



**2016 REPORTS & OPINIONS**

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**SCOTTS BLUFF COUNTY**



**Pete Ricketts**  
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE  
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Scotts Bluff County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Scotts Bluff County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Amy Ramos, Scotts Bluff County Assessor

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## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

### **Statistical Analysis:**

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<b>Property Class</b>	<b>COD</b>	<b>PRD</b>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Neb. Rev. Stat. § 77-1327, the Division audits a random sample from the county registers of deeds records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices are necessary to ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

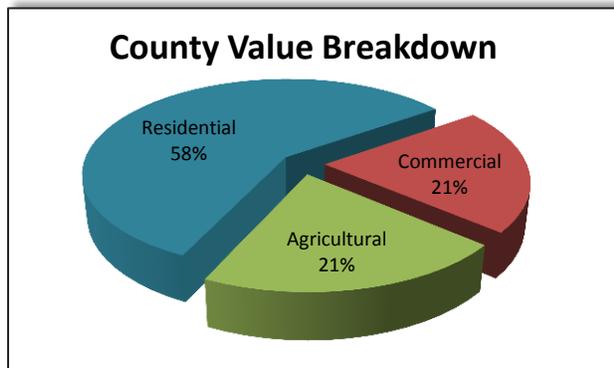
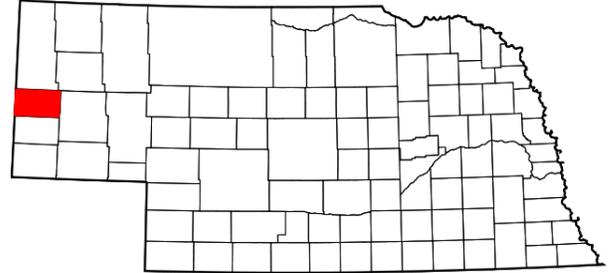
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

*\*Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

## County Overview

With a total area of 739 square miles, Scotts Bluff had 36,465 residents, per the Census Bureau Quick Facts for 2014, a slight population decline from the 2010 US Census. In a review of the past fifty years, Scotts Bluff has maintained a steady population (Nebraska Department of Economic Development). Reports indicated that 69% of county residents were homeowners and 86% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Scotts Bluff convene in and around the city of Scottsbluff, the largest town in the county. Per the latest information available from the U.S. Census Bureau, there were 1,078 employer establishments in Scotts Bluff. County-wide employment was at 18,092 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).

Simultaneously, the agricultural economy has remained another strong anchor for Scotts Bluff that has fortified the local rural area economies. Scotts Bluff is included in the North Platte Natural Resources District (NRD). A mix of grass and irrigated land makes up the majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Scotts Bluff ranks first in dry edible beans and second in sugar beets for sugar. In value of sales by commodity group, Scotts Bluff ranks second in other crops and hay and third in sheep, goats, wool, mohair, and milk, as well as horses, ponies, mules, burros, and donkeys (USDA AgCensus).

Scotts Bluff County Quick Facts		
Founded	1888	
Namesake	Bluff in Scotts Bluff National Monument; bluffs named for fur trapper Hiram Scott	
Region	Panhandle	
County Seat	Gering	
Other Communities	Henry	Morrill
	Lyman	Scottsbluff
	McGrew	Terrytown
	Melbeta	
	Minatare	
	Mitchell	
Most Populated	Scottsbluff (15,023) Steady since 2010 US Census	
Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development		

## 2016 Residential Correlation for Scotts Bluff County

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### *Assessment Actions*

For assessment year 2016, the county assessor addressed the residential property class first by completing the physical review of Gering (VG 20) and Mitchell (VG 40) parcels. Percentage adjustments were made to three of the four Scottsbluff valuation groupings. Percentage adjustments were also made to two of the three Rural Residential groupings (81 and 82). Minatare (VG 30) that had recent appraisal data (physically inspected, but CAMA data not implemented) were rolled into the administrative database and valued with the 2014 cost index. All pickup work was completed by the county, including onsite inspections of any remodeling or additions.

### *Description of Analysis*

<b>Valuation Grouping</b>	<b>Description</b>
11	Scottsbluff NE Quadrant
12	Scottsbluff NW Quadrant
13	Scottsbluff SW Quadrant
14	Scottsbluff SE Quadrant
20	Gering
30	Minatare
40	Mitchell
50	Morrill
60	Small Towns: Henry, Lyman, McGrew, & Melbeta
70	Terrytown
81	Rural Area 1: parcels w/in a rural subdivision
82	Rural Area 2: parcels not located in a rural subdivision
83	Rural Area 3: rural improvements on leased land

The county assessor values residential parcels utilizing thirteen valuation groupings based on market differences and geographic location. A review of Scotts Bluff’s statistical analysis indicates 1,159 qualified residential sales, representing all thirteen valuation groupings. The four Scottsbluff valuation groupings constitute approximately 44% of the sample and are slightly over-represented. All three overall measures of central tendency are within acceptable range. Twelve of the thirteen valuation groupings fall within the acceptable range for the calculated median (the only exception being VG 83—Rural IOLL’s with only five qualified sales).

## 2016 Residential Correlation for Scotts Bluff County

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	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,240,578,930	1,288,669,645	48,090,715	3.88%	12,569,168	2.86%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	94,951,949	98,854,576	3,902,627	4.11%	3,037,346	0.91%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,335,530,879</b>	<b>1,387,524,221</b>	<b>51,993,342</b>	<b>3.89%</b>	<b>15,606,514</b>	<b>2.72%</b>

The trend for the residential market appears to be rising slightly as evidenced by an approximate 3% increase (excluding growth) for residential property as a whole as indicated by the residential portion of the “2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL).”

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The county’s process consists of a telephone (or when possible an in-person) interview with basically anyone involved in a real estate sales transaction that exhibits an A/S ratio that lies significantly outside the acceptable range. The Division’s review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Scotts Bluff County 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.

The county’s inspection and review cycle for all real property was discussed with the county assessor. The county’s inspection process for residential property was previously conducted in-house by a staff of eleven listers. The county assessor’s office has experienced a complete turnover in listing staff, with a relatively new group that conducts pickup work and on-site review. The county will use the vendor Pictometry, which creates oblique aerial images, to identify changes to property that will initiate an on-site inspection.

Valuation groupings were also examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the residential property class.

## 2016 Residential Correlation for Scotts Bluff County

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### *Equalization and Quality of Assessment*

A review of all relevant information indicates that the quality of assessment for the residential property class meets professionally accepted mass appraisal standards and is believed to be in general compliance.

<b>VALUATION GROUPING</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
11	132	92.94	91.63	90.44	13.17	101.32
12	147	92.63	98.28	95.20	19.07	103.24
13	125	91.83	97.53	91.42	21.14	106.68
14	105	99.51	104.19	97.34	25.78	107.04
20	299	93.40	96.30	94.39	16.28	102.02
30	19	99.71	112.16	86.77	44.73	129.26
40	53	94.43	92.77	89.09	19.61	104.13
50	34	98.82	107.09	101.93	31.25	105.06
60	24	94.10	106.60	90.70	38.42	117.53
70	26	95.46	99.50	95.85	16.17	103.81
81	73	92.14	96.97	91.13	20.18	106.41
82	117	92.88	94.29	89.45	23.58	105.41
83	5	82.97	117.46	90.28	48.85	130.11
<u>ALL</u>						
10/01/2013 To 09/30/2015	1,159	93.49	97.50	92.66	20.56	105.22

### *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%.

## 2016 Commercial Correlation for Scotts Bluff County

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### *Assessment Actions*

For the current assessment year, the county assessor physically reviewed (via a contracted appraisal firm) valuation groupings 20 through 80. Because of the physical review, an additional 12% increase was made to improvements in VG 30 (Mitchell) in order to match the market. Additionally, all pickup work was completed by the county, including on-site inspections of any remodeling or additions.

### *Description of Analysis*

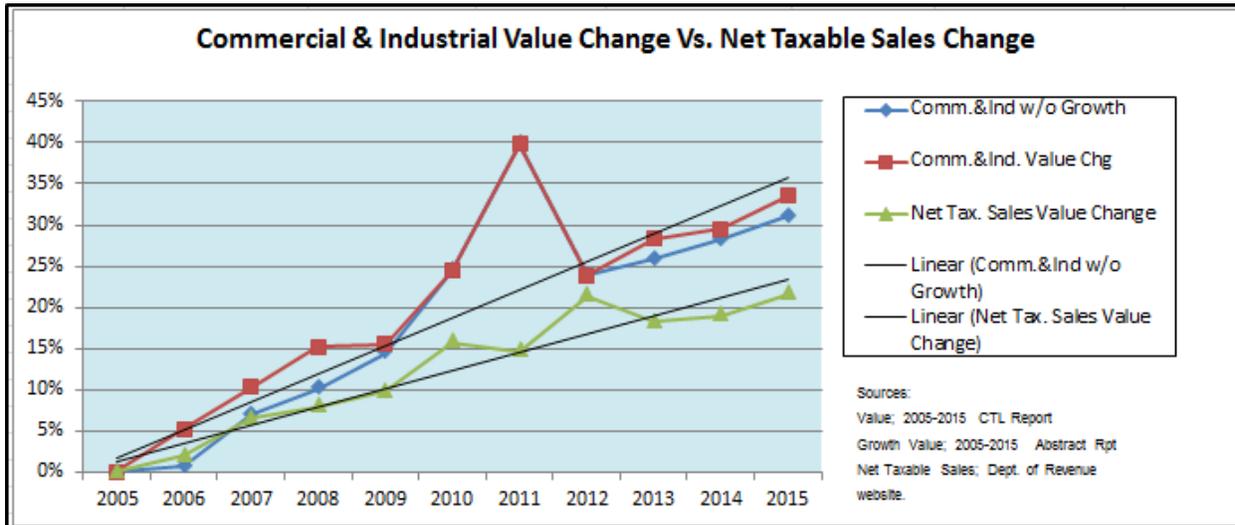
<b>Valuation Grouping</b>	<b>Description</b>
11	Scottsbluff NE Quadrant
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14	Scottsbluff SE Quadrant
20	Gering
30	Minatare
40	Mitchell
50	Morrill
60	Small Towns: Henry, Lyman, McGrew, & Melbeta
70	Terrytown
80	Rural Area 1: parcels w/in a rural subdivision

The county assessor values commercial parcels utilizing eleven valuation groupings based on differences in the market and geographic location. A review of the statistical profile indicates 153 sales that were deemed qualified by the county assessor. All eleven valuation groupings are represented, with the four Scotts Bluff County valuation groupings comprising roughly 53% of the sample. This percentage is an under-representation of the commercial population (Scottsbluff constitutes about 70% of commercial value within the county). Two of the three overall measures of central tendency are within the acceptable range. Seven of the eleven valuation groupings that have a significant number of sales exhibit medians that fall within the acceptable range.

A determination of the overall commercial activity within the county includes the Analysis of Net Taxable Sales non-Motor Vehicle ([http://revenue.nebraska.gov/research/salestax\\_data.html](http://revenue.nebraska.gov/research/salestax_data.html)) as a modest indicator of general commercial activity. The Net Taxable Sales data is comprised of fourteen business codes—from Agriculture to Public Administration. The three largest business

## 2016 Commercial Correlation for Scotts Bluff County

classifications in Scotts Bluff County that provide the bulk of Net Taxable Sales are: Retail Trade, Other Services and Accommodation and Food Services.



Net Taxable Sales for the last eleven years indicates an average of 2.01% net increase over this period of time. Comparing this figure to the Annual Percent Change in Assessed Value shown in Chart 2 of Exhibit 79B (1.27% annual percent change excluding growth for the same time period) indicates less than one point difference. This would tend to indicate that overall, commercial value within the county has followed a general indicator of commercial market activity.

There are thirty-seven different occupancy codes represented in the sales sample. These codes were condensed into ten occupancy series in order to potentially create a subclass based on primary use of the parcels. Five of the series have a significant amount of sales—however, they are not homogenous by valuation grouping and therefore are not usable to analyze as subclasses (Series 01 is comprised of 7 distinct VG's; 02 is comprised of 8 groupings; 03 has 10 different groupings; both 04 and 05 are comprised of 7 valuation groupings).

### ***Assessment Practice Review***

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The county's process for all three property classes consists of a telephone or in-person interview with basically anyone involved in a real estate sales transaction that exhibits an A/S ratio that lies significantly outside the acceptable range. The Division's review inspects the non-qualified sales to ensure that the

## 2016 Commercial Correlation for Scotts Bluff County

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grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Scotts Bluff County 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.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county's inspection process for commercial property was previously conducted in-house by a staff of eleven listers. Since the county assessor's office had experienced a complete turnover in listing staff, they contracted with Stanard Appraisal for the commercial class. Seven valuation groupings were reviewed for the current assessment year and three that are due for the next assessment year will be addressed by the contracted appraisal firm.

Valuation groupings were also examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the commercial property class.

### *Equalization and Quality of Assessment*

A review of all relevant information indicates that the quality of assessment for the commercial property class meets professionally accepted mass appraisal standards and is believed to be in general compliance.

<b>VALUATION GROUPING</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
11	8	100.00	94.96	104.70	18.54	90.70
12	19	92.62	86.70	62.23	17.10	139.32
13	15	92.22	96.69	95.23	17.46	101.53
14	39	92.22	96.52	91.29	30.71	105.73
20	27	98.95	102.88	91.54	24.00	112.39
30	3	47.64	61.73	60.29	29.66	102.39
40	12	92.76	94.13	101.14	41.95	93.07
50	2	61.60	61.60	71.91	25.21	85.66
60	6	48.15	66.69	66.52	80.23	100.26
70	3	91.80	101.10	97.78	10.33	103.40
80	19	91.54	91.57	55.19	37.33	165.92

### *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%.

# 2016 Agricultural Correlation for Scotts Bluff County

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## *Assessment Actions*

For assessment year 2016, the county assessor addressed agricultural land in the following manner: due to a statistical analysis, rural improvements were increased by 3% in Areas 1 and 3 to ensure uniformity; via the protest process, land use was examined and confirmed for each taxpayer that supplied a current Farm Service Agency (FSA) map; overall, irrigated and dry land was raised by about 2%, and the grass classification received an increase of approximately 8% to bring agricultural and horticultural land closer to 75% of market.

## *Description of Analysis*

Scotts Bluff County has developed three clearly defined agricultural market areas based on topography, soil type, and geographic proximity to the cities of Scottsbluff, Gering, and the North Platte River. Market Area 1 consists of the land located around the cities of Scottsbluff and Gering. Land values within this market area are influenced by buyers purchasing land for site use (both residential and commercial) rather than purely agricultural use. Market Area 1 qualifies for special value. Market area 2 runs diagonally from west to east through the county and encompasses the North Platter River, including any accretion as well as any growth from the small towns. Thus, Market Area 2 qualifies for special value. Market Area 3 represents the non-influenced agricultural land within the county and consists of all land not included in Areas 1 and 2. This uninfluenced area is used for measurement purposes to describe the level of value for both agricultural land and land receiving special value since the uninfluenced land is utilized by the county assessor to determine the values established for special valuation.

Neighboring counties to Scotts Bluff are Sioux to the north, a small portion of Box Butte touching the northeast edge, Morrill to the east and Banner to the south. Counties adjoining Area 3 that would be most comparable by soil similarity would be Morrill county and the southern portion of Sioux. By majority land use, compared to its neighbors, Scotts Bluff is first in irrigated use 42% vs. 28% for Box Butte and fourth in both dry and grass land use. Six sales from outside Scotts Bluff County were supplemented in the sample to enhance the majority land use (MLU) for dry land.

The county assessor's assessment actions to raise irrigated and dry values by 2%, but increase the grass values by about 8% can be said to mirror the trend of the agricultural market across the State. This movement indicates a flattening of cropland values, but an increasing grassland market.

The statistical sample of sixty-nine sales reveals two of the three measures of central tendency within range. A review of the statistical profile for the 80% MLU by Market Area indicates that the majority of sales fall within irrigated land use and these are within acceptable range. The samples of 80% MLU dry and grassland are too small to be statistically reliable; both subclasses were adjusted at amounts that are typical for the market and resulted in values that are generally comparable to the surrounding counties. For that reason, dry and grass values are believed to be assessed in the acceptable range.

# 2016 Agricultural Correlation for Scotts Bluff County

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## *Assessment Practice Review*

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One assessment practice reviewed is that of sales qualification and verification. Scotts Bluff County's process consists of a telephone (or in some cases a person) interview with one of the parties involved in a sale transaction of agricultural land that indicates an assessment over sales ratio that is significantly outside of the acceptable range. The Division reviews the non-qualified sales to ensure that the reasons for disqualifying sales are supported and documented. The review also includes a dialogue with the county assessor and a consideration of verification documentation. It is the practice of the county Assessor to consider all sales qualified unless shown to be non-arm's-length. The review of the county revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of agricultural land.

The inspection and review cycle for all real property was also examined. Within the agricultural class rural dwellings and outbuildings are reviewed at the same time as the rural residential review. Therefore, the last review of agricultural improvements that are within the vicinity of Scottsbluff, Gering, and improvements on leased land were reviewed in 2011. Due to the complete turnover in listing staff and the subsequent training of new individuals, the review of other agricultural improvements has not occurred since 2009. The county assessor uses aerial imagery to recognize changes in improved parcels, and then these are addressed by an on-site review. Likewise, the last complete land use update occurred in 2009 when the mapping department provided aerial maps. The funding and acquisition of updated aerial imagery by the county assessor has been denied by the Scotts Bluff County Board. The county assessor utilizes FSA maps provided by taxpayers during the protest process and keeps these in the property record file. Further, any questions regarding land use results in the physical inspection of the parcel(s) in question. Admittedly, this is not a systematic process for keeping land use current, and this concern has been brought to the county assessor.

The review process also examines the agricultural market areas to ensure that the areas defined are equally subject to a set of economic forces that impact the value of land within the delineated areas. The summary of the market area analysis concluded that the county has adequately identified market areas for the agricultural land class.

Another portion of the assessment practices review relates to how rural residential and recreational land use is identified apart from agricultural land within the county. The county

## 2016 Agricultural Correlation for Scotts Bluff County

assessor's process in determining agricultural versus non-agricultural use includes an examination of the following factors: 1) If there is any agricultural/horticultural income generated from the land; 2) if there is participation in FSA programs; 3) if the land owner has a farm insurance policy; 4) if the majority land use is for wildlife habitat and 5) if there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule. Regarding the agricultural land receiving special value, the county establishes this value by utilizing the most comparable uninfluenced market area (Area 3). The county assessor annually analyzes both the agricultural and non-agricultural activity occurring within the established agricultural market areas to continue to monitor (and re-define if necessary) the delineation of the individual area boundaries.

### *Equalization*

All dwellings located on both agricultural and residential-use land are valued using the same cost index. Farm home sites carry the same value as rural residential home sites, and since rural properties in residential valuation groupings 81 and 82 have been valued within the acceptable range, agricultural improvements are believed to be equalized at the statutory level.

Agricultural land values appear to be equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Scotts Bluff County complies with professionally accepted mass appraisal standards.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
3	69	70.80	71.14	60.74	28.80	117.12

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>    Irrigated    </u>						
County	41	71.53	74.36	63.24	25.60	117.58
3	41	71.53	74.36	63.24	25.60	117.58
<u>    Dry    </u>						
County	9	61.21	60.50	49.89	36.56	121.27
3	9	61.21	60.50	49.89	36.56	121.27
<u>    Grass    </u>						
County	5	72.80	79.52	79.05	15.12	100.59
3	5	72.80	79.52	79.05	15.12	100.59
<u>    ALL    </u>						
10/01/2012 To 09/30/2015	69	70.80	71.14	60.74	28.80	117.12

## **2016 Agricultural Correlation for Scotts Bluff County**

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### ***Level of Value***

Based on analysis of all available information, the level of value of agricultural land in Scotts Bluff County is 71%.

### ***Special Value***

Based on analysis of all available information, the level of value for special value land in Scotts Bluff County is 71%.

## 2016 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
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	92	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	71	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	71	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 8th day of April, 2016.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2016 Commission Summary for ScottsBluff County

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### Residential Real Property - Current

Number of Sales	1159	Median	93.49
Total Sales Price	\$151,825,563	Mean	97.50
Total Adj. Sales Price	\$151,825,563	Wgt. Mean	92.66
Total Assessed Value	\$140,676,629	Average Assessed Value of the Base	\$89,715
Avg. Adj. Sales Price	\$130,997	Avg. Assessed Value	\$121,378

### Confidence Interval - Current

95% Median C.I	92.28 to 94.56
95% Wgt. Mean C.I	91.40 to 93.91
95% Mean C.I	95.79 to 99.21
% of Value of the Class of all Real Property Value in the	54.11
% of Records Sold in the Study Period	8.07
% of Value Sold in the Study Period	10.92

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	1,116	93	92.82
2014	1,040	93	92.64
2013	979	93	93.49
2012	896	94	94.26

## 2016 Commission Summary for ScottsBluff County

### Commercial Real Property - Current

Number of Sales	153	Median	92.22
Total Sales Price	\$51,095,626	Mean	93.34
Total Adj. Sales Price	\$51,095,626	Wgt. Mean	85.88
Total Assessed Value	\$43,880,964	Average Assessed Value of the Base	\$213,825
Avg. Adj. Sales Price	\$333,958	Avg. Assessed Value	\$286,804

### Confidence Interval - Current

95% Median C.I	86.15 to 98.58
95% Wgt. Mean C.I	69.27 to 102.49
95% Mean C.I	87.68 to 99.00
% of Value of the Class of all Real Property Value in the County	19.70
% of Records Sold in the Study Period	6.97
% of Value Sold in the Study Period	9.35

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	130	92	92.25
2014	99	94	93.67
2013	100	96	96.44
2012	88	97	97.43

**79 Scottsbluff**

**RESIDENTIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 1,159  
 Total Sales Price : 151,825,563  
 Total Adj. Sales Price : 151,825,563  
 Total Assessed Value : 140,676,629  
 Avg. Adj. Sales Price : 130,997  
 Avg. Assessed Value : 121,378

MEDIAN : 93  
 WGT. MEAN : 93  
 MEAN : 98  
 COD : 20.56  
 PRD : 105.22

COV : 30.42  
 STD : 29.66  
 Avg. Abs. Dev : 19.22  
 MAX Sales Ratio : 288.78  
 MIN Sales Ratio : 26.19

95% Median C.I. : 92.28 to 94.56  
 95% Wgt. Mean C.I. : 91.40 to 93.91  
 95% Mean C.I. : 95.79 to 99.21

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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-13 To 31-DEC-13	142	93.71	100.35	93.81	23.24	106.97	26.19	254.01	89.04 to 100.00	112,577	105,604
01-JAN-14 To 31-MAR-14	110	94.13	98.30	96.16	16.93	102.23	40.08	244.84	90.78 to 100.39	132,273	127,195
01-APR-14 To 30-JUN-14	143	95.41	96.84	93.24	19.49	103.86	42.30	253.59	89.63 to 98.03	136,166	126,965
01-JUL-14 To 30-SEP-14	156	92.26	97.18	93.64	21.16	103.78	47.38	281.39	89.11 to 96.80	129,829	121,567
01-OCT-14 To 31-DEC-14	120	96.17	101.03	94.49	22.38	106.92	45.27	274.23	90.03 to 102.49	120,674	114,023
01-JAN-15 To 31-MAR-15	132	94.58	101.62	90.39	23.62	112.42	44.88	288.78	91.99 to 100.00	132,115	119,422
01-APR-15 To 30-JUN-15	168	93.68	94.29	91.70	18.95	102.82	29.09	187.82	90.33 to 98.09	147,667	135,404
01-JUL-15 To 30-SEP-15	188	90.96	93.36	90.09	18.36	103.63	45.44	213.88	87.60 to 92.94	132,109	119,014
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	551	93.59	98.13	94.09	20.48	104.29	26.19	281.39	92.03 to 96.73	127,515	119,978
01-OCT-14 To 30-SEP-15	608	93.44	96.92	91.42	20.62	106.02	29.09	288.78	91.86 to 94.57	134,152	122,646
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	529	93.75	98.19	94.24	20.29	104.19	40.08	281.39	92.06 to 96.91	129,974	122,485
<u>ALL</u>	1,159	93.49	97.50	92.66	20.56	105.22	26.19	288.78	92.28 to 94.56	130,997	121,378

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	132	92.94	91.63	90.44	13.17	101.32	50.63	147.05	89.85 to 95.10	191,286	173,006
12	147	92.63	98.28	95.20	19.07	103.24	46.06	193.26	89.39 to 98.57	123,556	117,622
13	125	91.83	97.53	91.42	21.14	106.68	51.21	254.01	87.72 to 96.19	85,355	78,030
14	105	99.51	104.19	97.34	25.78	107.04	42.30	217.53	94.05 to 108.19	61,608	59,969
20	299	93.40	96.30	94.39	16.28	102.02	26.19	281.39	91.55 to 95.17	148,024	139,724
30	19	99.71	112.16	86.77	44.73	129.26	45.44	274.23	69.02 to 134.81	39,561	34,326
40	53	94.43	92.77	89.09	19.61	104.13	47.48	202.93	77.60 to 100.65	81,826	72,899
50	34	98.82	107.09	101.93	31.25	105.06	29.09	244.23	88.89 to 128.38	75,797	77,261
60	24	94.10	106.60	90.70	38.42	117.53	37.80	288.78	74.67 to 114.78	50,958	46,217
70	26	95.46	99.50	95.85	16.17	103.81	58.98	136.89	88.02 to 112.78	80,158	76,834
81	73	92.14	96.97	91.13	20.18	106.41	50.10	283.10	86.96 to 94.57	185,894	169,398
82	117	92.88	94.29	89.45	23.58	105.41	44.83	224.44	87.26 to 100.64	188,455	168,578
83	5	82.97	117.46	90.28	48.85	130.11	69.57	244.84	N/A	84,700	76,464
<u>ALL</u>	1,159	93.49	97.50	92.66	20.56	105.22	26.19	288.78	92.28 to 94.56	130,997	121,378

**79 Scottsbluff**

**RESIDENTIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 1,159  
 Total Sales Price : 151,825,563  
 Total Adj. Sales Price : 151,825,563  
 Total Assessed Value : 140,676,629  
 Avg. Adj. Sales Price : 130,997  
 Avg. Assessed Value : 121,378

MEDIAN : 93  
 WGT. MEAN : 93  
 MEAN : 98  
 COD : 20.56  
 PRD : 105.22

COV : 30.42  
 STD : 29.66  
 Avg. Abs. Dev : 19.22  
 MAX Sales Ratio : 288.78  
 MIN Sales Ratio : 26.19

95% Median C.I. : 92.28 to 94.56  
 95% Wgt. Mean C.I. : 91.40 to 93.91  
 95% Mean C.I. : 95.79 to 99.21

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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	1,159	93.49	97.50	92.66	20.56	105.22	26.19	288.78	92.28 to 94.56	130,997	121,378
06											
07											
<u>ALL</u>	<u>1,159</u>	<u>93.49</u>	<u>97.50</u>	<u>92.66</u>	<u>20.56</u>	<u>105.22</u>	<u>26.19</u>	<u>288.78</u>	<u>92.28 to 94.56</u>	<u>130,997</u>	<u>121,378</u>

**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	3	253.59	247.23	246.78	07.93	100.18	213.88	274.23	N/A	3,733	9,213
Less Than 15,000	20	148.95	154.64	143.86	35.75	107.49	61.98	274.23	100.00 to 202.93	8,116	11,676
Less Than 30,000	55	116.20	142.89	138.88	40.71	102.89	61.98	288.78	104.32 to 155.52	17,135	23,797
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,156	93.45	97.11	92.65	20.19	104.81	26.19	288.78	92.24 to 94.50	131,327	121,669
Greater Than 14,999	1,139	93.21	96.49	92.60	19.76	104.20	26.19	288.78	92.03 to 94.28	133,155	123,304
Greater Than 29,999	1,104	92.92	95.24	92.37	18.81	103.11	26.19	283.10	91.83 to 93.92	136,669	126,239
<u>Incremental Ranges</u>											
0 TO 4,999	3	253.59	247.23	246.78	07.93	100.18	213.88	274.23	N/A	3,733	9,213
5,000 TO 14,999	17	111.96	138.31	136.24	37.85	101.52	61.98	243.07	99.71 to 196.17	8,889	12,110
15,000 TO 29,999	35	114.15	136.18	137.84	37.09	98.80	66.33	288.78	102.50 to 148.09	22,289	30,724
30,000 TO 59,999	151	110.78	114.58	112.85	27.30	101.53	26.19	283.10	104.29 to 116.15	44,868	50,633
60,000 TO 99,999	291	92.91	95.20	94.43	20.48	100.82	29.09	224.44	90.50 to 95.07	78,939	74,540
100,000 TO 149,999	291	88.43	90.14	90.03	14.85	100.12	46.06	151.73	87.26 to 91.89	125,175	112,695
150,000 TO 249,999	271	92.52	91.42	91.50	13.41	99.91	44.83	136.11	89.83 to 94.51	188,375	172,356
250,000 TO 499,999	91	93.48	91.81	91.37	13.35	100.48	44.88	147.43	88.41 to 99.20	313,510	286,448
500,000 TO 999,999	9	84.56	86.33	86.94	15.07	99.30	50.10	107.83	77.93 to 102.90	570,222	495,729
1,000,000 +											
<u>ALL</u>	<u>1,159</u>	<u>93.49</u>	<u>97.50</u>	<u>92.66</u>	<u>20.56</u>	<u>105.22</u>	<u>26.19</u>	<u>288.78</u>	<u>92.28 to 94.56</u>	<u>130,997</u>	<u>121,378</u>

**79 Scottsbluff**

**COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 153  
 Total Sales Price : 51,095,626  
 Total Adj. Sales Price : 51,095,626  
 Total Assessed Value : 43,880,964  
 Avg. Adj. Sales Price : 333,958  
 Avg. Assessed Value : 286,804

MEDIAN : 92  
 WGT. MEAN : 86  
 MEAN : 93  
 COD : 28.74  
 PRD : 108.69

COV : 38.27  
 STD : 35.72  
 Avg. Abs. Dev : 26.50  
 MAX Sales Ratio : 218.23  
 MIN Sales Ratio : 17.30

95% Median C.I. : 86.15 to 98.58  
 95% Wgt. Mean C.I. : 69.27 to 102.49  
 95% Mean C.I. : 87.68 to 99.00

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	8	98.01	105.57	94.65	31.67	111.54	62.42	183.30	62.42 to 183.30	120,781	114,324
01-JAN-13 To 31-MAR-13	4	95.69	97.12	89.27	20.70	108.79	72.03	125.08	N/A	76,000	67,845
01-APR-13 To 30-JUN-13	17	96.99	98.17	99.82	25.86	98.35	39.05	201.94	81.16 to 116.25	154,559	154,287
01-JUL-13 To 30-SEP-13	13	96.57	95.92	89.83	25.30	106.78	49.22	163.02	63.93 to 117.49	171,731	154,258
01-OCT-13 To 31-DEC-13	14	91.43	92.16	107.31	28.79	85.88	33.01	156.27	61.56 to 125.00	540,310	579,811
01-JAN-14 To 31-MAR-14	11	74.99	80.22	80.51	36.68	99.64	37.10	145.38	37.20 to 126.24	319,045	256,870
01-APR-14 To 30-JUN-14	22	90.10	83.97	96.19	30.98	87.30	33.88	183.72	48.46 to 100.00	157,031	151,042
01-JUL-14 To 30-SEP-14	8	98.24	100.95	101.23	14.02	99.72	73.97	128.18	73.97 to 128.18	1,679,481	1,700,106
01-OCT-14 To 31-DEC-14	15	101.54	102.77	41.60	21.30	247.04	23.92	148.03	96.01 to 120.81	447,759	186,254
01-JAN-15 To 31-MAR-15	12	82.51	84.31	50.82	40.84	165.90	17.30	166.28	38.49 to 119.97	361,245	183,597
01-APR-15 To 30-JUN-15	12	79.47	85.59	73.41	29.42	116.59	49.86	218.23	60.36 to 91.52	173,061	127,040
01-JUL-15 To 30-SEP-15	17	98.95	101.40	94.98	24.02	106.76	60.58	181.99	77.11 to 117.68	227,821	216,389
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	42	96.78	98.79	94.84	26.37	104.16	39.05	201.94	83.13 to 102.45	145,958	138,434
01-OCT-13 To 30-SEP-14	55	90.22	87.78	99.65	28.72	88.09	33.01	183.72	74.81 to 100.00	508,443	506,667
01-OCT-14 To 30-SEP-15	56	91.88	94.72	60.00	29.85	157.87	17.30	218.23	81.81 to 100.00	303,589	182,144
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	48	95.54	95.72	102.27	26.08	93.60	33.01	201.94	83.52 to 102.92	265,174	271,187
01-JAN-14 To 31-DEC-14	56	93.81	90.70	83.13	27.57	109.11	23.92	183.72	87.24 to 100.00	484,222	402,556
<u>ALL</u>	153	92.22	93.34	85.88	28.74	108.69	17.30	218.23	86.15 to 98.58	333,958	286,804

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
11	8	100.00	94.96	104.70	18.54	90.70	60.58	140.70	60.58 to 140.70	2,207,500	2,311,176
12	19	92.62	86.70	62.23	17.10	139.32	23.92	114.98	77.86 to 100.17	620,065	385,884
13	15	92.22	96.69	95.23	17.46	101.53	61.30	153.83	81.81 to 108.50	214,233	204,019
14	39	92.22	96.52	91.29	30.71	105.73	39.36	201.94	73.96 to 100.00	136,225	124,354
20	27	98.95	102.88	91.54	24.00	112.39	39.05	163.14	85.19 to 120.81	231,857	212,243
30	3	47.64	61.73	60.29	29.66	102.39	47.58	89.97	N/A	39,000	23,513
40	12	92.76	94.13	101.14	41.95	93.07	37.20	163.02	42.79 to 136.02	70,700	71,505
50	2	61.60	61.60	71.91	25.21	85.66	46.07	77.12	N/A	59,500	42,784
60	6	48.15	66.69	66.52	80.23	100.26	17.30	148.03	17.30 to 148.03	21,833	14,523
70	3	91.80	101.10	97.78	10.33	103.40	91.52	119.97	N/A	155,000	151,567
80	19	91.54	91.57	55.19	37.33	165.92	35.16	218.23	52.62 to 115.23	273,031	150,691
<u>ALL</u>	153	92.22	93.34	85.88	28.74	108.69	17.30	218.23	86.15 to 98.58	333,958	286,804

**79 Scottsbluff**  
**COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

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MEDIAN : 92  
WGT. MEAN : 86  
MEAN : 93  
COD : 28.74  
PRD : 108.69

COV : 38.27  
STD : 35.72  
Avg. Abs. Dev : 26.50  
MAX Sales Ratio : 218.23  
MIN Sales Ratio : 17.30

95% Median C.I. : 86.15 to 98.58  
95% Wgt. Mean C.I. : 69.27 to 102.49  
95% Mean C.I. : 87.68 to 99.00

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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	4	78.10	79.10	76.38	20.93	103.56	61.56	98.62	N/A	197,875	151,134
03	147	92.22	93.03	86.04	28.33	108.12	17.30	201.94	87.24 to 98.58	341,096	293,490
04	2	144.13	144.13	81.85	51.41	176.09	70.03	218.23	N/A	81,500	66,711
<u>ALL</u>	153	92.22	93.34	85.88	28.74	108.69	17.30	218.23	86.15 to 98.58	333,958	286,804

**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	148.03	148.03	148.03	00.00	100.00	148.03	148.03	N/A	4,000	5,921
Less Than 15,000	4	90.96	104.36	102.78	86.60	101.54	17.30	218.23	N/A	9,750	10,022
Less Than 30,000	12	48.02	86.38	82.07	105.25	105.25	17.30	218.23	33.88 to 148.03	19,417	15,935
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	152	92.22	92.98	85.88	28.53	108.27	17.30	218.23	86.15 to 98.04	336,129	288,652
Greater Than 14,999	149	92.22	93.04	85.87	27.22	108.35	23.92	201.94	87.24 to 98.04	342,662	294,234
Greater Than 29,999	141	92.27	93.93	85.90	25.83	109.35	23.92	201.94	88.35 to 98.58	360,728	309,856
<u>Incremental Ranges</u>											
0 TO 4,999	1	148.03	148.03	148.03	00.00	100.00	148.03	148.03	N/A	4,000	5,921
5,000 TO 14,999	3	33.88	89.80	97.61	197.70	92.00	17.30	218.23	N/A	11,667	11,388
15,000 TO 29,999	8	48.02	77.39	77.90	75.84	99.35	33.01	160.15	33.01 to 160.15	24,250	18,892
30,000 TO 59,999	18	90.10	93.73	91.92	36.06	101.97	39.36	183.30	62.42 to 125.08	46,000	42,284
60,000 TO 99,999	30	101.31	104.31	103.59	23.50	100.70	47.64	181.99	96.01 to 113.51	76,942	79,701
100,000 TO 149,999	30	92.01	94.96	94.39	24.44	100.60	39.05	156.27	81.81 to 101.47	120,313	113,563
150,000 TO 249,999	34	91.39	90.37	89.22	25.32	101.29	37.10	201.94	73.58 to 96.57	192,917	172,116
250,000 TO 499,999	17	84.73	88.00	87.89	18.62	100.13	61.30	128.18	71.04 to 100.00	325,373	285,970
500,000 TO 999,999	6	96.26	94.71	95.97	11.78	98.69	77.31	108.62	77.31 to 108.62	697,500	669,366
1,000,000 +	6	84.91	73.70	80.46	34.24	91.60	23.92	110.98	23.92 to 110.98	4,640,240	3,733,510
<u>ALL</u>	153	92.22	93.34	85.88	28.74	108.69	17.30	218.23	86.15 to 98.58	333,958	286,804

**79 Scottsbluff**

**COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 153  
 Total Sales Price : 51,095,626  
 Total Adj. Sales Price : 51,095,626  
 Total Assessed Value : 43,880,964  
 Avg. Adj. Sales Price : 333,958  
 Avg. Assessed Value : 286,804

MEDIAN : 92  
 WGT. MEAN : 86  
 MEAN : 93  
 COD : 28.74  
 PRD : 108.69

COV : 38.27  
 STD : 35.72  
 Avg. Abs. Dev : 26.50  
 MAX Sales Ratio : 218.23  
 MIN Sales Ratio : 17.30

95% Median C.I. : 86.15 to 98.58  
 95% Wgt. Mean C.I. : 69.27 to 102.49  
 95% Mean C.I. : 87.68 to 99.00

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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	7	87.24	83.08	84.07	16.32	98.82	39.05	100.00	39.05 to 100.00	118,257	99,422
300	4	88.41	87.57	90.67	13.47	96.58	73.47	100.00	N/A	225,000	204,009
306	2	159.72	159.72	148.55	26.44	107.52	117.49	201.94	N/A	217,500	323,096
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
343	1	90.61	90.61	90.61	00.00	100.00	90.61	90.61	N/A	240,000	217,469
344	15	100.00	109.89	102.13	24.57	107.60	69.17	183.72	84.83 to 115.23	853,713	871,878
346	1	60.36	60.36	60.36	00.00	100.00	60.36	60.36	N/A	100,000	60,357
349	3	100.00	92.44	82.46	07.56	112.10	77.31	100.00	N/A	323,333	266,613
350	6	94.92	95.78	88.07	14.72	108.75	71.04	117.68	71.04 to 117.68	193,292	170,225
352	27	91.52	92.95	89.94	19.33	103.35	43.73	146.62	84.73 to 100.17	263,833	237,287
353	11	83.13	87.00	32.72	38.27	265.89	23.92	166.28	33.88 to 131.27	542,536	177,498
384	3	42.79	58.67	66.36	45.81	88.41	37.20	96.01	N/A	52,083	34,563
386	4	76.74	84.65	64.76	61.06	130.71	37.10	148.03	N/A	181,375	117,450
405	1	92.54	92.54	92.54	00.00	100.00	92.54	92.54	N/A	228,000	211,001
406	2	92.65	92.65	90.03	03.64	102.91	89.28	96.01	N/A	295,000	265,575
407	1	47.58	47.58	47.58	00.00	100.00	47.58	47.58	N/A	22,000	10,467
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	93.19	96.47	71.54	49.51	134.85	39.36	160.15	N/A	116,500	83,342
441	3	100.00	100.49	112.32	35.40	89.47	47.64	153.83	N/A	60,667	68,139
442	1	138.11	138.11	138.11	00.00	100.00	138.11	138.11	N/A	92,500	127,753
458	1	105.51	105.51	105.51	00.00	100.00	105.51	105.51	N/A	40,000	42,203
459	5	73.58	78.27	80.08	14.56	97.74	60.58	108.54	N/A	147,700	118,273
470	5	58.17	67.03	64.61	24.76	103.75	49.86	102.45	N/A	118,300	76,435
471	13	65.82	75.72	51.45	47.37	147.17	17.30	127.12	46.07 to 111.41	329,214	169,385
490	1	120.81	120.81	120.81	00.00	100.00	120.81	120.81	N/A	70,380	85,025
493	1	218.23	218.23	218.23	00.00	100.00	218.23	218.23	N/A	13,000	28,370
494	2	79.26	79.26	80.34	05.39	98.66	74.99	83.52	N/A	398,750	320,346
511	1	136.02	136.02	136.02	00.00	100.00	136.02	136.02	N/A	55,000	74,811
528	12	95.06	100.30	101.79	25.99	98.54	59.55	163.02	64.65 to 126.24	104,061	105,928
531	2	68.20	68.20	72.78	08.48	93.71	62.42	73.97	N/A	194,423	141,500
532	1	42.60	42.60	42.60	00.00	100.00	42.60	42.60	N/A	35,000	14,910
544	1	111.24	111.24	111.24	00.00	100.00	111.24	111.24	N/A	350,000	389,336
552	1	156.27	156.27	156.27	00.00	100.00	156.27	156.27	N/A	102,500	160,181
554	3	70.03	76.01	80.13	43.78	94.86	33.01	125.00	N/A	78,333	62,768
588	1	181.99	181.99	181.99	00.00	100.00	181.99	181.99	N/A	75,000	136,491
700	1	110.98	110.98	110.98	00.00	100.00	110.98	110.98	N/A	5,992,000	6,650,000

**79 Scottsbluff**

**COMMERCIAL**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 153  
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MEDIAN : 92  
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COV : 38.27  
 STD : 35.72  
 Avg. Abs. Dev : 26.50  
 MAX Sales Ratio : 218.23  
 MIN Sales Ratio : 17.30

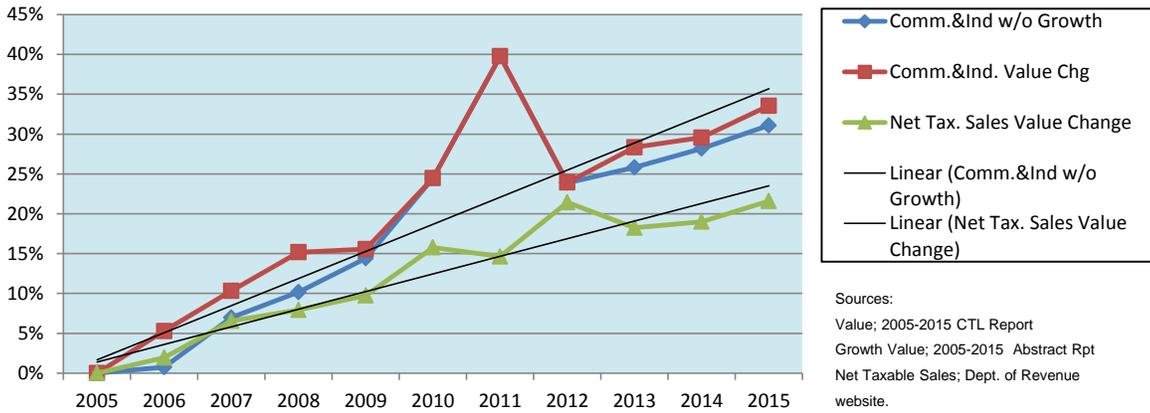
95% Median C.I. : 86.15 to 98.58  
 95% Wgt. Mean C.I. : 69.27 to 102.49  
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ALL	153	92.22	93.34	85.88	28.74	108.69	17.30	218.23	86.15 to 98.58	333,958	286,804
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### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2005	\$ 346,024,181	\$ 17,561,408	5.08%	\$ 328,462,773	-	\$ 392,786,525	-
2006	\$ 364,330,888	\$ 15,741,911	4.32%	\$ 348,588,977	0.74%	\$ 400,501,941	1.96%
2007	\$ 381,748,011	\$ 11,593,760	3.04%	\$ 370,154,251	1.60%	\$ 418,483,819	4.49%
2008	\$ 398,566,852	\$ 17,360,283	4.36%	\$ 381,206,569	-0.14%	\$ 423,976,407	1.31%
2009	\$ 399,872,969	\$ 4,004,134	1.00%	\$ 395,868,835	-0.68%	\$ 431,089,199	1.68%
2010	\$ 430,660,276	\$ -	0.00%	\$ 430,660,276	7.70%	\$ 454,767,473	5.49%
2011	\$ 483,625,525	\$ -	0.00%	\$ 483,625,525	12.30%	\$ 450,324,680	-0.98%
2012	\$ 428,810,080	\$ 134,528	0.03%	\$ 428,675,552	-11.36%	\$ 477,008,753	5.93%
2013	\$ 444,058,783	\$ 8,671,237	1.95%	\$ 435,387,546	1.53%	\$ 464,473,562	-2.63%
2014	\$ 448,341,078	\$ 4,808,410	1.07%	\$ 443,532,668	-0.12%	\$ 467,408,632	0.63%
2015	\$ 462,158,754	\$ 8,575,467	1.86%	\$ 453,583,287	1.17%	\$ 477,620,744	2.18%
<b>Ann %chg</b>	2.94%			<b>Average</b>	<b>1.27%</b>	<b>1.95%</b>	<b>2.01%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	0.74%	5.29%	1.96%
2007	6.97%	10.32%	6.54%
2008	10.17%	15.18%	7.94%
2009	14.40%	15.56%	9.75%
2010	24.46%	24.46%	15.78%
2011	39.77%	39.77%	14.65%
2012	23.89%	23.92%	21.44%
2013	25.83%	28.33%	18.25%
2014	28.18%	29.57%	19.00%
2015	31.08%	33.56%	21.60%

County Number: 79  
 County Name: Scotts Bluff

**79 Scottsbluff**  
**AGRICULTURAL LAND**

**PAD 2016 R&O Statistics (Using 2016 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 69  
Total Sales Price : 24,031,140  
Total Adj. Sales Price : 23,951,140  
Total Assessed Value : 14,548,351  
Avg. Adj. Sales Price : 347,118  
Avg. Assessed Value : 210,846

MEDIAN : 71  
WGT. MEAN : 61  
MEAN : 71  
COD : 28.80  
PRD : 117.12

COV : 36.36  
STD : 25.87  
Avg. Abs. Dev : 20.39  
MAX Sales Ratio : 159.68  
MIN Sales Ratio : 19.76

95% Median C.I. : 64.06 to 79.67  
95% Wgt. Mean C.I. : 55.02 to 66.47  
95% Mean C.I. : 65.04 to 77.24

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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	10	85.12	75.25	62.80	18.95	119.82	39.29	100.87	45.61 to 91.81	344,117	216,104
01-JAN-13 To 31-MAR-13	4	69.57	75.53	63.68	25.53	118.61	54.34	108.64	N/A	256,781	163,516
01-APR-13 To 30-JUN-13	7	70.80	72.64	70.83	22.32	102.56	38.82	102.99	38.82 to 102.99	224,643	159,108
01-JUL-13 To 30-SEP-13	2	92.86	92.86	84.05	18.03	110.48	76.12	109.60	N/A	131,000	110,099
01-OCT-13 To 31-DEC-13	2	74.08	74.08	78.12	09.75	94.83	66.86	81.29	N/A	227,500	177,728
01-JAN-14 To 31-MAR-14	7	69.86	68.93	61.82	18.94	111.50	45.17	90.81	45.17 to 90.81	431,786	266,919
01-APR-14 To 30-JUN-14	11	66.18	60.44	52.96	22.24	114.12	29.11	93.73	29.19 to 74.09	333,414	176,572
01-JUL-14 To 30-SEP-14	2	59.99	59.99	57.61	15.00	104.13	50.99	68.98	N/A	178,000	102,547
01-OCT-14 To 31-DEC-14	2	37.75	37.75	40.45	08.45	93.33	34.56	40.94	N/A	677,000	273,825
01-JAN-15 To 31-MAR-15	8	88.56	90.58	75.38	33.10	120.16	46.55	159.68	46.55 to 159.68	312,319	235,435
01-APR-15 To 30-JUN-15	8	63.30	67.47	52.84	45.24	127.69	19.76	113.03	19.76 to 113.03	480,375	253,817
01-JUL-15 To 30-SEP-15	6	73.98	67.36	63.89	29.41	105.43	31.44	100.16	31.44 to 100.16	408,624	261,060
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	23	78.69	76.04	65.83	21.78	115.51	38.82	109.60	61.21 to 89.38	274,035	180,394
01-OCT-13 To 30-SEP-14	22	67.80	64.34	58.28	19.48	110.40	29.11	93.73	50.99 to 72.80	340,957	198,694
01-OCT-14 To 30-SEP-15	24	71.86	72.67	59.41	39.42	122.32	19.76	159.68	43.01 to 96.53	422,804	251,168
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	15	76.12	76.30	70.66	20.56	107.98	38.82	109.60	61.21 to 91.47	221,108	156,231
01-JAN-14 To 31-DEC-14	22	66.41	61.04	54.33	22.86	112.35	29.11	93.73	45.17 to 72.20	381,820	207,430
<u>ALL</u>	69	70.80	71.14	60.74	28.80	117.12	19.76	159.68	64.06 to 79.67	347,118	210,846

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	69	70.80	71.14	60.74	28.80	117.12	19.76	159.68	64.06 to 79.67	347,118	210,846
<u>ALL</u>	69	70.80	71.14	60.74	28.80	117.12	19.76	159.68	64.06 to 79.67	347,118	210,846

**79 Scottsbluff**  
**AGRICULTURAL LAND**

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MEDIAN : 71  
 WGT. MEAN : 61  
 MEAN : 71  
 COD : 28.80  
 PRD : 117.12

COV : 36.36  
 STD : 25.87  
 Avg. Abs. Dev : 20.39  
 MAX Sales Ratio : 159.68  
 MIN Sales Ratio : 19.76

95% Median C.I. : 64.06 to 79.67  
 95% Wgt. Mean C.I. : 55.02 to 66.47  
 95% Mean C.I. : 65.04 to 77.24

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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	24	72.81	75.47	63.10	23.73	119.60	39.29	159.68	64.06 to 87.49	387,223	244,350
3	24	72.81	75.47	63.10	23.73	119.60	39.29	159.68	64.06 to 87.49	387,223	244,350
<b>_____Dry_____</b>											
County	6	58.21	60.13	52.97	33.88	113.52	31.44	109.60	31.44 to 109.60	124,271	65,831
3	6	58.21	60.13	52.97	33.88	113.52	31.44	109.60	31.44 to 109.60	124,271	65,831
<b>_____Grass_____</b>											
County	4	77.05	82.68	81.34	15.94	101.65	68.00	108.64	N/A	132,886	108,090
3	4	77.05	82.68	81.34	15.94	101.65	68.00	108.64	N/A	132,886	108,090
<b>_____ALL_____</b>	<b>69</b>	<b>70.80</b>	<b>71.14</b>	<b>60.74</b>	<b>28.80</b>	<b>117.12</b>	<b>19.76</b>	<b>159.68</b>	<b>64.06 to 79.67</b>	<b>347,118</b>	<b>210,846</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	41	71.53	74.36	63.24	25.60	117.58	39.29	159.68	64.06 to 80.59	416,245	263,220
3	41	71.53	74.36	63.24	25.60	117.58	39.29	159.68	64.06 to 80.59	416,245	263,220
<b>_____Dry_____</b>											
County	9	61.21	60.50	49.89	36.56	121.27	19.76	109.60	31.44 to 91.81	122,847	61,291
3	9	61.21	60.50	49.89	36.56	121.27	19.76	109.60	31.44 to 91.81	122,847	61,291
<b>_____Grass_____</b>											
County	5	72.80	79.52	79.05	15.12	100.59	66.86	108.64	N/A	126,309	99,844
3	5	72.80	79.52	79.05	15.12	100.59	66.86	108.64	N/A	126,309	99,844
<b>_____ALL_____</b>	<b>69</b>	<b>70.80</b>	<b>71.14</b>	<b>60.74</b>	<b>28.80</b>	<b>117.12</b>	<b>19.76</b>	<b>159.68</b>	<b>64.06 to 79.67</b>	<b>347,118</b>	<b>210,846</b>

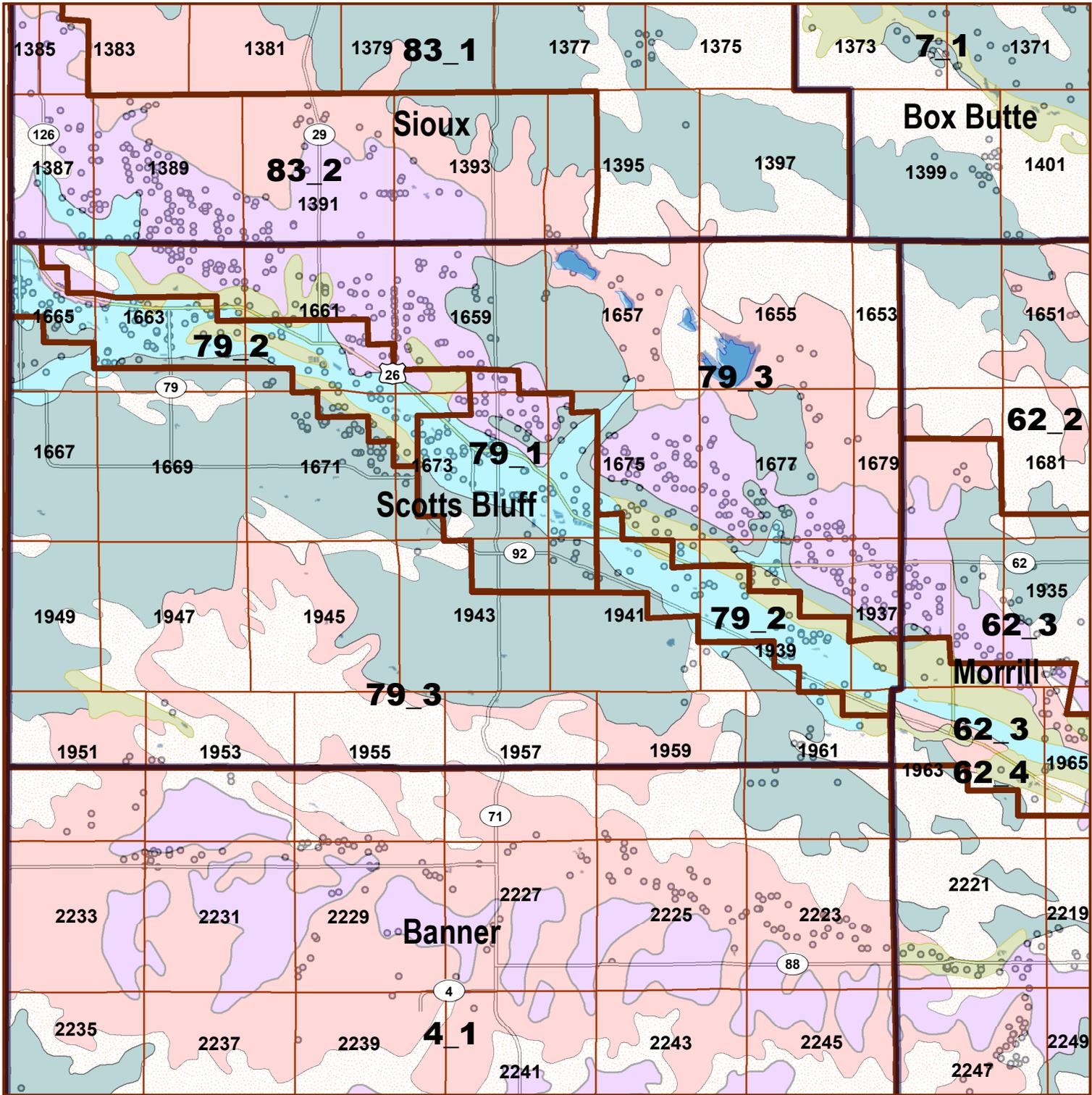
## 79 Scotts Bluff County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>ScottsBluff</b>	3	n/a	n/a	2,673	2,675	2,090	1,630	1,630	1,630	<b>2,296</b>
<b>Sioux</b>	2	n/a	2,200	2,190	2,190	n/a	2,175	2,165	2,165	<b>2,177</b>
<b>Box Butte</b>	1	n/a	2,838	2,571	2,856	2,900	2,883	2,846	2,851	<b>2,856</b>
<b>Morrill</b>	2	n/a	2,100	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
<b>Morrill</b>	3	n/a	2,300	2,300	2,300	2,195	2,195	2,195	2,195	<b>2,250</b>
<b>Banner</b>	1	n/a	2,000	1,900	1,800	1,800	1,800	1,600	1,291	<b>1,734</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>ScottsBluff</b>	3	n/a	n/a	465	465	410	385	385	350	<b>427</b>
<b>Sioux</b>	2	n/a	n/a	390	390	n/a	380	370	370	<b>383</b>
<b>Box Butte</b>	1	n/a	415	n/a	415	415	415	415	415	<b>415</b>
<b>Morrill</b>	2	n/a	480	n/a	440	n/a	425	425	425	<b>437</b>
<b>Morrill</b>	3	n/a	500	500	450	450	450	450	450	<b>461</b>
<b>Banner</b>	1	n/a	620	590	580	550	500	470	430	<b>560</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>ScottsBluff</b>	3	n/a	n/a	345	345	340	340	340	340	<b>341</b>
<b>Sioux</b>	2	n/a	390	380	380	375	375	370	370	<b>371</b>
<b>Box Butte</b>	1	n/a	315	315	316	320	315	310	310	<b>311</b>
<b>Morrill</b>	2	n/a	330	330	330	n/a	330	330	330	<b>330</b>
<b>Morrill</b>	3	n/a	460	425	390	360	360	360	360	<b>364</b>
<b>Banner</b>	1	n/a	460	450	420	400	370	360	332	<b>360</b>

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



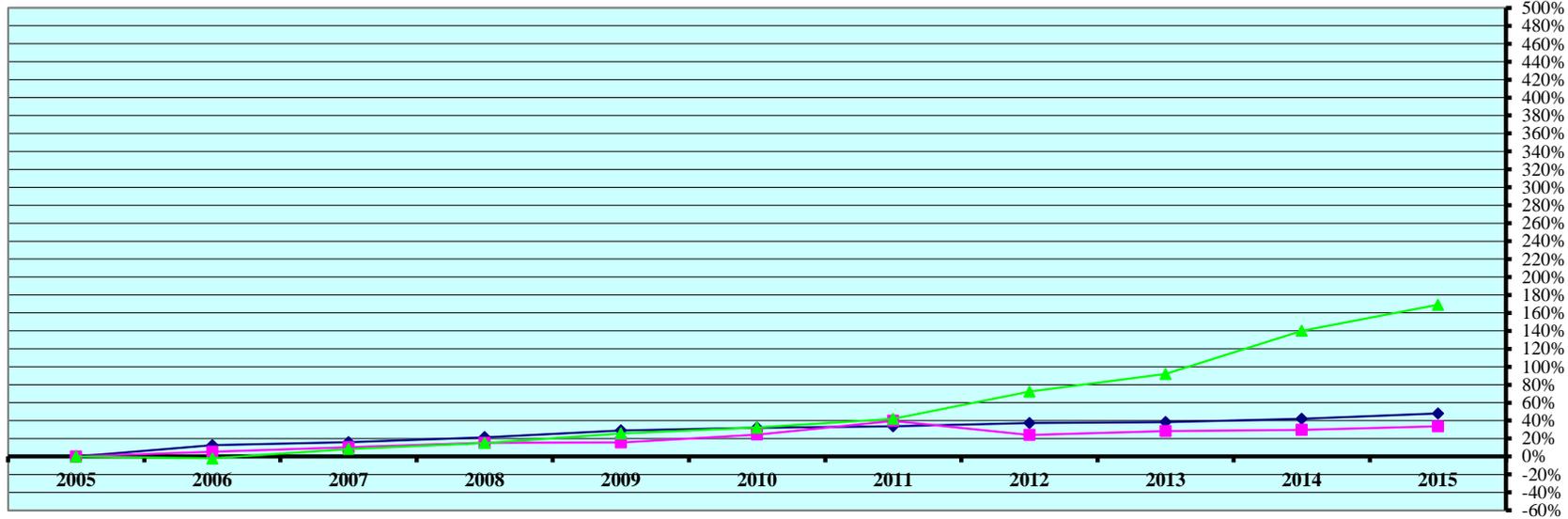
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Scotts Bluff County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	838,408,426	--	--	--	346,024,181	--	--	--	178,900,077	--	--	--
2006	944,284,874	105,876,448	12.63%	12.63%	364,330,888	18,306,707	5.29%	5.29%	175,004,547	-3,895,530	-2.18%	-2.18%
2007	972,357,373	28,072,499	2.97%	15.98%	381,748,011	17,417,123	4.78%	10.32%	193,639,056	18,634,509	10.65%	8.24%
2008	1,018,081,006	45,723,633	4.70%	21.43%	398,566,852	16,818,841	4.41%	15.18%	205,760,884	12,121,828	6.26%	15.01%
2009	1,081,017,106	62,936,100	6.18%	28.94%	399,872,969	1,306,117	0.33%	15.56%	224,714,891	18,954,007	9.21%	25.61%
2010	1,106,949,792	25,932,686	2.40%	32.03%	430,660,276	30,787,307	7.70%	24.46%	236,550,313	11,835,422	5.27%	32.22%
2011	1,119,472,693	12,522,901	1.13%	33.52%	483,625,525	52,965,249	12.30%	39.77%	254,126,959	17,576,646	7.43%	42.05%
2012	1,150,513,682	31,040,989	2.77%	37.23%	428,810,080	-54,815,445	-11.33%	23.92%	308,045,094	53,918,135	21.22%	72.19%
2013	1,159,935,620	9,421,938	0.82%	38.35%	444,058,783	15,248,703	3.56%	28.33%	343,465,677	35,420,583	11.50%	91.99%
2014	1,190,448,673	30,513,053	2.63%	41.99%	448,341,078	4,282,295	0.96%	29.57%	429,543,255	86,077,578	25.06%	140.10%
2015	1,240,578,930	50,130,257	4.21%	47.97%	462,158,754	13,817,676	3.08%	33.56%	481,289,574	51,746,319	12.05%	169.03%

Rate Annual %chg: Residential & Recreational 4.00%

Commercial & Industrial 2.94%

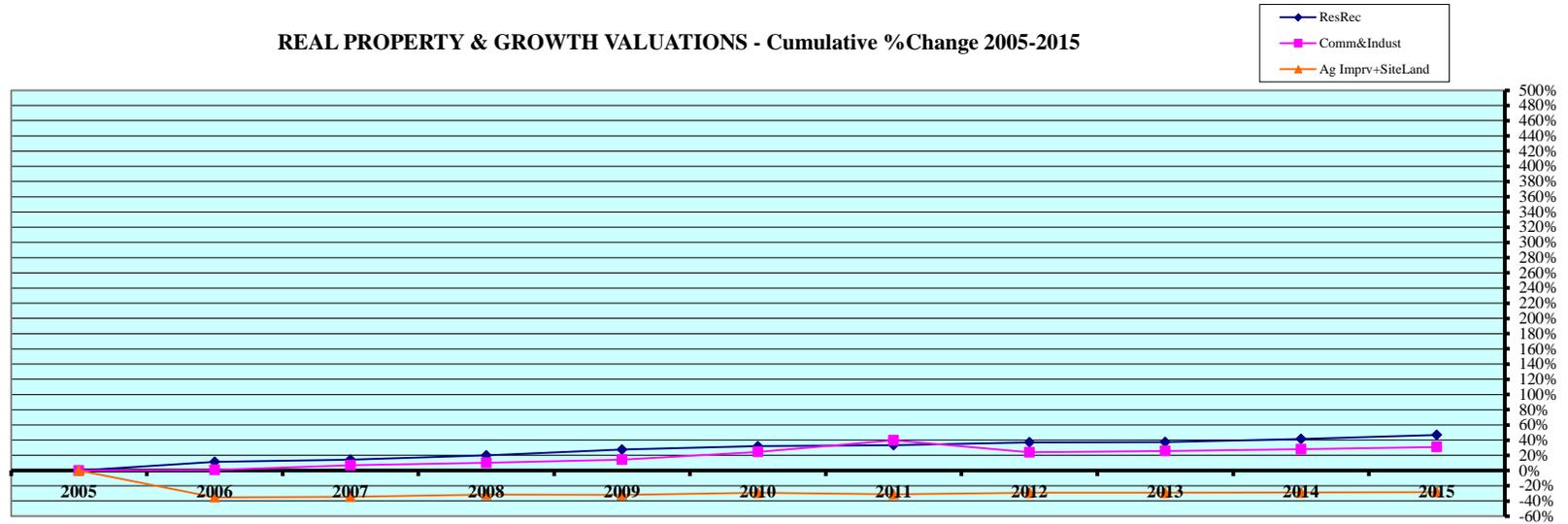
Agricultural Land 10.40%

Cnty# 79  
 County SCOTTS BLUFF

CHART 1      EXHIBIT      79B      Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	838,408,426	14,571,580	1.74%	823,836,846	--	--	346,024,181	17,561,408	5.08%	328,462,773	--	--	
2006	944,284,874	11,310,562	1.20%	932,974,312	11.28%	11.28%	364,330,888	15,741,911	4.32%	348,588,977	0.74%	0.74%	
2007	972,357,373	14,905,372	1.53%	957,452,001	1.39%	14.20%	381,748,011	11,593,760	3.04%	370,154,251	1.60%	6.97%	
2008	1,018,081,006	13,496,652	1.33%	1,004,584,354	3.31%	19.82%	398,566,852	17,360,283	4.36%	381,206,569	-0.14%	10.17%	
2009	1,081,017,106	11,885,226	1.10%	1,069,131,880	5.01%	27.52%	399,872,969	4,004,134	1.00%	395,868,835	-0.68%	14.40%	
2010	1,106,949,792	0	0.00%	1,106,949,792	2.40%	32.03%	430,660,276	0	0.00%	430,660,276	7.70%	24.46%	
2011	1,119,472,693	307,967	0.03%	1,119,164,726	1.10%	33.49%	483,625,525	0	0.00%	483,625,525	12.30%	39.77%	
2012	1,150,513,682	0	0.00%	1,150,513,682	2.77%	37.23%	428,810,080	134,528	0.03%	428,675,552	-11.36%	23.89%	
2013	1,159,935,620	8,025,214	0.69%	1,151,910,406	0.12%	37.39%	444,058,783	8,671,237	1.95%	435,387,546	1.53%	25.83%	
2014	1,190,448,673	4,293,925	0.36%	1,186,154,748	2.26%	41.48%	448,341,078	4,808,410	1.07%	443,532,668	-0.12%	28.18%	
2015	1,240,578,930	10,322,465	0.83%	1,230,256,465	3.34%	46.74%	462,158,754	8,575,467	1.86%	453,583,287	1.17%	31.08%	
Rate Ann%chg	4.00%			Resid & Rec. w/o growth			2.94%			C & I w/o growth			1.27%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2005	142,742,867	26,392,772	169,135,639	4,231,531	2.50%	164,904,108	--	--
2006	91,081,362	22,703,865	113,785,227	4,212,270	3.70%	109,572,957	-35.22%	-35.22%
2007	90,738,848	24,785,846	115,524,694	4,463,548	3.86%	111,061,146	-2.39%	-34.34%
2008	98,251,143	19,803,920	118,055,063	2,176,035	1.84%	115,879,028	0.31%	-31.49%
2009	94,627,912	22,952,557	117,580,469	2,254,208	1.92%	115,326,261	-2.31%	-31.81%
2010	93,960,640	25,881,706	119,842,346	0	0.00%	119,842,346	1.92%	-29.14%
2011	91,129,790	25,017,144	116,146,934	0	0.00%	116,146,934	-3.08%	-31.33%
2012	91,951,955	27,944,259	119,896,214	0	0.00%	119,896,214	3.23%	-29.11%
2013	94,746,427	26,615,080	121,361,507	1,896,836	1.56%	119,464,671	-0.36%	-29.37%
2014	94,956,307	27,456,958	122,413,265	2,189,532	1.79%	120,223,733	-0.94%	-28.92%
2015	94,951,949	28,169,486	123,121,435	2,183,475	1.77%	120,937,960	-1.21%	-28.50%
Rate Ann%chg	-3.99%	0.65%	-3.13%	Ag Imprv+Site w/o growth			-4.00%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

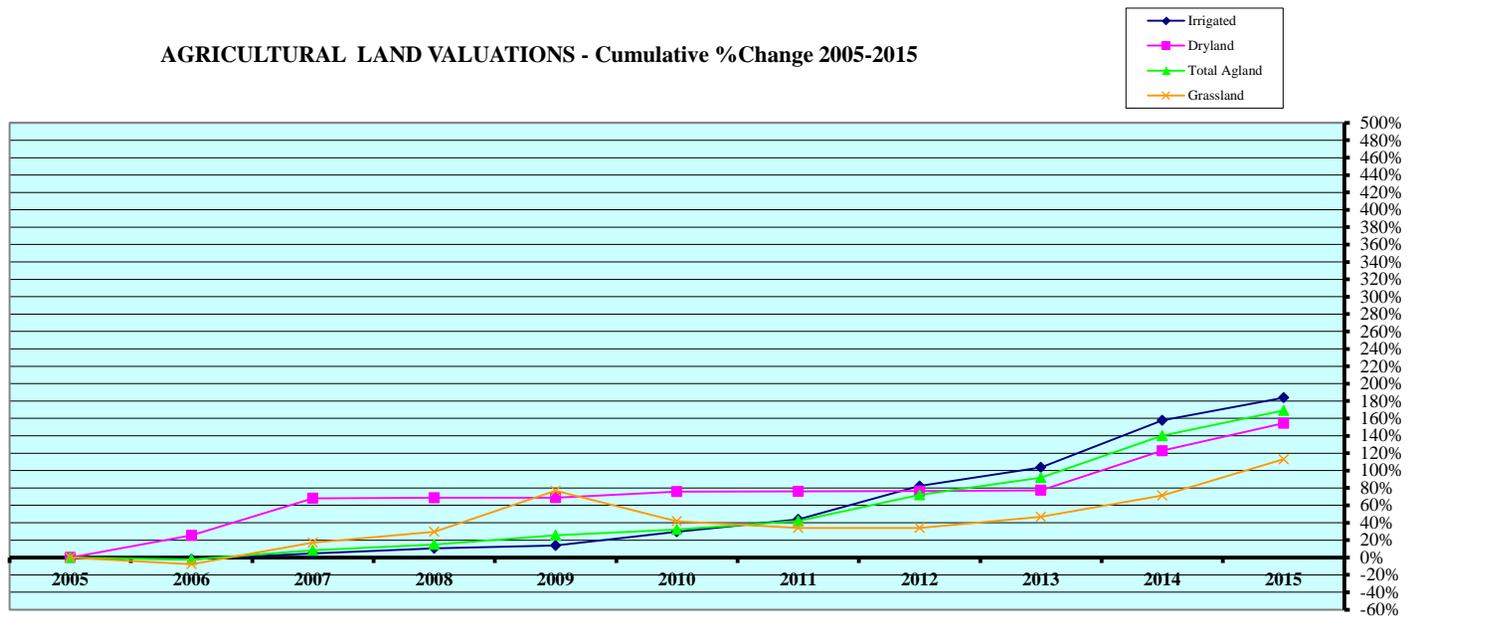
Sources:  
Value; 2005 - 2015 CTL  
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2016

Cnty# 79  
County SCOTTS BLUFF

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	140,519,825	--	--	--	5,383,794	--	--	--	31,073,864	--	--	--
2006	137,774,700	-2,745,125	-1.95%	-1.95%	6,749,131	1,365,337	25.36%	25.36%	28,678,873	-2,394,991	-7.71%	-7.71%
2007	147,241,878	9,467,178	6.87%	4.78%	9,048,845	2,299,714	34.07%	68.08%	36,385,483	7,706,610	26.87%	17.09%
2008	155,415,637	8,173,759	5.55%	10.60%	9,083,969	35,124	0.39%	68.73%	40,291,047	3,905,564	10.73%	29.66%
2009	159,755,392	4,339,755	2.79%	13.69%	9,093,819	9,850	0.11%	68.91%	54,896,501	14,605,454	36.25%	76.66%
2010	182,079,171	22,323,779	13.97%	29.58%	9,464,264	370,445	4.07%	75.79%	44,038,917	-10,857,584	-19.78%	41.72%
2011	202,020,774	19,941,603	10.95%	43.77%	9,480,186	15,922	0.17%	76.09%	41,670,193	-2,368,724	-5.38%	34.10%
2012	255,951,662	53,930,888	26.70%	82.15%	9,494,800	14,614	0.15%	76.36%	41,646,824	-23,369	-0.06%	34.03%
2013	286,262,612	30,310,950	11.84%	103.72%	9,547,267	52,467	0.55%	77.33%	45,569,804	3,922,980	9.42%	46.65%
2014	362,202,365	75,939,753	26.53%	157.76%	11,995,159	2,447,892	25.64%	122.80%	53,222,044	7,652,240	16.79%	71.28%
2015	399,000,949	36,798,584	10.16%	183.95%	13,698,860	1,703,701	14.20%	154.45%	66,195,093	12,973,049	24.38%	113.02%

Rate Ann.%chg: Irrigated **11.00%** Dryland **9.79%** Grassland **7.86%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	1,922,374	--	--	--	220	--	--	--	178,900,077	--	--	--
2006	1,801,623	-120,751	-6.28%	-6.28%	220	0	0.00%	0.00%	175,004,547	-3,895,530	-2.18%	-2.18%
2007	962,550	-839,073	-46.57%	-49.93%	300	80	36.36%	36.36%	193,639,056	18,634,509	10.65%	8.24%
2008	969,931	7,381	0.77%	-49.55%	300	0	0.00%	36.36%	205,760,884	12,121,828	6.26%	15.01%
2009	969,179	-752	-0.08%	-49.58%	0	-300	-100.00%	-100.00%	224,714,891	18,954,007	9.21%	25.61%
2010	964,980	-4,199	-0.43%	-49.80%	2,981	2,981	1255.00%	1255.00%	236,550,313	11,835,422	5.27%	32.22%
2011	955,806	-9,174	-0.95%	-50.28%	0	-2,981	-100.00%	-100.00%	254,126,959	17,576,646	7.43%	42.05%
2012	951,808	-3,998	-0.42%	-50.49%	0	0	-100.00%	-100.00%	308,045,094	53,918,135	21.22%	72.19%
2013	957,649	5,841	0.61%	-50.18%	1,128,345	1,128,345	512784.09%	512784.09%	343,465,677	35,420,583	11.50%	91.99%
2014	955,292	-2,357	-0.25%	-50.31%	1,168,395	40,050	3.55%	530988.64%	429,543,255	86,077,578	25.06%	140.10%
2015	1,256,277	300,985	31.51%	-34.65%	1,138,395	-30,000	-2.57%	517352.27%	481,289,574	51,746,319	12.05%	169.03%

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County **SCOTTS BLUFF**

Rate Ann.%chg: Total Agric Land **10.40%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (from County Abstract Reports)<sup>(1)</sup>**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	140,859,134	176,545	798			5,384,315	34,463	156			33,241,118	194,336	171		
2006	145,087,332	176,336	823	3.12%	3.12%	6,907,640	34,436	201	28.39%	28.39%	34,538,847	194,311	178	3.92%	3.92%
2007	148,100,509	174,137	850	3.37%	6.59%	9,083,695	34,390	264	31.68%	69.07%	36,414,428	190,726	191	7.41%	11.62%
2008	155,353,456	175,155	887	4.29%	11.17%	9,083,970	34,405	264	-0.04%	69.00%	40,118,418	191,382	210	9.79%	22.55%
2009	164,236,346	174,686	940	6.00%	17.84%	9,342,852	34,479	271	2.63%	73.44%	54,989,169	191,184	288	37.21%	68.15%
2010	182,118,260	174,237	1,045	11.17%	31.00%	9,461,802	34,472	274	1.29%	75.69%	44,043,280	190,022	232	-19.42%	35.50%
2011	202,509,902	174,690	1,159	10.91%	45.29%	9,463,719	34,479	274	0.00%	75.69%	41,597,057	189,527	219	-5.31%	28.31%
2012	256,036,402	174,284	1,469	26.73%	84.13%	9,481,000	34,537	275	0.01%	75.71%	41,650,862	189,692	220	0.04%	28.37%
2013	280,085,213	174,222	1,608	9.43%	101.49%	9,477,373	34,525	275	0.00%	75.70%	41,604,688	189,866	219	-0.20%	28.11%
2014	363,308,349	177,194	2,050	27.54%	156.98%	11,907,804	34,690	343	25.05%	119.71%	52,012,972	196,617	265	20.72%	54.66%
2015	399,401,748	176,665	2,261	10.26%	183.35%	14,542,104	34,970	416	21.14%	166.17%	65,447,638	196,975	332	25.60%	94.25%

Rate Annual %chg Average Value/Acre: 10.98%

10.28%

6.87%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	2,039,603	12,982	157			0	0				181,524,170	418,326	434		
2006	2,360,183	12,962	182	15.90%	15.90%	0	0				188,894,002	418,045	452	4.13%	4.13%
2007	965,058	12,867	75	-58.81%	-52.26%	0	0				194,563,690	412,120	472	4.48%	8.80%
2008	975,097	12,999	75	0.01%	-52.25%	0	0				205,530,941	413,941	497	5.17%	14.42%
2009	964,795	12,863	75	-0.01%	-52.26%	0	0				229,533,162	413,212	555	11.88%	28.01%
2010	962,730	12,833	75	0.02%	-52.25%	0	0				236,586,072	411,565	575	3.49%	32.47%
2011	958,455	12,776	75	0.00%	-52.25%	0	0				254,529,133	411,472	619	7.61%	42.55%
2012	953,129	12,708	75	-0.02%	-52.26%	0	0				308,121,393	411,220	749	21.13%	72.67%
2013	944,987	12,599	75	0.00%	-52.26%	953	13	75			332,113,214	411,225	808	7.79%	86.12%
2014	957,120	12,724	75	0.29%	-52.12%	1,128,345	752	1,500	1898.95%		429,314,590	421,977	1,017	25.97%	134.46%
2015	1,262,613	12,626	100	32.94%	-36.35%	1,138,395	759	1,500	0.00%		481,792,498	421,995	1,142	12.22%	163.11%

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**SCOTTS BLUFF**

Rate Annual %chg Average Value/Acre: 10.16%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,970	SCOTTS BLUFF	157,095,423	63,900,216	184,018,303	1,240,578,930	433,396,005	28,762,749	0	481,289,574	94,951,949	28,169,486	3,252,950	2,715,415,585
cnty.sectorvalue % of total value:		5.79%	2.35%	6.78%	45.69%	15.96%	1.06%		17.72%	3.50%	1.04%	0.12%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,500	GERING	17,873,415	3,958,874	5,451,947	338,428,862	66,548,006	7,886,504	0	745,258	0	0	0	440,892,866
22.99%	%sector of county sector	11.38%	6.20%	2.96%	27.28%	15.36%	27.42%		0.15%				16.24%
	%sector of municipality	4.05%	0.90%	1.24%	76.76%	15.09%	1.79%		0.17%				100.00%
106	HENRY	8,475	297,742	1,161,722	2,899,899	150,102	0	0	90,735	0	0	0	4,608,675
0.29%	%sector of county sector	0.01%	0.47%	0.63%	0.23%	0.03%			0.02%				0.17%
	%sector of municipality	0.18%	6.46%	25.21%	62.92%	3.26%			1.97%				100.00%
341	LYMAN	1,445,033	343,524	1,079,940	4,398,101	1,427,227	403,755	0	0	0	0	0	9,097,580
0.92%	%sector of county sector	0.92%	0.54%	0.59%	0.35%	0.33%	1.40%						0.34%
	%sector of municipality	15.88%	3.78%	11.87%	48.34%	15.69%	4.44%						100.00%
105	MCGREW	3,995	263,245	1,222,670	1,572,776	160,382	0	0	0	0	0	0	3,223,068
0.28%	%sector of county sector	0.00%	0.41%	0.66%	0.13%	0.04%							0.12%
	%sector of municipality	0.12%	8.17%	37.93%	48.80%	4.98%							100.00%
112	MELBETA	32,550	226,186	1,050,547	2,447,393	308,447	0	0	0	0	0	0	4,065,123
0.30%	%sector of county sector	0.02%	0.35%	0.57%	0.20%	0.07%							0.15%
	%sector of municipality	0.80%	5.56%	25.84%	60.20%	7.59%							100.00%
816	MINATARE	1,049,173	504,990	715,930	9,424,015	1,240,293	688,616	0	0	0	0	0	13,623,017
2.21%	%sector of county sector	0.67%	0.79%	0.39%	0.76%	0.29%	2.39%						0.50%
	%sector of municipality	7.70%	3.71%	5.26%	69.18%	9.10%	5.05%						100.00%
1,702	MITCHELL	1,022,983	925,869	1,615,127	43,980,835	5,483,873	183,545	0	15,292	0	0	0	53,227,524
4.60%	%sector of county sector	0.65%	1.45%	0.88%	3.55%	1.27%	0.64%		0.00%				1.96%
	%sector of municipality	1.92%	1.74%	3.03%	82.63%	10.30%	0.34%		0.03%				100.00%
921	MORRILL	1,453,699	693,759	1,091,021	30,343,215	5,871,100	852,801	0	28,764	0	0	0	40,334,359
2.49%	%sector of county sector	0.93%	1.09%	0.59%	2.45%	1.35%	2.96%		0.01%				1.49%
	%sector of municipality	3.60%	1.72%	2.70%	75.23%	14.56%	2.11%		0.07%				100.00%
15039	SCOTTSBLUFF	30,457,825	6,733,991	3,537,203	452,597,370	307,660,466	2,478,781	0	222,352	0	0	0	803,687,988
40.68%	%sector of county sector	19.39%	10.54%	1.92%	36.48%	70.99%	8.62%		0.05%				29.00%
	%sector of municipality	3.79%	0.84%	0.44%	56.32%	38.28%	0.31%		0.03%				100.00%
1198	TERRYTOWN	479,424	9,443	901	17,326,730	5,229,490	0	0	0	0	0	0	23,045,988
3.24%	%sector of county sector	0.31%	0.01%	0.00%	1.40%	1.21%							0.85%
	%sector of municipality	2.06%	0.04%	0.00%	75.18%	22.69%							100.00%
28,840	Total Municipalities	53,826,572	13,957,623	16,927,008	903,419,196	394,079,386	12,494,002	0	1,102,401	0	0	0	1,395,806,188
78.01%	%all municip.sect of cnty	34.26%	21.84%	9.20%	72.82%	90.93%	43.44%		0.23%				51.40%

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

Cnty#	County
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EXHIBIT

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<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 20,607</b>	<b>Value : 2,381,654,486</b>	<b>Growth 27,446,255</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>	957	6,483,635	0	0	436	3,034,366	1,393	9,518,001	
<b>02. Res Improve Land</b>	9,713	108,325,313	0	0	2,303	35,481,231	12,016	143,806,544	
<b>03. Res Improvements</b>	10,249	821,702,199	9	106,037	2,713	313,536,864	12,971	1,135,345,100	
<b>04. Res Total</b>	11,206	936,511,147	9	106,037	3,149	352,052,461	14,364	1,288,669,645	12,569,168
<b>% of Res Total</b>	78.01	72.67	0.06	0.01	21.92	27.32	69.70	54.11	45.80
<b>05. Com UnImp Land</b>	350	9,655,098	0	0	77	3,202,502	427	12,857,600	
<b>06. Com Improve Land</b>	1,540	61,541,299	0	0	137	6,379,833	1,677	67,921,132	
<b>07. Com Improvements</b>	1,561	317,238,200	0	0	147	42,019,577	1,708	359,257,777	
<b>08. Com Total</b>	1,911	388,434,597	0	0	224	51,601,912	2,135	440,036,509	11,807,541
<b>% of Com Total</b>	89.51	88.27	0.00	0.00	10.49	11.73	10.36	18.48	43.02
<b>09. Ind UnImp Land</b>	11	745,805	0	0	3	77,811	14	823,616	
<b>10. Ind Improve Land</b>	33	2,003,744	0	0	11	1,636,048	44	3,639,792	
<b>11. Ind Improvements</b>	33	9,964,003	0	0	12	14,668,969	45	24,632,972	
<b>12. Ind Total</b>	44	12,713,552	0	0	15	16,382,828	59	29,096,380	32,200
<b>% of Ind Total</b>	74.58	43.69	0.00	0.00	25.42	56.31	0.29	1.22	0.12
<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>	11,206	936,511,147	9	106,037	3,149	352,052,461	14,364	1,288,669,645	12,569,168
<b>% of Res &amp; Rec Total</b>	78.01	72.67	0.06	0.01	21.92	27.32	69.70	54.11	45.80
<b>Com &amp; Ind Total</b>	1,955	401,148,149	0	0	239	67,984,740	2,194	469,132,889	11,839,741
<b>% of Com &amp; Ind Total</b>	89.11	85.51	0.00	0.00	10.89	14.49	10.65	19.70	43.14
<b>17. Taxable Total</b>	13,161	1,337,659,296	9	106,037	3,388	420,037,201	16,558	1,757,802,534	24,408,909
<b>% of Taxable Total</b>	79.48	76.10	0.05	0.01	20.46	23.90	80.35	73.81	88.93

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	58	2,672,492	21,876,388	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	59	2,679,245	21,908,394
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				59	2,679,245	21,908,394

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	4,181	6	4,181	0
24. Non-Producing	0	0	0	0	36	1,228,410	36	1,228,410	0
25. Total	0	0	0	0	42	1,232,591	42	1,232,591	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	696	0	644	1,340

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	23	770,084	0	0	2,650	269,651,257	2,673	270,421,341
28. Ag-Improved Land	29	320,251	0	0	2,563	244,553,098	2,592	244,873,349
29. Ag Improvements	0	0	0	0	1,334	107,324,671	1,334	107,324,671
30. Ag Total							4,007	622,619,361

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	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	63	68.72	837,476	63	68.72	837,476	
32. HomeSite Improv Land	1,069	1,234.00	16,520,400	1,069	1,234.00	16,520,400	
33. HomeSite Improvements	1,091	0.00	81,496,700	1,091	0.00	81,496,700	3,037,346
34. HomeSite Total				<b>1,154</b>	<b>1,302.72</b>	<b>98,854,576</b>	
35. FarmSite UnImp Land	47	45.96	137,880	47	45.96	137,880	
36. FarmSite Improv Land	1,160	1,166.08	3,498,240	1,160	1,166.08	3,498,240	
37. FarmSite Improvements	1,222	0.00	25,827,971	1,222	0.00	25,827,971	0
38. FarmSite Total				<b>1,269</b>	<b>1,212.04</b>	<b>29,464,091</b>	
39. Road & Ditches	2,421	6,212.90	0	2,421	6,212.90	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,423</b>	<b>8,727.66</b>	<b>128,318,667</b>	<b>3,037,346</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	21	5,312.60	2,201,575	21	5,312.60	2,201,575

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	4,860	402,988.78	462,249,673	4,860	402,988.78	462,249,673
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	6,329.28	52.64%	16,930,847	57.42%	2,675.00
48. 2A	2,485.24	20.67%	6,648,028	22.55%	2,675.00
49. 3A1	1,429.75	11.89%	2,988,184	10.13%	2,090.00
50. 3A	546.93	4.55%	911,493	3.09%	1,666.56
51. 4A1	825.08	6.86%	1,344,885	4.56%	1,630.01
52. 4A	407.17	3.39%	663,690	2.25%	1,630.01
<b>53. Total</b>	<b>12,023.45</b>	<b>100.00%</b>	<b>29,487,127</b>	<b>100.00%</b>	<b>2,452.47</b>
<b>Dry</b>					
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%	9,239	17.01%	471.14
57. 2D	26.76	20.57%	12,444	22.90%	465.02
58. 3D1	31.66	24.33%	12,981	23.89%	410.01
59. 3D	38.00	29.20%	14,630	26.93%	385.00
60. 4D1	3.00	2.31%	1,155	2.13%	385.00
61. 4D	11.09	8.52%	3,882	7.15%	350.05
<b>62. Total</b>	<b>130.12</b>	<b>100.00%</b>	<b>54,331</b>	<b>100.00%</b>	<b>417.55</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	190.27	6.95%	69,590	5.46%	365.74
66. 2G	295.49	10.79%	119,912	9.40%	405.81
67. 3G1	204.86	7.48%	77,595	6.08%	378.77
68. 3G	267.52	9.77%	99,674	7.81%	372.59
69. 4G1	902.77	32.96%	515,228	40.39%	570.72
70. 4G	878.29	32.06%	393,551	30.85%	448.09
<b>71. Total</b>	<b>2,739.20</b>	<b>100.00%</b>	<b>1,275,550</b>	<b>100.00%</b>	<b>465.67</b>
<b>Irrigated Total</b>	<b>12,023.45</b>	<b>77.43%</b>	<b>29,487,127</b>	<b>95.49%</b>	<b>2,452.47</b>
<b>Dry Total</b>	<b>130.12</b>	<b>0.84%</b>	<b>54,331</b>	<b>0.18%</b>	<b>417.55</b>
<b>Grass Total</b>	<b>2,739.20</b>	<b>17.64%</b>	<b>1,275,550</b>	<b>4.13%</b>	<b>465.67</b>
72. Waste	634.99	4.09%	63,499	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
<b>75. Market Area Total</b>	<b>15,527.76</b>	<b>100.00%</b>	<b>30,880,507</b>	<b>100.00%</b>	<b>1,988.73</b>

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	3,574.20	17.84%	9,560,994	21.67%	2,675.00
48. 2A	7,279.03	36.33%	19,471,437	44.14%	2,675.00
49. 3A1	237.66	1.19%	496,712	1.13%	2,090.01
50. 3A	3,246.66	16.20%	5,292,063	12.00%	1,630.00
51. 4A1	3,825.45	19.09%	6,235,493	14.14%	1,630.00
52. 4A	1,873.93	9.35%	3,054,511	6.92%	1,630.00
<b>53. Total</b>	<b>20,036.93</b>	<b>100.00%</b>	<b>44,111,210</b>	<b>100.00%</b>	<b>2,201.50</b>
<b>Dry</b>					
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%	265	0.13%	464.91
57. 2D	146.03	29.85%	67,904	34.35%	465.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	157.43	32.18%	60,614	30.66%	385.02
60. 4D1	116.44	23.80%	44,831	22.68%	385.01
61. 4D	68.79	14.06%	24,077	12.18%	350.01
<b>62. Total</b>	<b>489.26</b>	<b>100.00%</b>	<b>197,691</b>	<b>100.00%</b>	<b>404.06</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	202.17	0.93%	79,249	0.99%	391.99
66. 2G	915.54	4.19%	373,043	4.67%	407.46
67. 3G1	100.50	0.46%	42,281	0.53%	420.71
68. 3G	1,416.83	6.49%	523,192	6.55%	369.27
69. 4G1	7,389.37	33.84%	2,723,419	34.09%	368.56
70. 4G	11,813.71	54.10%	4,248,770	53.18%	359.65
<b>71. Total</b>	<b>21,838.12</b>	<b>100.00%</b>	<b>7,989,954</b>	<b>100.00%</b>	<b>365.87</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>20,036.93</b>	<b>45.99%</b>	<b>44,111,210</b>	<b>83.70%</b>	<b>2,201.50</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>489.26</b>	<b>1.12%</b>	<b>197,691</b>	<b>0.38%</b>	<b>404.06</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>21,838.12</b>	<b>50.12%</b>	<b>7,989,954</b>	<b>15.16%</b>	<b>365.87</b>
72. Waste	1,004.84	2.31%	100,484	0.19%	100.00
73. Other	202.23	0.46%	303,345	0.58%	1,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>43,571.38</b>	<b>100.00%</b>	<b>52,702,684</b>	<b>100.00%</b>	<b>1,209.57</b>

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	44,515.04	31.53%	118,983,971	36.70%	2,672.89
48. 2A	34,048.67	24.11%	91,080,336	28.10%	2,675.00
49. 3A1	26,116.94	18.50%	54,584,519	16.84%	2,090.00
50. 3A	15,951.58	11.30%	26,001,151	8.02%	1,630.00
51. 4A1	13,854.08	9.81%	22,582,221	6.97%	1,630.01
52. 4A	6,707.24	4.75%	10,932,837	3.37%	1,630.01
53. Total	141,193.55	100.00%	324,165,035	100.00%	2,295.89
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3,104.17	9.68%	1,443,448	10.55%	465.00
57. 2D	12,077.78	37.65%	5,616,187	41.03%	465.00
58. 3D1	7,749.22	24.16%	3,177,217	23.21%	410.00
59. 3D	1,051.68	3.28%	404,906	2.96%	385.01
60. 4D1	6,037.85	18.82%	2,324,583	16.98%	385.00
61. 4D	2,060.14	6.42%	721,059	5.27%	350.00
62. Total	32,080.84	100.00%	13,687,400	100.00%	426.65
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4,584.43	2.73%	1,581,638	2.77%	345.00
66. 2G	16,829.64	10.04%	5,806,281	10.17%	345.00
67. 3G1	18,391.73	10.97%	6,253,189	10.95%	340.00
68. 3G	19,414.10	11.58%	6,600,792	11.56%	340.00
69. 4G1	32,420.10	19.34%	11,022,832	19.30%	340.00
70. 4G	75,986.04	45.33%	25,838,054	45.25%	340.04
71. Total	167,626.04	100.00%	57,102,786	100.00%	340.66
<b>Irrigated Total</b>					
	141,193.55	40.09%	324,165,035	81.68%	2,295.89
<b>Dry Total</b>					
	32,080.84	9.11%	13,687,400	3.45%	426.65
<b>Grass Total</b>					
	167,626.04	47.59%	57,102,786	14.39%	340.66
72. Waste	10,777.61	3.06%	1,077,761	0.27%	100.00
73. Other	556.70	0.16%	835,050	0.21%	1,500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	352,234.74	100.00%	396,868,032	100.00%	1,126.71

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	394.13	34.49%	1,318,368	39.57%	3,345.01
48. 2A	214.57	18.78%	717,738	21.54%	3,345.01
49. 3A1	280.75	24.57%	734,161	22.03%	2,615.00
50. 3A	99.45	8.70%	248,625	7.46%	2,500.00
51. 4A1	85.11	7.45%	173,200	5.20%	2,035.01
52. 4A	68.77	6.02%	139,948	4.20%	2,035.02
<b>53. Total</b>	<b>1,142.78</b>	<b>100.00%</b>	<b>3,332,040</b>	<b>100.00%</b>	<b>2,915.73</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	1.08	2.51%	708	2.51%	655.56
57. 2D	12.07	28.09%	7,918	28.09%	656.01
58. 3D1	0.84	1.95%	551	1.95%	655.95
59. 3D	0.89	2.07%	584	2.07%	656.18
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	28.09	65.37%	18,428	65.37%	656.03
<b>62. Total</b>	<b>42.97</b>	<b>100.00%</b>	<b>28,189</b>	<b>100.00%</b>	<b>656.02</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	179.73	20.67%	372,944	22.78%	2,075.02
66. 2G	260.48	29.95%	529,063	32.32%	2,031.11
67. 3G1	37.01	4.26%	68,246	4.17%	1,843.99
68. 3G	26.12	3.00%	48,166	2.94%	1,844.03
69. 4G1	216.67	24.91%	365,740	22.34%	1,688.00
70. 4G	149.71	17.21%	252,711	15.44%	1,688.00
<b>71. Total</b>	<b>869.72</b>	<b>100.00%</b>	<b>1,636,870</b>	<b>100.00%</b>	<b>1,882.07</b>
<hr/>					
<b>Irrigated Total</b>	<b>1,142.78</b>	<b>55.03%</b>	<b>3,332,040</b>	<b>66.65%</b>	<b>2,915.73</b>
<b>Dry Total</b>	<b>42.97</b>	<b>2.07%</b>	<b>28,189</b>	<b>0.56%</b>	<b>656.02</b>
<b>Grass Total</b>	<b>869.72</b>	<b>41.88%</b>	<b>1,636,870</b>	<b>32.74%</b>	<b>1,882.07</b>
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
<b>75. Market Area Total</b>	<b>2,076.49</b>	<b>100.00%</b>	<b>4,999,201</b>	<b>100.00%</b>	<b>2,407.52</b>

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	3.06%	58,504	4.10%	3,345.00
48. 2A	181.86	31.87%	608,322	42.62%	3,345.00
49. 3A1	8.68	1.52%	22,699	1.59%	2,615.09
50. 3A	167.99	29.44%	341,861	23.95%	2,035.01
51. 4A1	154.76	27.12%	314,937	22.06%	2,035.00
52. 4A	39.87	6.99%	81,135	5.68%	2,034.99
<b>53. Total</b>	<b>570.65</b>	<b>100.00%</b>	<b>1,427,458</b>	<b>100.00%</b>	<b>2,501.46</b>
<b>Dry</b>					
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%	1,740	39.68%	580.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	2.51	29.49%	1,205	27.48%	480.08
60. 4D1	3.00	35.25%	1,440	32.84%	480.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>8.51</b>	<b>100.00%</b>	<b>4,385</b>	<b>100.00%</b>	<b>515.28</b>
<b>Grass</b>					
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	6.19%	80,000	7.06%	1,062.98
66. 2G	322.40	26.53%	321,402	28.38%	996.90
67. 3G1	3.61	0.30%	3,318	0.29%	919.11
68. 3G	317.00	26.09%	289,423	25.56%	913.01
69. 4G1	262.93	21.64%	233,485	20.62%	888.01
70. 4G	233.97	19.25%	204,730	18.08%	875.03
<b>71. Total</b>	<b>1,215.17</b>	<b>100.00%</b>	<b>1,132,358</b>	<b>100.00%</b>	<b>931.85</b>
<b>Irrigated Total</b>					
	570.65	31.53%	1,427,458	55.64%	2,501.46
<b>Dry Total</b>					
	8.51	0.47%	4,385	0.17%	515.28
<b>Grass Total</b>					
	1,215.17	67.14%	1,132,358	44.13%	931.85
72. Waste	15.54	0.86%	1,554	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
<b>75. Market Area Total</b>	<b>1,809.87</b>	<b>100.00%</b>	<b>2,565,755</b>	<b>100.00%</b>	<b>1,417.65</b>

## 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	292.28	19.55%	977,676	24.66%	3,345.00
48. 2A	273.77	18.31%	915,764	23.10%	3,345.01
49. 3A1	310.51	20.77%	811,987	20.48%	2,615.01
50. 3A	343.70	22.99%	699,430	17.65%	2,035.00
51. 4A1	74.14	4.96%	150,878	3.81%	2,035.04
52. 4A	200.55	13.42%	408,122	10.30%	2,035.01
53. Total	1,494.95	100.00%	3,963,857	100.00%	2,651.50
<b>Dry</b>					
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%	6,977	12.50%	579.97
57. 2D	33.97	32.00%	19,702	35.30%	579.98
58. 3D1	28.44	26.79%	14,647	26.24%	515.01
59. 3D	9.31	8.77%	4,468	8.01%	479.91
60. 4D1	5.90	5.56%	2,832	5.07%	480.00
61. 4D	16.51	15.55%	7,183	12.87%	435.07
62. Total	106.16	100.00%	55,809	100.00%	525.71
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	325.04	6.46%	170,658	7.57%	525.04
66. 2G	821.29	16.31%	431,200	19.13%	525.03
67. 3G1	491.79	9.77%	209,020	9.27%	425.02
68. 3G	962.24	19.11%	408,823	18.14%	424.87
69. 4G1	739.08	14.68%	314,123	13.94%	425.02
70. 4G	1,694.62	33.66%	720,234	31.95%	425.01
71. Total	5,034.06	100.00%	2,254,058	100.00%	447.76
<b>Irrigated Total</b>					
	1,494.95	22.17%	3,963,857	63.07%	2,651.50
<b>Dry Total</b>					
	106.16	1.57%	55,809	0.89%	525.71
<b>Grass Total</b>					
	5,034.06	74.66%	2,254,058	35.87%	447.76
72. Waste	107.91	1.60%	10,791	0.17%	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	6,743.08	100.00%	6,284,515	100.00%	931.99

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	316.90	863,594	0.00	0	176,145.41	405,623,133	176,462.31	406,486,727
<b>77. Dry Land</b>	8.53	5,596	0.00	0	32,849.33	14,022,209	32,857.86	14,027,805
<b>78. Grass</b>	164.03	221,145	0.00	0	199,158.28	71,170,431	199,322.31	71,391,576
<b>79. Waste</b>	0.00	0	0.00	0	12,561.91	1,256,191	12,561.91	1,256,191
<b>80. Other</b>	0.00	0	0.00	0	758.93	1,138,395	758.93	1,138,395
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>489.46</b>	<b>1,090,335</b>	<b>0.00</b>	<b>0</b>	<b>421,473.86</b>	<b>493,210,359</b>	<b>421,963.32</b>	<b>494,300,694</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	176,462.31	41.82%	406,486,727	82.23%	2,303.53
<b>Dry Land</b>	32,857.86	7.79%	14,027,805	2.84%	426.92
<b>Grass</b>	199,322.31	47.24%	71,391,576	14.44%	358.17
<b>Waste</b>	12,561.91	2.98%	1,256,191	0.25%	100.00
<b>Other</b>	758.93	0.18%	1,138,395	0.23%	1,500.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>421,963.32</b>	<b>100.00%</b>	<b>494,300,694</b>	<b>100.00%</b>	<b>1,171.43</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	32	148,002	31	419,536	281	4,790,401	313	5,357,939	16,488
83.2 10 Rural Ag	0	0	12	207,960	17	2,298,373	17	2,506,333	140,391
83.3 11 Scottsbluff Ne	58	993,299	970	24,010,053	970	142,097,864	1,028	167,101,216	345,617
83.4 12 Scottsbluff Nw	82	1,399,207	1,239	15,887,912	1,239	112,951,261	1,321	130,238,380	1,383,589
83.5 13 Scottsbluff Sw	53	327,900	1,259	12,955,741	1,261	80,639,219	1,314	93,922,860	242,598
83.6 14 Scottsbluff Se	86	269,536	1,359	8,038,638	1,366	65,201,114	1,452	73,509,288	404,474
83.7 20 Gering	217	2,236,618	2,921	37,072,193	2,990	313,499,037	3,207	352,807,848	2,513,813
83.8 30 Minatare	98	302,385	311	1,006,574	331	8,928,006	429	10,236,965	28,525
83.9 40 Mitchell	44	217,584	683	4,027,319	704	39,834,098	748	44,079,001	57,302
83.10 50 Morrill	73	450,205	384	2,204,185	422	27,877,057	495	30,531,447	79,557
83.11 60 Small Towns	229	279,145	352	690,922	363	12,362,806	592	13,332,873	40,241
83.12 70 Terrytown	3	56,453	222	2,325,753	345	14,966,310	348	17,348,516	33,081
83.13 81 Rur Res In Subd (8000)	140	1,304,915	660	10,354,910	660	86,027,582	800	97,687,407	1,029,084
83.14 82 Rur Res N/sub (4500)	278	1,532,752	1,613	24,604,848	1,617	214,819,384	1,895	240,956,984	6,167,808
83.15 83 Rur Res Ioll	0	0	0	0	405	9,052,588	405	9,052,588	86,600
84 Residential Total	1,393	9,518,001	12,016	143,806,544	12,971	1,135,345,100	14,364	1,288,669,645	12,569,168

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	4	1,233,674	5	10,337,031	5	11,570,705	0
85.2	11 Scottsbluff Ne	19	2,077,632	75	12,856,670	75	49,751,000	94	64,685,302	6,012,330
85.3	12 Scottsbluff Nw	40	2,477,888	238	22,098,844	242	95,221,613	282	119,798,345	1,660,313
85.4	13 Scottsbluff Sw	39	1,466,792	221	4,968,509	226	31,680,479	265	38,115,780	483,165
85.5	14 Scottsbluff Se	66	2,170,979	366	11,437,738	368	65,526,807	434	79,135,524	140,981
85.6	20 Gering	65	1,662,997	338	9,455,229	344	67,622,759	409	78,740,985	2,817,762
85.7	30 Minatare	34	53,820	47	144,027	47	1,737,677	81	1,935,524	0
85.8	40 Mitchell	17	77,657	106	726,312	107	6,627,780	124	7,431,749	0
85.9	50 Morrill	10	41,405	62	443,910	64	6,488,137	74	6,973,452	187,898
85.10	60 Small Towns	55	65,515	72	129,841	73	2,255,817	128	2,451,173	980
85.11	70 Terrytown	17	301,625	40	1,501,875	40	3,425,990	57	5,229,490	0
85.12	80 Rural Commercial	78	3,197,164	142	6,249,791	152	30,808,710	230	40,255,665	531,897
85.13	82 Rur Res N/sub (4500)	0	0	1	19,500	1	445,500	1	465,000	0
85.14	93 Permissive Charitable	1	87,742	9	295,004	9	11,961,449	10	12,344,195	4,415
86	Commercial Total	441	13,681,216	1,721	71,560,924	1,753	383,890,749	2,194	469,132,889	11,839,741

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	190.27	6.95%	69,590	5.46%	365.74
90. 2G	295.49	10.79%	119,912	9.40%	405.81
91. 3G1	204.86	7.48%	77,595	6.08%	378.77
92. 3G	267.52	9.77%	99,674	7.81%	372.59
93. 4G1	902.77	32.96%	515,228	40.39%	570.72
94. 4G	878.29	32.06%	393,551	30.85%	448.09
95. Total	2,739.20	100.00%	1,275,550	100.00%	465.67
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	2,739.20	100.00%	1,275,550	100.00%	465.67
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	2,739.20	100.00%	1,275,550	100.00%	465.67

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	202.17	0.93%	79,249	0.99%	391.99
90. 2G	915.54	4.19%	373,043	4.67%	407.46
91. 3G1	100.50	0.46%	42,281	0.53%	420.71
92. 3G	1,416.83	6.49%	523,192	6.55%	369.27
93. 4G1	7,389.37	33.84%	2,723,419	34.09%	368.56
94. 4G	11,813.71	54.10%	4,248,770	53.18%	359.65
95. Total	21,838.12	100.00%	7,989,954	100.00%	365.87
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	21,838.12	100.00%	7,989,954	100.00%	365.87
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	21,838.12	100.00%	7,989,954	100.00%	365.87

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	4,584.43	2.73%	1,581,638	2.77%	345.00
90. 2G	16,829.64	10.04%	5,806,281	10.17%	345.00
91. 3G1	18,391.73	10.97%	6,253,189	10.95%	340.00
92. 3G	19,414.10	11.58%	6,600,792	11.56%	340.00
93. 4G1	32,420.10	19.34%	11,022,832	19.30%	340.00
94. 4G	75,986.04	45.33%	25,838,054	45.25%	340.04
95. Total	167,626.04	100.00%	57,102,786	100.00%	340.66
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	167,626.04	100.00%	57,102,786	100.00%	340.66
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	167,626.04	100.00%	57,102,786	100.00%	340.66

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4501

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	179.73	20.67%	372,944	22.78%	2,075.02
90. 2G	260.48	29.95%	529,063	32.32%	2,031.11
91. 3G1	37.01	4.26%	68,246	4.17%	1,843.99
92. 3G	26.12	3.00%	48,166	2.94%	1,844.03
93. 4G1	216.67	24.91%	365,740	22.34%	1,688.00
94. 4G	149.71	17.21%	252,711	15.44%	1,688.00
95. Total	869.72	100.00%	1,636,870	100.00%	1,882.07
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	869.72	100.00%	1,636,870	100.00%	1,882.07
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	869.72	100.00%	1,636,870	100.00%	1,882.07

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4502

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	75.26	6.19%	80,000	7.06%	1,062.98
90. 2G	322.40	26.53%	321,402	28.38%	996.90
91. 3G1	3.61	0.30%	3,318	0.29%	919.11
92. 3G	317.00	26.09%	289,423	25.56%	913.01
93. 4G1	262.93	21.64%	233,485	20.62%	888.01
94. 4G	233.97	19.25%	204,730	18.08%	875.03
95. Total	1,215.17	100.00%	1,132,358	100.00%	931.85
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	1,215.17	100.00%	1,132,358	100.00%	931.85
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	1,215.17	100.00%	1,132,358	100.00%	931.85

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4503

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	325.04	6.46%	170,658	7.57%	525.04
90. 2G	821.29	16.31%	431,200	19.13%	525.03
91. 3G1	491.79	9.77%	209,020	9.27%	425.02
92. 3G	962.24	19.11%	408,823	18.14%	424.87
93. 4G1	739.08	14.68%	314,123	13.94%	425.02
94. 4G	1,694.62	33.66%	720,234	31.95%	425.01
95. Total	5,034.06	100.00%	2,254,058	100.00%	447.76
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	5,034.06	100.00%	2,254,058	100.00%	447.76
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	5,034.06	100.00%	2,254,058	100.00%	447.76

## 2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

79 ScottsBluff

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,240,578,930	1,288,669,645	48,090,715	3.88%	12,569,168	2.86%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	94,951,949	98,854,576	3,902,627	4.11%	3,037,346	0.91%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,335,530,879</b>	<b>1,387,524,221</b>	<b>51,993,342</b>	<b>3.89%</b>	<b>15,606,514</b>	<b>2.72%</b>
05. Commercial	433,396,005	440,036,509	6,640,504	1.53%	11,807,541	-1.19%
06. Industrial	28,762,749	29,096,380	333,631	1.16%	32,200	1.05%
07. Ag-Farmsite Land, Outbuildings	28,169,486	29,464,091	1,294,605	4.60%	0	4.60%
08. Minerals	3,252,950	1,232,591	-2,020,359	-62.11	0	-62.11
<b>09. Total Commercial (sum lines 5-8)</b>	<b>493,581,190</b>	<b>499,829,571</b>	<b>6,248,381</b>	<b>1.27%</b>	<b>11,839,741</b>	<b>-1.13%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,829,112,069</b>	<b>1,887,353,792</b>	<b>58,241,723</b>	<b>3.18%</b>	<b>27,446,255</b>	<b>1.68%</b>
11. Irrigated	399,000,949	406,486,727	7,485,778	1.88%		
12. Dryland	13,698,860	14,027,805	328,945	2.40%		
13. Grassland	66,195,093	71,391,576	5,196,483	7.85%		
14. Wasteland	1,256,277	1,256,191	-86	-0.01%		
15. Other Agland	1,138,395	1,138,395	0	0.00%		
<b>16. Total Agricultural Land</b>	<b>481,289,574</b>	<b>494,300,694</b>	<b>13,011,120</b>	<b>2.70%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,310,401,643</b>	<b>2,381,654,486</b>	<b>71,252,843</b>	<b>3.08%</b>	<b>27,446,255</b>	<b>1.90%</b>

## 2016 Assessment Survey for ScottsBluff County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Five
<b>4.</b>	<b>Other part-time employees:</b>
	One
<b>5.</b>	<b>Number of shared employees:</b>
	None at present.
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$523,561
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$475,739
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Stanard Appraisal: \$110,776; Pritchard & Abbott \$1,850.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	None--the computer system and software are part of the County IT budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$9,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	None

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	No.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
5.	<b>Does the county have GIS software?</b>
	The County mapping department is attempting to acquire newer GIS software.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	No.
7.	<b>Who maintains the GIS software and maps?</b>
	The County mapping department.
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

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

## D. Contracted Services

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

## E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	The listing of residential property and pickup work is done in-house. Stanard Appraisal is employed for commercial appraisal work.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	That the Appraisal firm be certified to perform their function in the State of Nebraska.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Pritchard & Abbott establishes assessed values for oil, gas and mineral values; Stanard Appraisal will establish assessed values for commercial property in 2016.

## 2016 Residential Assessment Survey for ScottsBluff County

<b>1.</b>	<b>Valuation data collection done by:</b>																														
	Staff of listers, employed by the County.																														
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">11</td> <td>Scottsbluff Quadrant 1: this grouping consists of parcels north and east of 20th St. and Broadway; this area features higher valued homes around the local community college (WNCC) and the local hospital (RWMC). This grouping would also include what would technically be classified as “suburban” properties (as do the three remaining quadrants, since there is no appreciable suburban market in Scottsbluff).</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Scottsbluff Quadrant 2: residential properties north and west of 20th St. and Broadway. Although similar to valuation group 13 (Quadrant 3), this valuation group has a slight commercial influence that is scattered within the residential properties.</td> </tr> <tr> <td style="text-align: center;">13</td> <td>Scottsbluff Quadrant 3: residential parcels South and West of 20th Street and Broadway.</td> </tr> <tr> <td style="text-align: center;">14</td> <td>Scottsbluff Quadrant 4: consists of residential properties South and East of 20th Street and Broadway that contains some of the original lower-valued homes in Scottsbluff.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Gering: all of the residential parcels within the city of Gering and what would be termed “suburban”—indicating that there is no separate Gering suburban market.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Minatare: the residential property within the town of Minatare and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Morrill: all residential property within the town of Morrill and its surrounding area.</td> </tr> <tr> <td style="text-align: center;">60</td> <td>Small Towns: a valuation grouping that combines the villages of Henry, Lyman, McGrew and Melbeta. These are grouped together, since they exhibit a similar residential market.</td> </tr> <tr> <td style="text-align: center;">70</td> <td>Terrytown: the village located geographically between Scottsbluff and Gering.</td> </tr> <tr> <td style="text-align: center;">81</td> <td>Rural Area 1: this grouping consists of rural residential parcels located within a rural subdivision.</td> </tr> <tr> <td style="text-align: center;">82</td> <td>Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.</td> </tr> <tr> <td style="text-align: center;">83</td> <td>Rural Area 3: rural residential Improvements On Leased Land (IOLL).</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	11	Scottsbluff Quadrant 1: this grouping consists of parcels north and east of 20th St. and Broadway; this area features higher valued homes around the local community college (WNCC) and the local hospital (RWMC). 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AG	Agricultural homes and outbuildings.																														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																														
	Residential market value is estimated based on use of replacement cost new (RCN) minus depreciation.																														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																														
	Currently, the County uses the tables provided by the CAMA vendor.																														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																														

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	2014	2014	2014	2010
12	2014	2014	2014	2011
13	2014	2014	2014	2011
14	2014	2014	2014	2011
20	2014	2014	2014	2016
30	2014	2014	2014	2015
40	2014	2014	2014	2016
50	2014	2014	2014	2008
60	2014	2014	2014	2008
70	2014	2014	2014	2009
81	2011	2011	2014	2011
82	2011	2011	2014	2009
83	2011	2011	2014	2011
AG	2011	2011	2014	2009-2011

## 2016 Commercial Assessment Survey for ScottsBluff County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	Stanard Appraisal.																								
<b>2.</b>	<b>List the valuation groupings recognized in 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 commercial properties.</b>																								
	Both the cost and income approaches (income approach not applied currently to all properties).																								
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																								
	The contracted appraisal firm would use comparables from other areas.																								
<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>																								
	Currently, the County uses the CAMA tables, but will have Stanard Appraisal develop a market-based depreciation for 2017.																								
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																								
	No.																								

**6. Describe the methodology used to determine the commercial lot values.**

Sales of commercial lots within the various valuation groupings are stratified by time and size. A market value based on square foot, etc. is then applied accordingly.

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>
11	2009	2009	2010	2011
12	2009	2009	2010	2011
13	2009	2009	2010	2011
14	2009	2009	2010	2012
20	2009	2009	2010	2016
30	2009	2009	2010	2016
40	2009	2009	2010	2016
50	2009	2009	2010	2016
60	2009	2009	2010	2016
70	2009	2009	2010	2016
80	2009	2009	2010	2016

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.

## 2016 Agricultural Assessment Survey for ScottsBluff County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Staff of listers, employed by the County.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	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.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	<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"> <li>1. No agricultural/horticultural income is generated from the land.</li> <li>2. There is no participation in FSA programs.</li> <li>3. The land owner has no farm insurance policy.</li> <li>4. The majority land use is for wildlife habitat.</li> <li>5. If there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule.</li> </ol>													
<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>													
	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.													
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													
	The Assessor is currently not aware of parcels enrolled in the Wetland Reserve Program.													
	<b><i>If your county has special value applications, please answer the following</i></b>													

<b>7a.</b>	<b>How many special valuation applications are on file?</b>
	Sales data in the form of outliers was first examined to determine if any non-agricultural influence exists. Thus, ultimate use of the parcel.
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Residential and commercial expansion. Sand and gravel commercial use along the North Platte River, as well as recreational influence.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	449
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	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.
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	Comparable sales and values for the three land classifications are examined—both locally and via neighboring counties.

**2016 Plan of Assessment for Scotts Bluff County**  
**Assessment Years 2016, 2017, 2018**  
**Date October 31, 2015**

**2015 STATISTICS**

	Median
Residential	93%
Commercial	92%
Agriculture	70%

**ASSESSMENT ACTIONS PLANNED**

**2015-2016**

Conversion from Terra Scan to MIPS occurred at the end of February 2013. We continue in 2015 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. The conversion to 2.5 had some conversion errors that we had to correct as well. As we move forward with the new system, we find that many of the sketches did not convert at all and we are re-sketching several parcels. Several Cama records have been found to be doubled up during conversion and we are cleaning those parcels up. Confusion in pricing has led us to find that certain tables behind the scenes needed updated and boxes needed to be checked to link tables to codes. We are to be a beta county to convert to 3.0 in late 2015. We are hoping the changes in 3.0 will make data entering the appraisal information easier.

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 ChangeFinder. The mapping department stated that they had their information ready at the end of July 2014. Pictometry digitized around each parcel for ChangeFinder and we began using this product January 2015. Problems with Pictometry stem from an inaccurate parcel layer created by the mapping department. We hope to use Pictometry to make our office more efficient and accurate.

As of 2015, the mapping department admitted that their information was not and would not be completely useable. They are no longer moving forward with BeeHive and have put out RFQ's for the GIS information. I added GIS Workshop Inc into my budget this year hoping to finally get GIS information. The commissioners cut that from my budget and are waiting to see what the mapping department can do with their RFQ's, hoping to keep the GIS in a separate office. We are still at the mercy of another office for land use, soil maps, splits and acre counts. Some of the information is useable, but the mapping department has put disclaimers on all of their maps knowing that most of their data is unusable.

Income information has been received for LURA properties. It is my understanding that the cap rate will now be determined by a committee and given to us next year.

We contracted with Stanard Appraisal for the commercial properties. They have begun data collecting the buildings and researching income information. They have all commercial properties with the exception of "in town" Scottsbluff reviewed and my staff is data entering the information.

The commissioners have cut yet another employee from my budget. I am down to 7 employees from 11. The office has been restructured so that every employee does every aspect of the job. We have trained our administrative staff to do appraisal pick up work. They have just completed reviewing the building permits and are going back to normal review work. We will begin by querying the oldest review dates and move forward from there. Because we are so short staffed, half of the year will be focused on administrative work such as personal property, homesteads, protests and other projects. The other half of the year will be dedicated to appraisal work. With the new deadline on personal property, it has been discussed that we do not assist protestors with their protest in the month of June to focus on completing all of the personal property schedules. Almost 2/3rds of the schedules are filed the last week before May 1<sup>st</sup> and we struggle to get them entered. By focusing on the protests in July at the hearings, we can meet the July 1<sup>st</sup> deadline for the personal property abstract.

A scanner was purchased in June of 2015 that will be used to scan all of our data into our computers to make us a "paperless" county. We hope this will assist us in daily work as well as helping property owners by having all of our information in one place. We also hope to free up some time at the beginning of the year by not needing to write values on all of the hard cards.

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. We will continue to train our staff in appraisal pick up work so that we are all confident in our work. We have begun having weekly meetings to ask questions, set precedents, and keep everyone on the same page.

## **2016-2017**

We have begun 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 useable data in the near future 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. The staff will continue to review the oldest reviewed parcels and work on building permits. Stanard Appraisal will continue to research and data collect commercial parcels.

## **2017-2018**

We will continue to implement Pictometry and ChangeFinder 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, mobile homes and review the oldest reviewed parcels.

### **OFFICE STAFF**

I have a total of 7 employees including myself.

I have 5 full time employees 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. They also help to data enter parcel information collected by Stanard Appraisal. They will help to work with the ChangeFinder product and complete day to day projects within the office. They review building permits and complete review work.

My Deputy specializes in personal property but assists me in my work including splits, plats, reports, and personnel issues. She also helps to complete projects the employees are working on.

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 2015 budget has been approved in the amount of \$475,739.44.

### **VALUATION**

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$2,715,084,882.

### **COMPUTER RECORDS**

We converted to the V2 MIPS System early in 2013, the V2.5 in late 2014 and will be a beta county for V3.0 in late 2015. 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 now have 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. The 3.0 version should put both the Cama and Admin programs into one program. The updated sketching and Cama side of 3.0 looks promising to make entering information easier.

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. Although there is a lot of work to be done, the mapping department has come a long way and are beginning to provide some 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.

Pictometry has been integrated into our Cama system, we are hopeful that we can integrate GIS information into our system soon.

### **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, 2015

Amy Ramos  
SCOTTS BLUFF COUNTY ASSESSOR  
Gering, Ne. 69361  
308-436-6627  
[aramos@scottsbuffcounty.org](mailto:aramos@scottsbuffcounty.org)

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

March 1, 2016

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 2016 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 2016 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 2016 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 2016.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2016. 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