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## 2015 Commission Summary

for Box Butte County

### Residential Real Property - Current

<table>
<thead>
<tr>
<th></th>
<th>Median</th>
<th>Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Sales</td>
<td>336</td>
<td></td>
</tr>
<tr>
<td>Total Sales Price</td>
<td>$32,929,003</td>
<td></td>
</tr>
<tr>
<td>Total Adj. Sales Price</td>
<td>$32,928,003</td>
<td></td>
</tr>
<tr>
<td>Total Assessed Value</td>
<td>$30,862,541</td>
<td></td>
</tr>
<tr>
<td>Avg. Adj. Sales Price</td>
<td>$98,000</td>
<td></td>
</tr>
</tbody>
</table>

### Confidence Interval - Current

<table>
<thead>
<tr>
<th></th>
<th>95% Median C.I</th>
<th>95% Wgt. Mean C.I</th>
<th>95% Mean C.I</th>
</tr>
</thead>
<tbody>
<tr>
<td>95% Median C.I</td>
<td>95.42 to 97.84</td>
<td></td>
<td></td>
</tr>
<tr>
<td>95% Wgt. Mean C.I</td>
<td>92.01 to 95.44</td>
<td></td>
<td></td>
</tr>
<tr>
<td>95% Mean C.I</td>
<td>95.00 to 99.32</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| % of Value of the Class of all Real Property Value in the | 29.78 |
| % of Records Sold in the Study Period                  | 7.64  |
| % of Value Sold in the Study Period                    | 9.71  |

### Residential Real Property - History

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Sales</th>
<th>LOV</th>
<th>Median</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>305</td>
<td>98</td>
<td>98.14</td>
</tr>
<tr>
<td>2013</td>
<td>244</td>
<td>94</td>
<td>94.34</td>
</tr>
<tr>
<td>2012</td>
<td>177</td>
<td>96</td>
<td>95.63</td>
</tr>
<tr>
<td>2011</td>
<td>205</td>
<td>96</td>
<td>96</td>
</tr>
</tbody>
</table>
## 2015 Commission Summary

for Box Butte County

### Commercial Real Property - Current

<table>
<thead>
<tr>
<th></th>
<th>Median</th>
<th>96.59</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Sales</td>
<td>27</td>
<td></td>
</tr>
<tr>
<td>Total Sales Price</td>
<td>$5,828,888</td>
<td></td>
</tr>
<tr>
<td>Total Adj. Sales Price</td>
<td>$5,808,888</td>
<td>93.97</td>
</tr>
<tr>
<td>Total Assessed Value</td>
<td>$5,458,769</td>
<td>$155,512</td>
</tr>
<tr>
<td>Avg. Adj. Sales Price</td>
<td>$215,144</td>
<td>$202,177</td>
</tr>
</tbody>
</table>

### Confidence Interval - Current

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>95% Median C.I</td>
<td>92.25 to 101.67</td>
</tr>
<tr>
<td>95% Wgt. Mean C.I</td>
<td>86.29 to 101.65</td>
</tr>
<tr>
<td>95% Mean C.I</td>
<td>87.43 to 115.35</td>
</tr>
</tbody>
</table>

- % of Value of the Class of all Real Property Value in the County: 11.84
- % of Records Sold in the Study Period: 3.32
- % of Value Sold in the Study Period: 4.32

### Commercial Real Property - History

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Sales</th>
<th>LOV</th>
<th>Median</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>24</td>
<td>96</td>
<td>95.81</td>
</tr>
<tr>
<td>2013</td>
<td>23</td>
<td>98</td>
<td>97.62</td>
</tr>
<tr>
<td>2012</td>
<td>21</td>
<td>93</td>
<td>92.57</td>
</tr>
<tr>
<td>2011</td>
<td>15</td>
<td>93</td>
<td>93</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Class</th>
<th>Level of Value</th>
<th>Quality of Assessment</th>
<th>Non-binding recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Real Property</td>
<td>97</td>
<td>Meets generally accepted mass appraisal practices.</td>
<td>No recommendation.</td>
</tr>
<tr>
<td>Commercial Real Property</td>
<td>97</td>
<td>Meets generally accepted mass appraisal practices.</td>
<td>No recommendation.</td>
</tr>
<tr>
<td>Agricultural Land</td>
<td>70</td>
<td>Does not meet generally accepted mass appraisal practices.</td>
<td>No recommendation.</td>
</tr>
</tbody>
</table>

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

Dated this 7th day of April, 2015.

Ruth A. Sorensen
Property Tax Administrator
2015 Residential Assessment Actions for Box Butte County

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

In-house by the Assessor.

## 2. List the valuation groupings recognized by the County and describe the unique characteristics of each:

<table>
<thead>
<tr>
<th>Valuation Grouping</th>
<th>Description of unique characteristics</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Alliance:</td>
<td>this valuation group includes residential properties within the city of Alliance and the residential parcels that would be classified as suburban (since there is no separate suburban residential market within the County).</td>
</tr>
<tr>
<td>20 Hemingford:</td>
<td>all residential properties within the town of Hemingford and the immediate area around it.</td>
</tr>
<tr>
<td>81 Rural Residential 1:</td>
<td>all rural residential properties that are close in proximity to paved roads within the County (that would include Hwy 385, Hwy 2, Hwy 87, Hwy 71, 10th Street west and County Road 70).</td>
</tr>
<tr>
<td>82 Rural Residential 2:</td>
<td>the rural residential properties that do not meet the geographic criteria of valuation grouping 81, nor lie within any of the “Rainbow Acres” subdivisions.</td>
</tr>
<tr>
<td>83 Rainbow Acres:</td>
<td>Only the rural residential properties that are within the Rainbow Acres subdivisions.</td>
</tr>
</tbody>
</table>

## 3. List and describe the approach(es) used to estimate the market value of residential properties.

The cost approach--replacement cost new, minus depreciation.

## 4. If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?

When Alliance residential was reappraised (valuation grouping 10), depreciation was developed using local market information (by the contracted appraisal firm). Now depreciation will be based on the tables provided by the CAMA vendor.

## 5. Are individual depreciation tables developed for each valuation grouping?

Yes.

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

Sales are reviewed and stratified by age and size and then the lots are valued by the square foot method.

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

Currently, there are no vacant lots being held for sale or resale.
<table>
<thead>
<tr>
<th>Valuation Grouping</th>
<th>Date of Depreciation Tables</th>
<th>Date of Costing</th>
<th>Date of Lot Value Study</th>
<th>Date of Last Inspection</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>2014</td>
<td>2013</td>
<td>2013</td>
<td>2014</td>
</tr>
<tr>
<td>20</td>
<td>2013</td>
<td>2013</td>
<td>2009</td>
<td>2009</td>
</tr>
<tr>
<td>81</td>
<td>2013</td>
<td>2013</td>
<td>2008</td>
<td>2008</td>
</tr>
<tr>
<td>82</td>
<td>2013</td>
<td>2013</td>
<td>2008</td>
<td>2008</td>
</tr>
<tr>
<td>83</td>
<td>2013</td>
<td>2013</td>
<td>2008</td>
<td>2008</td>
</tr>
</tbody>
</table>
Located in the northern half of Nebraska’s Panhandle, the U.S. Census Bureau 2013 estimate indicates a population of 11,305. The major industries in the county are: rail transportation (BNSF railroad, Progress Rail Services, American Electric Power), agriculture, plastics and rubber products (Parker Hose Production), construction and educational services. The City of Alliance is the County seat and is probably the only viable, competitive residential market within the county—but this market can be highly influenced by the financial health of the railroad and affiliated industries. Hemingford residential value constitutes only about 7% of the entire County, and would not exhibit a viable competitive residential market. Rural residential comprises almost 12% of the residential market. The County Assessor has established five valuation groupings (based on Assessor Location) for residential property in the County: 10 (Alliance), 20 (Hemingford), 81 (Rural Res 1—those rural properties close to paved roads), 82 (Rural Res 2—those rural properties not close to paved roads) and 83 (Rainbow Acres—the rural properties within the Rainbow subdivisions).

Description of Analysis

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

Sales Qualification

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

Equalization and Quality of Assessment

The Department conducts a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Box Butte County was selected for review in 2014.
2015 Residential Correlation Section
for Box Butte County

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

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Box Butte County is 97%.
2015 Commercial Assessment Actions for Box Butte County

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

The Assessor.

2. List the valuation groupings recognized in the County and describe the unique characteristics of each:

<table>
<thead>
<tr>
<th>Valuation Grouping</th>
<th>Description of unique characteristics</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Alliance</td>
<td>all commercial properties within the city of Alliance and those that would be classified as suburban, since there is no evidence of a suburban commercial market.</td>
</tr>
<tr>
<td>20 Hemingford</td>
<td>the commercial properties within the town of Hemingford and the immediate area surrounding the town.</td>
</tr>
<tr>
<td>80 Rural</td>
<td>all rural commercial properties.</td>
</tr>
</tbody>
</table>

3. List and describe the approach(es) used to estimate the market value of commercial properties.

The income approach was used for Alliance; all other valuation groupings utilize the cost approach.

3a. Describe the process used to determine the value of unique commercial properties.

The Assessor does not know of any unique commercial properties within the County. If a unique property was established in the County, the Assessor would consult a general certified appraiser.

4. If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?

During the last reappraisal, a market depreciation was developed.

5. Are individual depreciation tables developed for each valuation grouping?

Yes

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

The market approach is used to determine commercial lot values, and then the lots are valued by the square foot method.

7. Date of Depreciation Tables | Date of Costing | Date of Lot Value Study | Date of Last Inspection |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>2013</td>
<td>2013</td>
<td>2013</td>
</tr>
<tr>
<td>20</td>
<td>2012</td>
<td>2012</td>
<td>2012</td>
</tr>
</tbody>
</table>
2015 Commercial Correlation Section
for Box Butte County

County Overview

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

Description of Analysis

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

Sales Qualification

The Box Butte County Assessor has developed a consistent procedure for both sales qualification and verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for exclusion from the sales file. It is believed that all truly qualified commercial sales are available for analysis, and there is no evidence of excessive trimming in the sales file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Box Butte County was selected for review in assessment year 2014. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that commercial property is treated in a uniform and proportionate manner.
Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Box Butte County is 97%.
2015 Agricultural Assessment Actions for Box Butte County

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

The Assessor.

2. List each market area, and describe the location and the specific characteristics that make each unique.

<table>
<thead>
<tr>
<th>Market Area</th>
<th>Description of unique characteristics</th>
<th>Year Land Use Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Consists of land located primarily in the southern part of the County (and includes geocodes 1371 and 1373) that consists mostly of sandhills; the majority land use is grass.</td>
<td>2011</td>
</tr>
<tr>
<td>2</td>
<td>This market area is located in the central portion of the County and has richer soils and fairly level to slightly rolling topography.</td>
<td>2011</td>
</tr>
<tr>
<td>3</td>
<td>This market area is located in the northern portion of the County and has more rolling to steep hilly land (in its uppermost portion), and according to the Assessor the wells within this area are deeper than those in Market Area 2.</td>
<td>2011</td>
</tr>
</tbody>
</table>

3. Describe the process used to determine and monitor market areas.

The Assessor reviews sales within each market area and pays special attention to those sales that border the adjacent market area. Land use is also monitored in each agricultural market area.

4. Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.

The Assessor determines the primary use of the land to identify rural residential and recreational land. Recreational use is considered when the land use is primarily for the purposes of recreation and/or hunting.

5. Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?

Yes, but these are valued within the respective three market areas. There are also differences in well-depth that are taken into account when the sites in these areas are valued.

6. If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.

There is no land currently enrolled in the Wetland Reserve Program.

7. Have special valuation applications been filed in the county? If so, answer the following:

No.
## Box Butte County 2015 Average Acre Value Comparison

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

<table>
<thead>
<tr>
<th>County</th>
<th>Mkt Area</th>
<th>1D1</th>
<th>1D</th>
<th>2D1</th>
<th>2D</th>
<th>3D1</th>
<th>3D</th>
<th>4D1</th>
<th>4D</th>
<th>WEIGHTED AVG DRY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Box Butte</td>
<td>1 n/a</td>
<td>380</td>
<td>n/a</td>
<td>380</td>
<td>380</td>
<td>380</td>
<td>380</td>
<td>380</td>
<td>380</td>
<td>380</td>
</tr>
<tr>
<td>Box Butte</td>
<td>2 n/a</td>
<td>675</td>
<td>675</td>
<td>675</td>
<td>645</td>
<td>645</td>
<td>645</td>
<td>645</td>
<td>670</td>
<td></td>
</tr>
<tr>
<td>Box Butte</td>
<td>3 n/a</td>
<td>700</td>
<td>700</td>
<td>700</td>
<td>450</td>
<td>450</td>
<td>450</td>
<td>450</td>
<td>666</td>
<td></td>
</tr>
<tr>
<td>Dawes</td>
<td>4 n/a</td>
<td>660</td>
<td>n/a</td>
<td>620</td>
<td>575</td>
<td>575</td>
<td>525</td>
<td>525</td>
<td>620</td>
<td></td>
</tr>
<tr>
<td>Sheridan</td>
<td>1 n/a</td>
<td>635</td>
<td>605</td>
<td>575</td>
<td>565</td>
<td>535</td>
<td>525</td>
<td>520</td>
<td>573</td>
<td></td>
</tr>
<tr>
<td>Morrill</td>
<td>2 n/a</td>
<td>435</td>
<td>n/a</td>
<td>400</td>
<td>n/a</td>
<td>385</td>
<td>385</td>
<td>385</td>
<td>396</td>
<td></td>
</tr>
<tr>
<td>ScottsBluff</td>
<td>3 n/a</td>
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Source: 2015 Abstract of Assessment, Form 45, Schedule IX
County Overview

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

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

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

Description of Analysis

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

The Assessor made the following overall increases for assessment year 2015: irrigated land received an 18% increase (with irrigated increases applied to Areas 1 and 2—Area 3 was unchanged); dry land was raised 12% (all three Market Areas were affected), and grass was raised approximately 11% (only Areas 2 & 3 were affected). Land enrolled in CRP was increased in Area 2, but not Area 3. Analysis of the overall statistics indicates that two of the
three measures of central tendency (the median and the mean) are both within acceptable range. Likewise, the coefficient of dispersion is within prescribed parameters. By Market Area, all three areas have medians within range. Land classes with any significant number of sales in the 95% and 80% MLU’s have acceptable medians.

Sales Qualification

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

Equalization and Quality of Assessment

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

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

Level of Value

Based on analysis of all available information, the level of value of the agricultural land in Box Butte County is determined to be 70% of market value. The inequities resulting from the assessed values in the irrigated subclass and the lower valuation of CRP in Area 3 compared to
grass indicate that the quality of assessment does not meet generally accepted mass appraisal practices.
07 Box Butte

RESIDENTIAL

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| ALL                      | 336   | 96.59  | 97.16| 93.73    | 11.26  | 103.66| 45.64| 245.62| 95.42 to 97.84 |

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| ALL                      | 336   | 96.59  | 97.16| 93.73    | 11.26  | 103.66| 45.64| 245.62| 95.42 to 97.84 |

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| ALL                      | 336   | 96.59  | 97.16| 93.73    | 11.26  | 103.66| 45.64| 245.62| 95.42 to 97.84 |

Printed: 3/31/2015 3:57:01PM
### RESIDENTIAL

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

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

**Qualified**

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

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

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

*Qualified*

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

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

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**SALE PRICE * **

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### AGRICULTURAL LAND

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| Total Adj. Sales Price | 24,305,608 |
| Total Assessed Value | 16,490,393 |
| Avg. Adj. Sales Price | 426,414 |
| Avg. Assessed Value | 289,305 |

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**Agricultural Land**

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

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**80%MLU By Market Area**

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**Schedule III: Mineral Interest Records**

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### Schedule IV: Exempt Records: Non-Agricultural

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### Schedule V: Agricultural Records

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County 07 - Page 35
### Schedule VI: Agricultural Records: Non-Agricultural Detail

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<td>0</td>
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<tr>
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<tr>
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<tr>
<td>39. Road &amp; Ditches</td>
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<td>Value</td>
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Schedule VII: Agricultural Records: Ag Land Detail - Game & Parks

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Rural

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Total

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Schedule VIII: Agricultural Records: Special Value

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44. Recapture Value N/A

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Rural

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<td>Acres</td>
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44. Market Value

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<th>SubUrban</th>
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</table>

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.
<table>
<thead>
<tr>
<th>Irrigated</th>
<th>Acres</th>
<th>% of Acres*</th>
<th>Value</th>
<th>% of Value*</th>
<th>Average Assessed Value*</th>
</tr>
</thead>
<tbody>
<tr>
<td>45. 1A1</td>
<td>0.00</td>
<td>0.00%</td>
<td>0</td>
<td>0.00%</td>
<td>0.00</td>
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<tr>
<td>46. 1A</td>
<td>5,272.77</td>
<td>15.05%</td>
<td>12,892,763</td>
<td>14.88%</td>
<td>2,445.16</td>
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<tr>
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<td>0.19%</td>
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<td>0.17%</td>
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<td>16.85%</td>
<td>2,458.24</td>
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<td>8,811.50</td>
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<td>30.20%</td>
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<td>12.47%</td>
<td>2,487.76</td>
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<td>86,632,901</td>
<td>100.00%</td>
<td>2,472.92</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>54. 1D1</td>
<td>0.00</td>
<td>0.00%</td>
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<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>55. 1D</td>
<td>2,736.78</td>
<td>28.69%</td>
<td>1,039,979</td>
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<td>56. 2D1</td>
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<td>0.00%</td>
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<td>2,973.00</td>
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<tr>
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<td>24.71</td>
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<td>9,389</td>
<td>0.26%</td>
<td>379.97</td>
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<td>1,213.51</td>
<td>12.72%</td>
<td>461,132</td>
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<td>1,919.56</td>
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<td>729,431</td>
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<td>380.00</td>
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<td>61. 4D</td>
<td>673.17</td>
<td>7.06%</td>
<td>255,804</td>
<td>7.06%</td>
<td>380.00</td>
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<tr>
<td>62. Total</td>
<td>9,540.73</td>
<td>100.00%</td>
<td>3,625,474</td>
<td>100.00%</td>
<td>380.00</td>
</tr>
<tr>
<td>Grass</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>63. 1G1</td>
<td>0.00</td>
<td>0.00%</td>
<td>0</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>64. 1G</td>
<td>3,834.58</td>
<td>3.00%</td>
<td>1,140,756</td>
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<td>297.49</td>
</tr>
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<td>0.05%</td>
<td>284.99</td>
</tr>
<tr>
<td>66. 2G</td>
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<td>2,150,753</td>
<td>5.86%</td>
<td>292.02</td>
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<tr>
<td>67. 3G1</td>
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<td>37,296</td>
<td>0.10%</td>
<td>293.02</td>
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<td>68. 3G</td>
<td>16,546.91</td>
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<td>4,755,571</td>
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<td>287.40</td>
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<td>46.83%</td>
<td>17,123,500</td>
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<td>285.61</td>
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<tr>
<td>70. 4G</td>
<td>40,123.76</td>
<td>31.34%</td>
<td>11,446,013</td>
<td>31.21%</td>
<td>285.27</td>
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<tr>
<td>71. Total</td>
<td>128,012.32</td>
<td>100.00%</td>
<td>36,671,433</td>
<td>100.00%</td>
<td>286.47</td>
</tr>
</tbody>
</table>

| Irrigated Total | 35,032.61 | 20.01% | 86,632,901 | 68.09% | 2,472.92 |
| Dry Total       | 9,540.73  | 5.45%  | 3,625,474  | 2.85%  | 380.00   |
| Grass Total     | 128,012.32 | 73.13% | 36,671,433 | 28.82% | 286.47   |
| 72. Waste       | 1,515.99  | 0.87%  | 75,827     | 0.06%  | 50.02    |
| 73. Other       | 947.64    | 0.54%  | 234,010    | 0.18%  | 246.94   |
| 74. Exempt      | 0.72      | 0.00%  | 0          | 0.00%  | 0.00     |
| 75. Market Area Total | 175,049.29 | 100.00% | 127,239,645 | 100.00% | 726.88 |
### 2015 County Abstract of Assessment for Real Property, Form 45

#### Schedule IX: Agricultural Records: Ag Land Market Area Detail

<table>
<thead>
<tr>
<th>Irrigated</th>
<th>Acres</th>
<th>% of Acres*</th>
<th>Value</th>
<th>% of Value*</th>
<th>Average Assessed Value*</th>
</tr>
</thead>
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<td>45. 1A1</td>
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<td>0.00%</td>
<td>0.00</td>
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<td>46. 1A</td>
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<td>123,714,892</td>
<td>55.98%</td>
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<td>25.58%</td>
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<td>0.08%</td>
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<td>4.06%</td>
<td>1,978.82</td>
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<td>18,578,818</td>
<td>8.41%</td>
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<td>1,853.41</td>
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<td>221,015,783</td>
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<table>
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<td>0.00%</td>
<td>0.00</td>
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<td>0</td>
<td>0.00%</td>
<td>0.00</td>
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<td>12,327.10</td>
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<td>4,756,381</td>
<td>15.03%</td>
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<td>0.54%</td>
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<td>7,195,194</td>
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<td>378.30</td>
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<td>0.17%</td>
<td>55,854</td>
<td>0.18%</td>
<td>377.39</td>
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<td>8,194.80</td>
<td>9.64%</td>
<td>3,009,654</td>
<td>9.51%</td>
<td>367.26</td>
</tr>
<tr>
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<td>29,467.65</td>
<td>34.65%</td>
<td>10,820,786</td>
<td>34.19%</td>
<td>367.21</td>
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<td>5,638,401</td>
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### Market Area Total

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<th>Acres</th>
<th>% of Acres*</th>
<th>Value</th>
<th>% of Value*</th>
<th>Average Assessed Value*</th>
</tr>
</thead>
<tbody>
<tr>
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<td>64,658</td>
<td>0.02%</td>
<td>50.02</td>
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<tr>
<td>73. Other</td>
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<td>1.97%</td>
<td>1,644,804</td>
<td>0.52%</td>
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<tr>
<td>74. Exempt</td>
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<td>0.00%</td>
<td>0</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>75. Market Area Total</td>
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<td>318,197,403</td>
<td>100.00%</td>
<td>1,106.46</td>
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</table>
### Market Area Schedule IX: Agricultural Records: Ag Land Market Area Detail

#### 2015 County Abstract of Assessment for Real Property, Form 45

#### Box Butte County 07

<table>
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<tr>
<th>Irrigated</th>
<th>Acres</th>
<th>% of Acres*</th>
<th>Value</th>
<th>% of Value*</th>
<th>Average Assessed Value*</th>
</tr>
</thead>
<tbody>
<tr>
<td>45. 1A1</td>
<td>0.00</td>
<td>0.00%</td>
<td>0</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>46. 1A</td>
<td>9,799.21</td>
<td>63.19%</td>
<td>12,875,039</td>
<td>65.45%</td>
<td>1,313.89</td>
</tr>
<tr>
<td>47. 2A1</td>
<td>68.25</td>
<td>0.44%</td>
<td>88,725</td>
<td>0.45%</td>
<td>1,300.00</td>
</tr>
<tr>
<td>48. 2A</td>
<td>4,207.29</td>
<td>27.13%</td>
<td>5,300,904</td>
<td>26.95%</td>
<td>1,259.93</td>
</tr>
<tr>
<td>49. 3A1</td>
<td>4.37</td>
<td>0.03%</td>
<td>4,370</td>
<td>0.02%</td>
<td>1,000.00</td>
</tr>
<tr>
<td>50. 3A</td>
<td>456.79</td>
<td>2.95%</td>
<td>446,676</td>
<td>2.27%</td>
<td>977.86</td>
</tr>
<tr>
<td>51. 4A1</td>
<td>896.36</td>
<td>5.78%</td>
<td>879,125</td>
<td>4.47%</td>
<td>980.77</td>
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<tr>
<td>52. 4A</td>
<td>76.46</td>
<td>0.49%</td>
<td>76,199</td>
<td>0.39%</td>
<td>996.59</td>
</tr>
<tr>
<td>53. Total</td>
<td>15,508.73</td>
<td>100.00%</td>
<td>19,671,038</td>
<td>100.00%</td>
<td>1,268.38</td>
</tr>
<tr>
<td>Dry</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>54. 1D1</td>
<td>0.00</td>
<td>0.00%</td>
<td>0</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>55. 1D</td>
<td>50,222.02</td>
<td>60.51%</td>
<td>35,155,414</td>
<td>63.58%</td>
<td>700.00</td>
</tr>
<tr>
<td>56. 2D1</td>
<td>176.32</td>
<td>0.21%</td>
<td>123,424</td>
<td>0.22%</td>
<td>700.00</td>
</tr>
<tr>
<td>57. 2D</td>
<td>21,383.49</td>
<td>25.76%</td>
<td>14,968,443</td>
<td>27.07%</td>
<td>700.00</td>
</tr>
<tr>
<td>58. 3D1</td>
<td>148.09</td>
<td>0.18%</td>
<td>66,646</td>
<td>0.12%</td>
<td>450.04</td>
</tr>
<tr>
<td>59. 3D</td>
<td>3,436.71</td>
<td>4.14%</td>
<td>1,546,590</td>
<td>2.80%</td>
<td>450.02</td>
</tr>
<tr>
<td>60. 4D1</td>
<td>7,005.48</td>
<td>8.44%</td>
<td>3,152,627</td>
<td>5.70%</td>
<td>450.02</td>
</tr>
<tr>
<td>61. 4D</td>
<td>627.66</td>
<td>0.76%</td>
<td>282,494</td>
<td>0.51%</td>
<td>450.07</td>
</tr>
<tr>
<td>62. Total</td>
<td>82,999.77</td>
<td>100.00%</td>
<td>55,295,638</td>
<td>100.00%</td>
<td>666.21</td>
</tr>
<tr>
<td>Grass</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>63. 1G1</td>
<td>0.00</td>
<td>0.00%</td>
<td>0</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>64. 1G</td>
<td>11,186.70</td>
<td>11.81%</td>
<td>4,625,020</td>
<td>13.24%</td>
<td>413.44</td>
</tr>
<tr>
<td>65. 2G1</td>
<td>127.65</td>
<td>0.13%</td>
<td>51,689</td>
<td>0.15%</td>
<td>404.93</td>
</tr>
<tr>
<td>66. 2G</td>
<td>16,398.83</td>
<td>17.32%</td>
<td>6,201,623</td>
<td>17.76%</td>
<td>378.17</td>
</tr>
<tr>
<td>67. 3G1</td>
<td>107.95</td>
<td>0.11%</td>
<td>39,851</td>
<td>0.11%</td>
<td>369.16</td>
</tr>
<tr>
<td>68. 3G</td>
<td>9,318.24</td>
<td>9.84%</td>
<td>3,579,380</td>
<td>10.25%</td>
<td>384.13</td>
</tr>
<tr>
<td>69. 4G1</td>
<td>21,645.89</td>
<td>22.86%</td>
<td>7,667,490</td>
<td>21.95%</td>
<td>354.22</td>
</tr>
<tr>
<td>70. 4G</td>
<td>35,916.22</td>
<td>37.93%</td>
<td>12,761,388</td>
<td>36.54%</td>
<td>355.31</td>
</tr>
<tr>
<td>71. Total</td>
<td>94,701.48</td>
<td>100.00%</td>
<td>34,926,441</td>
<td>100.00%</td>
<td>368.81</td>
</tr>
</tbody>
</table>

#### Aggregate Totals

<table>
<thead>
<tr>
<th>Description</th>
<th>Acres</th>
<th>% of Acres</th>
<th>Value</th>
<th>% of Value</th>
<th>Avg Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Irrigated Total</td>
<td>15,508.73</td>
<td>7.85%</td>
<td>19,671,038</td>
<td>17.77%</td>
<td>1,268.38</td>
</tr>
<tr>
<td>Dry Total</td>
<td>82,999.77</td>
<td>42.00%</td>
<td>55,295,638</td>
<td>49.96%</td>
<td>666.21</td>
</tr>
<tr>
<td>Grass Total</td>
<td>94,701.48</td>
<td>47.92%</td>
<td>34,926,441</td>
<td>31.56%</td>
<td>368.81</td>
</tr>
<tr>
<td>Waste</td>
<td>1,216.95</td>
<td>0.62%</td>
<td>60,874</td>
<td>0.05%</td>
<td>50.02</td>
</tr>
<tr>
<td>Other</td>
<td>3,182.05</td>
<td>1.61%</td>
<td>726,587</td>
<td>0.66%</td>
<td>228.34</td>
</tr>
<tr>
<td>Exempt</td>
<td>2.89</td>
<td>0.00%</td>
<td>0</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>Market Area Total</td>
<td>197,608.98</td>
<td>100.00%</td>
<td>110,680,578</td>
<td>100.00%</td>
<td>560.10</td>
</tr>
</tbody>
</table>
## Schedule X: Agricultural Records: Ag Land Total

<table>
<thead>
<tr>
<th></th>
<th>Urban</th>
<th>Value</th>
<th>SubUrban</th>
<th>Value</th>
<th>Rural</th>
<th>Value</th>
<th>Total</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>76. Irrigated</td>
<td>0.00</td>
<td>0</td>
<td>12,067.48</td>
<td>27,252,326</td>
<td>138,761.43</td>
<td>300,067,396</td>
<td>150,828.91</td>
<td>327,319,722</td>
</tr>
<tr>
<td>77. Dry Land</td>
<td>0.00</td>
<td>0</td>
<td>4,657.20</td>
<td>2,837,845</td>
<td>183,179.48</td>
<td>119,908,276</td>
<td>187,836.68</td>
<td>122,746,121</td>
</tr>
<tr>
<td>78. Grass</td>
<td>0.00</td>
<td>0</td>
<td>2,341.34</td>
<td>716,203</td>
<td>305,412.46</td>
<td>102,528,820</td>
<td>307,753.80</td>
<td>103,245,023</td>
</tr>
<tr>
<td>79. Waste</td>
<td>0.00</td>
<td>0</td>
<td>96.21</td>
<td>4,814</td>
<td>3,929.29</td>
<td>196,545</td>
<td>4,025.50</td>
<td>201,359</td>
</tr>
<tr>
<td>80. Other</td>
<td>0.00</td>
<td>0</td>
<td>19,319.87</td>
<td>640,920.31</td>
<td>525,270,385</td>
<td>660,240.18</td>
<td>556,117,626</td>
<td></td>
</tr>
<tr>
<td>81. Exempt</td>
<td>0.00</td>
<td>0</td>
<td>3.81</td>
<td>3.81</td>
<td>3.81</td>
<td>3.81</td>
<td>3.81</td>
<td>3.81</td>
</tr>
</tbody>
</table>

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

| Total          | 660,240.18 | 100.00%    | 556,117,626 | 100.00%      | 842.30                  |
## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

### Box Butte

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

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

General Description of Real Property in Box Butte County
Per 2014 County Abstract, Box Butte County consists of the following real property types:

<table>
<thead>
<tr>
<th></th>
<th>Parcels</th>
<th>% of Total</th>
<th>% of Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>4,409</td>
<td>54</td>
<td>32.25</td>
</tr>
<tr>
<td>Commercial</td>
<td>808</td>
<td>10</td>
<td>10.99</td>
</tr>
<tr>
<td>Industrial</td>
<td>9</td>
<td>&lt;1</td>
<td>1.20</td>
</tr>
<tr>
<td>Recreational</td>
<td>3</td>
<td>&lt;1</td>
<td>0</td>
</tr>
<tr>
<td>Agricultural</td>
<td>2,956</td>
<td>36</td>
<td>55.53</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>8,185</strong></td>
<td><strong>100</strong></td>
<td><strong>99.97</strong></td>
</tr>
</tbody>
</table>

Current Resources

**Staff** *
- Assessor with current certification and hours of continuing education
- Deputy with current certification and hours of continuing education
- Two full-time clerical employees

**Budget**
- Our fiscal year is July 1-June 30 each year
  - The adopted budget for 2014-2015 year is $209,780
    - $25,000 is budgeted for review/oblique imagery
    - $5,000 is budgeted for pick up work & TERC
Equipment
- CAMA program with MIPS – converted in June 2013
- Server 2013
- Internet access with local provider
- Four workstations
- GIS contracted with GIS Workshop, Inc.

Current Assessment Procedures
- Update ownership by receipt of real estate transfers from register of deeds office
- Maintain sales file with monthly qualified sales
  - Conduct sales study
- Receive building permits from the City’s Building and Zoning office
  - Review properties as “pick-up” work annually
- Zoning is county wide, however the county does not enforce building permits for rural improvements
  - Our pick-up work for rural is currently by discovery AND
  - The Assessor’s office promotes rural property owners to complete an Information Statement Form in the office
- Application for value change from discovery is applied annually between January 1 and March 19 each year
- Approaches to value are used in accordance with IAAO mass appraisal techniques
  - **Income approach** is applied to commercial properties
    - Collected income and expense data
    - Analyzed data with market depreciation
  - **Cost approach** is used for all improved parcels
    - Marshall & Swift pricing system is used
    - Market depreciation applied
  - **Market approach** is used on all properties in regard to market depreciation
- Agricultural land sales are studied and valuations adjusted accordingly in their respective market areas
  - Agricultural land has three market areas
- Change of value notices are sent pursuant state statute 77-1315
- Levels of value are published in local newspapers and delivered to local radio station pursuant state statute 77-1315
Level of Value, Quality, and Uniformity for 2014 Assessment

<table>
<thead>
<tr>
<th>Category</th>
<th>Median</th>
<th>COD</th>
<th>PRD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>98%</td>
<td>7.0</td>
<td>102.14</td>
</tr>
<tr>
<td>Commercial</td>
<td>96%</td>
<td>17.72</td>
<td>108.92</td>
</tr>
<tr>
<td>Agricultural land</td>
<td>71%</td>
<td>19.64</td>
<td>113.38</td>
</tr>
</tbody>
</table>

Assessment Actions Planned for Assessment Year 2015

- Pick up work is to be done by the assessor

- Residential
  - Alliance & Hemingford
    - Study sales and adjust subclasses accordingly if needed
  - Rural Residential
    - **Enforce use of Improvement Information Statement in lieu of a building permit**
    - Look into using GIS’s oblique imagery to aid in changes to property for beginning of rural review
    - Study sales and adjust values accordingly

- Commercial
  - Alliance & Hemingford
    - Study sales and adjust values accordingly
  - Rural
    - **Enforce use of Improvement Information Statement in lieu of a building permit**
    - Study sales and adjust values accordingly

- Agricultural land
  - Study sales and make adjustments if necessary
  - GIS land use is complete until next update of fly-over with data available approximately January 2015

Assessment Actions Planned for Assessment Year 2016

- Residential
  - Alliance & Hemingford
    - Study sales and adjust if necessary
  - Inspect properties according to building permits and through discovery
  - Rural Residential
- Apply new cost index and market depreciation

- **Commercial**
  - **Alliance, Hemingford & Rural**
    - Inspect properties according to building permits and through discovery
    - Study sales and adjust values accordingly

- **Agricultural land**
  - Study sales and make adjustments if necessary

**Assessment Actions Planned for Assessment Year 2017**

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

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

- **Agricultural land**
  - Study sales and make adjustments if necessary
# 2015 Assessment Survey for Box Butte County

## A. Staffing and Funding Information

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.</strong></td>
<td>Deputy(ies) on staff:</td>
</tr>
<tr>
<td></td>
<td>One</td>
</tr>
<tr>
<td><strong>2.</strong></td>
<td>Appraiser(s) on staff:</td>
</tr>
<tr>
<td></td>
<td>None</td>
</tr>
<tr>
<td><strong>3.</strong></td>
<td>Other full-time employees:</td>
</tr>
<tr>
<td></td>
<td>Three</td>
</tr>
<tr>
<td><strong>4.</strong></td>
<td>Other part-time employees:</td>
</tr>
<tr>
<td></td>
<td>None</td>
</tr>
<tr>
<td><strong>5.</strong></td>
<td>Number of shared employees:</td>
</tr>
<tr>
<td></td>
<td>None</td>
</tr>
<tr>
<td><strong>6.</strong></td>
<td>Assessor’s requested budget for current fiscal year:</td>
</tr>
<tr>
<td></td>
<td>$234,535</td>
</tr>
<tr>
<td><strong>7.</strong></td>
<td>Adopted budget, or granted budget if different from above:</td>
</tr>
<tr>
<td></td>
<td>$209,780</td>
</tr>
<tr>
<td><strong>8.</strong></td>
<td>Amount of the total assessor’s budget set aside for appraisal work:</td>
</tr>
<tr>
<td></td>
<td>$5,000 for pickup work; $25,000 for oblique imagery.</td>
</tr>
<tr>
<td><strong>9.</strong></td>
<td>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>10.</strong></td>
<td>Part of the assessor’s budget that is dedicated to the computer system:</td>
</tr>
<tr>
<td></td>
<td>$4,200</td>
</tr>
<tr>
<td><strong>11.</strong></td>
<td>Amount of the assessor’s budget set aside for education/workshops:</td>
</tr>
<tr>
<td></td>
<td>$3,500</td>
</tr>
<tr>
<td><strong>12.</strong></td>
<td>Other miscellaneous funds:</td>
</tr>
<tr>
<td></td>
<td>None</td>
</tr>
<tr>
<td><strong>13.</strong></td>
<td>Amount of last year’s assessor’s budget not used:</td>
</tr>
<tr>
<td></td>
<td>None</td>
</tr>
</tbody>
</table>
### B. Computer, Automation Information and GIS

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Administrative software:</td>
</tr>
<tr>
<td></td>
<td>MIPS</td>
</tr>
<tr>
<td>2.</td>
<td>CAMA software:</td>
</tr>
<tr>
<td></td>
<td>MIPS</td>
</tr>
<tr>
<td>3.</td>
<td>Are cadastral maps currently being used?</td>
</tr>
<tr>
<td></td>
<td>No.</td>
</tr>
<tr>
<td>4.</td>
<td>If so, who maintains the Cadastral Maps?</td>
</tr>
<tr>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>5.</td>
<td>Does the county have GIS software?</td>
</tr>
<tr>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>6.</td>
<td>Is GIS available to the public? If so, what is the web address?</td>
</tr>
<tr>
<td></td>
<td>Yes, the web address is <a href="http://boxbutte.gisworkshop.com">http://boxbutte.gisworkshop.com</a></td>
</tr>
<tr>
<td>7.</td>
<td>Who maintains the GIS software and maps?</td>
</tr>
<tr>
<td></td>
<td>The Deputy Assessor.</td>
</tr>
<tr>
<td>8.</td>
<td>Personal Property software:</td>
</tr>
<tr>
<td></td>
<td>MIPS</td>
</tr>
</tbody>
</table>

### C. Zoning Information

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Does the county have zoning?</td>
</tr>
<tr>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>2.</td>
<td>If so, is the zoning countywide?</td>
</tr>
<tr>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>3.</td>
<td>What municipalities in the county are zoned?</td>
</tr>
<tr>
<td></td>
<td>Alliance and Hemingford.</td>
</tr>
<tr>
<td>4.</td>
<td>When was zoning implemented?</td>
</tr>
<tr>
<td></td>
<td>2001</td>
</tr>
</tbody>
</table>
### D. Contracted Services

<table>
<thead>
<tr>
<th>1.</th>
<th>Appraisal Services:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not at present.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2.</th>
<th>GIS Services:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GIS Workshop</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3.</th>
<th>Other services:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GIS Workshop; MIPS for CAMA, administrative and personal property software.</td>
</tr>
</tbody>
</table>

### E. Appraisal /Listing Services

<table>
<thead>
<tr>
<th>1.</th>
<th>Does the county employ outside help for appraisal or listing services?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Not at present.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2.</th>
<th>If so, is the appraisal or listing service performed under contract?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3.</th>
<th>What appraisal certifications or qualifications does the County require?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4.</th>
<th>Have the existing contracts been approved by the PTA?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5.</th>
<th>Does the appraisal or listing service providers establish assessed values for the county?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>
This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Box Butte County Assessor.

Dated this 7th day of April, 2015.

Ruth A. Sorensen
Property Tax Administrator