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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GREELEY COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Greeley 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 Greeley 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Gerri Behnk, Greeley County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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 (PRD) and Coefficient of Variation (COV). 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

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](#), a random sample from the county registers of deeds' records is audited 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 sales verification and qualification procedures used by the county assessors 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 ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review 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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

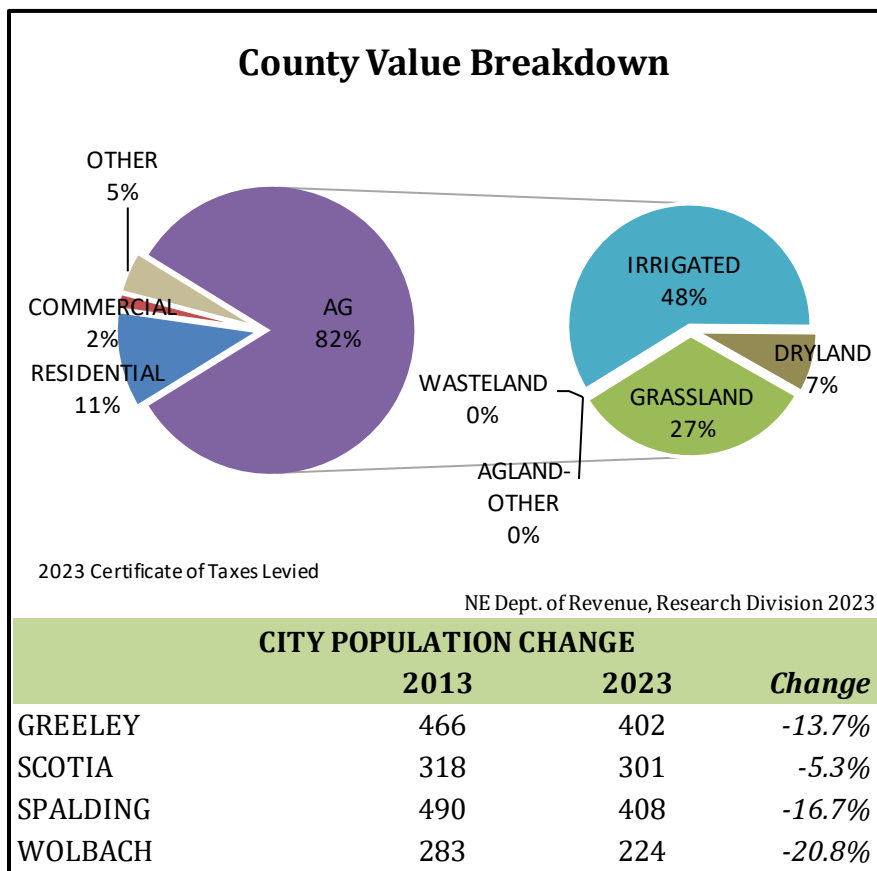
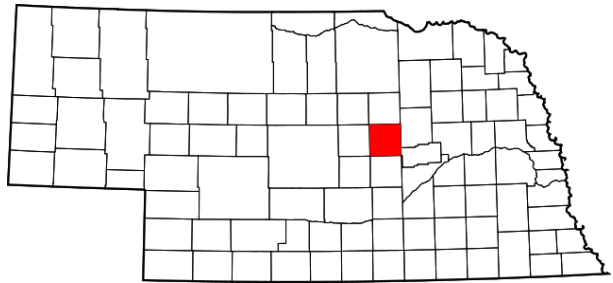
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 570 square miles, Greeley County has 2,227 residents, per the Census Bureau Quick Facts for 2024, a 2% population increase from the 2023 U.S. Census. Reports indicate that 83% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$91,996 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Greeley County are located in and around Greeley and Spalding. According to information available from the U.S. Census Bureau, there are 77 employer establishments with total employment of 364, an 8% increase since 2019.

Agricultural land accounts for the overwhelming majority of the county's valuation base. Irrigated land makes up a majority of the land in the county. Greeley County is included in the Lower Loup Natural Resources District (NRD).

2024 Residential Correlation for Greeley County

Assessment Actions

The village of Wolbach was reviewed by the county assessor and staff. The four northern townships were reviewed by a contract appraiser. An updated depreciation table was applied to Wolbach. The land in the village of Spalding received a 20% increase and depreciation was adjusted.

The county assessor completed routine maintenance and pick-up work.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales qualification and verification processes are reviewed to determine if all arm's length sales are made available for measurement purposes. The sales usability rate for the residential class is below the statewide average. The usability rate has improved in comparison to last year. The qualification of sales has improved. The county assessor utilizes a sales questionnaire to aid in the verification of sales that are not obviously non-arm's-length. The county receives many sales between relatives that do not reflect market value. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. Greeley county consists of three valuation groups that are based on assessor locations in the county. Valuation Group 1 includes three of the smaller villages within the county. Valuation Group 2 includes the largest village in the county. Valuation Group 3 includes all properties located outside of these villages. The assessor is monitoring significant changes seen in some assessor locations that may impact future change of value groups.

The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, and a tracking file of the areas that are reviewed each year. Depreciation and Costing is within the six-year review cycle. Costing tables are dated 2021. Depreciation tables are dated 2022 and 2023. Lot values are reviewed and updated within the six-year review cycle. A lot study was completed in 2021 for the residential class. The land to building ratio is slightly low, indicating that lot values should be reviewed for the next assessment cycle.

The county assessor has a written methodology on file.

2024 Residential Correlation for Greeley County

Description of Analysis

The residential class is analyzed utilizing three valuation groups.

Valuation Group	Description
1	Greeley/Scotia/Wolbach
3	Spalding
5	Acreage

The statistical sample in the residential class consists of 35 sales, with all three measures of central tendency within acceptable range. The COD is within the recommended IAAO acceptable range, and the PRD is only slightly above the recommended range.

Review of the individual valuation groups indicates Greeley County has two valuation groups with an acceptable number of sales for analysis. Valuation groups 1 and 3 have all three measures of central tendency. For Valuation Group 5, the median is slightly below acceptable range, however, only includes 3 sales.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

Equalization and Quality of Assessment

Although not every valuation group had enough sales in the study period for statistical measurement, all residential property in Greeley County is subject to the same appraisal techniques. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	16	94.73	98.34	94.49	13.96	104.07
3	16	94.65	95.65	94.11	07.59	101.64
5	3	90.38	82.67	80.33	10.46	102.91
<u>ALL</u>	<u>35</u>	93.00	95.77	92.00	11.04	104.10

Level of Value

Based on analysis of all available information, the level of value for the residential property in Greeley County is 93%.

2024 Commercial Correlation for Greeley County

Assessment Actions

A lot study for all commercial parcels was performed for 2024 assessment year. Pick-up work and general maintenance were completed for the commercial class.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales qualification and verification processes are reviewed to determine if all arm's length sales are made available for measurement purposes. The sales usability rate for the commercial class is significantly below the statewide average. A review of the sales roster shows very few commercial sales, and of those, several are family sales and parcels with just a small building with no commercial business. The county assessor utilizes a sales questionnaire to aid in the verification of sales that are not obviously non-arm's-length. The county assessor provides documented reasons for all sales that are disqualified.

The county assessor uses one valuation group due to the low number of commercial sales within in the county. The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, and a tracking file of the areas that are reviewed each year. All commercial parcels were inspected in 2022 by a contract appraiser, the contract appraiser also completes pickup work. Lot values are reviewed and updated within the six-year review cycle, dated 2023. Depreciation tables are 2022. Costing tables are dated 2021.

Description of Analysis

The statistical sample in the commercial class consists of 8 sales with a median within acceptable range. The mean is above range, and the weighted mean is below range. The PRD and COD are above the acceptable range recommended by IAAO.

A review of the historical charts indicates that valuation changes in the commercial class have followed the same trend that residential property have; although, the rate of increase has been somewhat slower. This supports that valuation adjustments in the commercial class have kept pace with the general economy.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

2024 Commercial Correlation for Greeley County

Equalization and Quality of Assessment

Based on the review of all available information and the statistical profile, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Greeley County is determined to be at the statutory level of 100% of market value.

2024 Agricultural Correlation for Greeley County

Assessment Actions

In Market Area 1, agricultural land values increased 5% except for Conservation Reserve Program (CRP) which increased 14-15%.

In Market Area 2, irrigated land was increased 4-5%, dryland was increased 4-6%, grassland was increased 16-19%, sandy grass was increased 9-10%, and CRP was increased 28-32%. Waste increased from \$200 to \$400.

The county assessor completed routine maintenance and pick-up work.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales qualification and verification processes are reviewed to determine if all arm's length sales are made available for measurement purposes. The sales usability rate for the agricultural class is below the statewide average. A review of the sales roster shows a small number of total sales. The county assessor utilizes a sales questionnaire to aid in the verification of sales that are not obviously non-arm's-length. The county receives many sales between relatives that do not reflect market value, these sales are disqualified. The county assessor provides documented reasons for all sales that are disqualified.

There are two agricultural market areas in Greeley County. Market Area 1 is the northwest part of the county consisting of sandy soils. Market Area 2 is the remaining of the county and includes the North Loup River valley and Cedar River valley.

The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, and a tracking file of the areas that are reviewed each year. Costing and Depreciation are updated within the six-year review cycle. Depreciation tables are dated 2022 through 2023, and Costing tables are dated 2021.

Feedlots have been identified by the county assessor as intensive use. Feedlots are currently valued at \$1000 per acre. Hog confinements are classified as farm sites at \$3000 per acre. The county assessor has identified enrolled acres in the Conservation Reserve Program (CRP). The assessor utilizes previous records and feedback letters from the public to identify CRP.

Description of Analysis

The statistical sample for the agricultural class includes 16 qualified sales. Two of the three measures of central tendency are within the acceptable range, the weighted mean is low. The COD is within the IAAO recommended range.

2024 Agricultural Correlation for Greeley County

A review of the 80% Majority Land Use (MLU) by market areas reveals that the samples are insufficiently small to be relied on for measurement, however, the median is within acceptable range for all subclasses.

Irrigated land had the most sales during this study period in the 80% MLU and the Average Acre Value Comparison shows that both market areas are comparable to all surrounding counties. Grassland and dryland are comparable in both market areas. The agricultural land values in Greeley County are consistent with surrounding counties and are equalized. The overall trend in the agricultural market and the comparison to surrounding counties supports that Greeley County is assessed within the acceptable range.

Comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 compared with the 2023 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the County Assessor.

Equalization and Quality of Assessment

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Greeley County complies with generally accepted mass appraisal techniques. Agricultural improvements are equalized and assessed at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	72.49	68.76	65.92	20.61	104.31
2	6	72.49	68.76	65.92	20.61	104.31
<u>Dry</u>						
County	1	73.36	73.36	73.36	00.00	100.00
2	1	73.36	73.36	73.36	00.00	100.00
<u>Grass</u>						
County	3	71.52	60.80	57.16	20.43	106.37
2	3	71.52	60.80	57.16	20.43	106.37
<u>ALL</u>	16	72.44	68.67	60.98	19.12	112.61

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Greeley County is 72%.

2024 Opinions of the Property Tax Administrator for Greeley 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	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 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Greeley County

Residential Real Property - Current

Number of Sales	35	Median	93.00
Total Sales Price	\$4,261,700	Mean	95.77
Total Adj. Sales Price	\$4,261,700	Wgt. Mean	92.00
Total Assessed Value	\$3,920,695	Average Assessed Value of the Base	\$79,768
Avg. Adj. Sales Price	\$121,763	Avg. Assessed Value	\$112,020

Confidence Interval - Current

95% Median C.I	88.82 to 99.54
95% Wgt. Mean C.I	86.90 to 97.10
95% Mean C.I	90.91 to 100.63
% of Value of the Class of all Real Property Value in the County	8.31
% of Records Sold in the Study Period	3.11
% of Value Sold in the Study Period	4.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	44	94	93.57
2022	32	94	94.05
2021	33	92	91.86
2020	34	93	92.84

2024 Commission Summary for Greeley County

Commercial Real Property - Current

Number of Sales	8	Median	92.66
Total Sales Price	\$820,340	Mean	104.90
Total Adj. Sales Price	\$820,340	Wgt. Mean	89.97
Total Assessed Value	\$738,025	Average Assessed Value of the Base	\$90,517
Avg. Adj. Sales Price	\$102,543	Avg. Assessed Value	\$92,253

Confidence Interval - Current

95% Median C.I	61.88 to 207.89
95% Wgt. Mean C.I	-4.74 to 184.67
95% Mean C.I	66.14 to 143.66
% of Value of the Class of all Real Property Value in the County	1.79
% of Records Sold in the Study Period	3.76
% of Value Sold in the Study Period	3.83

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	2	100	103.43
2022	4	100	111.00
2021	2	100	227.71
2020	4	100	70.12

**39 Greeley
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 35
 Total Sales Price : 4,261,700
 Total Adj. Sales Price : 4,261,700
 Total Assessed Value : 3,920,695
 Avg. Adj. Sales Price : 121,763
 Avg. Assessed Value : 112,020

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 96
 COD : 11.04
 PRD : 104.10

COV : 15.31
 STD : 14.66
 Avg. Abs. Dev : 10.27
 MAX Sales Ratio : 148.31
 MIN Sales Ratio : 64.64

95% Median C.I. : 88.82 to 99.54
 95% Wgt. Mean C.I. : 86.90 to 97.10
 95% Mean C.I. : 90.91 to 100.63

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	9	100.13	101.28	100.59	08.98	100.69	83.85	121.30	87.88 to 117.67	93,222	93,772	
01-JAN-22 To 31-MAR-22	3	104.25	100.45	95.20	06.23	105.51	88.82	108.28	N/A	160,667	152,948	
01-APR-22 To 30-JUN-22	3	105.42	111.09	105.05	21.75	105.75	79.53	148.31	N/A	46,000	48,323	
01-JUL-22 To 30-SEP-22	4	86.08	86.32	87.01	08.35	99.21	76.60	96.51	N/A	121,925	106,089	
01-OCT-22 To 31-DEC-22	7	91.50	92.56	89.91	06.64	102.95	84.23	108.02	84.23 to 108.02	117,571	105,714	
01-JAN-23 To 31-MAR-23	4	91.59	85.83	74.78	09.08	114.78	64.64	95.50	N/A	119,250	89,178	
01-APR-23 To 30-JUN-23	2	99.02	99.02	98.87	06.08	100.15	93.00	105.04	N/A	292,450	289,143	
01-JUL-23 To 30-SEP-23	3	88.60	90.45	86.86	06.02	104.13	83.39	99.37	N/A	143,367	124,527	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	19	99.54	99.55	96.17	12.34	103.51	76.60	148.31	87.88 to 105.42	102,458	98,533	
01-OCT-22 To 30-SEP-23	16	92.13	91.29	88.49	07.45	103.16	64.64	108.02	85.09 to 98.71	144,688	128,036	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	17	91.50	95.75	91.58	12.10	104.55	76.60	148.31	84.23 to 105.42	113,571	104,010	
<u>ALL</u>	35	93.00	95.77	92.00	11.04	104.10	64.64	148.31	88.82 to 99.54	121,763	112,020	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	16	94.73	98.34	94.49	13.96	104.07	76.60	148.31	83.85 to 105.42	83,113	78,532	
3	16	94.65	95.65	94.11	07.59	101.64	83.39	108.28	87.88 to 104.25	140,125	131,876	
5	3	90.38	82.67	80.33	10.46	102.91	64.64	93.00	N/A	229,967	184,722	
<u>ALL</u>	35	93.00	95.77	92.00	11.04	104.10	64.64	148.31	88.82 to 99.54	121,763	112,020	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	35	93.00	95.77	92.00	11.04	104.10	64.64	148.31	88.82 to 99.54	121,763	112,020	
06												
07												
<u>ALL</u>	35	93.00	95.77	92.00	11.04	104.10	64.64	148.31	88.82 to 99.54	121,763	112,020	

**39 Greeley
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 35
 Total Sales Price : 4,261,700
 Total Adj. Sales Price : 4,261,700
 Total Assessed Value : 3,920,695
 Avg. Adj. Sales Price : 121,763
 Avg. Assessed Value : 112,020

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 96
 COD : 11.04
 PRD : 104.10

COV : 15.31
 STD : 14.66
 Avg. Abs. Dev : 10.27
 MAX Sales Ratio : 148.31
 MIN Sales Ratio : 64.64

95% Median C.I. : 88.82 to 99.54
 95% Wgt. Mean C.I. : 86.90 to 97.10
 95% Mean C.I. : 90.91 to 100.63

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	6	100.57	106.98	109.09	11.45	98.07	91.50	148.31	91.50 to 148.31	21,850	23,837
Ranges Excl. Low \$											
Greater Than 4,999	35	93.00	95.77	92.00	11.04	104.10	64.64	148.31	88.82 to 99.54	121,763	112,020
Greater Than 14,999	35	93.00	95.77	92.00	11.04	104.10	64.64	148.31	88.82 to 99.54	121,763	112,020
Greater Than 29,999	29	92.76	93.45	91.46	10.10	102.18	64.64	121.30	87.61 to 99.54	142,434	130,265
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	6	100.57	106.98	109.09	11.45	98.07	91.50	148.31	91.50 to 148.31	21,850	23,837
30,000 TO 59,999	5	83.85	89.83	90.65	10.24	99.10	79.53	105.42	N/A	51,200	46,415
60,000 TO 99,999	10	95.23	100.58	100.17	09.48	100.41	87.88	121.30	90.38 to 117.67	84,400	84,542
100,000 TO 149,999	4	86.35	89.33	88.14	09.83	101.35	76.60	108.02	N/A	123,925	109,225
150,000 TO 249,999	5	90.50	92.43	92.47	06.12	99.96	83.39	100.13	N/A	211,800	195,859
250,000 TO 499,999	5	88.82	87.15	87.00	11.07	100.17	64.64	105.04	N/A	295,180	256,797
500,000 TO 999,999											
1,000,000 +											
ALL	35	93.00	95.77	92.00	11.04	104.10	64.64	148.31	88.82 to 99.54	121,763	112,020

**39 Greeley
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 8
Total Sales Price : 820,340
Total Adj. Sales Price : 820,340
Total Assessed Value : 738,025
Avg. Adj. Sales Price : 102,543
Avg. Assessed Value : 92,253

MEDIAN : 93
WGT. MEAN : 90
MEAN : 105
COD : 33.50
PRD : 116.59

COV : 44.18
STD : 46.35
Avg. Abs. Dev : 31.04
MAX Sales Ratio : 207.89
MIN Sales Ratio : 61.88

95% Median C.I. : 61.88 to 207.89
95% Wgt. Mean C.I. : -4.74 to 184.67
95% Mean C.I. : 66.14 to 143.66

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	3	122.98	146.75	135.97	26.70	107.93	109.39	207.89	N/A	89,113	121,170	
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21	1	61.88	61.88	61.88	00.00	100.00	61.88	61.88	N/A	405,000	250,615	
01-JUL-21 To 30-SEP-21	1	103.48	103.48	103.48	00.00	100.00	103.48	103.48	N/A	33,000	34,150	
01-OCT-21 To 31-DEC-21												
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23	1	81.83	81.83	81.83	00.00	100.00	81.83	81.83	N/A	40,000	32,730	
01-APR-23 To 30-JUN-23	2	75.86	75.86	76.03	03.28	99.78	73.37	78.35	N/A	37,500	28,510	
01-JUL-23 To 30-SEP-23												
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	5	109.39	121.12	91.91	30.26	131.78	61.88	207.89	N/A	141,068	129,655	
01-OCT-21 To 30-SEP-22												
01-OCT-22 To 30-SEP-23	3	78.35	77.85	78.04	03.60	99.76	73.37	81.83	N/A	38,333	29,917	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	2	82.68	82.68	65.01	25.16	127.18	61.88	103.48	N/A	219,000	142,383	
01-JAN-22 To 31-DEC-22												
<u>ALL</u>	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253	
<u>ALL</u>	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253	
04												
<u>ALL</u>	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253	

39 Greeley
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 8
Total Sales Price : 820,340
Total Adj. Sales Price : 820,340
Total Assessed Value : 738,025
Avg. Adj. Sales Price : 102,543
Avg. Assessed Value : 92,253

MEDIAN : 93
WGT. MEAN : 90
MEAN : 105
COD : 33.50
PRD : 116.59

COV : 44.18
STD : 46.35
Avg. Abs. Dev : 31.04
MAX Sales Ratio : 207.89
MIN Sales Ratio : 61.88

95% Median C.I. : 61.88 to 207.89
95% Wgt. Mean C.I. : -4.74 to 184.67
95% Mean C.I. : 66.14 to 143.66

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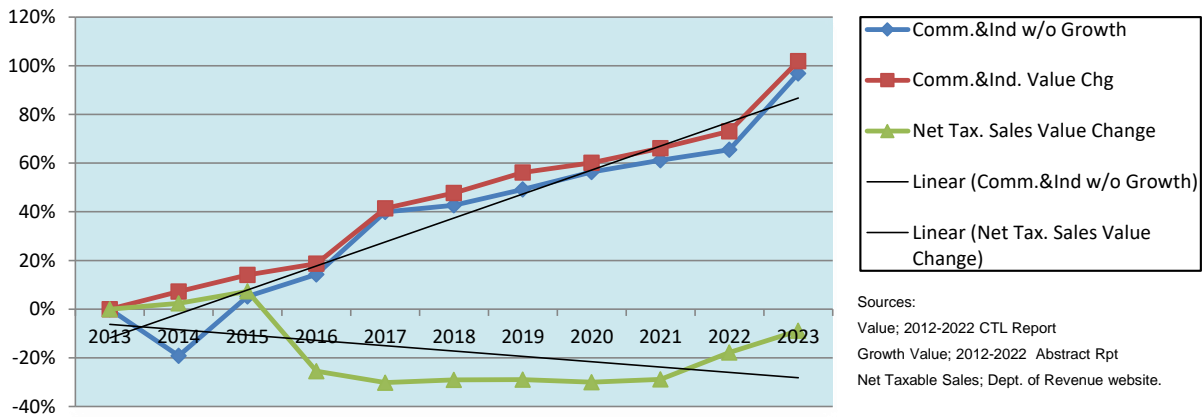
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253
Greater Than 14,999	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253
Greater Than 29,999	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	81.83	92.00	93.90	18.27	97.98	73.37	122.98	N/A	39,968	37,531
60,000 TO 99,999	1	207.89	207.89	207.89	00.00	100.00	207.89	207.89	N/A	65,000	135,130
100,000 TO 149,999											
150,000 TO 249,999	1	109.39	109.39	109.39	00.00	100.00	109.39	109.39	N/A	150,500	164,625
250,000 TO 499,999	1	61.88	61.88	61.88	00.00	100.00	61.88	61.88	N/A	405,000	250,615
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
311	1	78.35	78.35	78.35	00.00	100.00	78.35	78.35	N/A	40,000	31,340
340	1	122.98	122.98	122.98	00.00	100.00	122.98	122.98	N/A	51,840	63,755
351	2	155.69	155.69	172.73	33.53	90.13	103.48	207.89	N/A	49,000	84,640
352	1	109.39	109.39	109.39	00.00	100.00	109.39	109.39	N/A	150,500	164,625
353	1	81.83	81.83	81.83	00.00	100.00	81.83	81.83	N/A	40,000	32,730
406	1	73.37	73.37	73.37	00.00	100.00	73.37	73.37	N/A	35,000	25,680
421	1	61.88	61.88	61.88	00.00	100.00	61.88	61.88	N/A	405,000	250,615
ALL	8	92.66	104.90	89.97	33.50	116.59	61.88	207.89	61.88 to 207.89	102,543	92,253

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
2012	\$ 8,199,665	\$ 81,085	0.99%	\$ 8,118,580		\$ 13,887,702	
2013	\$ 8,796,390	\$ 2,169,420	24.66%	\$ 6,626,970	-19.18%	\$ 14,224,655	2.43%
2014	\$ 9,351,620	\$ 722,675	7.73%	\$ 8,628,945	-1.90%	\$ 14,903,633	4.77%
2015	\$ 9,730,860	\$ 364,510	3.75%	\$ 9,366,350	0.16%	\$ 10,349,314	-30.56%
2016	\$ 11,598,765	\$ 126,840	1.09%	\$ 11,471,925	17.89%	\$ 9,697,350	-6.30%
2017	\$ 12,111,985	\$ 412,555	3.41%	\$ 11,699,430	0.87%	\$ 9,847,629	1.55%
2018	\$ 12,805,930	\$ 569,125	4.44%	\$ 12,236,805	1.03%	\$ 9,862,998	0.16%
2019	\$ 13,132,090	\$ 311,055	2.37%	\$ 12,821,035	0.12%	\$ 9,719,619	-1.45%
2020	\$ 13,623,615	\$ 403,385	2.96%	\$ 13,220,230	0.67%	\$ 9,886,759	1.72%
2021	\$ 14,194,710	\$ 627,375	4.42%	\$ 13,567,335	-0.41%	\$ 11,417,171	15.48%
2022	\$ 16,554,665	\$ 412,927	2.49%	\$ 16,141,738	13.72%	\$ 12,662,045	10.90%
2023	\$ 17,967,905	\$ 1,427,330	7.94%	\$ 16,540,575	-0.09%	\$ 12,841,645	1.42%
Ann %chg	7.40%			Average	1.17%	-1.02%	0.01%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-19.18%	7.28%	2.43%
2014	5.24%	14.05%	7.32%
2015	14.23%	18.67%	-25.48%
2016	39.91%	41.45%	-30.17%
2017	42.68%	47.71%	-29.09%
2018	49.24%	56.18%	-28.98%
2019	56.36%	60.15%	-30.01%
2020	61.23%	66.15%	-28.81%
2021	65.46%	73.11%	-17.79%
2022	96.86%	101.89%	-8.83%
2023	101.72%	119.13%	-7.53%

County Number	39
County Name	Greeley

39 Greeley
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 16
Total Sales Price : 18,693,182
Total Adj. Sales Price : 18,693,182
Total Assessed Value : 11,399,600
Avg. Adj. Sales Price : 1,168,324
Avg. Assessed Value : 712,475

MEDIAN : 72
WGT. MEAN : 61
MEAN : 69
COD : 19.12
PRD : 112.61

COV : 25.91
STD : 17.79
Avg. Abs. Dev : 13.85
MAX Sales Ratio : 93.53
MIN Sales Ratio : 33.53

95% Median C.I. : 57.59 to 82.84
95% Wgt. Mean C.I. : 50.30 to 71.67
95% Mean C.I. : 59.19 to 78.15

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	1	77.35	77.35	77.35	00.00	100.00	77.35	77.35	N/A	672,000	519,805
01-JAN-21 To 31-MAR-21	4	75.03	76.17	77.46	18.55	98.33	61.11	93.53	N/A	658,490	510,061
01-APR-21 To 30-JUN-21	3	82.84	82.03	81.02	06.65	101.25	73.36	89.89	N/A	581,667	471,270
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	2	62.05	62.05	54.65	20.79	113.54	49.15	74.95	N/A	3,166,786	1,730,743
01-JAN-22 To 31-MAR-22	1	71.52	71.52	71.52	00.00	100.00	71.52	71.52	N/A	1,700,000	1,215,845
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	2	69.59	69.59	71.72	17.24	97.03	57.59	81.59	N/A	717,400	514,548
01-JAN-23 To 31-MAR-23	1	65.28	65.28	65.28	00.00	100.00	65.28	65.28	N/A	817,960	533,945
01-APR-23 To 30-JUN-23	2	35.25	35.25	35.32	04.88	99.80	33.53	36.96	N/A	1,677,945	592,685
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	8	80.10	78.52	78.68	12.12	99.80	61.11	93.53	61.11 to 93.53	631,370	496,733
01-OCT-21 To 30-SEP-22	3	71.52	65.21	58.22	12.02	112.01	49.15	74.95	N/A	2,677,857	1,559,110
01-OCT-22 To 30-SEP-23	5	57.59	54.99	49.00	26.53	112.22	33.53	81.59	N/A	1,121,730	549,682
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	9	74.95	74.99	64.56	15.70	116.16	49.15	93.53	61.11 to 89.89	1,190,281	768,393
01-JAN-22 To 31-DEC-22	3	71.52	70.23	71.61	11.19	98.07	57.59	81.59	N/A	1,044,933	748,313
<u>ALL</u>	16	72.44	68.67	60.98	19.12	112.61	33.53	93.53	57.59 to 82.84	1,168,324	712,475

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	1	89.89	89.89	89.89	00.00	100.00	89.89	89.89	N/A	235,000	211,250
2	15	71.52	67.25	60.61	18.95	110.96	33.53	93.53	57.59 to 81.59	1,230,545	745,890
<u>ALL</u>	16	72.44	68.67	60.98	19.12	112.61	33.53	93.53	57.59 to 82.84	1,168,324	712,475

39 Greeley
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)
Qualified
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MEDIAN : 72
WGT. MEAN : 61
MEAN : 69
COD : 19.12
PRD : 112.61

COV : 25.91
STD : 17.79
Avg. Abs. Dev : 13.85
MAX Sales Ratio : 93.53
MIN Sales Ratio : 33.53

95% Median C.I. : 57.59 to 82.84
95% Wgt. Mean C.I. : 50.30 to 71.67
95% Mean C.I. : 59.19 to 78.15

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	82.84	82.84	82.84	00.00	100.00	82.84	82.84	N/A	1,000,000	828,405
2	1	82.84	82.84	82.84	00.00	100.00	82.84	82.84	N/A	1,000,000	828,405
Dry											
County	1	73.36	73.36	73.36	00.00	100.00	73.36	73.36	N/A	510,000	374,155
2	1	73.36	73.36	73.36	00.00	100.00	73.36	73.36	N/A	510,000	374,155
Grass											
County	2	55.44	55.44	46.45	39.52	119.35	33.53	77.35	N/A	1,139,500	529,353
2	2	55.44	55.44	46.45	39.52	119.35	33.53	77.35	N/A	1,139,500	529,353
ALL	16	72.44	68.67	60.98	19.12	112.61	33.53	93.53	57.59 to 82.84	1,168,324	712,475

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	6	72.49	68.76	65.92	20.61	104.31	36.96	86.66	36.96 to 86.66	977,975	644,635
2	6	72.49	68.76	65.92	20.61	104.31	36.96	86.66	36.96 to 86.66	977,975	644,635
Dry											
County	1	73.36	73.36	73.36	00.00	100.00	73.36	73.36	N/A	510,000	374,155
2	1	73.36	73.36	73.36	00.00	100.00	73.36	73.36	N/A	510,000	374,155
Grass											
County	3	71.52	60.80	57.16	20.43	106.37	33.53	77.35	N/A	1,326,333	758,183
2	3	71.52	60.80	57.16	20.43	106.37	33.53	77.35	N/A	1,326,333	758,183
ALL	16	72.44	68.67	60.98	19.12	112.61	33.53	93.53	57.59 to 82.84	1,168,324	712,475

Greeley County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Greeley	1	4,070	4,060	4,060	4,015	3,990	3,990	3,940	3,940	3,971
Wheeler	1	4,395	4,395	4,395	4,360	4,340	4,340	4,340	4,340	4,343
Garfield	1	3,995	3,995	3,995	3,395	3,395	3,020	3,020	2,560	3,471
Valley	1	4,950	4,950	4,950	4,255	4,025	4,025	3,545	3,545	4,479
Greeley	2	4,995	4,935	4,935	4,875	4,835	4,775	4,715	4,635	4,838
Valley	1	4,950	4,950	4,950	4,255	4,025	4,025	3,545	3,545	4,479
Sherman	1	4,220	4,070	4,070	4,070	3,925	3,925	3,840	3,836	3,991
Howard	7200	4,700	4,300	4,300	4,200	3,800	3,700	3,500	3,400	4,284
Howard	7300	4,700	4,300	4,300	4,200	3,800	3,700	3,500	3,400	4,277
Nance	1	4,094	3,989	3,989	3,985	3,980	3,899	3,900	3,797	3,997
Boone	1	7,925	7,972	7,972	7,925	5,820	7,917	7,947	7,945	7,948
Wheeler	1	4,395	4,395	4,395	4,360	4,340	4,340	4,340	4,340	4,343

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Greeley	1	n/a	1,930	1,915	1,890	1,880	1,860	1,650	1,490	1,710
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,608
Garfield	1	n/a	1,665	1,665	1,460	1,460	1,220	1,210	1,128	1,407
Valley	1	n/a	2,195	2,195	2,195	2,155	2,155	2,155	2,010	2,138
Greeley	2	n/a	2,550	2,500	2,450	2,400	2,350	2,300	2,250	2,390
Valley	1	n/a	2,195	2,195	2,195	2,155	2,155	2,155	2,010	2,138
Sherman	1	n/a	2,195	2,080	2,080	1,964	1,965	1,855	1,855	1,964
Howard	7200	2,500	2,500	2,400	2,400	2,300	2,100	2,000	2,000	2,194
Howard	7300	2,500	2,500	2,400	2,400	2,300	2,100	2,000	1,996	2,251
Nance	1	2,399	2,400	2,333	2,343	2,313	2,266	2,220	2,200	2,313
Boone	1	5,474	5,434	5,474	5,080	4,527	5,442	5,438	5,437	5,437
Wheeler	1	2,150	2,040	1,855	1,770	1,700	1,625	1,525	1,450	1,608

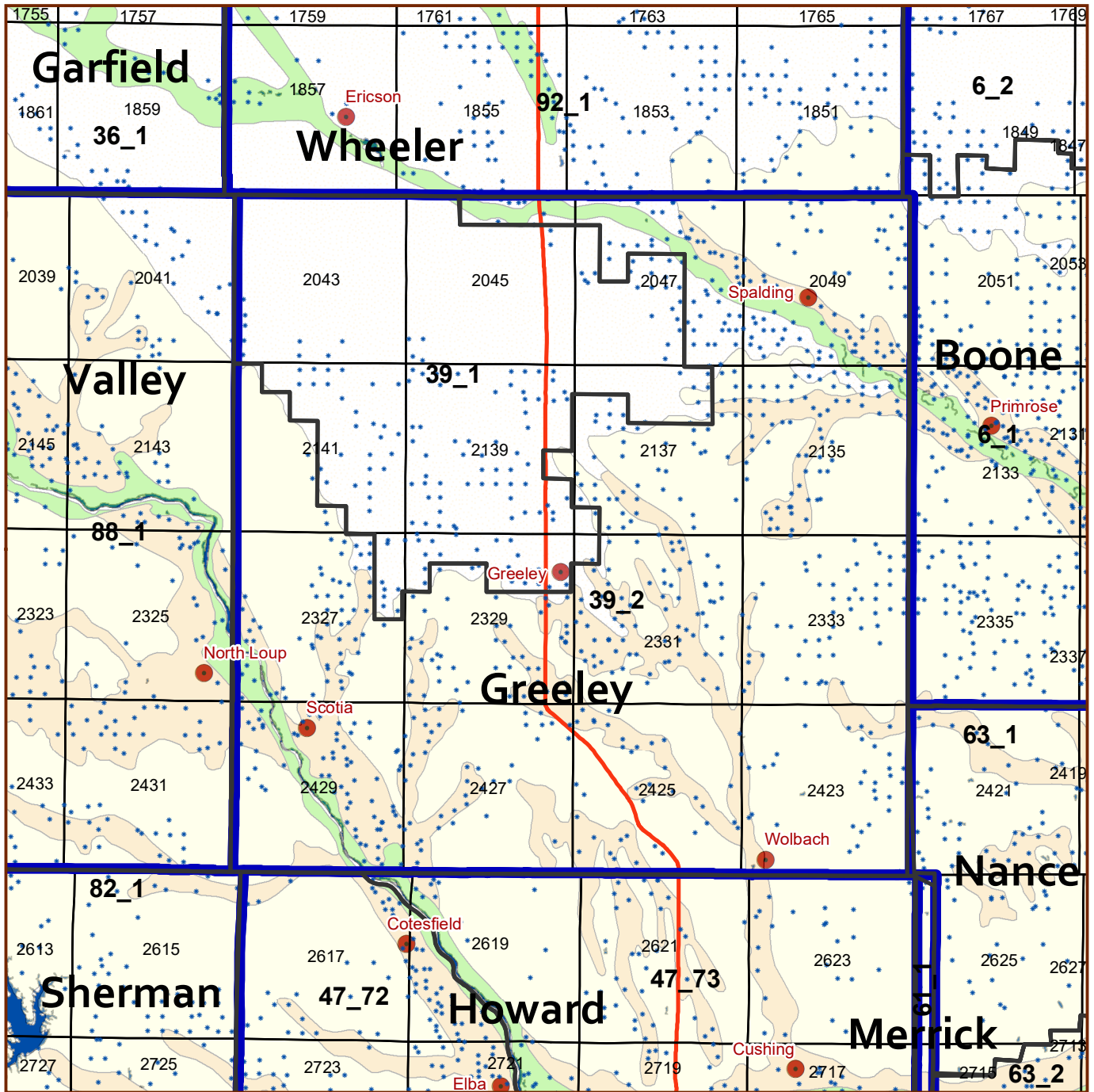
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Greeley	1	1,100	1,100	1,100	1,090	1,075	1,075	n/a	1,077	1,080
Wheeler	1	1,171	1,175	1,164	1,154	1,165	1,165	1,130	1,029	1,163
Garfield	1	975	n/a	927	975	850	850	964	851	884
Valley	1	1,330	1,330	1,210	1,206	1,210	1,207	835	866	1,202
Greeley	2	1,750	1,720	1,690	1,660	1,580	1,556	n/a	1,540	1,669
Valley	1	1,330	1,330	1,210	1,206	1,210	1,207	835	866	1,202
Sherman	1	1,495	1,495	1,435	1,435	1,305	n/a	n/a	1,062	1,427
Howard	7200	2,000	2,000	1,175	1,175	1,175	1,175	1,175	n/a	1,305
Howard	7300	2,000	2,000	1,175	1,175	1,175	1,175	1,175	n/a	1,237
Nance	1	2,001	2,000	1,991	1,880	1,852	1,834	1,825	1,780	1,932
Boone	1	1,879	1,876	1,876	1,885	1,518	1,620	n/a	n/a	1,875
Wheeler	1	1,171	1,175	1,164	1,154	1,165	1,165	1,130	1,029	1,163

County	Mkt Area	CRP	TIMBER	WASTE
Greeley	1	1,217	n/a	400
Wheeler	1	1,218	n/a	843
Garfield	1	998	n/a	191
Valley	1	1,221	1,266	325
Greeley	2	1,773	n/a	400
Valley	1	1,221	1,266	325
Sherman	1	1,530	n/a	90
Howard	7200	1,224	n/a	776
Howard	7300	1,430	n/a	780
Nance	1	2,103	1,300	265
Boone	1	2,439	748	487
Wheeler	1	1,218	n/a	843

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

GREELEY COUNTY



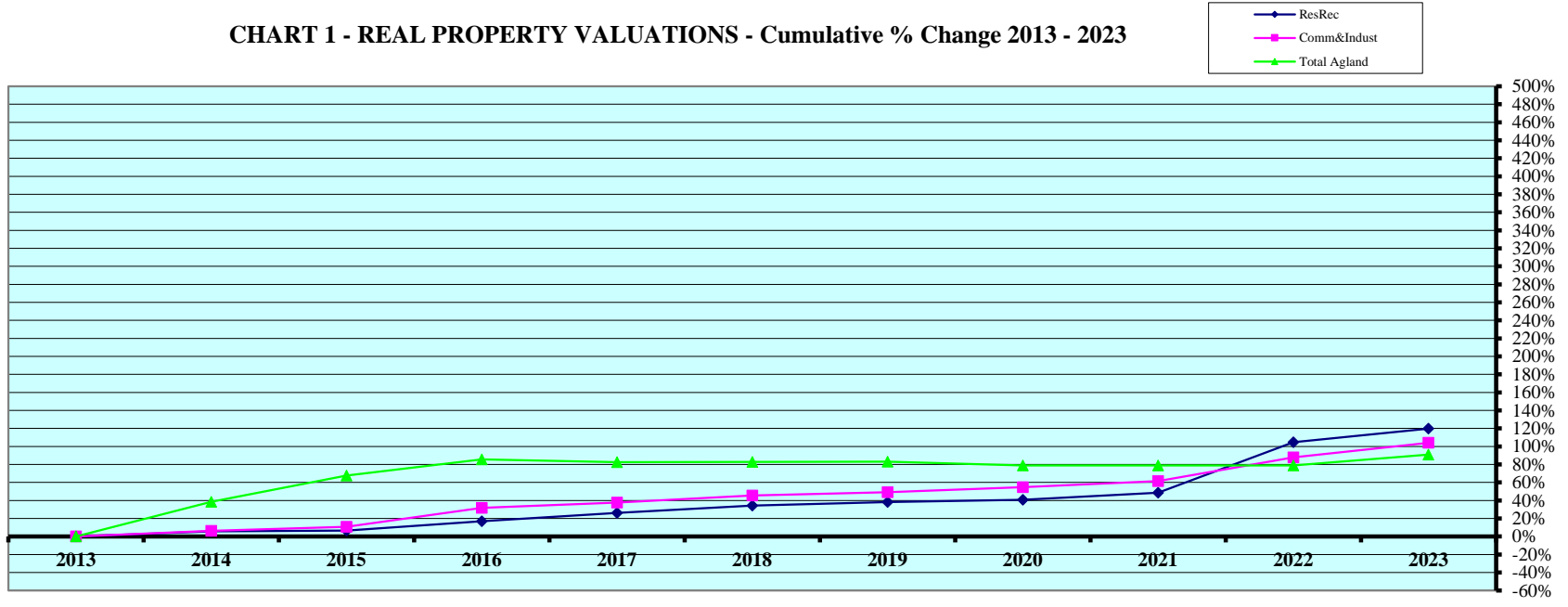
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	35,709,785	-	-	-	8,796,390	-	-	-	430,748,585	-	-	-
2014	37,728,845	2,019,060	5.65%	5.65%	9,351,620	555,230	6.31%	6.31%	596,648,830	165,900,245	38.51%	38.51%
2015	38,081,765	352,920	0.94%	6.64%	9,730,860	379,240	4.06%	10.62%	721,977,390	125,328,560	21.01%	67.61%
2016	41,704,260	3,622,495	9.51%	16.79%	11,598,765	1,867,905	19.20%	31.86%	799,719,560	77,742,170	10.77%	85.66%
2017	45,101,875	3,397,615	8.15%	26.30%	12,111,985	513,220	4.42%	37.69%	786,745,030	-12,974,530	-1.62%	82.65%
2018	47,966,160	2,864,285	6.35%	34.32%	12,805,930	693,945	5.73%	45.58%	787,356,785	611,755	0.08%	82.79%
2019	49,411,735	1,445,575	3.01%	38.37%	13,132,090	326,160	2.55%	49.29%	788,610,440	1,253,655	0.16%	83.08%
2020	50,223,155	811,420	1.64%	40.64%	13,623,615	491,525	3.74%	54.88%	770,784,355	-17,826,085	-2.26%	78.94%
2021	53,075,650	2,852,495	5.68%	48.63%	14,194,710	571,095	4.19%	61.37%	769,955,900	-828,455	-0.11%	78.75%
2022	73,077,630	20,001,980	37.69%	104.64%	16,531,765	2,337,055	16.46%	87.94%	770,277,205	321,305	0.04%	78.82%
2023	78,478,210	5,400,580	7.39%	119.77%	17,945,725	1,413,960	8.55%	104.01%	822,470,300	52,193,095	6.78%	90.94%

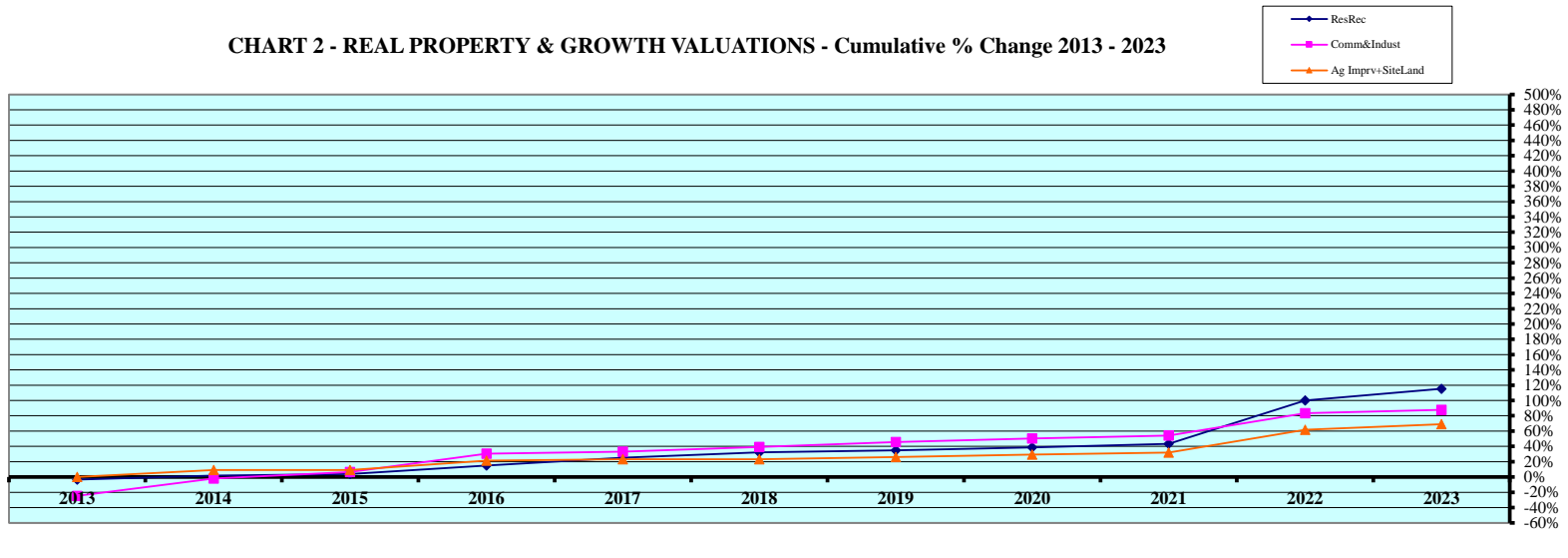
Rate Annual %chg: Residential & Recreational **8.19%** Commercial & Industrial **7.39%** Agricultural Land **6.68%**

Cnty# **39**
County **GREELEY**

CHART 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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	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
2013	35,709,785	1,210,245	3.39%	34,499,540	-	-3.39%	8,796,390	2,169,420	24.66%	6,626,970	-	-24.66%
2014	37,728,845	1,347,256	3.57%	36,381,589	1.88%	1.88%	9,351,620	722,675	7.73%	8,628,945	-1.90%	-1.90%
2015	38,081,765	957,162	2.51%	37,124,603	-1.60%	3.96%	9,730,860	364,510	3.75%	9,366,350	0.16%	6.48%
2016	41,704,260	702,758	1.69%	41,001,502	7.67%	14.82%	11,598,765	126,840	1.09%	11,471,925	17.89%	30.42%
2017	45,101,875	406,756	0.90%	44,695,119	7.17%	25.16%	12,111,985	412,555	3.41%	11,699,430	0.87%	33.00%
2018	47,966,160	747,895	1.56%	47,218,265	4.69%	32.23%	12,805,930	569,125	4.44%	12,236,805	1.03%	39.11%
2019	49,411,735	1,290,488	2.61%	48,121,247	0.32%	34.76%	13,132,090	311,055	2.37%	12,821,035	0.12%	45.75%
2020	50,223,155	675,970	1.35%	49,547,185	0.27%	38.75%	13,623,615	403,385	2.96%	13,220,230	0.67%	50.29%
2021	53,075,650	1,896,305	3.57%	51,179,345	1.90%	43.32%	14,194,710	627,375	4.42%	13,567,335	-0.41%	54.24%
2022	73,077,630	1,693,855	2.32%	71,383,775	34.49%	99.90%	16,531,765	412,927	2.50%	16,118,838	13.56%	83.24%
2023	78,478,210	1,580,910	2.01%	76,897,300	5.23%	115.34%	17,945,725	1,427,330	7.95%	16,518,395	-0.08%	87.79%
Rate Ann%chg	8.19%			Resid & Recreat w/o growth 6.20%			7.39%			C & I w/o growth 3.19%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	17,547,560	28,538,240	46,085,800	926,865	2.01%	45,158,935	-	-
2014	18,722,435	32,716,040	51,438,475	1,160,582	2.26%	50,277,893	9.10%	9.10%
2015	18,560,275	33,700,340	52,260,615	1,966,565	3.76%	50,294,050	-2.22%	9.13%
2016	19,801,135	37,667,500	57,468,635	1,520,670	2.65%	55,947,965	7.06%	21.40%
2017	20,097,490	38,213,560	58,311,050	1,538,335	2.64%	56,772,715	-1.21%	23.19%
2018	20,388,450	37,830,905	58,219,355	1,493,560	2.57%	56,725,795	-2.72%	23.09%
2019	21,476,650	38,714,915	60,191,565	2,033,350	3.38%	58,158,215	-0.11%	26.20%
2020	21,673,800	39,226,140	60,899,940	1,278,719	2.10%	59,621,221	-0.95%	29.37%
2021	22,097,340	40,103,560	62,200,900	1,409,535	2.27%	60,791,365	-0.18%	31.91%
2022	32,282,070	42,908,765	75,190,835	720,550	0.96%	74,470,285	19.73%	61.59%
2023	32,038,395	47,337,925	79,376,320	1,497,865	1.89%	77,878,455	3.57%	68.99%
Rate Ann%chg	6.21%	5.19%	5.59%	Ag Imprv+Site w/o growth			3.21%	

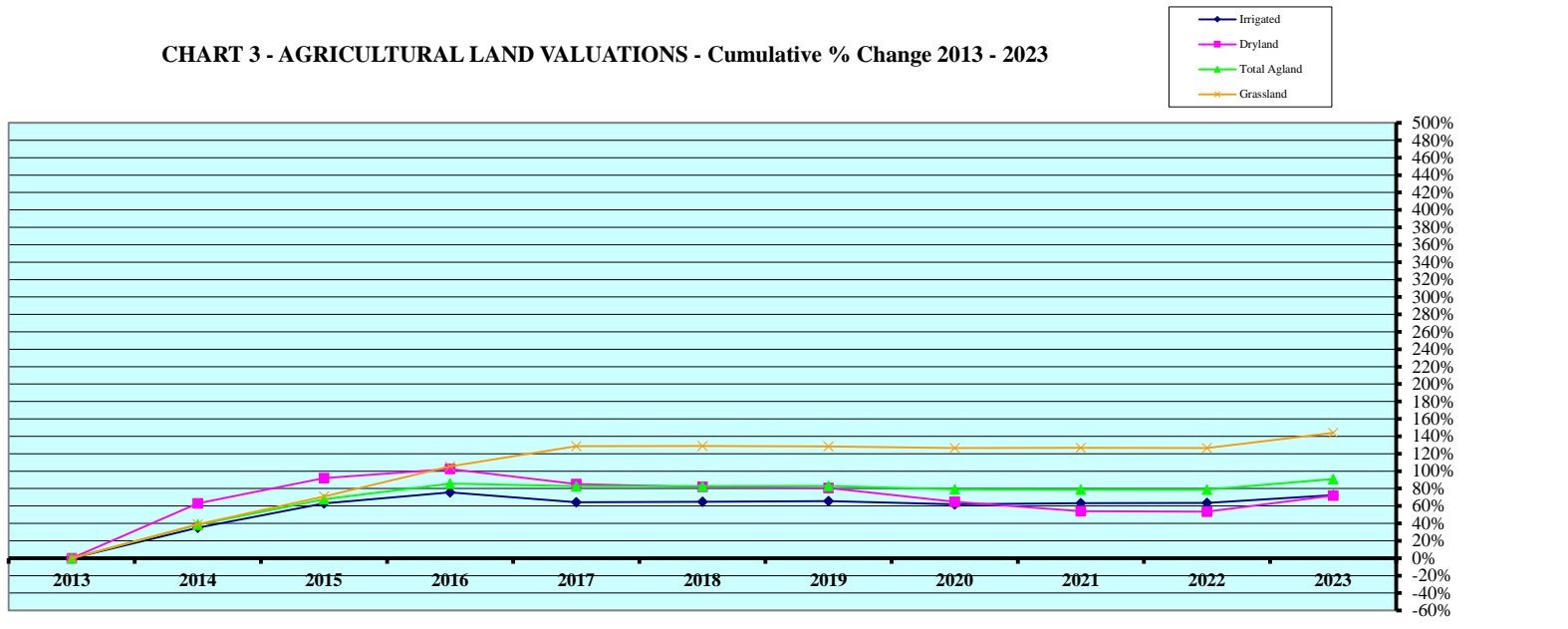
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 39
County GREELEY

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	280,869,715	-	-	-	38,689,980	-	-	-	110,916,340	-	-	-
2014	379,435,195	98,565,480	35.09%	35.09%	63,035,675	24,345,695	62.93%	62.93%	154,063,680	43,147,340	38.90%	38.90%
2015	458,032,085	78,596,890	20.71%	63.08%	74,235,835	11,200,160	17.77%	91.87%	189,496,190	35,432,510	23.00%	70.85%
2016	493,257,135	35,225,050	7.69%	75.62%	78,333,640	4,097,805	5.52%	102.46%	227,919,350	38,423,160	20.28%	105.49%
2017	461,314,570	-31,942,565	-6.48%	64.25%	71,668,585	-6,665,055	-8.51%	85.24%	253,557,250	25,637,900	11.25%	128.60%
2018	462,896,125	1,581,555	0.34%	64.81%	70,442,420	-1,226,165	-1.71%	82.07%	253,814,060	256,810	0.10%	128.83%
2019	465,022,910	2,126,785	0.46%	65.57%	69,922,070	-520,350	-0.74%	80.72%	253,461,795	-352,265	-0.14%	128.52%
2020	454,981,695	-10,041,215	-2.16%	61.99%	63,809,945	-6,112,125	-8.74%	64.93%	251,379,800	-2,081,995	-0.82%	126.64%
2021	458,253,790	3,272,095	0.72%	63.16%	59,614,195	-4,195,750	-6.58%	54.08%	251,449,195	69,395	0.03%	126.70%
2022	458,921,815	668,025	0.15%	63.39%	59,432,920	-181,275	-0.30%	53.61%	251,280,905	-168,290	-0.07%	126.55%
2023	484,719,945	25,798,130	5.62%	72.58%	66,527,895	7,094,975	11.94%	71.95%	270,570,835	19,289,930	7.68%	143.94%

Rate Ann.%chg: Irrigated **5.61%** Dryland **5.57%** Grassland **9.33%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	272,550	-	-	-	0	-	-	-	430,748,585	-	-	-
2014	114,280	-158,270	-58.07%	-58.07%	0	0	-	-	596,648,830	165,900,245	38.51%	38.51%
2015	213,280	99,000	86.63%	-21.75%	0	0	-	-	721,977,390	125,328,560	21.01%	67.61%
2016	209,435	-3,845	-1.80%	-23.16%	0	0	-	-	799,719,560	77,742,170	10.77%	85.66%
2017	0	-209,435	-100.00%	-100.00%	204,625	204,625	-	-	786,745,030	-12,974,530	-1.62%	82.65%
2018	0	0	-	-100.00%	204,180	-445	-0.22%	-	787,356,785	611,755	0.08%	82.79%
2019	0	0	-	-100.00%	203,665	-515	-0.25%	-	788,610,440	1,253,655	0.16%	83.08%
2020	141,790	141,790	-	-47.98%	471,125	267,460	131.32%	-	770,784,355	-17,826,085	-2.26%	78.94%
2021	143,215	1,425	1.01%	-47.45%	495,505	24,380	5.17%	-	769,955,900	-828,455	-0.11%	78.75%
2022	142,245	-970	-0.68%	-47.81%	499,320	3,815	0.77%	-	770,277,205	321,305	0.04%	78.82%
2023	142,300	55	0.04%	-47.79%	509,325	10,005	2.00%	-	822,470,300	52,193,095	6.78%	90.94%

Cnty# **39**
County **GREELEY**

Rate Ann.%chg: Total Agric Land **6.68%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

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
2013	280,734,845	105,494	2,661			38,749,775	33,235	1,166			110,890,580	213,123	520		
2014	378,679,620	106,013	3,572	34.23%	34.23%	63,118,835	33,620	1,877	61.02%	61.02%	154,161,145	212,248	726	39.59%	39.59%
2015	458,087,455	106,626	4,296	20.27%	61.44%	74,524,215	34,241	2,176	15.93%	86.67%	189,306,320	211,836	894	23.04%	71.75%
2016	493,139,735	106,655	4,624	7.62%	73.75%	78,447,220	33,949	2,311	6.17%	98.19%	227,924,265	211,537	1,077	20.57%	107.08%
2017	461,481,415	106,697	4,325	-6.46%	62.53%	71,657,290	32,701	2,191	-5.17%	87.95%	253,491,840	212,100	1,195	10.92%	129.70%
2018	462,916,100	107,040	4,325	-0.01%	62.51%	70,408,810	31,998	2,200	0.42%	88.73%	253,813,680	212,375	1,195	0.00%	129.69%
2019	465,021,375	107,510	4,325	0.02%	62.54%	69,951,895	31,791	2,200	0.00%	88.72%	253,445,655	212,090	1,195	-0.01%	129.67%
2020	454,990,545	107,797	4,221	-2.42%	58.61%	63,826,610	31,534	2,024	-8.01%	73.60%	252,301,800	212,531	1,187	-0.66%	128.16%
2021	458,253,795	108,506	4,223	0.06%	58.70%	59,614,200	30,829	1,934	-4.46%	65.85%	251,449,155	211,199	1,191	0.29%	128.82%
2022	458,925,530	108,681	4,223	-0.01%	58.68%	59,432,920	30,729	1,934	0.02%	65.88%	251,280,905	211,077	1,190	-0.01%	128.80%
2023	484,725,855	108,783	4,456	5.52%	67.44%	66,527,900	30,668	2,169	12.16%	86.06%	270,560,300	211,022	1,282	7.70%	146.42%

Rate Annual %chg Average Value/Acre: 5.29%

6.41%

9.44%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	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
2013	277,150	1,150	241			7,150	13	550			430,659,500	353,014	1,220		
2014	116,425	1,164	100	-58.51%	-58.51%	0	0				596,076,025	353,045	1,688	38.40%	38.40%
2015	213,635	1,068	200	100.02%	-17.02%	0	0				722,131,625	353,771	2,041	20.90%	67.32%
2016	208,895	1,044	200	0.00%	-17.02%	0	0				799,720,115	353,186	2,264	10.93%	85.61%
2017	202,335	1,012	200	0.00%	-17.02%	0	0				786,832,880	352,509	2,232	-1.42%	82.97%
2018	0	0				204,190	1,021	200		-63.63%	787,342,780	352,433	2,234	0.09%	83.12%
2019	0	0				203,835	1,019	200	0.00%	-63.63%	788,622,760	352,410	2,238	0.17%	83.43%
2020	715	4	201		-16.44%	473,335	1,286	368	84.01%	-33.08%	771,593,005	353,152	2,185	-2.36%	79.10%
2021	143,225	716	200	-0.69%	-17.02%	495,505	1,328	373	1.40%	-32.15%	769,955,880	352,577	2,184	-0.05%	79.01%
2022	142,245	711	200	-0.01%	-17.02%	499,320	1,324	377	1.09%	-31.41%	770,280,920	352,521	2,185	0.06%	79.11%
2023	142,300	711	200	0.04%	-16.99%	509,325	1,334	382	1.24%	-30.56%	822,465,680	352,518	2,333	6.78%	91.25%

39
GREELEY

Rate Annual %chg Average Value/Acre: 6.70%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 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
2,188	GREELEY	42,476,872	6,043,610	10,477,805	78,478,210	17,945,725	0	0	822,470,300	32,038,395	47,337,925	0	1,057,268,842
cnty sectorvalue % of total value:		4.02%	0.57%	0.99%	7.42%	1.70%			77.79%	3.03%	4.48%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
402	GREELEY	2,070,283	272,369	29,024	16,685,625	2,860,535	0	0	79,885	0	0	0	21,997,721
18.37%	%sector of county sector	4.87%	4.51%	0.28%	21.26%	15.94%			0.01%				2.08%
	%sector of municipality	9.41%	1.24%	0.13%	75.85%	13.00%			0.36%				100.00%
301	SCOTIA	895,300	314,226	10,442	12,016,675	1,478,660	0	0	86,480	0	0	0	14,801,783
13.76%	%sector of county sector	2.11%	5.20%	0.10%	15.31%	8.24%			0.01%				1.40%
	%sector of municipality	6.05%	2.12%	0.07%	81.18%	9.99%			0.58%				100.00%
408	SPALDING	990,151	688,693	662,828	22,183,875	4,385,530	0	0	0	0	0	0	28,911,077
18.65%	%sector of county sector	2.33%	11.40%	6.33%	28.27%	24.44%							2.73%
	%sector of municipality	3.42%	2.38%	2.29%	76.73%	15.17%							100.00%
224	WOLBACH	633,825	439,359	60,884	9,133,705	985,660	0	0	3,085	0	2,000	0	11,258,518
10.24%	%sector of county sector	1.49%	7.27%	0.58%	11.64%	5.49%			0.00%		0.00%		1.06%
	%sector of municipality	5.63%	3.90%	0.54%	81.13%	8.75%			0.03%		0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
1,336	Total Municipalities	4,589,559	1,714,647	763,178	60,019,884	9,710,386	0	0	169,450	0	2,000	0	76,969,103
61.04%	%all municip.sectors of cnty	10.80%	28.37%	7.28%	76.48%	54.11%			0.02%		0.00%		7.28%

39 GREELEY

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 3,300	Value : 1,078,294,735	Growth 3,624,805	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	125	1,472,995	46	551,490	82	1,244,395	253	3,268,880	
02. Res Improve Land	747	5,487,815	34	543,430	67	1,038,180	848	7,069,425	
03. Res Improvements	752	61,184,525	44	6,870,125	75	11,266,590	871	79,321,240	
04. Res Total	877	68,145,335	90	7,965,045	157	13,549,165	1,124	89,659,545	1,774,720
% of Res Total	78.02	76.00	8.01	8.88	13.97	15.11	34.06	8.31	48.96
05. Com UnImp Land	27	215,105	5	89,525	1	29,990	33	334,620	
06. Com Improve Land	145	944,715	17	412,245	5	161,450	167	1,518,410	
07. Com Improvements	151	9,264,015	19	4,601,885	10	3,561,130	180	17,427,030	
08. Com Total	178	10,423,835	24	5,103,655	11	3,752,570	213	19,280,060	511,330
% of Com Total	83.57	54.07	11.27	26.47	5.16	19.46	6.45	1.79	14.11
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	877	68,145,335	90	7,965,045	157	13,549,165	1,124	89,659,545	1,774,720
% of Res & Rec Total	78.02	76.00	8.01	8.88	13.97	15.11	34.06	8.31	48.96
Com & Ind Total	178	10,423,835	24	5,103,655	11	3,752,570	213	19,280,060	511,330
% of Com & Ind Total	83.57	54.07	11.27	26.47	5.16	19.46	6.45	1.79	14.11
17. Taxable Total	1,055	78,569,170	114	13,068,700	168	17,301,735	1,337	108,939,605	2,286,050
% of Taxable Total	78.91	72.12	8.53	12.00	12.57	15.88	40.52	10.10	63.07

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	0	0	0	1	222,140	1,988,475
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	222,140	1,988,475
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	222,140	1,988,475

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	137	28	189	354

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	174,835	48	11,550,690	1,316	561,669,640	1,367	573,395,165
28. Ag-Improved Land	1	4,340	30	11,006,350	514	314,095,615	545	325,106,305
29. Ag Improvements	1	1,000	32	3,614,025	563	67,238,635	596	70,853,660

30. Ag Total				1,963	969,355,130
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,000	
32. HomeSite Improv Land	0	0.00	0	16	17.03	244,395	
33. HomeSite Improvements	0	0.00	0	16	0.00	2,251,995	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	7.46	14,300	
36. FarmSite Improv Land	1	1.00	1,000	29	74.29	220,860	
37. FarmSite Improvements	1	0.00	1,000	32	0.00	1,362,030	
38. FarmSite Total							
39. Road & Ditches	1	0.48	0	48	132.51	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	15	15.00	225,000	16	16.00	240,000	
32. HomeSite Improv Land	278	294.39	4,310,330	294	311.42	4,554,725	
33. HomeSite Improvements	291	0.00	24,796,575	307	0.00	27,048,570	1,268,230
34. HomeSite Total				323	327.42	31,843,295	
35. FarmSite UnImp Land	69	167.56	350,050	75	175.02	364,350	
36. FarmSite Improv Land	484	1,697.20	5,138,970	514	1,772.49	5,360,830	
37. FarmSite Improvements	541	0.00	42,442,060	574	0.00	43,805,090	70,525
38. FarmSite Total				649	1,947.51	49,530,270	
39. Road & Ditches	1,314	4,078.44	0	1,363	4,211.43	0	
40. Other- Non Ag Use	12	585.42	889,835	12	585.42	889,835	
41. Total Section VI				972	7,071.78	82,263,400	1,338,755

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	453.45	2.00%	1,845,535	2.05%	4,069.99
46. 1A	2,031.32	8.94%	8,267,490	9.16%	4,070.01
47. 2A1	547.80	2.41%	2,224,075	2.47%	4,060.01
48. 2A	2,767.19	12.18%	11,110,280	12.32%	4,015.00
49. 3A1	2,195.37	9.66%	8,759,540	9.71%	3,990.01
50. 3A	143.99	0.63%	574,525	0.64%	3,990.03
51. 4A1	8,936.40	39.34%	35,209,465	39.03%	3,940.01
52. 4A	5,639.80	24.83%	22,220,815	24.63%	3,940.00
53. Total	22,715.32	100.00%	90,211,725	100.00%	3,971.40
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	483.39	9.89%	932,955	11.16%	1,930.03
56. 2D1	156.71	3.21%	300,115	3.59%	1,915.10
57. 2D	1,139.59	23.33%	2,153,815	25.78%	1,889.99
58. 3D1	490.66	10.04%	922,440	11.04%	1,880.00
59. 3D	77.63	1.59%	144,390	1.73%	1,859.98
60. 4D1	757.89	15.51%	1,250,545	14.97%	1,650.03
61. 4D	1,779.80	36.43%	2,651,945	31.74%	1,490.02
62. Total	4,885.67	100.00%	8,356,205	100.00%	1,710.35
Grass					
63. 1G1	336.03	0.46%	370,135	0.47%	1,101.49
64. 1G	1,660.08	2.28%	1,830,285	2.33%	1,102.53
65. 2G1	11,793.53	16.20%	12,983,755	16.50%	1,100.92
66. 2G	2,397.53	3.29%	2,626,240	3.34%	1,095.39
67. 3G1	20,009.81	27.48%	21,526,280	27.35%	1,075.79
68. 3G	36,621.37	50.29%	39,368,370	50.02%	1,075.01
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.84	0.00%	905	0.00%	1,077.38
71. Total	72,819.19	100.00%	78,705,970	100.00%	1,080.84
Irrigated Total					
	22,715.32	22.60%	90,211,725	50.86%	3,971.40
Dry Total					
	4,885.67	4.86%	8,356,205	4.71%	1,710.35
Grass Total					
	72,819.19	72.44%	78,705,970	44.38%	1,080.84
72. Waste	23.76	0.02%	9,505	0.01%	400.04
73. Other	82.05	0.08%	78,345	0.04%	954.84
74. Exempt	3.49	0.00%	3,750	0.00%	1,074.50
75. Market Area Total	100,525.99	100.00%	177,361,750	100.00%	1,764.34

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	10,981.87	12.76%	55,513,325	13.33%	5,055.00
46. 1A	13,502.50	15.69%	67,445,000	16.19%	4,995.00
47. 2A1	8,975.37	10.43%	44,293,455	10.64%	4,935.00
48. 2A	11,925.98	13.85%	58,139,610	13.96%	4,875.04
49. 3A1	1,717.02	1.99%	8,301,800	1.99%	4,835.00
50. 3A	12,614.36	14.65%	60,233,665	14.46%	4,775.01
51. 4A1	4,434.45	5.15%	20,908,440	5.02%	4,715.00
52. 4A	21,927.53	25.47%	101,634,100	24.40%	4,635.00
53. Total	86,079.08	100.00%	416,469,395	100.00%	4,838.22
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,265.72	20.35%	13,427,795	21.71%	2,550.04
56. 2D1	2,562.30	9.90%	6,405,760	10.36%	2,500.00
57. 2D	3,940.70	15.23%	9,654,965	15.61%	2,450.06
58. 3D1	447.97	1.73%	1,075,120	1.74%	2,399.98
59. 3D	4,980.80	19.25%	11,705,035	18.93%	2,350.03
60. 4D1	1,017.63	3.93%	2,340,575	3.78%	2,300.03
61. 4D	7,657.21	29.60%	17,230,145	27.86%	2,250.19
62. Total	25,872.33	100.00%	61,839,395	100.00%	2,390.17
Grass					
63. 1G1	11,492.11	8.33%	20,125,525	8.73%	1,751.25
64. 1G	1,448.53	1.05%	2,494,305	1.08%	1,721.96
65. 2G1	61,844.12	44.81%	104,613,550	45.38%	1,691.57
66. 2G	44,553.15	32.28%	73,969,530	32.09%	1,660.25
67. 3G1	10,340.95	7.49%	16,335,740	7.09%	1,579.71
68. 3G	7,896.04	5.72%	12,286,030	5.33%	1,555.97
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	440.16	0.32%	684,485	0.30%	1,555.08
71. Total	138,015.06	100.00%	230,509,165	100.00%	1,670.17
Irrigated Total					
	86,079.08	34.17%	416,469,395	58.68%	4,838.22
Dry Total					
	25,872.33	10.27%	61,839,395	8.71%	2,390.17
Grass Total					
	138,015.06	54.79%	230,509,165	32.48%	1,670.17
72. Waste	687.40	0.27%	274,980	0.04%	400.03
73. Other	1,251.48	0.50%	637,045	0.09%	509.03
74. Exempt	46.04	0.02%	18,415	0.00%	399.98
75. Market Area Total	251,905.35	100.00%	709,729,980	100.00%	2,817.45

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	35.80	160,245	2,946.37	13,646,440	105,812.23	492,874,435	108,794.40	506,681,120
77. Dry Land	1.09	2,770	631.95	1,431,310	30,124.96	68,761,520	30,758.00	70,195,600
78. Grass	11.61	15,160	4,585.00	6,914,390	206,237.64	302,285,585	210,834.25	309,215,135
79. Waste	0.00	0	17.10	6,845	694.06	277,640	711.16	284,485
80. Other	0.00	0	134.62	63,500	1,198.91	651,890	1,333.53	715,390
81. Exempt	0.00	0	46.04	18,415	3.49	3,750	49.53	22,165
82. Total	48.50	178,175	8,315.04	22,062,485	344,067.80	864,851,070	352,431.34	887,091,730

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	108,794.40	30.87%	506,681,120	57.12%	4,657.24
Dry Land	30,758.00	8.73%	70,195,600	7.91%	2,282.19
Grass	210,834.25	59.82%	309,215,135	34.86%	1,466.63
Waste	711.16	0.20%	284,485	0.03%	400.03
Other	1,333.53	0.38%	715,390	0.08%	536.46
Exempt	49.53	0.01%	22,165	0.00%	447.51
Total	352,431.34	100.00%	887,091,730	100.00%	2,517.06

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 Greeley Residential	41	415,050	214	1,457,915	214	15,011,835	255	16,884,800	117,305
83.2 Market Area 2	2	42,785	1	15,000	2	216,900	4	274,685	0
83.3 Rural Res	77	1,089,350	53	802,650	68	9,630,155	145	11,522,155	876,690
83.4 Rural Res	49	663,750	44	687,030	46	7,743,255	95	9,094,035	139,545
83.5 Scotia Residential	29	213,725	156	1,036,665	157	10,914,775	186	12,165,165	241,205
83.6 Spalding Residential	29	201,895	237	2,206,065	238	25,450,390	267	27,858,350	399,975
83.7 Wolbach Res	26	642,325	143	864,100	146	10,353,930	172	11,860,355	0
84 Residential Total	253	3,268,880	848	7,069,425	871	79,321,240	1,124	89,659,545	1,774,720

Schedule XII : Commercial 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>	
85.1	Greeley Commercial	9	50,535	47	335,355	47	3,078,160	56	3,464,050	384,475
85.2	Rural Commercial	4	81,730	12	389,785	19	5,267,185	23	5,738,700	117,355
85.3	Scotia Commercial	3	15,120	23	206,610	24	2,656,915	27	2,878,645	0
85.4	Spalding Commercial	11	145,955	53	360,310	56	5,097,030	67	5,603,295	9,500
85.5	Spalding Residential	0	0	0	0	1	398,110	1	398,110	0
85.6	Wolbach Commercial	6	41,280	32	226,350	33	929,630	39	1,197,260	0
86	Commercial Total	33	334,620	167	1,518,410	180	17,427,030	213	19,280,060	511,330

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	332.05	0.46%	365,240	0.47%	1,099.95
88. 1G	1,625.00	2.24%	1,787,490	2.28%	1,099.99
89. 2G1	11,702.99	16.15%	12,873,300	16.44%	1,100.00
90. 2G	2,294.14	3.17%	2,500,620	3.19%	1,090.00
91. 3G1	19,907.96	27.47%	21,402,530	27.34%	1,075.07
92. 3G	36,618.86	50.52%	39,365,325	50.28%	1,075.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.84	0.00%	905	0.00%	1,077.38
95. Total	72,481.84	100.00%	78,295,410	100.00%	1,080.21
CRP					
96. 1C1	3.98	1.18%	4,895	1.19%	1,229.90
97. 1C	35.08	10.40%	42,795	10.42%	1,219.93
98. 2C1	90.54	26.84%	110,455	26.90%	1,219.96
99. 2C	103.39	30.65%	125,620	30.60%	1,215.01
100. 3C1	101.85	30.19%	123,750	30.14%	1,215.02
101. 3C	2.51	0.74%	3,045	0.74%	1,213.15
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	337.35	100.00%	410,560	100.00%	1,217.01
Timber					
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	72,481.84	99.54%	78,295,410	99.48%	1,080.21
CRP Total	337.35	0.46%	410,560	0.52%	1,217.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	72,819.19	100.00%	78,705,970	100.00%	1,080.84

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	11,338.64	8.31%	19,844,675	8.71%	1,750.18
88. 1G	1,405.33	1.03%	2,417,190	1.06%	1,720.02
89. 2G1	60,634.69	44.44%	102,472,840	45.00%	1,690.00
90. 2G	44,433.29	32.57%	73,759,165	32.39%	1,660.00
91. 3G1	10,330.75	7.57%	16,317,990	7.17%	1,579.56
92. 3G	7,896.04	5.79%	12,286,030	5.40%	1,555.97
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	397.34	0.29%	611,905	0.27%	1,540.00
95. Total	136,436.08	100.00%	227,709,795	100.00%	1,668.99
CRP					
96. 1C1	153.47	9.72%	280,850	10.03%	1,830.00
97. 1C	43.20	2.74%	77,115	2.75%	1,785.07
98. 2C1	1,209.43	76.60%	2,140,710	76.47%	1,770.02
99. 2C	119.86	7.59%	210,365	7.51%	1,755.09
100. 3C1	10.20	0.65%	17,750	0.63%	1,740.20
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	42.82	2.71%	72,580	2.59%	1,695.00
104. Total	1,578.98	100.00%	2,799,370	100.00%	1,772.90
Timber					
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	136,436.08	98.86%	227,709,795	98.79%	1,668.99
CRP Total	1,578.98	1.14%	2,799,370	1.21%	1,772.90
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	138,015.06	100.00%	230,509,165	100.00%	1,670.17

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

39 Greeley

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	78,478,210	89,659,545	11,181,335	14.25%	1,774,720	11.99%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	32,038,395	31,843,295	-195,100	-0.61%	1,268,230	-4.57%
04. Total Residential (sum lines 1-3)	110,516,605	121,502,840	10,986,235	9.94%	3,042,950	7.19%
05. Commercial	17,945,725	19,280,060	1,334,335	7.44%	511,330	4.59%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	17,945,725	19,280,060	1,334,335	7.44%	511,330	4.59%
08. Ag-Farmsite Land, Outbuildings	46,448,090	49,530,270	3,082,180	6.64%	70,525	6.48%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	889,835	889,835	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	47,337,925	50,420,105	3,082,180	6.51%	70,525	6.36%
12. Irrigated	484,719,945	506,681,120	21,961,175	4.53%		
13. Dryland	66,527,895	70,195,600	3,667,705	5.51%		
14. Grassland	270,570,835	309,215,135	38,644,300	14.28%		
15. Wasteland	142,300	284,485	142,185	99.92%		
16. Other Agland	509,325	715,390	206,065	40.46%		
17. Total Agricultural Land	822,470,300	887,091,730	64,621,430	7.86%		
18. Total Value of all Real Property (Locally Assessed)	998,270,555	1,078,294,735	80,024,180	8.02%	3,624,805	7.65%

2024 Assessment Survey for Greeley County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$231,735
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$83,400
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$25,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Amount of last year's assessor's budget not used:
	\$15.93

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Available, however, gWorks is primarily used.
5.	If so, who maintains the Cadastral Maps?
	Assessor office- maps are referenced, but not updated.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes https://greeley.gworks.com/
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gworks and google
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Scotia, Spalding, Greeley, and Wolbach are zoned
4.	When was zoning implemented?
	Spalding - 1998; Scotia and Greeley - 1999; Wolbach - 2008

D. Contracted Services

1.	Appraisal Services:
	Lake Mac Assessments LLC
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Lake Mac Assessment, LLC contract for all residential and rural improved parcels within the 6-year review and pick up work for all classes.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Licensed-Bonded
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, Values for the contracted work subject to the county assessor's opinion.

2024 Residential Assessment Survey for Greeley County

1.	Valuation data collection done by:												
	Lake Mac Assessments, LLC and Assessor's Office												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Acreage - All rural residential properties located outside the villages.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Greeley/Scotia/Wolbach - Villages ranging in population from 283 to 466 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.	3	Spalding - Largest village in the county; population of about 490; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes	5	Acreage - All rural residential properties located outside the villages.	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
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5	Acreage - All rural residential properties located outside the villages.												
AG DW	Agricultural Dwellings												
AG OB	Agricultural Outbuildings												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	The cost approach is applied using depreciation from CAMA tables. The sales comparison approach is also utilized through unit of comparison studies.												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?												
	Created depreciation tables based on local market information												
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.												
	Depreciation table developed & used for outbuildings of townships within the 6-year review. Developed a table for the Village of Spalding with a little less depreciation as compared to the rest of the county based on sales.												
6.	Describe the methodology used to determine the residential lot values?												
	Sales comparison; lots are analyzed by the square foot.												
7.	How are rural residential site values developed?												
	Sales of acreages and cost to install the well, septic and electric at the time.												
8.	Are there form 191 applications on file?												

	No																														
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																														
	All lots are treated the same; no applications to combine lots have been received.																														
10.	<table border="1"> <thead> <tr> <th><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2022-2023</td> <td>2021</td> <td>2021</td> <td>2019-2023</td> </tr> <tr> <td>3</td> <td>2023</td> <td>2021</td> <td>2021</td> <td>2023</td> </tr> <tr> <td>5</td> <td>2022-2023</td> <td>2021</td> <td>2021</td> <td>2017-2023</td> </tr> <tr> <td>AG DW</td> <td>2022-2023</td> <td>2021</td> <td>2021</td> <td>2017-2023</td> </tr> <tr> <td>AG OB</td> <td>2022-2023</td> <td>2021</td> <td>2021</td> <td>2017-2023</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022-2023	2021	2021	2019-2023	3	2023	2021	2021	2023	5	2022-2023	2021	2021	2017-2023	AG DW	2022-2023	2021	2021	2017-2023	AG OB	2022-2023	2021	2021	2017-2023
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3	2023	2021	2021	2023																											
5	2022-2023	2021	2021	2017-2023																											
AG DW	2022-2023	2021	2021	2017-2023																											
AG OB	2022-2023	2021	2021	2017-2023																											
	The acreages, AG OB & AG DW in the four townships that were reviewed got new depreciation.																														

2024 Commercial Assessment Survey for Greeley County

1.	Valuation data collection done by:													
	Lake Mac Assessments, LLC did pick up work - no reviews were done.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial parcels within Greeley County</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial parcels within Greeley County						
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1	All commercial parcels within Greeley County													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The cost approach is applied using Marshall & Swift with depreciation tables supplied by the CAMA vendor, adjusted as needed. The sales comparison approach is also utilized through unit of comparison studies.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Utilization of the state sales file query function and work through the liaisons.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	Tables provided by the CAMA vendor are utilized and are adjusted as needed.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	No, one depreciation table is done for entire commercial class.													
6.	Describe the methodology used to determine the commercial lot values.													
	Sales comparison; lots are analyzed by the square foot.													
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1	2022	2021	2023	2022										

2024 Agricultural Assessment Survey for Greeley County

1.	Valuation data collection done by:										
	Assessor staff & Lake Mac Assessments, LLC										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.	2020	02	This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.	2020
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3.	Describe the process used to determine and monitor market areas.										
	The market areas are developed by topography, similar soil characteristics, and geographic characteristics.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Rural residential/recreational land is identified by size of parcel, residence, and non-agricultural influences in the market. Questionnaires from buyers/owners are also used to determine the purpose of their land. Value is then based upon selling prices of vacant land.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	The only intensive use in the county is feedlots. This was set by the previous assessor.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	WRP is flat valued at \$1,520 per acre based on a sales study of the surrounding area.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	Yes, sandy grass (3Gs & 3G1S) and land enrolled in CRP.										
	<i><u>If your county has special value applications, please answer the following</u></i>										

8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2023 PLAN OF ASSESSMENT FOR GREELEY COUNTY
Assessment Years 2024, 2025 and 2026

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment, (herein after referred to as the “plan”), which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 of each year. The county assessor may amend the plan, if necessary, after any changes are made by either the appraiser or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003). Assessment date for all real property is January 1 of each year.

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Greeley County:

Per the 2023 County Abstract, Greeley County consists of **3,283** parcels with the following real property types:

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value Base</u>
Residential	1,111	33.84%	7.87%
Commercial	216	6.58%	1.80%
Industrial	NA	NA	NA
Recreational	NA	NA	NA
Agricultural	1,956	59.58%	90.33%
Special Value	NA	NA	NA

Agricultural land - taxable acres: 352,517.77

Agricultural land is 82% of the real property valuation base in Greeley County and of that 59.86% of acres is assessed as grass, 30.86% of acres is assessed as irrigated and 8.70% of acres is assessed as dry.

For more information see 2023 Reports & Opinions, Abstract and Assessor Survey.

Current Resources:

- A. Staff –one Assessor, one Deputy Assessor. The assessor is required to obtain 60 hours of continuing education every 4 years. The Deputy is also required to meet the same required education. Both attend any meetings, classes, webinars and workshops to further their knowledge of the assessment field.
- B. Cadastral Maps – The Greeley County cadastral maps were originally done in 1969. The assessment staff maintains the cadastral maps. All changes such as annexation and parcel splits are kept up to date, as well as ownership transfers.
- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.
Greeley County Assessor Office went on-line June, 2006 with the property record information.
- D. Software for CAMA, Assessment Administration.
Greeley County uses the MIPS software for CAMA and Assessment Administration.
Greeley County does have a GIS system.
- E. Web based – property record information access -- Property record information is available at: <http://greeley.gworks.com> and www.nebraskaassessorsonline.us

- F. GIS software is used to measure rural parcels to aid the conversion from old alpha soil symbols to new numeric symbols in tax year 2010. This software program is also beneficial in processing splits of property. These were updated again in 2019 per Property Assessment Division.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, and checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions with each Assessor Location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary, a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agricultural property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. For each assessor location and market area consideration is given to the number of sales in the study and the time frames of the parcel data. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.
- D. Approaches to Value
- 1) Market Approach; sales comparisons – Similar properties are studied to determine if and what actions will be necessary for the upcoming year

- 2) Cost Approach; cost manual used & date of manual and latest depreciation study—

The MIPS CAMA system is used for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

- 3) Income Approach; income and expense data collection/analysis from the market –

Gather income information as available on commercial properties. Rental income has been requested from residential rental property owners. The income approach generally is not used since income/expense data is not readily available.

- 4) Land valuation studies, establish market areas, special value for agricultural land -

Sales are plotted on a map indicate to the land use at 80% of each class i.e., irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, time frame of sales, and number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to value with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions - Sales assessment ratios are reviewed after final values are applied to the sales base within all sub-classes and classes of properties and then applied to the entire population of properties within the sub-classes and classes within the county. Finally, a unit of comparison analysis is completed to insure uniformity with the class or sub-class.
- G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1st of each year. These are mailed to the last known address of property owner of record as of May 20th. The assessor staff is available to answer any questions or concerns from the taxpayer. The office also publishes in the local papers informing the owners of what area of the county will be reviewed, and a reminder of the zoning requirements and removal of buildings.

Level of Value, Quality, and Uniformity for assessment year 2023:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	94%	21.60	111.28
Commercial	103%	05.28	96.74
Agricultural Land	74%	15.17	116.28
Special Value Agland	N/A	N/A	N/A

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2023 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2024:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. The Village of Spalding which is approximately 268 parcels & the Village of Wolbach which is approximately 184 parcels will be reviewed for the six-year review. Check data on the CAMA system to correct errors or omissions and review all data on file.

Commercial (and/or subclasses): Commercial lot study. Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires. Doing annual pickup work specific to permits, information statements and other relevant notification of property changes. Check data on the CAMA system to correct errors or omission and review all data on file.

Agricultural Land (and/or subclass): Update sales to the current study period for the current assessment year. Review statistics for any needed changes to remain in compliance for the year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Check data on the CAMA system to correct errors or omissions and review all data on file. Continue with the six-year reviews which will include the precincts of Spalding, Cedar, Clear Creek & Homestead which is approximately 186 rural parcels.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none in Greeley County at this time.

Assessment Actions Planned for Assessment Year 2025:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle review, which will be the Village of Scotia which is approximately 210 parcels. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. We intend to keep up to date with market study on areas of each town to determine proper assessment figures.

Commercial (and/or subclasses): Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Dates and new photos and current information are listed in the computer system.

Agricultural Land (and/or subclasses): Intensive use study. Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County, which will include approximately 348 rural parcels in the precincts of Parnell, Mount Pleasant, Freeman Valley, Leo Valley, Scotia, Fish Creek, Brayton, and Spring Creek. This includes reviewing the GIS Maps and comparing information currently on parcel and sending questioners if we are not matching information for current assessment year. When we do the reviews, we inspect each property and verify current information with the owner if available, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County

Assessment Actions Planned for Assessment Year 2026:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite

review. Continue the six-year cycle review process for Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six-year cycle of the rural review of Greeley County. When we do the reviews, we inspect each property and verify current information with the owner if available, or we leave a door hanger stating we would like to discuss the review with them, we take new photos of all improvements and list the date, and who was there. We then attach photos to the property record card here in the office and list the date of review in the computer. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so, determine special value area and steps to implement. We have none at this time in Greeley County.

Other functions performed by the assessor's office, but not limited to:

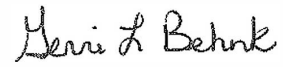
1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstract of Real Property
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report

- h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
- 3. Personal Property; administer annual filing of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
- 4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
- 5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
- 6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
- 7. Centrally Assessed – review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
- 8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
- 9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
- 10. Tax List Corrections – prepare tax list correction documents for county board approval.
- 11. County Board of Equalization-attend County board of equalization meetings for valuation protests – assemble and provide information
- 12. Tax Equalization and Review Commission Appeals – appraiser prepares information and attends taxpayer appeal hearings before the Commission, defend valuation.
- 13. Tax Equalization and Review Commission Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the Commission.
- 14. Education: Assessor/ Deputy Assessor and/or Appraiser Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the Assessor and Deputy Assessor Certification requires 60 hours of approved continuing education every four years. Retention of the Appraiser license requires 28 hours of continuing education every two years.

Conclusion:

The Greeley County Assessor's Office will strive to maintain up-to-date, fair, and equitable assessments in achieving the statutory required statistics.

Gerri L Behnk

A handwritten signature in cursive script that reads "Gerri L Behnk".

Greeley County Assessor