Marshall and Swift cost tables. Stanard Appraisal will continue to complete the commercial files and “roll” values. The Ag land will be reviewed and rolled based on the current sales information. As with all years, we will check building permits, partial assessments, and mobile homes.

OFFICE STAFF

I have a total of 8 employees including myself.

I have 1 data collector. The data collector currently helps to data enter parcel information collected by Stanard Appraisal. He will also help to work with the ChangeFindr product and complete day to day projects within the office.

I have 2 full time and 3 part time office clerks who process the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, and 521's. When time allows, they also help with projects we have for that year.

My Deputy specializes in personal property but assists me in my work including splits, plats, reports, and personnel issues.

I process splits and plats that come in. I complete all required reports such as the Abstracts, the School District Report, and CTL. I handle the Centrally Assessed Property and the Oil and Gas Interest. I oversee the office to make sure all projects or tasks are completed efficiently and correctly. I also handle all personnel issues, claims, payroll and budget.

BUDGET

My 2014 budget has been approved in the amount of \$416,763.73.

VALUATION

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$2,573,648,609.

COMPUTER RECORDS

We converted to the V2 MIPS System early in 2013. On top of correcting conversion errors, we have worked closely with MIPS to include different functions in their system. They have been welcoming of our suggestions and have implemented several of them. We recently just completed a system where we can scan in our 521 Real Estate Transfer Statements and send them electronically. We took it a step further to link the Deeds, Treasurer and Assessor Office together on the website using parcel number. We hope to convert to their newest version 2.5 by the end of the year.

We are still using cadastral maps and soil survey books but we are also utilizing the computer version of both along with the online FSA records and a program called AgriData. The mapping department has come a long way and are beginning to provide useful information. They have recently made their information available online using the BeeHive product. We have created a "route log" that accompanies deeds and plats where we can electronically share information to split or plat our parcels as accurately as possible.

COUNTY BOARD OF EQUALIZATION

I have kept the County Board informed on changing laws, and invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

CONCLUSION

We continue to try to find ways to make our office as accurate and efficient as possible with the staff and resources we have. With the reduction in staff and with the major changes in our office, we will take a little time to become more and more confident in our work, but feel that we are on the right track and are doing the best job possible for Scotts Bluff County.

Respectfully submitted:

Amy Ramos

Amy Ramos
Scotts Bluff County Assessor
October 31, 2014

2015 Assessment Survey for ScottsBluff County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Five
4.	Other part-time employees:
	One
5.	Number of shared employees:
	None at present.
6.	Assessor's requested budget for current fiscal year:
	\$416,763.73
7.	Adopted budget, or granted budget if different from above:
	Same.
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$51,704.62 for in-house work. Separate fund for contracted services.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Stanard Appraisal: \$66,995; Pritchard & Abbott \$1,850.
10.	Part of the assessor's budget that is dedicated to the computer system:
	None--the computer system and software are part of the County IT budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$9,000
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	No.
4.	If so, who maintains the Cadastral Maps?
	The mapping department that is not located within the SB County courthouse.
5.	Does the county have GIS software?
	The County mapping department has ESRI and BeeHive; Assr's office has Pictometry.
6.	Is GIS available to the public? If so, what is the web address?
	The GIS from the separate Surveyor's office is not online. The Assessor's office uses NACO's online site. The address is http://www.nebraskaassessorsonline.us/
7.	Who maintains the GIS software and maps?
	The County mapping department.
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown.
4.	When was zoning implemented?
	1976

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial property class; Pritchard & Abbott for all oil, gas and mineral valuation.
2.	GIS Services:
	None.
3.	Other services:
	MIPS for CAMA, administrative and personal property software.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Listing of residential property and pickup work is done in-house. Aforementioned contracted appraisal services listed in D1.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	That the Appraisal firm be certified to perform their function in the State of Nebraska.
4.	Have the existing contracts been approved by the PTA?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Pritchard & Abbott establishes assessed values for oil, gas and mineral values; Stanard Appraisal will establish assessed values for commercial property in 2017.

2015 Certification for Scotts Bluff County

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 Scotts Bluff County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

